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Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

OMB No 1545-1150

2008**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2008 calendar year, or tax year beginning 7/01, 2008, and ending 6/30, 2009

B Check if applicable: ☐ Address change, ☐ Name change, ☐ Initial return, ☐ Termination, ☐ Amended return, ☐ Application pending. Please use IRS label or print or type. See Specific Instructions.

C **WENATCHEE ROTARY FOUNDATION**
PO BOX 1723
WENATCHEE, WA 98807

D Employer identification number 91-6048544

E Telephone number _____

F Group Exemption Number _____

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting method: ☒ Cash ☐ Accrual. Other (specify) _____

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: N/A

J Organization type (check only one) — ☒ 501(c) (3) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. \$ 107,509.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

| | | |
|--|-----------|----------|
| 1 Contributions, gifts, grants, and similar amounts received | 1 | 67,298. |
| 2 Program service revenue including government fees and contracts | 2 | 4,485. |
| 3 Membership dues and assessments | 3 | |
| 4 Investment income | 4 | -41,646. |
| 5a Gross amount from sale of assets other than inventory | 5a | |
| b Less: cost or other basis and sales expenses | 5b | |
| c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch) | 5c | |
| 6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input checked="" type="checkbox"/> | | |
| a Gross revenue (not including \$ <u>33,410.</u> of contributions reported on line 1) | 6a | 77,372. |
| b Less: direct expenses other than fundraising expenses | 6b | 36,688. |
| c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) | 6c | 40,684. |
| 7a Gross sales of inventory, less returns and allowances | 7a | |
| b Less: cost of goods sold | 7b | |
| c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 7c | |
| 8 Other revenue (describe: _____) | 8 | |
| 9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) | 9 | 70,821. |
| 10 Grants and similar amounts paid (attach schedule) | 10 | |
| 11 Benefits paid to or for members | 11 | |
| 12 Salaries, other compensation, and employee benefits | 12 | |
| 13 Professional fees and other payments to independent contractors | 13 | |
| 14 Occupancy, rent, utilities, and maintenance | 14 | |
| 15 Printing, publications, postage, and shipping | 15 | |
| 16 Other expenses (describe: _____) | 16 | 125,178. |
| 17 Total expenses (add lines 10 through 16) | 17 | 125,178. |
| 18 Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | -54,357. |
| 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | 19 | 346,129. |
| 20 Other changes in net assets or fund balances (attach explanation) | 20 | |
| 21 Net assets or fund balances at end of year. Combine lines 18 through 20 | 21 | 291,772. |

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ. (See the instructions for Part II.)

| | (A) Beginning of year | (B) End of year |
|---|-----------------------|-----------------|
| 22 Cash, savings, and investments | 346,129. | 291,772. |
| 23 Land and buildings | | |
| 24 Other assets (describe: _____) | | |
| 25 Total assets | 346,129. | 291,772. |
| 26 Total liabilities (describe: _____) | 0. | 0. |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 346,129. | 291,772. |

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)

TEEA0803L 09/18/08

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STATE OF UTAH
OGDEN, UT

4p

Part III Statement of Program Service Accomplishments (See the instructions.)**Expenses**What is the organization's primary exempt purpose? See Statement 2

Describe what was achieved in carrying out the organization's exempt purposes in a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others.)

| | | | | |
|-----------|---|--|------------|----------|
| 28 | PROVIDE DONATIONS/FUNDING TO VARIOUS CHARITIES AND EDUCATIONAL ORGANIZATIONS PROVIDING SERVICES TO RESIDENTS PRIMARILY IN THE WENATCHEE VALLEY. | (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a | 121,386. |
| 29 | | (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a | |
| 30 | | (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a | |
| 31 | Other program services (attach schedule) | (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 31a | |
| 32 | Total program service expenses (add lines 28a through 31a) | | 32 | 121,386. |

Part IV List of Officers, Directors, Trustees, and Key Employees. (List each one even if not compensated. See the instrs.)

| (a) Name and address | (b) Title and average hours per week devoted to position | (c) Compensation (if not paid, enter -0-) | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account and other allowances |
|--|--|---|---|--|
| MICHAEL KINTNER 1816 JEFFERSON WENATCHEE, WA 98801 | Treasurer 1.00 | 0. | 0. | 0. |
| THOMAS MCNAIR 449 LOWE WENATCHEE, WA 98801 | BOARD MEMBER 1.00 | 0. | 0. | 0. |
| ALLAN GALBRAITH 949 WHEELER HILL RD WENATCHEE, WA 98801 | Secretary 1.00 | 0. | 0. | 0. |
| PAT NOTTER 214 JENNINGS WENATCHEE, WA 98801 | BOARD MEMBER 1.00 | 0. | 0. | 0. |
| JONATHAN BISHOP 1131 PARKROY PL EAST WENATCHEE, WA 98802 | President 1.00 | 0. | 0. | 0. |
| BRENDA ABNEY 424 DOUGLAS STREET WENATCHEE, WA 98801 | Vice President 1.00 | 0. | 0. | 0. |
| DOUG BUTTON 948 BRIARWOOD DRIVE EAST WENATCHEE, WA 98802 | BOARD MEMBER 1.00 | 0. | 0. | 0. |
| BRAD ALLEN PO BOX 4618 WENATCHEE, WA 98807-4618 | BOARD MEMBER 1.00 | 0. | 0. | 0. |
| ANDRE PETERS 11 WILWOOD PLACE WENATCHEE, WA 98801 | BOARD MEMBER 1.00 | 0. | 0. | 0. |
| GIL SPARKS 1801 10TH PLACE NE EAST WENATCHEE, WA 98802 | BOARD MEMBER 1.00 | 0. | 0. | 0. |
| | | | | |
| | | | | |
| | | | | |

Part V Other Information (Note the statement requirement in General Instruction V.)

| | Yes | No |
|--|-----|----|
| 33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity | | X |
| 34 Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes | X | |
| 35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T | | |
| a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements? | | X |
| b If 'Yes,' has it filed a tax return on Form 990-T for this year? | | |
| 36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N | | X |
| 37a Enter amount of political expenditures, direct or indirect, as described in the instructions | | |
| b Did the organization file Form 1120-POL for this year? | | X |
| 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return? | | X |
| b If 'Yes,' complete Schedule L, Part II and enter the total amount involved | | |
| 39 501(c)(7) organizations. Enter. | | |
| a Initiation fees and capital contributions included on line 9 | | |
| b Gross receipts, included on line 9, for public use of club facilities | | |
| 40a 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> , section 4912 <u>0.</u> , section 4955 <u>0.</u> | | |
| b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I | | X |
| c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 | | |
| d Enter amount of tax on line 40c reimbursed by the organization | | |
| e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T | | X |
| 41 List the states with which a copy of this return is filed <u>None</u> | | |

42a The books are in care of LEMASTER DANIELS PLLC Telephone no 509-663-5622
 Located at 517 N. MISSION SUITE B WENATCHEE WA ZIP + 4 98801

| | Yes | No |
|---|-----|----|
| b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country: <u></u> | | X |
| See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts | | |
| c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country: <u></u> | | X |

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year 43 N/A

| | Yes | No |
|---|-----|----|
| 44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ | | X |
| 45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ | | X |

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. See Statement 3**46** Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

| | Yes | No |
|-------------|-----|----|
| 46 | | X |
| 47 | | X |
| 48 | | X |
| 49 a | | X |
| 49 b | | |

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II**48** Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E**49 a** Did the organization make any transfers to an exempt non-charitable related organization?**b** If 'Yes,' was the related organization(s) a section 527 organization?**50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

| (a) Name and address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account and other allowances |
|--|--|------------------|---|--|
| None | | | | |
| | | | | |
| | | | | |
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| | | | | |
| Total number of other employees paid over \$100,000 | | | | |

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

| (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| None | | |
| | | |
| | | |
| | | |
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| | | |
| Total number of other independent contractors receiving over \$100,000 | | |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

Type or print name and title

Paid Preparer's Use Only

Preparer's signature

Jonathan Bishop, CPA

Date

Check if self employed

Preparer's Identifying Number (See instructions)

P00347794

Firm's name (or yours if self employed), address, and ZIP + 4

LeMaster & Daniels, PLLC

517 N MISSION ST

Wenatchee, WA 98801

EIN

91-0292442

Phone no

(509) 663-5622

May the IRS discuss this return with the preparer shown above? See instructions

X Yes No

BAA

Form 990-EZ (2008)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501 (c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545 0047

2008

Open to Public Inspection

Name of the organization

WENATCHEE ROTARY FOUNDATION

Employer identification number

91-6048544

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is (Please check only **one** organization.)

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state.
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a ☐ Type I
 - b ☐ Type II
 - c ☐ Type III — Functionally integrated
 - d ☐ Type III — Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

| | Yes | No |
|--|-----|----|
| (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? | | |
| (ii) a family member of a person described in (i) above? | | |
| (iii) a 35% controlled entity of a person described in (i) or (ii) above? | | |

h Provide the following information about the organizations the organization supports

| (i) Name of Supported Organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? | | (v) Did you notify the organization in col (i) of your support? | | (vi) Is the organization in col (i) organized in the U.S.? | | (vii) Amount of Support |
|------------------------------------|----------|---|--|----|---|----|--|----|-------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
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| Total | | | | | | | | | |

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule A (Form 990 or 990-EZ) 2008

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.) | 44,551. | 224,753. | 16,490. | 94,078. | 112,646. | 492,518. |
| 2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | | | | | | 0. |
| 3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge | | | | | | 0. |
| 4 Total. Add lines 1-3 | 44,551. | 224,753. | 16,490. | 94,078. | 112,646. | 492,518. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 0. |
| 6 Public support. Subtract line 5 from line 4 | | | | | | 492,518. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4 | 44,551. | 224,753. | 16,490. | 94,078. | 112,646. | 492,518. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 29,882. | 22,557. | 45,175. | -10,728. | -41,646. | 45,240. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | 0. |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | 0. |
| 11 Total support. Add lines 7 through 10 | | | | | | 537,758. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 0. |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|--------|
| 14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) | 14 | 91.6 % |
| 15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f | 15 | 76.2 % |
| 16a 33-1/3 support test — 2008. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/> | | |
| b 33-1/3 support test — 2007. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test — 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test — 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/> | | |

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

| Calendar year (or fiscal yr beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.) | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1-5 | | | | | | |
| 7a Amounts included on lines 1, 2, 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal yr beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | |
| 13 Total support. (add lns 9, 10c, 11, and 12.) | | | | | | |
| 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|---|
| 15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---|
| 17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h | 18 | % |
| 19a 33-1/3 support tests — 2008. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 33-1/3 support tests — 2007. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/> | | |

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

[illegible]

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

► Must be completed by organizations that answer 'Yes' to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

WENATCHEE ROTARY FOUNDATION

Employer identification number

91-6048544

| | |
|---------------|---|
| Part I | Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. |
|---------------|---|

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply
- | | |
|--|--|
| <input type="checkbox"/> Mail solicitations | <input type="checkbox"/> Solicitation of non-government grants |
| <input type="checkbox"/> Email solicitations | <input type="checkbox"/> Solicitation of government grants |
| <input type="checkbox"/> Phone solicitations | <input type="checkbox"/> Special fundraising events |
| <input type="checkbox"/> In-person solicitations | |

- 2a** Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

- b** If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990EZ filers are not required to complete this table.

| (i) Name of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col (i) | (vi) Amount paid to (or retained by) organization |
|---|---------------|--|----|-----------------------------------|--|---|
| | | Yes | No | | | |
| | | | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| Total | | | | | | |

- 3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other Events | (d) Total Events (Add col. (a) through col. (c)) |
|-----------------|---|--|--------------|------------------|--|
| | | (event type) | (event type) | (total number) | |
| REVENUE | 1 | Gross receipts | | | |
| | 2 | Less. Charitable contributions | | | |
| | 3 | Gross revenue (line 1 minus line 2) | | | |
| DIRECT EXPENSES | 4 | Cash prizes | | | |
| | 5 | Non-cash prizes | | | |
| | 6 | Rent/facility costs | | | |
| | 7 | Other direct expenses | | | |
| | 8 | Direct expense summary. Add lines 4- through 7 in column (d) | | | |
| | 9 | Net income summary. Combine lines 3 and 8 in column (d) | | | |

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (Add col. (a) through col. (c)) |
|-----------------|---|--|---|---|---|
| | | | | | |
| REVENUE | 1 | Gross revenue | | 77,372. | 77,372. |
| | 2 | Cash prizes | | | |
| DIRECT EXPENSES | 3 | Non-cash prizes | | 24,624. | 24,624. |
| | 4 | Rent/facility costs | | | |
| | 5 | Other direct expenses | | 12,064. | 12,064. |
| | 6 | Volunteer labor | <input type="checkbox"/> Yes <u>0 %</u> <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <u>0 %</u> <input checked="" type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <u>100 %</u> <input type="checkbox"/> No |
| | 7 | Direct expense summary. Add lines 2 through 5 in column (d) | | | 36,688. |
| | 8 | Net gaming income summary. Combine lines 1 and 7 in column (d) | | | 40,684. |

9 Enter the state(s) in which the organization operates gaming activities WA

a Is the organization licensed to operate gaming activities in each of these states?

b If 'No,' Explain.

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If 'Yes,' Explain

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

| | YES | NO |
|-----|-----|----|
| 9a | X | |
| 10a | | X |
| 11 | X | |
| 12 | | X |

13 Indicate the percentage of gaming activity operated in**a** The organization's facility**b** An outside facility

| | |
|------------|---------|
| 13a | % |
| 13b | 100.0 % |

14 Provide the name and address of the person who prepares the organization's gaming/special events books and recordsName ▶ LEMASTER DANIELS PLLCAddress. ▶ 517 N. MISSION ST SUITE B, WENATCHEE, WA 98801**15a** Does the organization have a contact with a third party from whom the organization receives gaming revenue?**b** If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____**c** If 'Yes,' enter name and address.

Name ▶ _____

Address. ▶ _____

16 Gaming manager informationName ▶ BRENDA ABNEY

Gaming manager compensation ▶ \$ _____

Description of services provided. ▶ MANAGED ALL GAMING ACTIVITY☒ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year. ▶ \$ _____

BAA

TEEA3703L 07/18/08

Schedule G (Form 990 or 990-EZ) 2008

WENATCHEE ROTARY FOUNDATION

91-6048544

Statement 1
Form 990-EZ, Part I, Line 16
Other Expenses

| | | |
|--------------------------------|----|-----------------|
| FOUNDATION ADMIN FEES | \$ | 2,341. |
| FOUNDATION MONEY MANAGEMENT FE | | 1,451. |
| MAJOR PROJECTS | | 84,041. |
| ROTARY PARK | | 21,030. |
| SCEA FEES | | 115. |
| WVC SCHOLARSHIPS | | 16,200. |
| Total | \$ | <u>125,178.</u> |

Statement 2
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

THE MISSION OF THE ROTARY FOUNDATION IS TO SUPPORT THE EFFORTS OF ROTARY INTERNATIONAL IN THE FULFILLMENT OF THE OBJECT OF ROTARY, ROTARY'S MISSION, AND THE ACHIEVEMENT OF WORLD UNDERSTANDING AND PEACE THROUGH LOCAL, NATIONAL, AND INTERNATIONAL HUMANITARIAN, EDUCATIONAL, AND CULTURAL PROGRAMS.

Statement 3
Form 990-EZ, Part VI
Regarding Transfers Associated with Personal Benefit Contracts

| | |
|---|----|
| (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | No |
| (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | No |

BYLAWS

WENATCHEE ROTARY FOUNDATION

(Amended and Restated - Draft September 11, 2008)

I. DEFINITIONS

"*Annual Meeting*" means the annual meeting of the Members, described in Section 8.1

"*AppleSeed*" means the weekly newsletter of the Club

"*Board*" means the Directors, acting collectively

"*Club*" means the Wenatchee Rotary Club

"*Director*" means a Director of the Foundation

"*Member*" means a Member of the Club, who is also a member of the Foundation. "*Members*" means the Members, acting collectively.

"*Non-Profit Corporations Act*" means Chapter 24.03 of the Revised Code of Washington.

"*Officer*" means the Officers of the Foundation, described in Article VI.

"*Section 501(c)(3)*" means Section 501(c)(3) of the Internal Revenue Code, 23 USC 101, et. seq, which sets out the requirements for organizations which are established and are operated exclusively for charitable purposes

II. INTENT OF THESE BYLAWS

These Bylaws shall govern the operation of the Foundation, and are intended to set forth matters that are unique to the Foundation, as the Articles of Incorporation and the Non-Profit Corporations Act will otherwise control the general operation of the Foundation.

III. MISSION AND ACTIVITIES OF THE FOUNDATION

3.1 General. The Foundation is a nonprofit Corporation organized under the provisions of the Non-Profit Corporations Act, and has qualified as a 'tax exempt organization' pursuant to Section 501(c)(3). The Foundation was formed for the purpose of providing a permanent mechanism for the Members and the Club to accumulate and invest monies as a tax exempt organization to supplement the general goals of the Club and the concept of Rotary. The Foundation is not formed for financial gain, and is operated exclusively for charitable and educational purposes under Section 501(c)(3) (including for such purposes, the making of the distributions

to organizations qualifying as exempt organizations under Section 501(c)(3), and no part of the assets, income, or profit of the Foundation is distributable to, or inures to the benefit of its Directors or Officers except to the extent permitted under the Non-Profit Corporations Act. No substantial part of the activities of the Foundation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Foundation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

3.2 Mission. The primary mission of the Foundation is to support education in the greater Wenatchee area, through the awarding of scholarships and grants.

3.3 Activities. Besides ensuring the Funds of the Foundation are appropriately invested, and the scholarships are awarded to appropriate students, the activities of the Foundation are focused on increasing awareness of the Foundation and the mission of the Foundation among the Members and the Community, so that the Funds of the Foundation will ultimately be increased through giving

3.4 Relationship to Club Projects and Activities.

3.4.1 General. The Club adopts several projects and fund raising events each year, and adopts a budget for the accomplishment of several activities and goals established by the Club and committees within the Club. The projects and goals of the Club and the committees of the Club are typically short-term, and oriented to specific projects and activities. The Foundation, on the other hand, has been organized, and operates with reference to a long term perspective. Therefore, while the members of the Club are the Members of the Foundation, the primary purposes and goals of the Foundation are distinctly separate from the activities, purposes and goals of the Club

3.4.2 Use of Foundation to Facilitate Club Activities Projects. Notwithstanding the foregoing, the Foundation's status as qualified under Section 501(c)(3) provides the Club with an enhanced ability to accomplish its goals and objectives, and the Foundation shall facilitate the Club's request to manage funds raised by the Club; Provided such funds shall be separately maintained from the permanent funds of the Foundation as "Flow Through Funds", described in section 9.3

IV. MEMBERS

All members of the Club are Members of the Foundation, and each Member shall have one (1) vote

V. DIRECTORS

5.1 Management. The business and affairs of the Foundation shall be managed by nine (9) Directors, in three (3) classes, each consisting of three (3) Directors. One Director shall be the president-elect of the Club, and shall be part of Class B. Each of the remaining Directors shall serve a term of three (3) years, commencing on July 1, after their election, and continuing until June 30, three (3) years thereafter. The current classes of Directors, and their current terms, are as follows.

| Class | Current Term |
|-------|---|
| A | July 1, 2008 - June 30, 2011 |
| B | July 1, 2006 - June 30, 2009 (except for the president-elect of the Club) |
| C | July 1, 2007 - June 30, 2010 |

5.2 Removal. Any Director may be removed by the Board whenever in its judgment, the best interests of the Foundation will be served.

VI. OFFICERS

6.1 Officers. The Officers of the Foundation shall be a President, President-Elect, Secretary, and a Treasurer, and such other officers and assistant officers as may be deemed necessary may be elected or appointed by the Board.

6.2 Election and Term. The President-Elect, Secretary and Treasurer shall be selected by the Board at its first Regular Meeting following the Annual Meeting. The President-Elect shall succeed to the office of President immediately after the Annual Meeting. Each Officer shall hold office until their successor shall have been duly elected and shall have qualified or until their death or until they shall resign or shall have been removed.

6.3 Vacancy. A vacancy in any Office or Director may be filled by the Board for the unexpired portion of the term.

6.4 President. The President shall be the principal executive officer of the Foundation and, subject to the control of the Board, shall in general supervise and control all of the business and affairs of the Foundation. The President shall, when present, preside at all meetings of the Members and the Board. The President shall sign contracts and other instruments which the Board has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board or by these Bylaws to some other officer or agent of the Foundation, or shall be required by law to be otherwise signed or executed, and in general shall perform all duties incident to the office of President and such other duties as may be prescribed by the Board from time to time.

6.5 President-Elect. The President-Elect shall perform the duties of the President when the President is absent, for whatever reason, and when so acting, shall have all the powers of and be subject to all restrictions upon the President. The President-Elect shall perform such other duties as from time to time may be assigned to them by the President or by the Board. The President-Elect will succeed to the office of President after the Annual Meeting.

6.6 Secretary. The Secretary shall: (a) keep the minutes of the proceedings of the Board; (b) keep and maintain the corporate records of the Foundation; (c) keep a register of the Officers including their address, telephone number, fax number and email address; (d) coordinate the communication of the business and affairs of the Foundation and its Committees to the Members at meetings of the Club and in the AppleSeed; (e) in general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to them by the President or by the Board.

6.7 Treasurer. The Treasurer shall (a) have charge and custody of and be responsible for all funds of the Foundation; (b) receive and give receipts for moneys due and payable to the Foundation from any source whatsoever, and deposit all such moneys in the name of the Foundation in such banks or other depositories as shall be selected by the Board; (c) make disbursements in accordance with the budget adopted by the Foundation; (d) keep a full and accurate account of receipts and expenditures of the Foundation; (e) provide a report of actual and budgeted cash flow and balances of funds of the Foundation on a monthly basis to the Board; (f) provide a report on the actual and budgeted cash flow and balances of funds of the Foundation to the Members at the Annual Meeting; (g) establish and enforce appropriate policies and procedures for the handling of the funds of the Foundation; (h) prepare and file such reports and returns, together with such taxes and fees, required by various local, state and federal governments; (i) keeping and maintaining the records of all persons who are Paul Scea Fellows, and (j) in general perform all of the duties incident to the office of Treasurer and such other duties as from time to time may be assigned to them by the President or by the Board.

VII. COMMITTEES

7.1 General. To spread the degree of effort to operate the Foundation, and to aid the Board in achieving the mission of the Foundation, the Directors shall be organized into Standing Committees and Ad Hoc Committees, based on appointments by the President prior to the beginning of each year.

7.1.1 Standing Committees. Standing Committees shall include Communication / Events, Fundraising, Scholarship / Student Relations, and Nominating.

7.1.2 Ad Hoc Committees. Ad Hoc Committees shall be determined by the Board or the President as they shall deem appropriate under the circumstances.

7.1.3 Governance; Establishment and Report on Goals and Accomplishments. A Committee shall elect a chairperson, shall meet as regularly, and as often as the needs for the Committee requires. At the first meeting of the year each Committee shall present for approval by the Board a proposed set of goals and strategy for accomplishing the goals by the end of the year, and shall regularly report on its activities with respect to such strategy to the Board, and at the last meeting of the year shall report on the accomplishments of the Committee. The adopted goals and strategies of the Committees shall be used to develop the agenda for the meetings of the Board

7.2 Communication / Events Committee.

7.2.1 Communications. In conjunction with the other Committees, the Communication / Events Committee shall be responsible for developing and maintaining a regular schedule and method of communications regarding the Foundation and each of its Committees with the Club and the Members, to increase the Members' awareness of the Foundation and its activities.

7.2.2 Events. The Communication / Events Committee shall develop events that publicize the Foundation and its activities for the Club and others, for approval by the Board.

7.2.3 Paul Scea Fellowships. The Communication / Events Committee shall be responsible for promoting the concept of the Paul Scea Fellow, the announcing of the new Paul Scea Fellows to the Members, and the scheduling and management of the wearing of medallions by the Members at meetings of the Club on a regular basis.

7.3 Fundraising Committee. The Fundraising Committee will develop, implement and monitor strategies for the raising of funds for the Foundation including, without limitation, the use of the Paul Scea Fellowship as a means for raising funds from the Members.

7.4 Scholarship / Student Relations Committee.

7.4.1 Scholarship. The Scholarship / Student Relations Committee shall continually review the standards by which Scholarships are awarded, presenting all proposed changes thereto for approval by the Board, and shall oversee the process by which candidates for the award of Scholarships are selected in order to ensure the most qualified candidates compete for the award of a Scholarship

7.4.2 Communications. The Scholarship / Student Relations Committee shall maintain such regular communications with the Scholarship Recipients as are necessary and appropriate under the circumstances to ensure (a) the Scholarship Recipient has the necessary support for a successful student experience, (b) the Board is kept regularly advised of the progress of the Scholarship Recipient, and (c) in conjunction with the Communication/ Events Committee, the Club is kept regularly advised of the existence and performance of the Scholarship Recipients

7.5 Nominating Committee. The Nominating Committee shall consist of the President, the President-Elect and an

additional Director which is a member of the Class of Directors whose term will be ending the following June 30, who shall select a slate of not less than six (6) candidates to be elected to be Directors, for selection by the Members at the Annual Meeting.

VIII. MEETINGS

8.1 Members.

8.1.1 Annual Meeting. The Annual Meeting of the Members shall be conducted during the month of May of each year, during a regular meeting of the Club. Notice of the Annual Meeting shall be provided in the AppleSeed at least two (2) times prior to the Annual Meeting. The purpose of the Annual Meeting is for the Members to review and approve the financial performance of the Foundation, to elect Directors, and to perform such other business as the Members may determine at the Annual Meeting.

8.1.2 Special Meetings. Special meetings of the Members may be requested by ten (10) Members or by the Board, with notice of such Special Meeting provided to all Members as for the Annual Meeting

8.2 Board.

8.2.1 Regular Meetings. The Board shall conduct regular meetings, one (1) to be within one (1) month of the Annual Meeting of the Members, and otherwise as determined by the Board, but no less often than quarterly

8.2.2 Special Meetings. Special meetings of the Board may be requested by the President or three (3) Directors, with written notice of such Special Meeting provided to all Directors calculated for receipt at least three (3) days prior to such Special Meeting

IX. FUNDS

9.1 Funds. The Treasurer shall have charge and custody of and be responsible for all funds of the Foundation. Except as established otherwise, all funds of the Foundation shall be for the exclusive use of the Foundation. The Treasurer shall obtain the signature of one (1) other Officer for any disbursement in excess of \$300; except for disbursements that have been specifically approved by the Board.

9.2 Operating Fund. The Treasurer shall maintain a small operating fund sufficient to enable the Foundation to conduct its operations, without having to access the Invested Corpus of the Foundation for such purposes.

9.3 Flow-Through Funds. To utilize the Foundation's status as a tax exempt entity for the overall charitable purposes of the Club, the Foundation may establish various "flow-through" funds from time to time to enable the Club to conduct fund

raising activities. The manner of holding and managing such flow-through funds shall be established by the Board.

9.4 Invested Corpus; Investment Policy. All funds of the Foundation which are not held in the operating fund described in section 9.2, or the Flow-Through Funds described in section 9.3 shall be held in an account maintained by the Foundation with the Community Foundation of North Central Washington, and invested according to the investment policy adopted by the Community Foundation of North Central Washington

X. PAUL SCEA FELLOWS

10.1 Nature of Award. The Foundation has established the honor known as a "Paul Scea Fellowship", which is given to those persons who contribute at least \$500 to the Foundation, for the Foundation's permanent use to accomplish the Foundation's primary mission, in recognition of Paul Scea, a deceased member of the Club well known for his generosity to the Club, the Foundation and the community of Wenatchee. The Foundation utilizes the Paul Scea Fellowship as a means to publicize the Foundation among its Members and to encourage gifting to the Foundation.

10.2 Sustaining Amount. As an alternative to a one-time gift to the Foundation for the award of a Paul Scea Fellowship, persons may also be referred to as "Paul Scea Sustaining Fellows" if they make annual gifts of at least \$50, with the intent of completing a total gift to the Foundation in the amount of \$500.

XI. SCHOLARSHIPS

11.1 General. The mission of the Foundation is accomplished through the award of one (1) or more scholarships to graduating seniors from the greater Wenatchee area, or students at Wenatchee Valley College, who seek to further their education as a full time student after high school and have a grade point average of at least 2.5, on a 4.0 scale, or the equivalent.

11.2 Rotary Service Scholarship. The Rotary Service Scholarship is in an amount equal to the current cost of tuition, fees and books at Wenatchee Valley College for one (1) academic year, and will be awarded to candidates based upon the best demonstrations of need, involvement in extracurricular activities, leadership and academic performance. Particular attention will be paid to a student's demonstrated commitment to service to others, including school, community, church and family, and which requires endorsements recognizing such service by members of the student's respective communities

11.3 Lud Solberg Rotary Scholarship. The Lud Solberg Rotary Scholarship is in the annual amount of \$2,000, awarded to candidates on the same basis of the Rotary Service Scholarship, but in the name of Lud Solberg, a deceased Member, based upon a gift to the Foundation from

his estate, until 2015, when the amount of the gift is exhausted. The Lud Solberg Scholarship may be awarded separately, or in combination with funds to enable the Foundation to award a Rotary Service Scholarship.

11.4 Renewal. The Rotary Service Scholarship and the Lud Solberg Scholarship may be renewed for up to three (3) additional years upon application therefore by the candidate, and proof of adequate academic progress, as measured by the candidate's academic institution, and continued demonstration of the characteristics required to initially receive the Scholarships.

11.5 Number of Scholarships. In order to maintain a consistent presence in the academic community, there shall be at least one (1) new Scholarship awarded by the Foundation each year. In determining the number of new scholarships to be awarded each year, the Board should balance the needs of maintaining an adequate corpus each year with the need for providing Scholarships.

11.6 Administration of Scholarships. The Foundation shall utilize the mechanisms and processes established by the Community Foundation of North Central Washington to manage the scholarships awarded by the Foundation, and shall appoint a Member to be the Foundation's liaison to the Community Foundation of North Central Washington to aid in the awarding of the scholarships.

XII. FISCAL YEAR

The fiscal year of the Foundation shall be from July 1 through June 30 of the following year.

XIII. AMENDMENTS

These Bylaws shall be reviewed no less often than each even numbered year, and may be amended by a vote of the Members at a meeting of the Club where prior notice of the intent to amend these Bylaws has been given in the AppleSeed.

ADOPTED _____

Allan Galbraith, Secretary