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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other org- anizations 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*

OMB No 1545 1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 10/01 , 2008, and ending 9/30 , 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 Instruc- tions

C
KIWANIS INTERNATIONAL K00418 MANKATO
PO BOX 733
MANKATO, MN 56001

D Employer identification number
41-0738489

E Telephone number
(507) 625-1551

F Group Exemption Number ► 0026

• *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) ►

I Website: ► WWW.MANKATOKIWANIS.ORG

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

J Organization type (check only one) — ☒ 501(c) (4) ◄ (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 ► $ 187,789.

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

REVENUE	1	Contributions, gifts, grants, and similar amounts received		1	
	2	Program service revenue including government fees and contracts		2	64,690.
	3	Membership dues and assessments		3	59,137.
	4	Investment income		4	41.
	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 ln 5b from ln 5a) (att sch)		5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a	63,921.	
	b	Less direct expenses other than fundraising expenses	6b	35,241.	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	28,680.
	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	152,548.
EXPENSES	10	Grants and similar amounts paid (attach schedule) SEE STATEMENT 1		10	11,078.
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	12,368.
	13	Professional fees and other payments to independent contractors		13	650.
	14	Occupancy, rent, utilities, and maintenance		14	11,391.
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ► SEE STATEMENT 2)		16	122,787.
	17	**Total expenses** (add lines 10 through 16)		► 17	158,274.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-5,726.
	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	41,471.
	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	35,745.

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	35,634.	22	30,304.
23 Land and buildings		23	
24 Other assets (describe ► SEE STATEMENT 3)	5,837.	24	5,441.
25 **Total assets**	41,471.	25	35,745.
26 **Total liabilities** (describe ► _____)	0.	26	0.
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	41,471.	27	35,745.

Part III Statement of Program Service Accomplishments (See the instructions)

What is the organization's primary exempt purpose? SEE STATEMENT 4

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

		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)
28	OPERATION OF CAMP PATTERSON, A CAMP FOR YOUTH LOCATED ON LAKE WASHINGTON NEAR MANKATO, MINNESOTA. (Grants $) If this amount includes foreign grants, check here ► ☐	28a 79,438.
29	SCHOLARSHIPS FOR HIGH SCHOOL SENIORS AND CURRENT COLLEGE STUDENTS TO ATTEND MANKATO AREA COLLEGES. (Grants $) If this amount includes foreign grants, check here ► ☐	29a 4,700.
30	SUPPORT OF KIWANIS CLUBS AT MINNESOTA STATE, MANKATO EAST JR HIGH SCHOOL, FITZGERALD MIDDLE SCHOOL, DAKOTA MEADOW MIDDLE SCHOOL, LOYOLA KEY CLUB, RIVERBEND KEY CLUB (Grants $) If this amount includes foreign grants, check here ► ☐	30a 3,600.
31	Other program services (attach schedule) SEE STATEMENT 5 (Grants $) If this amount includes foreign grants, check here ► ☐	31a 55,026.
32	**Total program service expenses** (add lines 28a through 31a) ►	32 142,764.

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
JOE MEIDL MANKATO, MN 56001	PRESIDENT 5.00	0.	0.	0.
SCOTT WOJCIK MANKATO, MN 56001	PRESIDENT ELECT 3.00	0.	0.	0.
MIKE BRENNAN MANKATO, MN 56001	VICE PRESIDENT 3.00	0.	0.	0.
BETH COLWAY MANKATO, MN 56001	IMMED PAST PRES 1.00	0.	0.	0.
MARK MONSON MANKATO, MN 56001	TREASURER 5.00	1,200.	0.	0.
LIZ LAWRENCE-ROSS MANKATO, MN 56001	SECRETARY 5.00	1,200.	0.	0.
CHRIS ROE MANKATO, MN 56001	DIRECTOR 1.00	0.	0.	0.
MATT NORLAND MANKATO, MN 56001	DIRECTOR 1.00	0.	0.	0.
JOLINDA GRABIANOWSKI MANKATO, MN 56001	DIRECTOR 1.00	0.	0.	0.
BARB EMBACHER MANKATO, MN 56001	DIRECTOR 1.00	0.	0.	0.
JO THOMAS MANKATO, MN 56001	DIRECTOR 1.00	0.	0.	0.
ANNA THILL MANKATO, MN 56001	DIRECTOR 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	33		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	34		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?	35a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		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?	38a		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b N/A			
39	501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a N/A			
b	Gross receipts, included on line 9, for public use of club facilities 39b N/A			
40a	501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► N/A , section 4912 ► N/A , section 4955 ► N/A			
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	40b		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0.			
d	Enter amount of tax on line 40c reimbursed by the organization ► 0.			
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	40e		X
41	List the states with which a copy of this return is filed ► MN			

42a The books are in care of ► MARK MONSON Telephone no ► (507) 625-1551

Located at ► 951 MADISON AVENUE MANKATO MN ZIP + 4 ► 56001

			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 ►	42b		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 ►	42c		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	44		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	45		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.

			Yes	No
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	46		
47	Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	47		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If 'Yes,' was the related organization(s) a section 527 organization?	49b		

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
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
Total number of other independent contractors receiving over $100,000 ►		

Sign Here

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

► Signature of officer — Date: 1/18/10

► MARK MONSON — TREASURER

Type or print name and title

Paid Preparer's Use Only

Preparer's signature ►	Date 1/8/10	Check if self employed ► ☐	Preparer's Identifying Number (See instructions) P00032502
Firm's name (or yours if self employed), address, and ZIP + 4 ► JAMES C. BUSETH, PA 226 NORTH BROAD STREET MANKATO, MN 56001		EIN ► 20-8137881 Phone no ► (507) 385-3544	

May the IRS discuss this return with the preparer shown above? See instructions ► ☒ Yes ☐ No

SCHEDULE G
(Form 990 or 990-EZ)

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

KIWANIS INTERNATIONAL K00418 MANKATO

Employer identification number

41-0738489

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

- ☐ Mail solicitations
- ☐ Email solicitations
- ☐ Phone solicitations
- ☐ In-person solicitations
- ☐ Solicitation of non-government grants
- ☐ Solicitation of government grants
- ☐ Special fundraising events

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? Yes	(iii) No	(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
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 THUNDER OF DRU (event type)	(b) Event #2 GOLF FUNDRAISE (event type)	(c) Other Events _____ (total number)	(d) Total Events (Add col (a) through col (c))
REVENUE	1 Gross receipts	30,403.	24,596.		54,999.
	2 Less Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	30,403.	24,596.		54,999.
DIRECT EXPENSES	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	30,075.	3,614.		33,689.
	8 Direct expense summary Add lines 4- through 7 in column (d)			►	33,689.
	9 Net income summary Combine lines 3 and 8 in column (d)			►	21,310.

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				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d)			►	
	8 Net gaming income summary Combine lines 1 and 7 in column (d)			►	

		YES	NO
9 Enter the state(s) in which the organization operates gaming activities _____			
a Is the organization licensed to operate gaming activities in each of these states?	9a		
b If 'No,' Explain			
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b If 'Yes,' Explain			
11 Does the organization operate gaming activities with nonmembers?	11		
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?	12		

			YES	NO
13 Indicate the percentage of gaming activity operated in				
a The organization's facility	13a	%		
b An outside facility	13b	%		
14 Provide the name and address of the person who prepares the organization's gaming/special events books and records				
Name ►				
Address ►				
15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?			15a	
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 information				
Name ►				
Gaming manager compensation ► $ _____				
Description of services provided ►				
☐ 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?			17a	
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 ► $				

STATEMENT 1
FORM 990-EZ, PART I, LINE 10
GRANTS AND SIMILAR AMOUNTS PAID

PAYMENTS TO AFFILIATES

NAME:	KIWANIS INTERNATIONAL INDIANAPOLIS, IN,	
PURPOSE OF PAYMENT:	INTERNATIONAL DUES	
AMOUNT:		$ 9,878.
NAME:	KIWANIS INTER. FOUNDATION INDIANAPOLIS, IN,	
PURPOSE OF PAYMENT:	ANNUAL SUPPORT	
AMOUNT:		$ 1,200.

STATEMENT 2
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

ADMINISTRATION EXP	$ 85.
ADVERTISING AND PROMOTION	917.
ARION AWARDS	257.
BANK CHARGES	22.
BILLING SEC	1,200.
BULLETIN EDITOR	1,200.
CAMP OPEN/CLOSE EXPENSES	1,112.
CAMP PATTERSON FUND	17,200.
CAMP REPAIRS/MAINTENANCE	17,517.
CHAMBER DUES	230.
CLEANING SUPPLIES	3,351.
CLUB MEETING MEALS	31,350.
COMMUNITY DONATIONS	10,174.
CONFERENCES, CONVENTIONS, AND MEETINGS	5,929.
DEPRECIATION	396.
INSURANCE	14,168.
KIDS AGAINST HUNGER	500.
KIWANIS DIST ED FOUNDATION	100.
KIWANIS INTL TRUSTEE	1,000.
LICENSES AND PERMITS	35.
OFFICE EXPENSES	737.
OUTSIDE SERVICES	1,240.
PARKING TOKEN EXPENSE	1,100.
PEST CONTROL	728.
PIANO PLAYER	840.
PUBLIC RELATIONS	489.
SCHOLARSHIP FOUNDATION	4,000.
SCHOLARSHIPS	600.
SOFT WATER	656.
SPONSORED CLUBS	3,600.
SUPPLIES	1,413.
WEB SITE	375.
YOUNG CHILDREN PRIORITY ONE	266.
TOTAL	$ 122,787.

STATEMENT 3
FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	BEGINNING	ENDING
MISCELLANEOUS	$ 5,837.	$ 5,441.
TOTAL	$ 5,837.	$ 5,441.

STATEMENT 4
FORM 990-EZ, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE MANKATO KIWANIS CLUB IS PART OF THE KIWANIS GLOBAL ORGANIZATION OF VOLUNTEERS DEDICATED TO CHANGING THE WORLD ONE CHILD AND ONE COMMUNITY AT A TIME.

STATEMENT 5
FORM 990-EZ, PART III, LINE 31
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	0. GRANTS	PROGRAM SERVICE EXPENSES
SUPPORT OF COMMUNITY SERVICE PROJECTS: ARION AWARDS, MANKATO SALVATION ARMY, MANKATO BOY SCOUTS, MANKATO AREA HEALTHY YOUTH, MARCH OF DIMES, FOOD FOR FRIENDS INCLUDES FOREIGN GRANTS: NO		10,930.
SUPPORT OF KIWANIS INTERNATIONAL, DISTRICT AND LOCAL PROGRAMS; PROGRAMS EFFECT APPROXIMATELY 150 MEMBERS PROMOTING COMMUNITY SERVICE, EDUCATIONAL OPPORTUNITIES, AND SAFETY AWARENESS INCLUDES FOREIGN GRANTS: NO		44,096.
TOTAL	$ 0.	$ 55,026.