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Department of the Treasury
Internal Revenue Service

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 organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 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 2009 calendar year, or tax year beginning		7/1/2009	, and ending	6/30/2010
B Check if applicable		C Name of organization		D Employer identification number
<input type="checkbox"/> Address change		NATIONAL EXCHANGE CLUB OF ROCHESTER		41-6039640
<input type="checkbox"/> Name change		Number and street (or P O box, if mail is not delivered to street address)		E Telephone number
<input type="checkbox"/> Initial return		PO BOX 972		(507) 282-3728
<input type="checkbox"/> Terminated		City, town, or country	State	F Group Exemption Number
<input type="checkbox"/> Amended return		ROCHESTER	MN	55903-0972
<input type="checkbox"/> Application pending				
<p>• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).</p>				
<p>I Website: ► N/A</p> <p>J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c) (4) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>				
<p>K Check ► <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000 A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return</p>				
<p>L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 70,302</p>				

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	1 867
	2 Program service revenue including government fees and contracts	2 93
	3 Membership dues and assessments	3 22,218
	4 Investment income	4 89
	5a Gross amount from sale of assets other than inventory	5a 0
	b Less cost or other basis and sales expenses	5b 0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c 0
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	
	a Gross revenue (not including \$ 867 of contributions reported on line 1) RECEIVED	6a 47,035
	b Less direct expenses other than fundraising expenses	6b 36,370
	c Net income (or loss) from special events and activities (Subtract line 6b from line 6a)	6c 10,665
	7a Gross sales of inventory, less returns and allowances	7a 0
	b Less cost of goods sold	7b 0
	c Gross profit (or loss) from sales of inventory (Subtract line 7b from line 7a)	7c 0
	8 Other revenue (describe ►)	8 0
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ►)	9 33,932
Expenses	10 Grants and similar amounts paid (attach schedule)	10 11,924
	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	13 300
	14 Occupancy, rent, utilities, and maintenance	14
	15 Printing, publications, postage, and shipping	15
	16 Other expenses (describe ► See Attached Statement)	16 16,363
	17 Total expenses. Add lines 10 through 16 ►)	17 28,587
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 5,345
	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 22,897
	20 Other changes in net assets or fund balances (attach explanation)	20 16,958
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ►)	21 45,200

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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		22,897	22 28,242
23 Land and buildings			23
24 Other assets (describe ► FREEDOM SHRINE - SOLDIERS FIELD)		0	24 16,958
25 Total assets		22,897	25 45,200
26 Total liabilities (describe ►)		0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		22,897	27 45,200

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

(HTA)

Form 990-EZ (2009)

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)**Expenses**

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

What is the organization's primary exempt purpose? COMMUNITY SERVICE YOUTH AND CIVIC PROGRAMS
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, and other relevant information for each program title.

28 YOUTH AND CIVIC CONTRIBUTIONS

YOUTH SPORTS TEAMS, YOUTH MENTORSHIP, WOMENS SHELTER
CHANNEL ONE, FREEDOM SHRINE, BRIGHTER TOMORROW

(Grants \$ 0) If this amount includes foreign grants, check here . . . ►

28a

0

29 BOOK OF GOLDEN DEEDS

PROGRAM TO ACKNOWLEDGE OUTSTANDING SERVICE TO THE COMMUNITY

(Grants \$ 0) If this amount includes foreign grants, check here . . . ►

29a

0

30 SCHOLARSHIPS FOR HIGH SCHOOL SENIORS

(Grants \$ 0) If this amount includes foreign grants, check here . . . ►

30a

0

31 Other program services (attach schedule)

(Grants \$ 0) If this amount includes foreign grants, check here . . . ►

31a

0

32 Total program service expenses. (add lines 28a through 31a)

32

0

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

(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 & deferred compensation	(e) Expense account and other allowances
SHELLY BURYSKA 140 ELTON HILLS LANE NW ROCHESTER MN 55901	Title PRESIDENT Hr/WK 3 00	0	0	0
JANET DURBAHN 203 6TH AVE NW STEWARTVILLE MN 55976	Title PRES-ELEC Hr/Wk 2 00	0	0	0
ED CHESTOLOWSKI 220 SOUTH BROADWAY ROCHESTER MN 55901	Title 1ST VICE Hr/WK 1 00	0	0	0
RICHARD RADKE 4703 3RD ST NW ROCHESTER MN 55901	Title SECRETARY Hr/WK 1 00	0	0	0
MARY JO MASOG COUNSELOR REALTY ROCHESTER MN 55901	Title TREASURER Hr/WK 5 00	0	0	0
RAY HYLLAND 6905 90TH ST SE STEWARTVILLE MN 55976	Title BOARD DIRECTOR Hr/WK 1 00	0	0	0
BERNIE NESLER 1408 STOPPEL LN SW ROCHESTER MN 55902	Title BOARD DIRECTOR Hr/WK 1.00	0	0	0
DAWN SIGNER 1601 11TH AVE NE ROCHESTER MN 55906	Title BOARD DIRECTOR Hr/WK 1.00	0	0	0
AMY DUNN 1201 SOUTH BROADWAY ROCHESTER MN 55901	Title BOARD DIRECTOR Hr/WK 1.00	0	0	0
HARRY MUELLNER 1103 13TH AVE NW ROCHESTER MN 55901	Title BOARD DIRECTOR Hr/WK 1 00	0	0	0
SUE MADDEN 914 NORTH BROADWAY ROCHESTER MN 55901	Title BOARD DIRECTOR Hr/WK 1 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK .00	0	0	0
	Title Hr/WK .00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK .00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK .00	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part 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? 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 why the organization did not report the income on Form 990-T	35a	X
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35b	
b If "Yes," has it filed a tax return on Form 990-T for this year?	36	X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	37a	0
b Did the organization file Form 1120-POL for this year?	37b	X
38 a 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 outstanding at the end of the period covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	0
39 Section 501(c)(7) organizations. Enter	39a	
a Initiation fees and capital contributions included on line 9	39b	
b Gross receipts, included on line 9, for public use of club facilities		
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____; section 4955 ► _____		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3) and 501(c)(4) organizations. 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	40e	X
41 List the states with which a copy of this return is filed. ► _____		
42 a The organization's books are in care of ► MARY JO MASOG Telephone no. ► (507) 254-9980		
Located at ► 1920 BUCK RIDGE DR NE City ROCHESTER ST MN ZIP + 4 ► 55906		
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)?	42b	X
If "Yes," enter the name of the foreign country: ► _____		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of 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 and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 N/A		
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 and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b 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 a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.	48	
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	
50	Complete this table for the organization's 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 & deferred compensation	(e) Expense account and other allowances
Name None	Str		Title			
City	ST	ZIP	Hr/WK	.00	0	0
Name	Str		Title			
City	ST	ZIP	Hr/WK	00	0	0
Name	Str		Title			
City	ST	ZIP	Hr/WK	00	0	0
Name	Str		Title			
City	ST	ZIP	Hr/WK	00	0	0
Name	Str		Title			
City	ST	ZIP	Hr/WK	00	0	0

f Total number of other employees paid over \$100,000 ►

51 Complete this table for the organization's 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
Name None	Str			
City	ST	ZIP		
Name	Str			
City	ST	ZIP		
Name	Str			
City	ST	ZIP		
Name	Str			
City	ST	ZIP		
Name	Str			
City	ST	ZIP		

d Total number of other independent contractors each 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		
	10/7/10		
Signature of officer			
Shelly Buryska, President			
Type or print name and title			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed
	Joyce A. Gilbert PA	10/1/2010	<input type="checkbox"/> P00083371
Firm's name (or yours if self-employed), address, and ZIP + 4		EIN	► 41-1990495
► 1903 SOUTH BROADWAY SUITE 3, ROCHESTER, MN 55904		Phone no	► (507) 529-1439

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

► Yes No

JOYCE A GILBERT PA
1903 SOUTH BROADWAY SUITE 3
ROCHESTER, MN 55904
(507) 529-1439

October 1, 2010

NATIONAL EXCHANGE CLUB OF ROCHESTER
PO BOX 972
ROCHESTER, MN 55903-0972

Dear Sir,

Enclosed please find two copies of the 2009 Form 990EZ for NATIONAL EXCHANGE CLUB OF ROCHESTER, which were prepared based on the information you provided. Please review and then file one copy with the agency listed below and retain the second copy for NATIONAL EXCHANGE CLUB OF ROCHESTER's records. An officer or fiduciary must sign and date the filing copy before you mail the return.

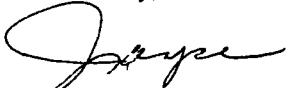
There are no taxes or fees due with the return.

I recommend that you mail the federal return on or before November 15, 2010, using the United States Post Office certified mail service or an approved delivery service that will provide proof of the mailing date, to:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

If you have any questions about the return(s) or about NATIONAL EXCHANGE CLUB OF ROCHESTER's tax situation during the year, please do not hesitate to call me at (507) 529-1439. I appreciate this opportunity to serve you.

Sincerely,



JOYCE GILBERT
JOYCE A GILBERT PA

Privacy Notice

As a tax practitioner, I receive and collect nonpublic personal information from various forms and statements that you provide. I do not disclose such information unless you instruct me to do so. I maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

NATIONAL EXCHANGE CLUB OF ROCHESTER

Employer identification number

41-6039640

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and email solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of non-government grants
- f** Solicitation of government grants
- g** Special fundraising events

2a Did the organization have a 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.

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 VOLLEYBALL (event type)	(b) Event #2 TRAVELOGUES (event type)	(c) Other events 2 (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts . . .	17,696	15,101	14,238 47,035
	2 Less Charitable contributions . . .	0	0	0
	3 Gross income (line 1 minus line 2) . . .	17,696	15,101	14,238 47,035
Direct Expenses	4 Cash prizes	0	0	0
	5 Noncash prizes . . .	0	0	0
	6 Rent/facility costs . . .	2,160	2,250	0 4,410
	7 Food and beverages . . .	0	0	0
	8 Entertainment . . .	0	0	0
	9 Other direct expenses . . .	7,279	7,723	16,958 31,960
	10 Direct expense summary Add lines 4 through 9 in column (d)			► (36,370)
	11 Net income summary Combine line 3, column (d), and line 10			► 10,665

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			0
Direct Expenses	2 Cash prizes			0
	3 Noncash prizes			0
	4 Rent/facility costs			0
	5 Other direct expenses			0
	6 Volunteer labor . . .	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No
	7 Direct expense summary Add lines 2 through 5 in column (d)			► (0)
	8 Net gaming income summary. Combine line 1, column d, and line 7			► 0

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?

b If "No," explain: _____

9a _____

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

b If "Yes," explain: _____

10a _____

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?

11 _____

12 _____

13 Indicate the percentage of gaming activity operated in

13a	%
13b	%

14 Enter 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 contract 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 of the third party

Name ► _____

Address ► _____

16 Gaming manager information

Name ► _____

Gaming manager compensation ► \$ _____ 0

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? _____

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

17a

Part I, Line 1 (990-EZ) - Contributions, Gifts, Grants and Similar Amounts Received

1 Contributions	1	
2 Noncash contributions	2	
3 Membership dues and assessments (contributions from the public)	3	
4 Government contributions (grants)	4	
5 Commercial co-venture	5	
6 Special events contributions (Line 6 - Special Events)	6	867
7 Associated organization contributions	7	
8	8	
9	9	
10	10	
11 Total	11	867

Part I, Line 4 (990-EZ) - Investment Income

1 Interest on savings and temporary cash investments	1	89
2 Dividends and interest from securities	2	
3 Gross rents	3	
4 Other investment income	4	
5 Total	5	89

Part I, Line 10 (990-EZ) - Grants and Similar Amounts Paid

Class of activity	Grantee's name	Check (X) if grantee is a business	Address	City	State	Zip code	Foreign Country
1 PAYMENT TO AFFILIATE	NATIONAL EXCHANGE CLUB		3050 CENTRAL AVENUE	TOLEDO	OH	43606	
2 PAYMENT TO AFFILIATE	MINNESOTA DISTRICT EXCH/		351 13TH ST SW	OWATONNA	MN	55060	
3 YOUTH AND CIVIC	WOMENS SHELTER			ROCHESTER	MN	55901	
4 YOUTH AND CIVIC	BRIGHTER TOMORROWS			ROCHESTER	MN	55901	
5 YOUTH AND CIVIC	BOOK OF GOLDEN DEEDS			ROCHESTER	MN	55901	
6 YOUTH AND CIVIC	CHANNEL ONE			ROCHESTER	MN	55901	
7 YOUTH AND CIVIC	FREEFOM FLIGHTS			ROCHESTER	MN	55901	
8 YOUTH AND CIVIC	MIRACLE FIELD			ROCHESTER	MN	55901	
9 YOUTH AND CIVIC	ROCHESTER YOUTH BASKET			ROCHESTER	MN	55901	
10 YOUTH AND CIVIC	STUDENT SCHOLARSHIPS			ROCHESTER	MN	55901	

11,924

Amount of cash grant	Relationship	Description of the property	Purpose of payment to affiliate	How book value determined	
				Book value	Fair market value
4,549			DUES		
1,026			DUES		
200					
200					
349					
500					
550					
250					
300					
4,000					

Part I, Line 16 (990-EZ) - Other Expenses

16,363

1	Travel	1	
2	Meals and entertainment	2	
3	Fundraising	3	
4	Amortization	4	0
5	Conferences, conventions, and meetings	5	
6	Depreciation	6	0
7	Depletion	7	
8	Equipment rental and maintenance	8	
9	Interest	9	
10	Supplies	10	
11	Telephone	11	
12	Unrelated business income taxes	12	0
13	WEEKLY MEETINGS	13	14,878
14	OFFICE EXPENSES	14	1,012
15	MEMBER RECOGNITION	15	240
16	FLOWERS AND GIFTS	16	227
17	FINANCE CHARGES	17	6
18		18	
19		19	
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	
27		27	
28		28	
29		29	

Part I, Line 20 (990-EZ) - Other Changes in Net Assets or Fund Balances

16,958

	Description	Amount
1	CONSTRUCTION OF FREEDOM SHRINE - SOLDERS FIELD	1 16,958
2		2
3		3
4		4
5		5
6		6
7		7
8		8
9		9
10		10