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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder 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.

OMB No 1545-1150

2009**Open to Public
Inspection****A** For the 2009 calendar year, or tax year beginning 7/01, 2009, and ending 6/30, 2010**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
Rotary Club of Sandpoint
P.O. Box 134
Sandpoint, ID 83864**D** Employer identification number

82-0384334

E Telephone number

208-265-5959

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) ▶**I** Website: ▶ N/A**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**J** Tax-exempt status (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 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.**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.

▶ \$ 77,468.

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	66,627.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	237.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	10,604.
EXPENSES	6b	Less: direct expenses other than fundraising expenses	6b	1,296.
	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	9,308.
	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less: cost of goods sold	7b	
	7c	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	76,172.
	10	Grants and similar amounts paid (attach schedule) See Statement 1	10	17,669.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
ASSETS	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 ▶ See Statement 2)	16	49,881.
	17	Total expenses. Add lines 10 through 16	17	67,550.
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	8,622.
	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	12,642.
	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	21,264.

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	17,597.	22 28,527.
23		23
24	3,045.	24 6,623.
25	20,642.	25 35,150.
26	8,000.	26 13,886.
27	12,642.	27 21,264.

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

Form 990-EZ (2009)

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Expenses

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

[illegible]

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

BAA TEEA0812L 01/30/10 Form 990-EZ (2009)

Part V Other Information (Note the statement requirements in the instrs 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		
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?	35a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	35b	
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	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 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 N/A	
39 Section 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 Section 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 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 ▶ 0.		
d Section 501(c)(3) and 501(c)(4) organizations 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 ▶ ID		
42a The organization's books are in care of ▶ Paula Freeman Parsons Telephone no. ▶ 208-265-5959 Located at ▶ 708 Superior St., Sandpoint, ID ZIP + 4 ▶ 83864		
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		
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.

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		
47		
48		
49a		
49b		

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If 'Yes,' was the related organization a section 527 organization?

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.'

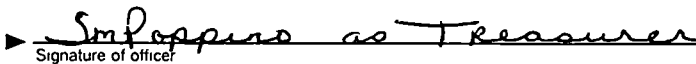
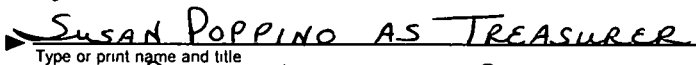
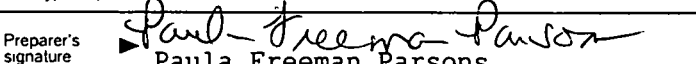
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

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

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.			
	 Signature of officer		Date <u>8/18/10</u>	
Paid Preparer's Use Only	 Type or print name and title			
	Preparer's signature	 Paula Freeman Parsons	Date	8/03/10
	Firm's name (or yours if self-employed), address, and ZIP + 4	Williams & Parsons, PC CPAs 708 Superior Street Sandpoint, ID 83864-1656		
	Check if self-employed ☐	Preparer's Identifying Number (See instructions)	P00185986	
	EIN	82-0496415		
	Phone no	(208) 265-5959		

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

☒ Yes ☐ No

BAA

Form 990-EZ (2009)

Statement 1
Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid

Class of Activity:	Scholarships		
Donee's Name:	Student Scholarships		
Relationship of Donee:	None		
Cash Amount Given:		\$	9,000.
Donee's Name:	Paul Harris Foundation		
Relationship of Donee:	None		
Cash Amount Given:		\$	200.
Donee's Name:	Various Community Projects		
Relationship of Donee:	None		
Cash Amount Given:		\$	2,250.
Donee's Name:	Youth International Exchange		
Relationship of Donee:	None		
Cash Amount Given:		\$	1,500.
Class of Activity:	Youth support		
Donee's Name:	International Project		
Relationship of Donee:	None		
Cash Amount Given:		\$	500.
Class of Activity:	Youth support		
Donee's Name:	Market Children		
Relationship of Donee:	None		
Cash Amount Given:		\$	1,500.
Class of Activity:	Nature Conservancy		
Donee's Name:	Fish Hatchery		
	Sagle, ID 83860		
Relationship of Donee:	None		
Cash Amount Given:		\$	1,699.
Class of Activity:	Food-low income families		
Donee's Name:	Bonner County Food Bank		
Cash Amount Given:		\$	520.
Class of Activity:	Bicycle Advocacy		
Donee's Name:	WaCanId Ride		
Relationship of Donee:	None		
Cash Amount Given:		\$	500.

Statement 2
Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion	\$	4,724.
Bad debts		724.
Club Service		100.
Dues		7,022.
Flowers & gifts		57.
Insurance		169.
Meals		35,157.
Presidential training		675.

Rotary Club of Sandpoint

82-0384334

Statement 2 (continued)
Form 990-EZ, Part I, Line 16
Other Expenses

Supplies			
		Total	\$ 1,253.
			<u>\$ 49,881.</u>

Statement 3
Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Accounts Receivable	\$ 3,045.	\$ 6,623.
Total	<u>\$ 3,045.</u>	<u>\$ 6,623.</u>

Statement 4
Form 990-EZ, Part II, Line 26
Total Liabilities

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses	\$ 8,000.	\$ 13,886.
Total	<u>\$ 8,000.</u>	<u>\$ 13,886.</u>

Statement 5
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

Community svc, international youth exchange, scholarships, Rotary Foundation

Statement 6
Form 990-EZ, Part III, Line 31
Statement of Program Service Accomplishments

<u>Description</u>	<u>Grants</u>	<u>Program Service Expenses</u>
Paul Harris Foundation	200.	
Includes Foreign Grants: No		
Rotary Youth Leadership (RYLA)	600.	
Includes Foreign Grants: No		
Total	<u>\$ 800.</u>	<u>\$ 0.</u>

Statement 7
Form 990-EZ, Part IV
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
Jon Sayler 534 Pine St Sandpoint, ID 83864	Past President 3.00	\$ 0. \$	0. \$	0.
Clif Warren 224 Sunnyside Rd Sandpoint, ID 83864	Secretary 3.00	0.	0.	0.
Sue Poppino 81 E Comeback Bay Ln Sagle, ID 83860	Treasurer 3.00	0.	0.	0.
Nancy Hadley 700 Whiskey Jack Circle Sandpoint, ID 83864	President 2.00	0.	0.	0.
Carol Warren 224 Sunnyside Rd Sandpoint, ID 83864	Director 2.00	0.	0.	0.
Steve Verby 1517 Northshore Dr Sandpoint, ID 83864	Director 2.00	0.	0.	0.
Matt Kerr 79 Water View Ln Sagle, ID 83860	President Elect 2.00	0.	0.	0.
Bob Linscott Pier 179 Boat Club Rd Sagle, ID 83860	Director 2.00	0.	0.	0.
Dwayne Parsons 631 Rocky Pt Rd Sandpoint, ID 83864	Director 2.00	0.	0.	0.
Tim Cochran 329 Euclid Sandpoint, ID 83864	Director 2.00	0.	0.	0.
Dana Williams P O Box 459 Sandpoint, ID 83864	Director 2.00	0.	0.	0.
Sally Lindemann 1509 Autumn Ln Sandpoint, ID 83864	Director 2.00	0.	0.	0.

Rotary Club of Sandpoint

82-0384334

Statement 7 (continued)
Form 990-EZ, Part IV
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
Jerri Anderson 596 Whiskey Jack Circle Sandpoint, ID 83864	Director 2.00	\$ 0.	\$ 0.	\$ 0.
Debbie Ferguson 2415 Denton Rd Hope, ID 83836	Director 2.00	0.	0.	0.
	Total	\$ 0.	\$ 0.	\$ 0.