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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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
All other organizations with gross receipts less than $200,000 and total assets less than $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

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 07/01/11 , and ending 06/30/12

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization
Rotary Club of Sandpoint

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
P O Box 134

City or town, state or country, and ZIP + 4
Sandpoint ID 83864

D Employer identification number
82-0384334

E Telephone number
208-265-5959

F Group Exemption Number ▶

G Accounting Method [ ] Cash [X] Accrual Other (specify) ▶

H Check ▶ [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ▶ N/A

J Tax-exempt status (check only one) — [ ] 501(c)(3) [X] 501(c)(4) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

K Check ▶ [ ] if the organization is not a section 509(a)(3) supporting organization or a section 527 organization **and** its gross receipts are normally **not** more than $50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 83,758

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

Check if the organization used Schedule O to respond to any question in this Part I [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	12,886
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments See Statement		3	63,126
	4	Investment income		4	67
	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)		5c	
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	7,679	
	c	Less direct expenses from gaming and fundraising events	6c	1,334	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	6,345
	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 in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	82,424
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	24,578
	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	177
	16	Other expenses (describe in Schedule O)		16	52,484
	17	**Total expenses.** Add lines 10 through 16 ▶		17	77,239
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	5,185
	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	14,151
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶		21	19,336

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990-EZ** (2011)

Form 990-EZ (2011) Rotary Club of Sandpoint 82-0384334 Page 2

Part II Balance Sheets. (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II [X]

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	23,447	22	49,214
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	5,108	24	5,759
25 **Total assets**	28,555	25	54,973
26 **Total liabilities** (describe in Schedule O)	14,404	26	35,637
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	14,151	27	19,336

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III [X]

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?
See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 Scholarships
(Grants $ 8,451) If this amount includes foreign grants, check here ▶ [ ] 28a 8,451

29 Funding for Farmin Park bandshell
(Grants $ 9,600) If this amount includes foreign grants, check here ▶ [ ] 29a 9,600

30 Jr. Achievement
(Grants $ 1,500) If this amount includes foreign grants, check here ▶ [ ] 30a 1,500

31 Other program services (describe in Schedule O)
(Grants $ 5,027) If this amount includes foreign grants, check here ▶ [ ] 31a 5,027

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32 24,578

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV [ ]

(a) Name and address		(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Heath benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Matt Kerr	Sagle	Past President			
79 Water View Ln	ID 83860	2.00	0	0	0
Jerri Anderson	Sandpoint	President			
596 Whiskey Jack Circle	ID 83864	2.00	0	0	0
Pierce Smith	Sandpoint	Secretary			
544 N Idaho Club Dr	ID 83864	2.00	0	0	0
Sue Poppino	Sagle	Treasurer			
81 E Comeback Bay Ln	ID 83860	2.00	0	0	0
Bob Linscott	Sagle				
Pier 179 Boat Club Rd	ID 83860	2.00	0	0	0
Eric Donenfeld	Sandpoint	Director			
1305 Michigan	ID 83864	2.00	0	0	0
Mel Dick	Sagle				
68 Harbor View Dr	ID 83860	2.00	0	0	0
Toby McLaughlin	Sandpoint				
414 N Church Street	ID 83864	2.00	0	0	0
Sean Fitzpatrick	Sandpoint	Director			
1176 Janish Dr	ID 83864	2.00	0	0	0
Gail Swan	Sandpoint	Director			
2385 Sunnyside Rd	ID 83864	2.00	0	0	0
Debbie Ferguson	Hope				
2415 Denton Rd	ID 83836	2.00	0	0	0
Mike Craven	Dover				
505 Hornby Pl	ID 83825	2.00	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		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	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
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 tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its 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 ▶ ID			
42a	The organization's books are in care of ▶ Williams, Parsons & Schiller, PC Telephone no ▶ 208-265-5959			
	708 Superior St			
	Located at ▶ Sandpoint ID ZIP + 4 ▶ 83864			

			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 ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		X
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			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		X

		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		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 47-49b and 52, and complete the tables for lines 50 and 51
Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? 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		
49a 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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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 ▶

52 Did the organization complete Schedule A? **Note** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☐ No

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

▶ Sm Poppino
Signature of officer

Date ▶ 11/19/12

▶ Susan Poppino as Treasurer
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Paula Freeman Parsons	Paula Freeman Parsons	11/09/12		P00185986

Firm's name ▶ Williams & Parsons, PC, CPAs
Firm's EIN ▶ 82-0496415

Firm's address ▶ 708 Superior St Ste A
Sandpoint, ID 83864-1656

Phone no 208-265-5959

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization: Rotary Club of Sandpoint

Employer identification number: 82-0384334

Form 990-EZ, Part I, Line 10 - Grants/Similar Amts Paid to Organizations

Name and Address	Class of Activity Desc. of Property	Date of Gift	Cash Contrib.	Noncash Contrib. BV Expl.	 FMV Expl.
Sandpoint High School students 410 S Division Sandpoint, ID 83864			$ 8,451 $ 0	$ 0	
City of Sandpoint 1123 Lake Sandpoint, ID 83864			$ 9,600 $ 0	$ 0	
Other 1123 Lake Sandpoint, ID 83864			$ 5,027 $ 0	$ 0	

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

Description	Amount
Expenses	
Office	$ 1,725
Conferences/Meetings	$ 270
Insurance	$ 175
Bad debts	$ 608

Meals	$	43,309
Dues-Rotary International	$	5,821
Misc	$	91
Club service	$	485
Total	$	52,484

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

Description	Beg. of Year	End of Year
Accounts Receivable	$ 5,108	$ 5,759
Total	$ 5,108	$ 5,759

Form 990-EZ, Part II, Line 26 - Other Liabilities

Description	Beg. of Year	End of Year
Accounts Payable and Accrued Expenses	$ 14,316	$ 31,613
Deferred Revenue	$ 88	$ 4,024

Form 990-EZ, Part III - Primary Exempt Purpose

Supported Market Children, an international children support organization, awarded scholarships to local high school students, provided pavers at the Senior Center, swept the Long Bridge walking path, supported the Food Bank and supported Jr. Achievement.

Form 990-EZ, Part III, Line 31 - All Other Accomplishment

Other

Part II Balance Sheets. (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	0	22	
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	0	24	
25 **Total assets**	0	25	0
26 **Total liabilities** (describe in Schedule O)	0	26	0
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	0	27	0

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this 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?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a

29

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a

31 Other program services (describe in Schedule O)

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a

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

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Heath benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Chris Chambers 708 Superior St Sandpoint ID 83864	2.00	0	0	0
Paula Parsons 708 Superior St Sandpoint ID 83864	President Elect 5.00	0	0	0

Federal Statements

Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
Membership dues & assessments	$ 63,126
Total	$ 63,126