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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 private foundations)

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 07-01-2014, and ending 06-30-2015

B

Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C

Name of organization
Columbia Valley Daybreak Rotary Club

Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO Box 462

City or town, state or province, country, and ZIP or foreign postal code
Richland, WA 99352

D

Employer identification number
91-2018738

E Telephone number
(509) 628-9445

F Group Exemption Number
0573

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: www.cvdrotary.org

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(4) (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other _____

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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 54,508

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 ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	700
	2	Program service revenue including government fees and contracts	2	1,565
	3	Membership dues and assessments	3	9,280
	4	Investment income	4	84
	5a	Gross amount from sale of assets other than inventory	5c	
	5b	Less cost or other basis and sales expenses		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		
	6	Gaming and fundraising events	6d	27,718
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)		
	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)		
Expenses	6b	42,879		
	6c	15,161		
	7a		7c	
	7b			
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	39,347
	10	Grants and similar amounts paid (list in Schedule O)	10	15,764
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
Net Assets	13	Professional fees and other payments to independent contractors	13	641
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	96
	16	Other expenses (describe in Schedule O)	16	12,430
	17	Total expenses. Add lines 10 through 16	17	28,931
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	10,416
	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	34,112
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	44,528

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	32,047	22	44,528
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	
25 Total assets	34,112	25	44,528
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)	34,112	27	44,528

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

What is the organization's primary exempt purpose?
Columbia Valley Daybreak Rotary Club is a service organization formed by business and professional leaders within Tri-Cities, Washington

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 Provided assistance in various community service organization and projects within the Tri-Cities (Grants \$ 6,738) If this amount includes foreign grants, check here

28a

6,738

29 Provided student scholarships through CBC Foundation and WSU Tri-Cities (Grants \$ 4,000) If this amount includes foreign grants, check here

29a

4,000

30 Various other donations/payments to affiliates (Grants \$ 5,026) If this amount includes foreign grants, check here

30a

5,026

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

15,764

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 title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Brandon Wilm Past President	4 00	0	0	0
John Horton President	4 00	0	0	0
Mike Wilson Treasurer	4 00	0	0	0
Robert Nesbitt Secretary	4 00	0	0	0
Craig Littrell President Elect	4 00	0	0	0

Part VOther 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	No
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	No
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	No
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	No
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	No
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	
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	No
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), 501(c)(4), and 501(c)(29) 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	No
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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	No
41	List the states with which a copy of this return is filed ▶ WA		
42a	The organization's books are in care of ▶ Alison Gebers Telephone no ▶ (509) 735-1300 Located at ▶ 1333 Columbia Park Trail Suite 210 Richland, WA ZIP + 4 ▶ 99352		
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	42b	No
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ▶	42c	No
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	
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	No
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	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	No
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	

		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		No

Part VI

Section 501(c)(3) organizations only

All section 501(c)(3) organizations 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		
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?		
49b	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 title of each employee	(b) 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	▶	
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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 business address of each independent contractor	(b) Type of service	(c) Compensation

d	Total number of other independent contractors each receiving over \$100,000.	▶	
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52	Did the organization complete Schedule A? NOTE. All Section 501(c)(3) organizations must attach a completed Schedule A	▶	☐ Yes ☐ No
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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	2015-09-18 Date				
	Mike Wilson Treasurer Type or print name and title					
Paid Preparer Use Only	Print/Type preparer's name Alison Gebers	Preparer's signature	Date	Check ☐ if self-employed	PTIN P00423745	
	Firm's name ▶ Northwest CPA Group PLLC			Firm's EIN ▶ 56-2382653		
	Firm's address ▶ 1333 Columbia Park Trail Ste 210 Richland, WA 99352			Phone no (509) 735-1300		
May the IRS discuss this return with the preparer shown above? See instructions						☒ Yes ☐ No

TY 2014 Transfers Personal Benefits Contracts Declaration

Name: Columbia Valley Daybreak Rotary Club

EIN: 91-2018738

Declaration: The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
Columbia Valley Daybreak Rotary Club

Employer identification number
91-2018738

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.
- a☐ Mail solicitations

e☐ Solicitation of non-government grants

b☐ Internet and email solicitations

f☐ Solicitation of government grants

c☐ Phone solicitations

g☐ Special fundraising events

d☐ In-person solicitations

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.

(i) Name and address 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			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶						

3 List all states in which the organization is registered or licensed to solicit contributions 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 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 Mid-Columbia Duck Race (event type)	(b) Event #2 Golf Tournament (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1	Gross receipts	6,292	36,587	42,879
	2	Less Contributions . .			
	3	Gross income (line 1 minus line 2)	6,292	36,587	42,879
Direct Expenses	4	Cash prizes			
	5	Noncash prizes . .			
	6	Rent/facility costs . .			
	7	Food and beverages .		3,196	3,196
	8	Entertainment			
	9	Other direct expenses .		11,965	11,965
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
	11	Net income summary Subtract line 10 from line 3, 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			
	2	Cash prizes			
Direct Expenses	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 Subtract line 7 from line 1, column (d) ▶			

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

11

Does the organization conduct gaming activities with nonmembers?

☐ Yes ☐ No

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

13

Indicate the percentage of gaming activities conducted in

a	The organization's facility	13a	%
b	An outside facility	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?

☐ Yes ☐ No

b

If "Yes," enter the amount of gaming revenue received by the organization and the amount of gaming revenue retained by the third party

\$ and the \$

c

If "Yes," enter name and address of the third party

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?

☐ Yes ☐ No

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

\$

Part IV

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference	Explanation
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Schedule G (Form 990 or 990-EZ) 2014

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As Filed Data -

DLN: 93492285001175

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.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
Columbia Valley Daybreak Rotary Club

Employer identification number
91-2018738

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 4 - Other Investment Income	Description Interest Income Amount 84
Form 990-EZ, Part I, Line 10 - Payments to Affiliates	Affiliate Name Rotary International Affiliate Address 1560 Sherman Ave Evanston, IL 60201-3698 Purpose of Payment International dues Amount of Payment 1,316
Form 990-EZ, Part I, Line 10 - Payments to Affiliates	Affiliate Name Rotary District 5080 Affiliate Address PO Box 141566 Spokane Valley, WA 99214 Purpose of Payment District dues Amount of Payment 1,872
Form 990-EZ, Part I, Line 10 - Payments to Affiliates	Affiliate Name Rotary International Foundation Affiliate Address 1560 Sherman Ave Evans ton, IL 60201-3698 Purpose of Payment Donations Amount of Payment 1,838 Total include d on Form 990-EZ, line 10 5,026
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Summer party Grantee Name Adult Day Services Grantee Address 10 N Washington St #5 Kennewick, WA 99336 Property Description Food for party Date of G ift 08/07/14 Amount Given 548
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Donation Grantee Name SARC Grantee Address 830 North Columbia Center Blvd, Ste H Kennewick, WA 99336 Property Description Cash Date of Gift 03/26/15 Amount Given 1,000
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Donation for Crys al Apple Aw ard Grantee Name Dream Builders Edu cational Foundation Grantee Address 3918 W Court St Pasco, WA 99301 Property Descriptio n Cash Date of Gift 03/04/15 Amount Given 500
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Donation Grantee Name CBC Foundation Grantee Address 2600 Nor th 20th Ave Pasco, WA 99301 Property Description Cash Date of Gift 06/06/15 Amount Gi ven 2,000
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Donation Grantee Name WSU Tri-Cities Grantee Address 2710 Cri mson Way Richland, WA 99354 Property Description Cash Date of Gift 06/06/15 Amount Gi ven 2,000
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Donation Grantee Name Greater Pasco Young Life Grantee Address PO Box 4443 Pasco, WA 99302 Property Description Cash Date of Gift 05/13/15 Amount Given 750
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Donation Grantee Name Tri-Tech Skills Center Grantee Address 5929 W Metaline Ave Kennewick, WA 99336 Property Description Cash Date of Gift 06/06/15 Amount Given 650
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Donation Grantee Name Benton County Sheriff's Office Grantee A ddress 7122 W Okanogan Place Bldg B Kennewick, WA 99336 Property Description Cash Date of Gift 09/30/14 Amount Given 1,000
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Donation Grantee Name Theraputic Innovations & Recovery Grante e Address 4430 W Clearwater Ave Kennewick, WA 99336 Property Description Cash Date of Gift 10/23/14 Amount Given 1,000
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Donation Grantee Name Kennewick Baptist Church Grantee Address 2425 W Albany Ave Kennewick, WA 99336 Property Description Cash Date of Gift 03/04/15 Amount Given 300
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Donation Grantee Name Wishing Star Grantee Address 139 S Sher man St Spokane, WA 99202 Property Description Cash Date of Gift 04/24/15 Amount Given 750
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Donation Grantee Name Operation Thank You Grantee Address 612 Jefferson Richland, WA 99354 Property Description Cash Date of Gift 09/30/14 Amount Given 240 Total included on Form 990-EZ, line 10 10,738
Form 990-EZ, Part I, Line 16 - Other Expenses	Description Room meeting rental and meals Amount 9,593 Description Supplies Amount 208 Description Conferences, conventions & meetings Amount 2,055 Description Trainin g Amount 275 Description Advertising and web fees Amount 295 Description Bank Fees Amount 4 Total to Form 990-EZ, line 16 12,430