

CAL-NEV-HA DISTRICT OF KIWANIS
INTERNATIONAL
8360 RED OAK STREET SUITE 201
Rancho Cucamonga, CA 91730
Attention: Mark W. McDonald

Dear Mark:

Enclosed are the 2015 Exempt Organization returns, as follows:

Return of Organization Exempt From Income Tax (Form 990)
Annual Registration Renewal Fee Report (Form RRF-1)
California Exempt Organization Annual Information Return (Form 199)

Please see the accompanying filing instructions for information on how to file the returns.
The copies should be retained for your files.

If you have any questions, or if we can be of assistance, please contact our office.

Sincerely,

Derrick DeBruyne, CPA
Vicenti, Lloyd & Stutzman

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2015
Open to Public Inspection

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2015 calendar year, or tax year beginning 10/01/15, and ending 09/30/16

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CAL-NEV-HA DISTRICT OF KIWANIS INTERNATIONAL		D Employer identification number 94-0359545
	Doing business as		E Telephone number 909-989-1500
	Number and street (or P.O. box if mail is not delivered to street address) 8360 RED OAK STREET SUITE 201		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code RANCHO CUCAMONGA CA 91730		G Gross receipts\$ 2,824,898

F Name and address of principal officer: MARK MCDONALD 8360 RED OAK STREET SUITE 201 RANCHO CUCAMONGA CA 91730	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
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I Tax-exempt status: 501(c)(3) 501(c) (4) ◀ (insert no.) 4947(a)(1) or 527

J Website: WWW.CNHKIWANIS.ORG

H(c) Group exemption number ▶

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: 1951 **M** State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: COMMUNITY SERVICE & YOUTH ASSISTANCE			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	21	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	21	
	5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)	10	
	6	Total number of volunteers (estimate if necessary)	61770	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0	
7b	Net unrelated business taxable income from Form 990-T, line 34	0		
Revenue	8 Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)		1,013,728	1,034,256
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		1,747,639	1,724,890
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-1,085	9,779
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		9,639	17,496
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		2,769,921	2,786,421
	14 Benefits paid to or for members (Part IX, column (A), line 4)		309,849	335,731
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)			0
	16a Professional fundraising fees (Part IX, column (A), line 11e)		405,024	373,184
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0			0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		2,122,002	2,063,423
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		2,836,875	2,772,338
19 Revenue less expenses. Subtract line 18 from line 12		-66,954	14,083	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)		Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)		663,618	611,877
	22 Net assets or fund balances. Subtract line 21 from line 20		368,684	302,860

Part II Signature Block

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	Date
	MARK MCDONALD Type or print name and title	EXECUTIVE DIRECTOR

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	DERRICK DEBRUYNE, CPA	DERRICK DEBRUYNE, CPA	02/15/17		P00591016
	Firm's name ▶ VICENTI, LLOYD & STUTZMAN	Firm's EIN ▶ 95-2242818			
Firm's address ▶ 2210 E ROUTE 66 STE 100 GLENDORA, CA 91740-4676		Phone no. 626-857-7300			

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
COMMUNITY SERVICE & YOUTH ASSISTANCE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 335,731 including grants of \$ 335,731) (Revenue \$)
CONTRIBUTIONS - CONTRIBUTIONS TO 501(C)(3) ORGANIZATIONS TO PROVIDE FUNDING FOR SCHOLARSHIPS AND ASSISTANCE IN THE PREVENTION OF DISEASES.

4b (Code:) (Expenses \$ 1,662,708 including grants of \$) (Revenue \$ 1,724,890)
CONFERENCES, CONVENTIONS AND PROGRAMS- PROVIDES OPPORTUNITIES FOR MEMBERS TO INTERACT, RECEIVE TRAINING AND MOTIVATION FOR COMMUNITY SERVICE.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 1,998,439

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3	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		X
4	Section 501(c)(3) organizations. 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		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization 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		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question number, question text, sub-questions (1a-14b), Yes, and No. Includes questions about Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8282, Form 8899, Form 1098-C, Form 4966, Form 990, Form 1041, and Form 720.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	21		
b	Enter the number of voting members included in line 1a, above, who are independent		
	21		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **CA**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **▶**

THE ORGANIZATION 8360 RED OAK STREET SUITE 201 CA 91730 909-989-1500
 RANCHO CUCAMONGA

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PETE EDWARDS	2.00									
GOVERNOR-ELECT	0.00	X		X			0	0	0	
(2) ALAN GUIRE	2.00									
IMMED. PAST GOVERNOR	0.00	X		X			0	0	0	
(3) ROBERT E. DAVIS	2.00									
DISTRICT TREASURER	0.00	X		X			0	0	0	
(4) MIKE FIELDS	2.00									
DISTRICT TRUSTEE	0.00	X					0	0	0	
(5) KURT MEYER	2.00									
DISTRICT TRUSTEE	0.00	X					0	0	0	
(6) PETE FALGER	2.00									
DISTRICT TRUSTEE	0.00	X					0	0	0	
(7) JONI ACKERMAN	2.00									
DISTRICT TRUSTEE	0.00	X					0	0	0	
(8) CAROLE FARRIS	2.00									
DISTRICT TRUSTEE	0.00	X					0	0	0	
(9) LON SALGREN	2.00									
DISTRICT TRUSTEE	0.00	X					0	0	0	
(10) TIMOTHY CUNNING	2.00									
DISTRICT TRUSTEE	0.00	X					0	0	0	
(11) RON ROTHACHER	2.00									
DISTRICT TRUSTEE	0.00	X					0	0	0	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) GARY GRAY	2.00									
DISTRICT TRUSTEE	0.00	X						0	0	
(13) GREG CARTER	2.00									
DISTRICT TRUSTEE	0.00	X						0	0	
(14) ANN ISAACS	2.00									
DISTRICT TRUSTEE	0.00	X						0	0	
(15) GRANT IMPER	2.00									
DISTRICT TRUSTEE	0.00	X						0	0	
(16) SERGIO ROSAS	2.00									
DISTRICT TRUSTEE	0.00	X						0	0	
(17) LEE PISIEWSKI	2.00									
DISTRICT TRUSTEE	0.00	X						0	0	
(18) BOB LARSEN	2.00									
DISTRICT TRUSTEE	0.00	X						0	0	
(19) DAVID HILLMAN	2.00									
DISTRICT TRUSTEE	0.00	X						0	0	
1b Sub-total										
c Total from continuation sheets to Part VII, Section A								59,299	1,720	
d Total (add lines 1b and 1c)								59,299	1,720	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) LAKHVIR GHAG	2.00									
DISTRICT TRUSTEE	0.00	X					0	0	0	
(21) JOHN BUCK	2.00									
DISTRICT TRUSTEE	0.00	X					0	0	0	
(22) MARK MCDONALD	40.00									
EXECUTIVE DIRECTOR	0.00			X			59,299	0	1,720	
1b Sub-total							59,299		1,720	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns				
	1b Membership dues	795,132			
	1c Fundraising events	6,494			
	1d Related organizations	33,974			
	1e Government grants (contributions)				
	1f All other contributions, gifts, grants, and similar amounts not included above	198,656			
	g Noncash contributions included in lines 1a-1f: \$				
	h Total. Add lines 1a-1f		1,034,256		
Program Service Revenue	2a CONFERENCES, CONVENTION	1,517,841	1,517,841		
	b DISTRICT PROJECT & PROGRAM	207,049	207,049		
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f		1,724,890		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		9,779		9,779
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
	6a Gross rents				
	b Less: rental exps.				
	c Rental inc. or (loss)				
	d Net rental income or (loss)				
	7a Gross amount from sales of assets other than inventory				
	b Less: cost or other basis & sales exps.				
	c Gain or (loss)				
	d Net gain or (loss)				
	8a Gross income from fundraising events (not including \$ 6,494 of contributions reported on line 1c). See Part IV, line 18	6,448			
b Less: direct expenses	8,551				
c Net income or (loss) from fundraising events		-2,103		-2,103	
9a Gross income from gaming activities. See Part IV, line 19					
b Less: direct expenses					
c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	35,295				
b Less: cost of goods sold	29,926				
c Net income or (loss) from sales of inventory		5,369	5,369		
Miscellaneous Revenue	Busn. Code				
11a SPECIAL EVENTS		14,230		14,230	
b					
c					
d All other revenue					
e Total. Add lines 11a-11d		14,230			
12 Total revenue. See instructions.		2,786,421	1,730,259	0	21,906

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	335,731	335,731		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	94,420		94,420	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	209,542		209,542	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	24,718		24,718	
9 Other employee benefits	18,094		18,094	
10 Payroll taxes	26,410		26,410	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	4,895		4,895	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	104,851		104,851	
12 Advertising and promotion				
13 Office expenses	141,764		141,764	
14 Information technology	19,849		19,849	
15 Royalties				
16 Occupancy				
17 Travel	172,797	63,586	109,211	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,361,500	1,361,500		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	8,858	615	8,243	
23 Insurance	1,067		1,067	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DISTRICT PROJ. & PROGRA	181,062	181,062		
b SPONSORED ORGANIZATIONS	30,688	30,688		
c COMMITTEE EXPENSE	25,257	25,257		
d OTHER EXPENSES	10,835		10,835	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	2,772,338	1,998,439	773,899	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	62,999	1	69,721
	2 Savings and temporary cash investments	335,581	2	246,324
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	19,931	4	26,110
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	8,843	8	2,502
	9 Prepaid expenses and deferred charges	47,510	9	70,374
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 112,576		
	b Less: accumulated depreciation	10b 80,090	32,469	10c 32,486
	11 Investments—publicly traded securities	156,285	11	164,360
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	663,618	16	611,877	
Liabilities	17 Accounts payable and accrued expenses	266,982	17	190,341
	18 Grants payable		18	
	19 Deferred revenue	101,702	19	112,519
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	368,684	26	302,860
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	282,454	27	289,868
	28 Temporarily restricted net assets	12,480	28	19,149
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	294,934	33	309,017	
34 Total liabilities and net assets/fund balances	663,618	34	611,877	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,786,421
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,772,338
3	Revenue less expenses. Subtract line 2 from line 1	3	14,083
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	294,934
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	309,017

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

Name of the organization

CAL-NEV-HA DISTRICT OF KIWANIS INTERNATIONAL

Employer identification number

94-0359545

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...?

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Purpose(s) of conservation easements held by the organization, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment %
 - b** Permanent endowment %
 - c** Temporarily restricted endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** unrelated organizations

	Yes	No
--	-----	----
 - (ii)** related organizations

	Yes	No
--	-----	----
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		6,428	3,753	2,675
d Equipment		106,148	76,337	29,811
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				32,486

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	2,824,898
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d	38,477	
	e Add lines 2a through 2d		2e	38,477
3	Subtract line 2e from line 1		3	2,786,421
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,786,421

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	2,810,815
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d	38,477	
	e Add lines 2a through 2d		2e	38,477
3	Subtract line 2e from line 1		3	2,772,338
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	2,772,338

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FIN 48 FOOTNOTE

THE DISTRICT IS A NONPROFIT ORGANIZATION EXEMPT FROM FEDERAL INCOME TAX UNDER INTERNAL REVENUE CODE SECTION 501 (C) (4) AND EXEMPT FROM CALIFORNIA TAX UNDER SECTION 23701 (F) OF THE REVENUE AND TAXATION CODE. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN RECORDED IN THE FINANCIAL STATEMENTS. THE DISTRICT ANNUALLY FILES FORM 990, 199, AND RRF-1 WITH APPROPRIATE AGENCIES. THE DISTRICT HAS ALSO BEEN CLASSIFIED AS AN ENTITY THAT IS NOT A PRIVATE FOUNDATION WITHIN THE MEANING OF SECTION 509(A). THE STATUTE OF LIMITATIONS FOR FEDERAL AND CALIFORNIA STATE TAX PURPOSES IS GENERALLY THREE AND FOUR YEARS, RESPECTIVELY. THE DISTRICT HAS ADOPTED FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION (ASC) TOPIC 740 THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY

Part XIII Supplemental Information (continued)

IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN AND PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN BE RECOGNIZED IN THE FINANCIAL STATEMENTS ONLY IF, BASED ON ITS MERITS, THE POSITION IS MORE LIKELY THAN NOT TO BE SUSTAINED ON AUDIT BY THE TAXING AUTHORITIES. MANAGEMENT BELIEVES THAT ALL TAX POSITIONS TAKEN TO DATE ARE HIGHLY CERTAIN, AND, ACCORDINGLY, NO ACCOUNTING ADJUSTMENT HAS BEEN MADE TO THE FINANCIAL STATEMENTS.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

COST OF INVENTORY SOLD	\$ 29,926
FUNDRAISING EXPENSE	\$ 8,551

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

COST OF INVENTORY SOLD	\$ 29,926
FUNDRAISING EXPENSE	\$ 8,551

DRAFT

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2015

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **CAL-NEV-HA DISTRICT OF KIWANIS
INTERNATIONAL** Employer identification number
94-0359545

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	CAL-NEV-HA FOUNDATION 8360 RED OAK ST SUITE 201 RANCHO CUCAMONGA CA 91730	94-1623498	501C3	217,267				SEE PART IV
(2)	KIWANIS INTERNATIONAL FOUNDATION 3636 WOODVIEW TRACE INDIANAPOLIS IN 46268	36-6072039	501C3	118,464				SEE PART IV
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 2

3 Enter total number of other organizations listed in the line 1 table ▶ 0

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS
 THE CAL-NEV-HA DISTRICT OF KIWANIS INTERNATIONAL REQUIRES FOLLOW UP REPORTS
 FROM ALL ORGANIZATIONS TO WHICH GRANT FUNDS ARE AWARDED. THE REPORT
 INCLUDES INFORMATION ON EXPENDITURES OF THE PROGRAM FOR WHICH THE GRANT WAS
 MADE AS WELL AS A BRIEF NARRATIVE ON THE IMPACT AND OUTCOMES OF THE PROGRAM
 OR PROJECT.

PART IV - ADDITIONAL INFORMATION
 PART II, LINE 1, ENTRY (1), COLUMN H - PURPOSE OF GRANT OR ASSISTANCE:
 SCHOLARSHIPS AND PREVENTION OF DISEASE AND INJURY.

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

PART II, LINE 1, ENTRY (2), COLUMN H - PURPOSE OF GRANT OR ASSISTANCE:

SCHOLARSHIPS AND PREVENTION OF DISEASE AND INJURY.

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SCHEDULE O
(Form 990 or 990-EZ)

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.

OMB No. 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ 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.

Name of the organization

CAL-NEV-HA DISTRICT OF KIWANIS
INTERNATIONAL

Employer identification number

94-0359545

FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS

THE ORGANIZATION HAS MEMBERS.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

NOMINATED MEMBERS ARE VOTED INTO OFFICE BY THE MEMBERSHIP.

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS

DECISIONS OF THE GOVERNING BODY ARE SUBJECT TO APPROVAL BY ITS MEMBERS.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

FORM 990 IS PRESENTED TO BOARD FOR REVIEW BEFORE FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

CHECKLISTS ON COMPLIANCE ARE DISTRIBUTED AND REVIEWED BY THE PRESIDENT AND SECRETARY/TREASURER AT EACH BOARD MEETING.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE SALARIES OF ALL OFFICERS, EXECUTIVES AND OTHER KEY EMPLOYEES.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

SAME AS ABOVE.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

DOCUMENTS ARE AVAILABLE AT THE BUSINESS OFFICE DURING NORMAL BUSINESS HOURS

Name of the organization

Employer identification number

CAL-NEV-HA DISTRICT OF KIWANIS

94-0359545

UPON REQUEST.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

COST OF INVENTORY SOLD \$ 29,926

FUNDRAISING EXPENSE \$ 8,551

COST OF INVENTORY SOLD \$ -29,926

FUNDRAISING EXPENSE \$ -8,551

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**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
- ▶ Attach to Form 990.
- ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

Name of the organization
CAL-NEV-HA DISTRICT OF KIWANIS
INTERNATIONAL

Employer identification number
94-0359545

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) KIWANIS CAL-NEV-HA FOUNDATION 8360 RED OAK ST SUITE 201 94-1623498 RANCHO CUCAMONGA CA 91730	SEE PT VII	CA	501C3	7	N/A		X
(2)							
(3)							
(4)							
(5)							

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	KIWANIS CAL-NEV-HA FOUNDATION	B	217,267	ACTUAL AMOUNT
(2)	KIWANIS CAL-NEV-HA FOUNDATION	K	56,258	ACTUAL AMOUNT
(3)	KIWANIS CAL-NEV-HA FOUNDATION	Q	190,281	ACTUAL AMOUNT
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

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Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions).

SCHEDULE R - ADDITIONAL INFORMATION

PT II COLUMN B

PRIMARY ACTIVITY: EDUCATION AND CHARITABLE FUNDING

DRAFT

Federal Statements

Accounts payable - EOY

<u>Description</u>	<u>Amount</u>
	\$ <u>190,341</u>
TOTAL	\$ <u><u>190,341</u></u>

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MAIL TO:

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021

WEB SITE ADDRESS:

<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.

State Charity Registration Number <u>032114</u> <u>CAL-NEV-HA DISTRICT OF KIWANIS</u> Name of Organization <u>8360 RED OAK STREET SUITE 201</u> Address (Number and Street) <u>RANCHO CUCAMONGA CA 91730</u> City or Town, State and ZIP Code	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. <u>0250694</u> Federal Employer I.D. No. <u>94-0359545</u>				
ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312) Make Check Payable to Attorney General's Registry of Charitable Trusts					
Gross Annual Revenue Less than \$25,000 Between \$25,000 and \$100,000	Fee 0 \$25	Gross Annual Revenue Between \$100,001 and \$250,000 Between \$250,001 and \$1 million	Fee \$50 \$75	Gross Annual Revenue Between \$1,000,001 and \$10 million Between \$10,000,001 and \$50 million Greater than \$50 million	Fee \$150 \$225 \$300
PART A - ACTIVITIES					
For your most recent full accounting period (beginning <u>0/01/15</u> ending <u>09/30/16</u>) list:					
Gross annual revenue \$ <u>2,786,421</u> Total assets \$ <u>611,877</u>					
PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT					
Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each response. Please review RRF-1 instructions for information required.					
				Yes	No
1.	During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?				X
2.	During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable prop. or funds?				X
3.	During this reporting period, did non-program expenditures exceed 50% of gross revenues?				X
4.	During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.				X
5.	During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.				X
6.	During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.				X
7.	During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.				X
8.	Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.				X
9.	Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?			X	
Organization's area code and telephone number <u>909-989-1500</u>					
Organization's e-mail address <u>OFFICE@CNHKIWANIS.ORG</u>					
I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.					
<u>MARK MCDONALD</u> Signature of authorized officer	<u>MARK MCDONALD</u> Printed Name	<u>EXECUTIVE DIRECTOR</u> Title			
			_____ Date		

Voucher at bottom of page. ■

DO NOT MAIL A PAPER COPY OF THE CORPORATE OR EXEMPT ORGANIZATION TAX RETURN WITH THE PAYMENT VOUCHER.
If the amount of payment is zero, do not mail this voucher.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the corporation number or FEIN and "2015 FTB 3586" on the check or money order. Detach voucher below. Enclose, but **do not** staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: **Fiscal year – See instructions.**
Calendar year corporations – File and Pay by March 15, 2016.
Calendar year exempt organizations – File and Pay by May 16, 2016.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.
Due to the Emancipation Day holiday on April 16, 2016, tax returns filed and payments mailed or submitted on April 18, 2016, will be considered timely.

ONLINE SERVICES: Corporations can make payments online with Web Pay for Businesses. After a one-time online registration, corporations can make an immediate payment or schedule payments up to a year in advance. Go to **ftb.ca.gov** for more information.

— DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER — — — — — DETACH HERE — —

CAUTION: You may be required to pay electronically, see instructions.

TAXABLE YEAR **Payment Voucher for Corporations and Exempt Organizations e-filed Returns** CALIFORNIA FORM
2015 **3586 (e-file)**

0250694 CALN 94-0359545 000000000000 15 FORM 3
TYB 10-01-2015 TYE 09-30-2016
CAL-NEV-HA DISTRICT OF KIWANIS
INTERNATIONAL
8360 RED OAK STREET STE 201
RANCHO CUCAMONGA CA 91730

(909) 989-1500

Amount of Payment 10.

TAXABLE YEAR **2015** **California Exempt Organization**
Annual Information Return

FORM

199

Calendar Year 2015 or fiscal year beginning (mm/dd/yyyy) 10/01/2015, and ending (mm/dd/yyyy) 09/30/2016.

Corporation/Organization name CAL-NEV-HA DISTRICT OF KIWANIS INTERNATIONAL California corporation number 0250694

Additional information. See instructions. FEIN 94-0359545

Street address (suite or room) 8360 RED OAK STREET SUITE 201 PMB no.

City RANCHO CUCAMONGA State CA Zip code 91730

Foreign country name Foreign province/state/county Foreign postal code

A First Return Yes No
B Amended Return Yes No
C IRC Section 4947(a)(1) trust Yes No
D Final Information Return?
 Dissolved Surrendered (Withdrawn) Merged/Reorganized
 Enter date: (mm/dd/yyyy)
E Check accounting method: (1) Cash (2) Accrual (3) Other
F Federal return filed? (1) 990T (2) 990-PF (3) Sch H (990)
 (4) Other 990 series
G Is this a group filing? See instructions Yes No
H Is this organization in a group exemption? Yes No
 If "Yes," what is the parent's name?
I Did the organization have any changes to its guidelines not reported to the FTB? See instructions. Yes No
J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. N/A Yes No
K Is the organization exempt under R&TC Section 23701g? Yes No
 If "Yes," enter the gross receipts from nonmember sources. \$ _____
L If organization is exempt under R&TC Section 23701d and meets the filing fee exception, check box.
 No filing fee is required
M Is the organization a Limited Liability Company? Yes No
N Did the organization file Form 100 or Form 109 to report taxable income? Yes No
O Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No
P Is federal Form 1023/1024 pending? Yes No
 Date filed with IRS

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	<u>1,790,642</u>	<u>00</u>	
	2 Gross dues and assessments from members and affiliates	2		<u>00</u>	
	3 Gross contributions, gifts, grants, and similar amounts received	3	<u>1,034,256</u>	<u>00</u>	
	4 Total gross receipts for filing requirement test. Add line 1 through line 3.	4	<u>2,824,898</u>	<u>00</u>	
	This line must be completed. If the result is less than \$50,000, see General Instruction D				
	5 Cost of goods sold	5	<u>29,926</u>	<u>00</u>	
	6 Cost or other basis, and sales expenses of assets sold	6		<u>00</u>	
	7 Total costs. Add line 5 and line 6	7	<u>29,926</u>	<u>00</u>	
8 Total gross income. Subtract line 7 from line 4	8	<u>2,794,972</u>	<u>00</u>		
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	<u>2,780,889</u>	<u>00</u>	
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	<u>14,083</u>	<u>00</u>	
Filing Fee	11 Total payments	11		<u>00</u>	
	12 Use tax. See General Instruction K	12		<u>00</u>	
	13 Payment balance. If line 11 is more than line 12, subtract line 12 from line 11	13		<u>00</u>	
	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		<u>00</u>	
	15 Filing fee \$10 or \$25. See General Instruction F	15		<u>10</u>	<u>00</u>
	16 Penalties and Interest. See General Instruction J	16		<u>00</u>	
	17 Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result	17		<u>10</u>	<u>00</u>

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 taxpayer) is based on all information of which preparer has any knowledge.
 Signature of officer EXECUTIVE DIRECTOR Title Date Telephone 909-989-1500

Paid Preparer's Use Only Preparer's signature DERRICK DEBRUYNE, CPA Date 02/15/2017 Check if self-employed PTIN P00591016

Firm's name (or yours, if self-employed) VICENTI, LLOYD & STUTZMAN FEIN 95-2242818
 and address 2210 E ROUTE 66 STE 100 Telephone 626-857-7300
GLENDORA, CA 91740-4676

May the FTB discuss this return with the preparer shown above? See instructions Yes No

CAL-NEV-HA DISTRICT OF KIWANIS
94-0359545

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	●	1	1,760,185	00	
	2	Interest	●	2	9,779	00	
	3	Dividends	●	3		00	
	4	Gross rents	●	4		00	
	5	Gross royalties	●	5		00	
	6	Gross amount received from sale of assets (See Instructions)	●	6		00	
	7	Other income. Attach schedule SEE STATEMENT 1	●	7	20,678	00	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	●	8	1,790,642	00	
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule SEE STATEMENT 2	●	9	335,731	00	
	10	Disbursements to or for members	●	10		00	
	11	Compensation of officers, directors, and trustees. Attach schedule SEE STATEMENT 3	●	11	94,420	00	
	12	Other salaries and wages	●	12	209,542	00	
	Expenses and Disbursements	13	Interest	●	13		00
		14	Taxes	●	14		00
		15	Rents	●	15		00
		16	Depreciation and depletion (See instructions)	●	16	8,858	00
		17	Other Expenses and Disbursements. Attach schedule. SEE STATEMENT 4	●	17	2,132,338	00
		18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	●	18	2,780,889	00

Schedule L Balance Sheets

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		398,580	●	316,045
2 Net accounts receivable		19,931	●	26,110
3 Net notes receivable			●	
4 Inventories		8,843	●	2,502
5 Federal and state government obligations			●	
6 Investments in other bonds			●	
7 Investments in stock			●	
8 Mortgage loans			●	
9 Other investments. Attach schedule STMT 5		156,285	●	164,360
10 a Depreciable assets	113,972		112,576	
b Less accumulated depreciation	(81,503)	32,469	(80,090)	32,486
11 Land			●	
12 Other assets. Attach schedule STMT 6		47,510	●	70,374
13 Total assets		663,618		611,877
Liabilities and net worth				
14 Accounts payable		266,982	●	190,341
15 Contributions, gifts, or grants payable			●	
16 Bonds and notes payable			●	
17 Mortgages payable			●	
18 Other liabilities. Attach schedule STMT 7		101,702		112,519
19 Capital stock or principal fund			●	
20 Paid-in or capital surplus. Attach reconciliation			●	
21 Retained earnings or income fund		294,934	●	309,017
22 Total liabilities and net worth		663,618		611,877

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	●	14,083	7	Income recorded on books this year not included in this return. Attach schedule SEE STMT 9	●	38,477
2	Federal income tax	●		8	Deductions in this return not charged against book income this year. Attach schedule	●	
3	Excess of capital losses over capital gains	●		9	Total. Add line 7 and line 8		38,477
4	Income not recorded on books this year. Attach schedule	●		10	Net income per return.		
5	Expenses recorded on books this year not deducted in this return. Attach schedule STMT 8	●	38,477		Subtract line 9 from line 6		14,083
6	Total. Add line 1 through line 5		52,560				

California Statements

Statement 1 - Form 199, Part II, Line 7 - Other Income

<u>Description</u>	<u>Amount</u>
POLOS & TIES	\$ 6,448
SPECIAL EVENTS	<u>14,230</u>
TOTAL	<u>\$ 20,678</u>

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California Statements

Statement 2 - Form 199, Part II, Line 9 - Contributions, Gifts, Grants, and Similar Amounts

PSA	Class	Name	Address	City	State	Zip	Relationship	Status	Purpose	Amount	Noncash Description	FMV Explanation	Book Value Amount	Book Value Explanation	Date
1		CAL-NEV-HA FOUNDATION SEE PART IV	8360 RED OAK ST SUITE 201 217,267	RANCHO CUCAMONGA	CA	91730									
1		KIWANIS INTERNATIONAL FOUNDATION SEE PART IV	3636 WOODVIEW TRACE 118,464	INDIANAPOLIS	IN	46268									
1	SUBTOTAL									\$ 335,731					
	TOTAL									\$ 335,731					

Statement 3 - Form 199, Part II, Line 11 - Officer Compensation

Name	Address	City	State	Zip	Title	Avg Hrs	Compensation Amount
PETE EDWARDS					GOVERNOR-ELECT	2.00	
ALAN GUIRE					IMMED. PAST GOVERNOR	2.00	
ROBERT E. DAVIS					DISTRICT TREASURER	2.00	
MARK MCDONALD	8360 RED OAK STREET SUITE 201	RANCHO CUCAMONGA	CA	91730	EXECUTIVE DIRECTOR	40.00	94,420
MIKE FIELDS					DISTRICT TRUSTEE	2.00	
KURT MEYER					DISTRICT TRUSTEE	2.00	
PETE FALGER					DISTRICT TRUSTEE	2.00	
JONI ACKERMAN					DISTRICT TRUSTEE	2.00	
CAROLE FARRIS					DISTRICT TRUSTEE	2.00	
LON SALGREN					DISTRICT TRUSTEE	2.00	

California Statements

Statement 3 - Form 199, Part II, Line 11 - Officer Compensation (continued)

Name	Address			Title	Avg Hrs	Compensation Amount
	City	State	Zip			
TIMOTHY CUNNING				DISTRICT TRUSTEE	2.00	
RON ROTHACHER				DISTRICT TRUSTEE	2.00	
GARY GRAY				DISTRICT TRUSTEE	2.00	
GREG CARTER				DISTRICT TRUSTEE	2.00	
ANN ISAACS				DISTRICT TRUSTEE	2.00	
GRANT IMPER				DISTRICT TRUSTEE	2.00	
SERGIO ROSAS				DISTRICT TRUSTEE	2.00	
LEE PISIEWSKI				DISTRICT TRUSTEE	2.00	
BOB LARSEN				DISTRICT TRUSTEE	2.00	
DAVID HILLMAN				DISTRICT TRUSTEE	2.00	
LAKHVIR GHAG				DISTRICT TRUSTEE	2.00	
JOHN BUCK				DISTRICT TRUSTEE	2.00	
TOTAL						94,420

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California Statements**Statement 4 - Form 199, Part II, Line 17 - Other Expenses**

Description	Amount
	\$
POLOS & TIES	
OTHER EXPENSES	8,551
OTHER BENEFITS EXPENSE	18,094
PAYROLL TAX EXPENSE	26,410
ACCOUNTING EXPENSE	4,895
OTHER SERVICE FEES	104,851
TRAVEL EXPENSE	172,797
CONFERENCE EXPENSE	1,361,500
DISTRICT PROJ. & PROGRA	181,062
SPONSORED ORGANIZATIONS	30,688
COMMITTEE EXPENSE	25,257
OTHER EXPENSES	10,835
PENSION EXPENSE	24,718
OFFICE EXPENSE	141,764
IT EXPENSE	19,849
INSURANCE EXPENSE	1,067
TOTAL	<u>\$ 2,132,338</u>

Statement 5 - Form 199, Schedule L, Line 9 - Other Investments

Description	Beginning of Year	End of Year
FIXED INCOME SECURITIES	\$ 19,601	\$ 21,714
MUTUAL FUNDS	135,424	140,685
MONEY ACCOUNTS	1,260	1,961
TOTAL	<u>\$ 156,285</u>	<u>\$ 164,360</u>

Statement 6 - Form 199, Schedule L, Line 12 - Other Assets

Description	Beginning of Year	End of Year
PREPAID EXPENSES	\$ 47,510	\$ 70,374
TOTAL	<u>\$ 47,510</u>	<u>\$ 70,374</u>

Statement 7 - Form 199, Schedule L, Line 18 - Other Liabilities

Description	Beginning of Year	End of Year
DEFERRED REVENUE	\$ 101,702	\$ 112,519
TOTAL	<u>\$ 101,702</u>	<u>\$ 112,519</u>

California Statements**Statement 8 - Form 199, Schedule M-1, Line 5 - Expenses Recorded on Books**

Description	Amount
COST OF INVENTORY SOLD	\$ 29,926
FUNDRAISING EXPENSE	8,551
TOTAL	<u>\$ 38,477</u>

Statement 9 - Form 199, Schedule M-1, Line 7 - Income Recorded on Books

Description	Amount
COST OF INVENTORY SOLD	\$ 29,926
FUNDRAISING EXPENSE	8,551
TOTAL	<u>\$ 38,477</u>

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