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Form **990-EZ****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)

OMB No 1545-1150

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

▶ 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.**A** For the 2013 calendar year, or tax year beginning **07/01/13**, and ending **06/30/14****B** Check if applicable☐ Address change☐ Name change☐ Initial return☐ Terminated☐ Amended return☐ Application pending**C** Name of organization**ROTARY CLUB OF DOWNTOWN MACON**

Number and street (or P.O. box, if mail is not delivered to street address)

P.O. BOX 4652

Room/suite

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

MACON**GA 31208****D** Employer identification number**36-3981011****E** Telephone number**478-330-5238****F** Group Exemption

Number ▶

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: ▶ **N/A****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▶ \$ **117,558****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 ☒

	1	Contributions, gifts, grants, and similar amounts received	1	2,085
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	91,099
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	24,374
c	Less direct expenses from gaming and fundraising events	6c	12,638	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	11,736	
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	104,920
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	45,471
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	55,323
	17	Total expenses. Add lines 10 through 16	17	100,794
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	4,126
	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	25,573
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	29,699

SEE STATEMENT**RECEIVED****NOV 25 2014****OGDEN, UT**

SCANNED DEC 18 2014 Revenue

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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	39,515	22	35,831
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	749	24	3,421
25 Total assets	40,264	25	39,252
26 Total liabilities (describe in Schedule O)	14,691	26	9,553
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	25,573	27	29,699

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?

A CIVIC CLUB THAT PROVIDES SERVICE TO THE LOCAL COMMUNITY AND BEYOND.

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

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)
28 COMMUNITY SERVICE(Grants \$ 12,085) If this amount includes foreign grants, check here ☐**28a 12,085****29 PINTS FOR PROSTATES**(Grants \$ 5,000) If this amount includes foreign grants, check here ☐**29a 5,000****30 YOUTH SERVICES INCLUDING ROTARY YOUTH LEADERSHIP**(Grants \$ 8,051) If this amount includes foreign grants, check here ☐**30a 8,051****31 Other program services** (describe in Schedule O)(Grants \$ 5,500) If this amount includes foreign grants, check here ☐**31a 75,658****32 Total program service expenses** (add lines 28a through 31a)**32 100,794****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
TOM WOODBERY PRESIDENT-ELECT	0.00	0	0	0
JESSICA WALDEN DIRECTOR	0.00	0	0	0
CHRISTI HORNE JAMES SECRETARY	0.00	0	0	0
BRIGITTE MOTEN DIRECTOR	0.00	0	0	0
ELIZABETH HARDIN TREASURER	0.00	0	0	0
PATRICK GOFF VICE PRESIDENT	0.00	0	0	0
DAVID HOLLINGSWORTH DIRECTOR	0.00	0	0	0
ED DAVIS DIRECTOR	0.00	0	0	0
AMY MALEY PRESIDENT	0.00	0	0	0
VICKI MILLS PAST PRESIDENT	0.00	0	0	0
CHARLES RICHARDSON SGT-AT-ARMS	0.00	0	0	0
JOHN B. NICHOLS, JR. DIRECTOR	0.00	0	0	0

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

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

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?

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

Expenses

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

28			
	(Grants \$) If this amount includes foreign grants, check here	▶ <input type="checkbox"/>	28a
29			
	(Grants \$) If this amount includes foreign grants, check here	▶ <input type="checkbox"/>	29a
30			
	(Grants \$) If this amount includes foreign grants, check here	▶ <input type="checkbox"/>	30a
31	Other program services (describe in Schedule O)		
	(Grants \$) If this amount includes foreign grants, check here	▶ <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a)	▶	32

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

[illegible]

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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
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		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed GA		
42a The organization's books are in care of ELIZABETH HARDIN Telephone no 478-330-5238 PO BOX 4652 Located at MACON GA ZIP + 4 31208		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
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 ▶ _____		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X

- 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

	Yes	No
46		X

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 ☐

- 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

	Yes	No
47		
48		
49a		
49b		

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

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

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

- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and 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 ▶

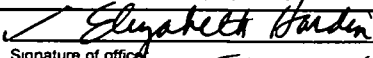
- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"


(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 ▶

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here		Date <u>11/14/2014</u>
	Type or print name and title <u>Elizabeth Hardin, Treasurer</u>	

Paid Preparer Use Only	Print/Type preparer's name <u>WILLIAM H. EPPS, JR.</u>	Preparer's signature 	Date <u>NOV 11 2014</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00366730</u>
	Firm's name ▶ <u>MCNAIR, MCLEMORE, MIDDLEBROOKS & CO. LLC</u>	Firm's EIN ▶ <u>58-1094351</u>			
	Firm's address ▶ <u>POST OFFICE BOX ONE MACON, GA 31202-0001</u>	Phone no <u>478-746-6277</u>			
	May the IRS discuss this return with the preparer shown above? See instructions ▶ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

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

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

ROTARY CLUB OF DOWNTOWN MACON

Employer identification number

36-3981011

Part 1

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

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☐ No

- b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

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 MACON BEER FEST (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	24,374			24,374
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	24,374			24,374
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	12,638			12,638
	10 Direct expense summary Add lines 4 through 9 in column (d)				12,638
11 Net income summary Subtract line 10 from line 3, column (d)				11,736	

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

9 Enter the state(s) in which the organization operates gaming activities:

a Is the organization licensed to operate gaming activities in each of these states?

☐ 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 operate 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 activity operated 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 ► \$
- 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 to be 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 complete this part to provide any additional information (see instructions).

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

2013**Open to Public
Inspection**

Name of the organization

ROTARY CLUB OF DOWNTOWN MACON

Employer identification number

36-3981011**FORM 990-EZ, PART I, LINE 10 - PAYMENTS TO AFFILIATES**

NAME AND ADDRESS	PURPOSE	AMOUNT
ROTARY INTL DISTRICT 6920		\$ 6,724
102 EAST 44TH STREET		
SAVANNAH GA 31405		
ROTARY INTERNATIONAL		\$ 8,111
P.O. BOX 75297		
CHICAGO IL 60675		

FORM 990-EZ, PART I, LINE 10 - GRANTS/SIMILAR AMTS PAID TO ORGANIZATIONS

NAME AND ADDRESS	CLASS OF ACTIVITY	DATE OF GIFT	DESC. OF PROPERTY	CASH CONTRIB.	NONCASH CONTRIB.	BOOK VALUE	BV EXPL.	FMV EXPL.
GRSP, RYLA & INTERACT								
						\$ 8,051	\$	0
						\$	0	

FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES

DESCRIPTION	AMOUNT
EXPENSES	
CONFERENCES/MEETINGS	\$ 503
ADMINISTRATION	\$ 2,675
MEDIA	\$ 4,244

Name of the organization

ROTARY CLUB OF DOWNTOWN MACON

Employer identification number

36-3981011

SOCIAL	\$	2,284
MEETING EXPENSE	\$	44,754
YOUTH SERVICES	\$	534
EDUCATION/LITERACY	\$	329
TOTAL	\$	55,323

FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS RECEIVABLE	\$ 2,249	\$ 4,921
LESS ALLOWANCE	\$ 1,500	\$ 1,500
NET	\$ 749	\$ 3,421
TOTAL	\$ 749	\$ 3,421

FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 14,691	\$ 9,553

FORM 990-EZ, PART III, LINE 31 - ALL OTHER ACCOMPLISHMENT

PROVIDE SERVICE TO THE LOCAL COMMUNITY AND BEYOND.

81ROTARY ROTARY CLUB OF DOWNTOWN MACON

3623981011

Federal Statements

FYE: 6/30/2014

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

<u>Description</u>	<u>Amount</u>
MEMBERSHIP DUES	\$ <u>91,099</u>
TOTAL	\$ <u><u>91,099</u></u>