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Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

OMB No 1545-1150

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

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

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

A For the 2013 calendar year, or tax year beginning July 1, 2013, and ending June 30, 20 14

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
Rotary International Eau Claire
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
P.O. Box 671
 City or town, state or province, country, and ZIP or foreign postal code
Eau Claire, WI 54702-0671

D Employer identification number
39-0886483

E Telephone number
715-838-7640

F Group Exemption Number ▶ **0573**

G Accounting Method ☐ Cash ☒ Accrual Other (specify) ▶ _____

I Website: ▶ www.eauclairerotary.org

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

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

K Form of organization ☐ Corporation ☐ Trust ☐ Association ☒ Other Service Club

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 ▶ \$ **38,692**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue		Expenses		Net Assets			
1	Contributions, gifts, grants, and similar amounts received	1	7,469	10	Grants and similar amounts paid (list in Schedule O)	10	11,221
2	Program service revenue including government fees and contracts	2	- 0 -	11	Benefits paid to or for members	11	6,020
3	Membership dues and assessments	3	22,070	12	Salaries, other compensation, and employee benefits	12	- 0 -
4	Investment income	4	37	13	Professional fees and other payments to independent contractors	13	- 0 -
5a	Gross amount from sale of assets other than inventory	5a	- 0 -	14	Occupancy, rent, utilities, and maintenance	14	- 0 -
b	Less: cost or other basis and sales expenses	5b	- 0 -	15	Printing, publications, postage, and shipping	15	582
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	- 0 -	16	Other expenses (describe in Schedule O)	16	20,124
6	Gaming and fundraising events			17	Total expenses. Add lines 10 through 16	17	37,947
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	- 0 -	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(4,238)
b	Gross income from fundraising events (not including \$ - 0 - 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	9,116	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	29,854
c	Less: direct expenses from gaming and fundraising events	6c	4,983	20	Other changes in net assets or fund balances (explain in Schedule O)	20	- 0 -
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	4,133	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	25,616
7a	Gross sales of inventory, less returns and allowances	7a	- 0 -				
b	Less: cost of goods sold	7b	- 0 -				
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	- 0 -				
8	Other revenue (describe in Schedule O)	8	- 0 -				
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	33,709				

For Paperwork Reduction Act Notice, see the separate instructions.

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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	23,701	21,776
23 Land and buildings	- 0 -	- 0 -
24 Other assets (describe in Schedule O)	7,008	6,177
25 Total assets	30,709	27,953
26 Total liabilities (describe in Schedule O)	855	2,337
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	29,854	25,616

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?	Community and international service
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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 \$ 11,221) If this amount includes foreign grants, check here ► <input type="checkbox"/>	31a	11,221
32	Total program service expenses (add lines 28a through 31a) ►	32	11,221

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	33	✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	✓
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955 and 4958 ▶ - 0 -		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ - 0 -		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	✓
41 List the states with which a copy of this return is filed ▶ None		
42a The organization's books are in care of ▶ Jerome A Reinecke Telephone no. ▶ 715-838-7640 Located at ▶ 1206 East Hamilton Avenue, Eau Claire, WI ZIP + 4 ▶ 54701-7336		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	42b	✓
c At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country: ▶	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	✓

- 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		<input checked="" type="checkbox"/>

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

48		
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- 49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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- b If "Yes," was the related organization a section 527 organization?

49b		
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- 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 ▶ Jerome A Reinecke Date 11/3/2014
 ▶ Jerome A Reinecke, Executive Secretary & Treasurer
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶		Phone no	
Firm's address ▶				

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

▶ ☐ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2014

**Open to Public
Inspection**

Name of the organization

Rotary International Eau Claire

Employer identification number

39-0886483

Part I -- Line 10 -- Grants and similar amounts paid, and

Part III -- Line 31 -- Statement of Program Service Accomplishments

Scholarships to area high school seniors from the four area high schools (recipients are selected by the high schools)	5,000
Donation to area Technical College Foundation to be used for Scholarships to at-risk students	1,000
Rotary International Programs Fund	1,000
Donation to provide Financial Education Curriculum for seniors at area high school	1,916
Rotary International Polio Plus program -- long term project for world wide eradication of polio	455
Donation to support cleft palate surgery program in Columbia	500
Donations to local school activities and events	500
Donations to community based historical museum	400
Donations to other local organizations made in response to various individual and group requests	450
Total grants and similar amounts paid	<u>11,221</u>

Note All requests are initially referred to the appropriate committee. The committees
make recommendations to the Board of Directors, who in turn makes the
final grant decisions. Also, on larger projects, input and approval are obtained
from the general membership.

Part I -- Line 16 -- Other expenses

Meals	13,380
Student exchange programs	2,107
Rotary Youth Leadership program	2,458
Rotary Interact Clubs	1,500
Club website	579
Other	100
Total other expenses	<u>20,124</u>

Part II -- Line 24 -- Other assets (description)

Accounts receivable from members for dues and meals	<u>6,177</u>
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Part II -- Line 26 -- Total liabilities (description)

Accounts payable to restaurant for meals	1,223
Deferred income related to 2014-15 student exchange program	1,000
Other	114
Total liabilities	<u>2,337</u>