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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

▶ Do not enter Social Security numbers on this form as it may be made public. By law,
the IRS generally cannot redact the information on the form.▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013**Open to Public
Inspection****A** For the 2013 calendar year, or tax year beginning Jul 01, 2013, and ending Jun 30, 2014

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <u>Lake Lanier Rowing Club Inc</u>		D Employer identification number <u>58-2223024</u>
	Doing Business As		E Telephone number <u>770-287-0077</u>
	Number & street (or P O box if mail is not delivered to street address) Room/suite <u>3105 Clarks Bridge Road</u>		G Gross receipts \$ <u>137370.</u>
	City or town, state or province, country, and ZIP or foreign postal code <u>GAINESVILLE GA 30506</u>		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	F Name and address of principal officer <u>Joel Wise</u> <u>P O Box 261 DILLARD GA 30537</u>		H(b) Are all subordinates included? If "No," attach a list (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation <u>1993</u> M State of legal domicile <u>GA</u>

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities <u>Promoting the sport of rowing and maintaining an ongoing program for youth and adults at the site of the 1996 Olympic Rowing Venue</u>	
	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)	<u>11</u>
	4 Number of independent voting members of the governing body (Part VI, line 1b)	<u>11</u>
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	<u>3</u>
	6 Total number of volunteers (estimate if necessary)	<u>50</u>
Revenue	7 a Total unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u>
	b Net unrelated business taxable income from Form 990-T, line 34	<u>7b</u>
	8 Contributions and grants (Part VIII, line 1h)	<u>133398.</u>
	9 Program service revenue (Part VIII, line 2g)	<u>15209.</u>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>184.</u>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>-40689.</u>
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>108102.</u>
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<u>670.</u>
	14 Benefits paid to or for members (Part IX, column (A), line 4)	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<u>29989.</u>
Expenses	16a Professional fundraising fees (Part IX, column (A), line 11e)	
	b Total fundraising expenses, (Part IX, column (D), line 25) ▶	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<u>54232.</u>
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	<u>84221.</u>
	19 Revenue less expenses Subtract line 18 from line 12	<u>23881.</u>
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	<u>215378.</u>
	21 Total liabilities (Part X, line 26)	<u>138.</u>
	22 Net assets or fund balances Subtract line 21 from line 20	<u>215240.</u>

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	<u>Joel A. Wise</u>		<u>1-27-15</u>
	Signature of officer		Date
Paid Preparer Use Only	<u>Joel A Wise</u>		<u>Treasurer</u>
	Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶	Firm's EIN ▶	Check <input type="checkbox"/> if self-employed
	Firm's address ▶	Phone no	PTIN

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2013)

BCA

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Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

Promote the amateur sport of rowing

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 \$ 116133. including grants of \$ 670.) (Revenue \$ 137370.)Taught the sport of rowing to approximately 75 adults and 30 youths
Hosted major rowing events for SE United States participants**4b** (Code) (Expenses \$ including grants of \$) (Revenue \$)**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 ▶ 116133.

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		X
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		
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 statement 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
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?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or 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 individuals in the United States 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
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) 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
25b 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 so, 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)		
28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28c 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, Part 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
35b 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		X
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 ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		
4a 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)?		X
b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d If "Yes," indicate the number of Forms 8282 filed during the year.		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g If the organization rec'd a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?		X
b Did the organization make a distribution to a donor, donor advisor, or related person?		X
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12.		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders.		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
c Enter the amount of reserves on hand.		
14a Did the organization receive any payments for indoor tanning services during the tax year?		
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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	11	
b Enter the number of voting members included in line 1a, above, who are independent	11	
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?		
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	
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?		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **GA**
- 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, physical address, and telephone number of the person who possesses the books and records of the organization **Joel Wise PO Box 261 DILLARD GA 30537 706-782-7538**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 organizations compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organiza- tions 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)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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 organiza- tions 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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total								0	0	0
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								0	0	0

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 ► **NONE**

- 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

	Yes	No
3		X
4		X
5		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
None		

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

Part VIII Statement of RevenueCheck 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	1a			
	b	Membership dues	1b	27961.		
	c	Fundraising events	1c	86152.		
	d	Related organizations	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	7297.		
	g	Noncash contributions included in lines 1a-1f		\$		
	h	Total. Add lines 1a-1f		121410.		
Program Service Revenue	2a	Boat Storage Fees	Business Code 03	3671.	3671.	
	b	Insurance Reimburse	03	413.	413.	
	c	Boat Use Fees	03	40.	40.	
	d	Fuel Surcharge	03	144.	144.	
	e	Launch Boat Rentals	03	3791.	3791.	
	f	All other program service revenue	03	3000.	3000.	
	g	Total. Add lines 2a-2f		11059.		
	3	Investment income (including dividends, interest, and other similar amounts)		165.	165.	
4	Income from investment of tax-exempt bond proceeds					
5	Royalties					
Other Revenue	6a	Gross rents	(i) Real (ii) Personal			
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b	Less cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a			
	b	Less direct expenses	b			
	c	Net income or (loss) from fundraising events				
	9a	Gross income from gaming activities See Part IV, line 19	a			
	b	Less direct expenses	b			
	c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances	a	3610.		
	b	Less cost of goods sold	b	3432.		
	c	Net income or (loss) from sales of inventory		178.	3610.	
	Miscellaneous Revenue			Business Code		
11a	Other Income	03	293.	293.		
b	Radio Rental	03	730.	730.		
c	Sale of Equip	03	102.	102.		
d	All other revenue	03	1.	1.		
e	Total. Add lines 11a-11d		1126.			
12	Total revenue. See instructions		133938.	15960.		

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 ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to governments and organizations in the US See Part IV, line 21	670.	670.		
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	25851.	25851.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	2032.	2032.		
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Prof fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, col (A) amount, list line 11g expenses on Sch O)				
12 Advertising and promotion	425.	425.		
13 Office expenses	2042.	2042.		
14 Information technology				
15 Royalties				
16 Occupancy	7763.	7763.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	80.	80.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	18530.	18530.		
23 Insurance	7416.	7416.		
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 Fund Raising Expense	1882.	1882.		
b Program Expenses	2778.	2778.		
c Telephone Expense	1382.	1382.		
d Email & Web Site Exp	729.	729.		
e All other expenses See Exhibit C	44553.	44553.		
25 Total functional expenses. Add lines 1 through 24e	116133.	116133.		
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 SheetCheck 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	40033.	1	42174.
	2 Savings and temporary cash investments	84723.	2	76325.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	22579.
	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	7323.	8	7323.
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 373764.		
	b Less accumulated depreciation	10b 283075.	83299.	10c 90689.
	11 Investments - publicly traded securities		11	
	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)	215378.	16	239090.	
Liabilities	17 Accounts payable and accrued expenses <i>See Exhibit D</i>	138.	17	6045.
	18 Grants payable		18	
	19 Deferred revenue		19	
	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	138.	26	6045.
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	215239.	27	233045.
	28 Temporarily restricted net assets		28	
	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	215239.	33	233045.
	34 Total liabilities and net assets/fund balances	215377.	34	239090.

Part XI Reconciliation of Net AssetsCheck 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	133938.
2	Total expenses (must equal Part IX, column (A), line 25)	2	116133.
3	Revenue less expenses Subtract line 2 from line 1	3	17805.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	215239.
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	233044.

Part XII Financial Statements and ReportingCheck 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
b 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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c 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 selected process during the tax year, explain in Schedule O		
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?		N/A
b 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		

Form 990 (2013)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (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

Lake Lanier Rowing Club Inc

Employer identification number

58-2223024

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii) (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v)
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi) (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi) (Complete Part II.)
- 9 ☒ An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety See section 509(a)(4).
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h
- a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
- (ii) A family member of a person described in (i) above? ☐
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐
- h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	1949.	5824.	630.	133398.	121410.	263211.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	58695.	112973.	97193.	15209.	11059.	295129.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	60644.	118797.	97823.	148607.	132469.	558340.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						558340.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	60644.	118797.	97823.	148607.	132469.	558340.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1384.	715.	3049.	184.	165.	5497.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	1063.	2197.		-40689.	1304.	-36125.
11 Total support. Add lines 7 through 10.						527712.
12 Gross receipts from related activities, etc. (see instructions)					12	133938.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	100.00 %
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ► <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>		
17a 10% facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ► <input type="checkbox"/>		

Part III**Support Schedule for Organizations Described in Section 509(a)(2)**(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II
If the organization fails to qualify under the tests listed below, please complete Part II)**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	1949.	5824.	630.	133398.	121410.	263211.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	58695.	112973.	97193.	15209.	11059.	295129.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	60644.	118797.	97823.	148607.	132469.	558340.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						558340.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	60644.	118797.	97823.	148607.	132469.	558340.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1384.	715.	3049.	184.	165.	5497.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	1384.	715.	3049.	184.	165.	5497.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)		2197.				2197.
13 Total support. (Add lines 9, 10c, 11, and 12)	62028.	121709.	100872.	-40689.	132634.	566034.

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	98.64 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	0.97 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	1.27 %

19a **33 1/3 % support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ☒b **33 1/3 % support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ☐20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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" to 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

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes ☐ No ☒

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to 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 \blacktriangleright 0.00 %
 b Permanent endowment \blacktriangleright 0.00 %
 c Temporarily restricted endowment \blacktriangleright 0.00 %

The percentages in 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
 (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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" to 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				
d Equipment	373,764.		283,075.	90,689.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				90,689.

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 <u>RowingEvents</u> (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	86,152.			86,152.
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	86,152.			86,152.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment <i>see Exhibit E</i>				
	9 Other direct expenses	28,180.			28,180.
	10 Direct expense summary Add lines 4 through 9 in column (d)				28,180.
	11 Net income summary Subtract line 10 from line 3, column (d)				57,972.

Part III

Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	Yes <u>0.0%</u> No	Yes <u>0.0%</u> No	Yes <u>0.0%</u> 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 _____

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

Lake Lanier Rowing Club Inc

Employer identification number

58-2223024

1- Form 990, Part VI, Line 11(b):

The complete Form 990 is presented to the
Board of Directors for review.

2- Form 990, Part VI, Line 12(c):

The subject of conflict of interest is routinely
discussed at Board meetings, if the matter is
applicable.

3- Form 990, Part VI, Line 15:

The compensation matter is presented to the
Executive Committee for final determination.

Form

4562Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2013Attachment
Sequence No **179**

Name(s) shown on return

Lake Lanier Rowing Club Inc

Business or activity to which this form relates

179 SUMMARY

Identifying number

58-2223024

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B-Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C-Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2013)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

Lake Lanier Rowing Club Inc

Business or activity to which this form relates

Rowing Club

Identifying number

58-2223024

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	17,007.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B-Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		4,526.	5	HY	S/L	453.
c 7-year property						
d 10-year property		21,394.		HY	S/L	1,070.
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C-Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	18,530.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A-Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the busn/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Busn / investment use percentage	(d) Cost or other basis	(e) Basis for depr (busn /investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use								
		0.0%						
		0.0%						
		0.0%						
27 Property used 50% or less in a qualified business use								
		0.0%				S/L-		
		0.0%				S/L-		
		0.0%				S/L-		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions)					
43 Amortization of costs that began before your 2013 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

2013 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
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Form: Rowing Club

Rental Property: N/A

Depreciation Class: Machinery and equipment other

In Service Year: 1996

Pocock Trail	10/96	549	100		549	SL	5.0	HY	549							
Cox Box	12/96	192	100		192	SL	3.0	HY	192							

741
741

In Service Year: 1997

1994 Carolin	08/97	2850	100		2850	SL	10.0	HY	2850			2850				
Trailer for	08/97	500	100		500	SL	10.0	HY	500			500				
1994 Carolin	08/97	2850	100		2850	SL	10.0	HY	2850			2850				
Trailer for	08/97	500	100		500	SL	10.0	HY	500			500				
1994 Carolin	08/97	2850	100		2850	SL	10.0	HY	2850			2850				
Trailer for	08/97	500	100		500	SL	10.0	HY	500			500				
Quad Riggers	09/97	1475	100		1475	SL	10.0	HY	1475			1475				

1994 50hp Ho	09/97	3000	100		3000	SL	5.0	HY	3000			3000				
1997 Hudson	09/97	2051	100		2051	SL	10.0	HY	2051			2051				
Little River	09/97	2051	100		2051	SL	10.0	HY	2051			3051				

18627
18627

In Service Year: 1998

Hrt Rate Mnt	01/98	394	100		394	SL	3.0	HY	394			394				
1994 50hp Ho	01/98	2775	100		2775	SL	10.0	HY	2775			2775				
1994 50hp Ho	01/98	2775	100		2775	SL	10.0	HY	2775			2775				

2013 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. 179+ Use Spec.	Basis	Method	Rec. Per. Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current FMT	Gain/ Price	Sales Price	Date Sold
1997 50hp Ho	01/98	2775	100	2775	SL	10.0 HY	2775			2775				
1997 50hp Ho	01/98	2775	100	2775	SL	10.0 HY	2775			2775				
1997 50hp Ho	01/98	2775	100	2775	SL	10.0 HY	2775			2775				
1997 50hp Ho	01/98	2775	100	2775	SL	10.0 HY	2775			2775				
1997 50hp Ho	01/98	2775	100	2775	SL	10.0 HY	2775			2775				
1997 50hp Ho	01/98	2775	100	2775	SL	10.0 HY	2775			2775				
1995 Pocock	01/98	3571	100	3571	SL	10.0 HY	3571			3571				
1995 Pocock	01/98	3571	100	3571	SL	10.0 HY	3571			3571				
1995 Pocock	01/98	3571	100	3571	SL	10.0 HY	3571			3571				
1995 Pocock	01/98	3571	100	3571	SL	10.0 HY	3571			3571				
1995 Pocock	01/98	3571	100	3571	SL	10.0 HY	3571			3571				
1995 Pocock	01/98	3571	100	3571	SL	10.0 HY	3571			3571				
1995 Pocock	01/98	3571	100	3571	SL	10.0 HY	3571			3571				
Speaker Sys	02/98	170	100	170	SL	5.0 HY	170			170				
1998 Marine	05/98	860	100	860	SL	10.0 HY	860			860				
1998 Marine	05/98	860	100	860	SL	10.0 HY	860			860				
1986 Pocock	07/98	6000	100	6000	SL	10.0 HY	6000			6000				
Pocock 8 196	07/98	6000	100	6000	SL	10.0 HY	6000			6000				
1995 Vespoli	07/98	7000	100	7000	SL	10.0 HY	7000			7000				
Kaschper 4 W	07/98	3000	100	3000	SL	10.0 HY	3000			3000				
Shell Traile	07/98	2000	100	2000	SL	10.0 HY	2000			2000				

73481														73481
In Service Year: 1999														
1998 Hudson	02/99	5200	100	5200	SL	10.0 MM	5200			5200				
1999 Hudson	02/99	7000	100	7000	SL	10.0 MM	7000			7000				

2013 ASSET DETAIL REPORT

Description	Date Acqd	Bus. Use	Cost	Spec.	Basls	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
Speed Coache	04/99	100	682			SL	5.0	MM	682			682				
1999 Vespoli	11/99	100	14000			SL	10.0	MM	14000			14000				
1999 Vespoli	11/99	100	7850			SL	10.0	MM	7850			7850				
1991 Hudson	12/99	100	3000			SL	5.0	MM	3000			3000				
In Service Year:	2000		37732						37732			37732				
Boat Slings	01/00	100	104			SL	5.0	MM	104			104				
2000 Marine	11/00	100	885			SL	10.0	MM	885			885				
2000 Marine	11/00	100	885			SL	10.0	MM	885			885				
2000 Marine	11/00	100	885			SL	10.0	MM	885			885				
In Service Year:	2001		2759						2759			2759				
1999 Hudson	02/01	100	8500			SL	10.0	HY	8500			8500				
1996 Kaschpe	03/01	100	8500			SL	10.0	HY	8500			8500				
1995 Kaschpe	03/01	100	1740			SL	10.0	HY	1740			1740				
Speed Coache	04/01	100	554			SL	5.0	HY	554			554				
In Service Year:	2002		19294						19294			19294				
Sculling Oar	04/02	100	1045			SL	5.0	HY	1045			1045				
Little River	12/02	100	3600			SL	5.0	HY	3600			3600				
In Service Year:	2003		4645						4645			4645				

2013 ASSET DETAIL REPORT

Description	Date Acqd	Bus. Use	Spec.	Basis	Method	Rec. Per.	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
2003 Kaschpe Speaker Sys	04/03	100		7700	SL	10.0 HY	7535			7535				
Crest Pontoo	04/03	100		888	SL	5.0 HY	888			888				
2003 Vespola	05/03	100		2000	SL	10.0 HY	1957			1957				
Catamaran Boat	07/03	100		18100	SL	10.0 HY	17712			17712				
2002 Honda 2 Sculling Oar	07/03	100		500	SL	10.0 HY	500			500				
		100		2338	SL	5.0 HY	2338			2338				
		100		1010	SL	5.0 HY	1010			1010				
		-		-	-	-	-	-	-	-	-	-	-	-
In Service Year:	2005	32536		32536			31940			31940				
2003 Carolin Ho	11/05	100		6871	SL	10.0 HY	5622	687	562	5622	687			
2003 50hp Marine	11/05	100		3125	SL	10.0 HY	2558	313	254	2558	313			
1996 Burgash Little River	11/05	100		625	SL	10.0 HY	512	63	50	512	63			
		100		2000	SL	5.0 HY	2000			2000				
		100		1700	SL	5.0 HY	1700			1700				
		-		-	-	-	-	-	-	-	-	-	-	-
In Service Year:	2006	14321		14321			12392	1063	866	12392	1063			
Pontoon Boat	04/06	100		500	SL	10.0 MM	360	50	50	360	50			
Bimini Boat	05/06	100		499	SL	10.0 MM	356	50	50	356	50			
Kaschper lx Wood Oars	07/06	100		1000	SL	10.0 MM	696	100	100	696	100			
ICOM Radios	11/06	100		2400	SL	10.0 MM	1650	240	240	1650	240			
		100		4000	SL	10.0 MM	2650	400	400	2650	400			
		-		-	-	-	-	-	-	-	-	-	-	-
In Service Year:	2007	8399		8399			5712	840	840	5712	840			

2013 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
Hudson 4x Bu	04/07	13772	100		13772	SL	10.0	HY	8446	1377	1377	8446	1377			
Concept II S	12/07	2605	100		2605	SL	10.0	HY	1641	261	261	1641	261			
		16377			16377				10087	1638	1638	10087	1638			
In Service Year: 2008																
Sweep Oar Po	05/08	348	100		348	SL	10.0	MM	179	35	35	179	35			
ConceptII Mo	11/08	10475	100		10475	SL	10.0	MM	4846	1048	1048	4846	1048			
		10823			10823				5025	1083	1083	5025	1083			
In Service Year: 2009																
Oar Racks	01/09	6004	100		6004	SL	10.0	MM	2676	600	600	2676	600			
ConceptII Mo	02/09	3360	100		3360	SL	10.0	MM	1470	336	336	1470	336			
Wintech 2x	04/09	7251	100		7251	SL	10.0	MM	3051	725	725	3051	725			
Wintech 4x	04/09	11737	100		11737	SL	10.0	MM	4940	1174	1174	4940	1174			
Pontoons - W	04/09	2226	100		2226	SL	10.0	MM	937	223	223	937	223			
Scale - Weig	04/09	525	100		525	SL	10.0	MM	222	53	53	222	53			
Walkie Talki	04/09	323	100		323	SL	10.0	MM	135	32	32	135	32			
Walkie Talki	04/09	123	100		123	SL	10.0	MM	51	12	12	51	12			
Bow Lights 7	04/09	490	100		490	SL	5.0	MM	412	78	78	412	78			
Wintech-2x	05/09	7691	100		7691	SL	10.0	MM	3172	769	769	3172	769			
Pressure Was	06/09	352	100		352	SL	5.0	MM	284	67	67	284	67			
Wire Contain	06/09	2698	100		2698	SL	10.0	MM	1091	270	270	1091	270			
Dreher Sweep	06/09	2000	100		2000	SL	10.0	MM	808	200	200	808	200			
Course Winde	06/09	2000	100		2000	SL	10.0	MM	808	200	200	808	200			
Shelter Tent	06/09	152	100		152	SL	5.0	MM	122	29	29	122	29			
Wire Contain	06/09	584	100		584	SL	10.0	MM	235	58	58	235	58			

2013 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. 179+ Use Spec.	Basis	Method	Rec. Per. Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
Roof Racks -	11/09	256	100	256	SL	10.0 MM	94	26	26	94	26			
Genie Lifts	12/09	2779	100	2779	SL	10.0 MM	984	278	278	984	278			
Force Outbd	12/09	200	100	200	SL	10.0 MM	71	20	20	71	20			
1988 Hoosier	12/09	600	100	600	SL	10.0 MM	213	60	60	213	60			
1977 Pontoon	12/09	900	100	900	SL	10.0 MM	319	90	90	319	90			
		-----		-----			-----	-----	-----	-----	-----			
		52251		52251			22095	5300	5126	22095	5300			
In Service Year: 2010														
Cox Boxes -	06/10	1230	100	1230	SL	5.0 MM	748	246	236	748	246			
ConnectADock	09/10	1800	100	1800	SL	10.0 MM	503	180	180	503	180			
WinTech Adap	10/10	630	100	630	SL	10.0 MM	171	63	63	171	63			
Honda Motor	10/10	4488	100	4488	SL	5.0 MM	2432	898	898	2432	898			
Boat Trailer	10/10	4000	100	4000	SL	10.0 MM	1083	400	400	1083	400			
		-----		-----			-----	-----	-----	-----	-----			
		12148		12148			4937	1787	1777	4937	1787			
In Service Year: 2011														
Honda Motor	02/11	6657	100	6657	SL	5.0 MM	3161	1331	1331	3161	1331			
Honda Motor	02/11	6657	100	6657	SL	5.0 MM	3161	1331	1331	3161	1331			
Scale - Weig	05/11	544	100	544	SL	10.0 MM	115	54	54	115	54			
		-----		-----			-----	-----	-----	-----	-----			
		13858		13858			6437	2716	2716	6437	2716			
In Service Year: 2012														
Hudson 4x 20	10/12	20400	100	20400	SL	10.0 HY	1020	2040	2040	1020	2040			
Dirigo 1x de	09/12	2700	100	2700	SL	5.0 HY	270	540	540	270	540			
		-----		-----			-----	-----	-----	-----	-----			
		23100		23100			1290	2580	2580	1290	2580			

2013 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
In Service Year: 2013																
Edon Scullin	08/13	14694	100		14694	SL	10.0	HY		735	1469		735			
Sculling Oar	12/13	700	100		700	SL	10.0	HY		35	70		35			
Hudson Singl	12/13	3000	100		3000	SL	5.0	HY		300	600		300			
		18394			18394					1070	2139		1070			
In Service Year: 2014																
Sylvan Ponto	02/14	900	100		900	SL	5.0	HY		90	180		90			
Carolina Ski	03/14	6000	100		6000	SL	10.0	HY		300	600		300			
Cox Box & Ml	06/14	626	100		626	SL	5.0	HY		63	125		63			
		7526			7526					453	905		453			
Depreciation Class: Office equipment																
In Service Year: 2005																
HP Notebook	12/05	1284	100		1284	SL	3.0	HY	1284			1284				
In Service Year: 2006																
Copier	04/06	500	100		500	SL	3.0	MM	500			500				
Printer	06/06	399	100		399	SL	3.0	MM	399			399				
Toshiba Prin	12/06	4000	100		4000	SL	3.0	MM	4000			4000				
		4899			4899				4899			4899				
In Service Year: 2009																
Computer - D	10/09	567	100		567	SL	3.0	MM	567			567				
Form Totals:		373762			373762				263944	18530	19670	264203				18530

Detail Sheet

2013

Name: Lake Lanier Rowing Club Inc

ID: 58-2223024

Description: Revenue from Fund Raising Events

[illegible]

Exhibit A

Detail Sheet

2013

Name: Lake Lanier Rowing Club Inc

ID: 58-2223024

Description: Contributions Received

[illegible]

Exhibit B

US 990

Other Functional Expenses: Page 10, Line 24

2013

Description of the Asset	Total	Program Services	Management and General	Fundraising
Fund Raising Expense	1,882.	1,882.		
Program Expenses	2,778.	2,778.		
Telephone Expense	1,382.	1,382.		
Email & Web Site Exp	729.	729.		
Registration & Titles	258.	258.		
Venue Course Maint	958.	958.		
Shell Repair & Maint	1,600.	1,600.		
Motor Boat Maint	5,104.	5,104.		
Vehicle Expense	386.	386.		
Gas for Motor Boats	1,307.	1,307.		
Spring Train Gas Mtrb	2,555.	2,555.		
Facility Maint Exp	771.	771.		
Learn To Row Exp	68.	68.		
Meeting Expenses	330.	330.		
Membership Dues	534.	534.		
Club Regatta Exp	4,747.	4,747.		
Other Regatta Exp	17,361.	17,361.		
Events Attended Exp	6,072.	6,072.		
Prior Period Adjustmt	2,500.	2,500.		
Rounding	2.	2.		
	51,324.	51,324.		

Exhibit C

Detail Sheet

2013

Name: Lake Lanier Rowing Club Inc

ID: 58-2223024

Description: Accounts Payable

[illegible]

Exhibit D

Detail Sheet

2013

Name: Lake Lanier Rowing Club Inc

ID: 58-2223024

Description: Other Direct Exp - Sch G, Part II, Line 9

[illegible]

Exhibit E

Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return.

► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete **Part II** unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions Lake Lanier Rowing Club Inc	Employer identification number (EIN) or 58-2223024
	Number, street, and room or suite no. If a P.O. box, see instructions 3105 Clarks Bridge Road	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions GAINESVILLE GA 30506	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► _____
Telephone No. ► _____ Fax No. ► _____
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until FEB 15, 20 15, to file the exempt organization return for the organization named above. The extension is for the organization's return for
► ☐ calendar year 20____ or
► ☒ tax year beginning Jul 01, 20 13, and ending Jun 30, 20 14

2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$
b If this application is for Form 990-PF or 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$

Caution. If you are going to make an electronic fund withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions