

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

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

OMB No 1545-1150

2015**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.**A** For the 2015 calendar year, or tax year beginning **07/01/15**, and ending **06/30/16****B** Check if applicable☐ Address change☐ Name change☐ Initial return☐ Final return/terminated☐ Amended return☐ Application pending**C** Name of organization**ROTARY CLUB OF DOWNTOWN MACON**

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

P.O. BOX 4652

Room/suite

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

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

Number ▶

G Accounting Method. ☐ Cash ☒ Accrual Other (specify) ▶**I** Website: ▶ **N/A****J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (**4**) (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

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

▶ \$ **172,715****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

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

☒

1	Contributions, gifts, grants, and similar amounts received	1	3,046
2	Program service revenue including government fees and contracts	2	1,515
3	Membership dues and assessments	3	90,390
4	Investment income	4	
5a	Gross amount from sale of assets other than inventory	5a	
b	Less cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Gaming and fundraising events		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	42,700
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	34,700
c	Less direct expenses from gaming and fundraising events	6c	41,073
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	36,327
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	364
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	131,642
10	Grants and similar amounts paid (list in Schedule O)	10	56,188
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe in Schedule O)	16	62,679
17	Total expenses. Add lines 10 through 16	17	118,867
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	12,775
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	28,139
20	Other changes in net assets or fund balances (explain in Schedule O)	20	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	40,914

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2015)

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	33,707	22	45,690
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	2,283	24	3,986
25 Total assets	35,990	25	49,676
26 Total liabilities (describe in Schedule O)	7,851	26	8,762
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	28,139	27	40,914

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☒

What is the organization's primary exempt purpose?

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

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

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

28 COMMUNITY SERVICE			
(Grants \$ 24,370) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	24,370	
29 PINTS FOR PROSTATES			
(Grants \$ 5,000) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	5,000	
30 YOUTH SERVICES INCLUDING ROTARY YOUTH LEADERSHIP			
(Grants \$ 7,909) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	7,909	
31 Other program services (describe in Schedule O)			
(Grants \$ 4,000) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	81,588	
32 Total program service expenses (add lines 28a through 31a)	32	118,867	

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
TOM WOODBERY PAST PRESIDENT	0.00	0	0	0
CHRISTI HORNE JAMES SECRETARY	0.00	0	0	0
ELIZABETH HARDIN TREASURER	0.00	0	0	0
PATRICK GOFF PRESIDENT	0.00	0	0	0
DAVID HOLLINGSWORTH DIRECTOR	0.00	0	0	0
ED DAVIS PRESIDENT-ELECT	0.00	0	0	0
LISA GILBERT VICE PRESIDENT	0.00	0	0	0
TED MCCULLOUGH DIRECTOR	0.00	0	0	0
JULIA WOOD DIRECTOR	0.00	0	0	0
DAVE PUSHMAN DIRECTOR	0.00	0	0	0
HENRY KOPLIN SGT-AT-ARMS	0.00	0	0	0

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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations Enter:		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> _____, section 4912 <input type="checkbox"/> _____, section 4955 <input type="checkbox"/> _____		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed <input type="checkbox"/> GA		
42a The organization's books are in care of <input type="checkbox"/> ELIZABETH HARDIN Telephone no <input type="checkbox"/> 478-330-5238 PO BOX 4652 Located at <input type="checkbox"/> MACON GA ZIP + 4 <input type="checkbox"/> 31208		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <input type="checkbox"/> _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		X
c At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country <input type="checkbox"/> _____		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<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 ☐

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a Did the organization make any transfers to an exempt non-charitable related organization?		
b If "Yes," was the related organization a section 527 organization?		

(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 ▶

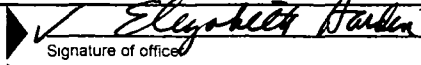
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."


(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 must attach a completed Schedule A ▶ ☐ Yes ☐ No

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

Sign Here		Date <u>Nov 11, 2016</u>
	ELIZABETH HARDIN Type or print name and title	TREASURER

Paid Preparer Use Only	Print/Type preparer's name WILLIAM H. EPPS, JR.	Preparer's signature 	Date NOV 10 2016	Check <input type="checkbox"/> if self-employed	PTIN P00366730
	Firm's name ▶ MCNAIR, MCLEMORE, MIDDLEBROOKS & CO, LLC	Firm's EIN ▶ 58-1094351		Phone no 478-746-6277	
	Firm's address ▶ POST OFFICE BOX ONE MACON, GA 31202-0001				

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☒ Yes ☐ No

**SCHEDULE G
(Form 990 or 990-EZ)****Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No 1545-0047

2015Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceComplete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the
organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization

ROTARY CLUB OF DOWNTOWN MACON

Employer identification number

36-3981011**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees
or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?☐ Yes ☐ Nob If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be
compensated at least \$5,000 by the organization

(I) Name and address of individual or entity (fundraiser)	(II) Activity	(III) Did fundraiser have custody or control of contributions?		(IV) Gross receipts from activity	(V) Amount paid to (or retained by) fundraiser listed in col (I)	(VI) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total		▶				

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from
registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000

		(a) Event #1 MACON BEER FEST (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	34,700			34,700
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	34,700			34,700
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	23,999			23,999
	10 Direct expense summary Add lines 4 through 9 in column (d)				23,999
11 Net income summary Subtract line 10 from line 3, column (d)				10,701	

Part III Gaming. Complete if the organization answered "Yes" on 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			42,700	42,700
Direct Expenses	2 Cash prizes				
	3 Noncash prizes			17,074	17,074
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100.00 % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				17,074
	8 Net gaming income summary Subtract line 7 from line 1, column (d)				25,626

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

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

☒ Yes ☐ No

b If "No," explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☒ No

b If "Yes," explain

- 11** Does the organization conduct gaming activities with nonmembers? ☒ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No
- 13** Indicate the percentage of gaming activity conducted in
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► ELIZABETH HARDIN

PO BOX 4652

Address ► MACON

GA 31208

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$
- c** If "Yes," enter name and address of the third party

Name ►

Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☒ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

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

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZComplete 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

2015**Open to Public
Inspection****ROTARY CLUB OF DOWNTOWN MACON**

Employer identification number

36-3981011**FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE****DESCRIPTION****AMOUNT**

OTHER REVENUE \$ 364

TOTAL \$ 364**FORM 990-EZ, PART I, LINE 10 - PAYMENTS TO AFFILIATES****NAME AND ADDRESS****PURPOSE****AMOUNT**

ROTARY INTL DISTRICT 6920 \$ 6,526

102 EAST 44TH STREET

SAVANNAH GA 31405

ROTARY INTERNATIONAL \$ 8,383

P.O. BOX 75297

CHICAGO IL 60675

FORM 990-EZ, PART I, LINE 10 - GRANTS/SIMILAR AMTS PAID TO ORGANIZATIONS**NAME AND ADDRESS****CLASS OF ACTIVITY****DATE OF GIFT****DESC. OF PROPERTY****CASH CONTRIB. NONCASH CONTRIB.****BOOK VALUE BV EXPL. FMV EXPL.**

GRSP, RYLA & INTERACT

\$ 7,909 \$ 0

\$ 0

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

Name of the organization

Employer identification number

ROTARY CLUB OF DOWNTOWN MACON

36-3981011

DESCRIPTION

AMOUNT

FEED 100 FAMILIES

OTHER EXPENSES	\$	1,510
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EXPENSES

CONFERENCES/MEETINGS	\$	1,396
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ADMINISTRATION	\$	3,738
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MEDIA	\$	4,739
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SOCIAL	\$	1,495
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MEETING EXPENSE	\$	48,896
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YOUTH SERVICES	\$	255
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FAMILY OF ROTARY	\$	158
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MISCELLANEOUS	\$	492
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TOTAL	\$	62,679
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FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS

DESCRIPTION

BEG. OF YEAR END OF YEAR

ACCOUNTS RECEIVABLE	\$	4,433	\$	5,586
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LESS ALLOWANCE	\$	2,150	\$	1,600
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NET	\$	2,283	\$	3,986
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TOTAL	\$	2,283	\$	3,986
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FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES

DESCRIPTION

BEG. OF YEAR END OF YEAR

ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$	7,851	\$	8,762
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FORM 990-EZ, PART III, LINE 31 - ALL OTHER ACCOMPLISHMENT

PROVIDE SERVICE TO THE LOCAL COMMUNITY AND BEYOND.