

Form 990-EZ

Short Form
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2017

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

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

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning

07-01, 2017, and ending

06-30, 2018

B Check if applicable

☐ Address change☐ Name change☐ Initial return☐ Final return/terminated☐ Amended return☐ Application pending

C Name of organization

ROTARY CLUB OF GWINNETT COUNTY

Number and street (or PO box, if mail is not delivered to street address)

6500 SUGARLOAF PARKWAY

Room/suite

220-A

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

DULUTH, GA 30097

D Employer identification number

23-7278669

E Telephone number

(470) 564-6837

F Group Exemption

Number

G Accounting Method

☐ Cash☒ Accrual

Other (specify)

I Website:

WWW.GWINNETTROTARY.COM

J Tax-exempt status (check only one) -

☐ 501(c)(3)☒ 501(c)(6)

(insert no)

☐ 4947(a)(1) or☐ 527H 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

\$ 199,779

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

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

☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	126,028
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	3,142
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	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	57,559
6c	Less direct expenses from gaming and fundraising events	6c	23,218	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	34,341	
7a	Gross sales of inventory, less returns and allowances	7a	1,140	
7b	Less cost of goods sold	7b	6,611	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	(5,471)	
8	Other revenue (describe in Schedule O)	8	11,910	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	169,950	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	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	147,153
	17	Total expenses. Add lines 10 through 16	17	147,153
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	22,797
	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	271,391
	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	294,188

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2017)

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Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	274,382	22	286,431
23 Land and buildings	0	23	0
24 Other assets (describe in Schedule O)	5,728	24	9,601
25 Total assets	280,110	25	296,032
26 Total liabilities (describe in Schedule O)	8,719	26	1,844
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	271,391	27	294,188

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? PROMOTE BUSINESS ETHICS COMMUNITY SERVICE

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 <u>THE ROTARY CLUB OF GWINNETT SUPPORTS THE LOCAL COMMUNITY THROUGHOUT VARIOUS PROGRAMS OF COMMUNITY SERVICE, INCLUDING MONETARY AWARDS TO VARIOUS APPROVED ORGANIZATIONS.</u>		
(Grants \$) If this amount includes foreign grants, check here ☐	28a	147,153
29		
(Grants \$) If this amount includes foreign grants, check here ☐	29a	
30		
(Grants \$) If this amount includes foreign grants, check here ☐	30a	
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here ☐	31a	
32 Total program service expenses (add lines 28a through 31a)	32	147,153

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
MARK WILLIS PRESIDENT	4.00	0	0	0
JENNIFER S HIBBARD PRESIDENT-ELECT	4.00	0	0	0
LAINE NOWELL SECRETARY	4.00	0	0	0
TERRY SWAIM TREASURER	4.00	0	0	0
BRANDY LYNN SWANSON MEMBERSHIP CHAIR	4.00	0	0	0
WILLIAM F MCCARGO FOUNDATION CHAIR	4.00	0	0	0
WANDA WEEGAR SERVICE PROJECT CHAIR	4.00	0	0	0
JENNIFER K HENDRICKSON PAST PRESIDENT	4.00	0	0	0
WAYNE ELLISON YOUTH SERVICES CHAIR	4.00	0	0	0
BOB RULE ADMINISTRATION / SERGEANT AT ARMS	4.00	0	0	0
RODNEY BRUNDIDGE DISTRICT GRANT CHAIR	4.00	0	0	0
NICOLE HENDRICKSON PUBLIC IMAGE CHAIR	4.00	0	0	0
ADAM FRANGOS FELLOWSHIP CHAIR	4.00	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	33	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)	34	X
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	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	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	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	36	X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
b Section 501(c)(3), 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	40b	
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	40e	X
41 List the states with which a copy of this return is filed	GA	
42 a The organization's books are in care of MARK WILLIS Telephone no 470-564-6837 Located at 6500 SUGARLOAF PARKWAY, DULUTH, GA ZIP + 4 30097		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	42b	X
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	
44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	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	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	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	44d	
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	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)	45b	X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47 - 49b and 52, and complete the tables for lines 50 and 51.

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

	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

	Yes	No
47		

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

	Yes	No
48		

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

	Yes	No
49a		

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

	Yes	No
49b		

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

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations 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

Signature of officer

Date

Type or print name and title

Mark A. Willis President

01/14/2019

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☒ if self-employed

PTIN

J TERRY GORDON CPA

J. Terry Gordon

11-19-2018

P01274001

Firm's name J TERRY GORDON AND CO CPAS

Firm's EIN

Firm's address 40 TECHNOLOGY PKWY SOUTH STE 250

NORCROSS GA 30092

Phone no 770-449-4921

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

☒ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2017

**Open to Public
Inspection**

Employer identification number

ROTARY CLUB OF GWINNETT COUNTY

23-7278669

01. Description of other revenue (Part I, line 8)

DESCRIPTION	AMOUNT
UNREALIZED INVESTMENT GAIN	11,910

02. Description of other expenses (Part I, line 16)

DESCRIPTION	AMOUNT
MEALS	62,873
DUES PAYMENTS	13,941
CONFERENCES/MEETINGS	2,600
NEW MEMBER EXPENSE	324
CLUB DIRECTORY & WEBSITE	820
OFFICE SUPPLIES	337
AWARDS/GIFTS	378
FAMILY OF ROTARY	653
BANK CHARGES	3,582
UNCOLLECTED DUES	1,894
THE GEORGIA LAWS OF LIFE ESSAY CONT	1,200
POLIO PLUS	1,000
HIDDEN HEROES	13,897
ROTARY SCHOLARSHIP GWINN TECH	3,000
UNALLOCATED CHARITABLE GIVING	10,035
YOUTH SERVICES	11,334
KICKS FOR KIDZ	1,250
SHELTER BOX	1,000
DISTRICT GRANT	7,927

Name of the organization

Employer identification number

ROTARY CLUB OF GWINNETT COUNTY

23-7278669

TRF CONTRIBUTIONS 4,108

INTERNATIONAL PROJECT 5,000

147,153

03. Description of other assets (Part II, line 24)

CATEGORY	BEGINNING OF YEAR	END OF YEAR
MEMBER DUES RECEIVABLE	5,728	9,601

04. Description of total liabilities (Part II, line 26)

CATEGORY	BEGINNING OF YEAR	END OF YEAR
DUE TO OTHER ORGANIZATIONS	8,719	1,844