

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

**2017**

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

Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.A For the 2017 calendar year, or tax year beginning **07/01/17**, and ending **06/30/18**

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 **0573**G Accounting Method ☐ Cash ☒ Accrual Other (specify) **04**H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)I Website: **N/A**J Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(4) (insert no.) **4** ☐ 4947(a)(1) or ☐ 527K 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

**\$ 174,211****Part II 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	18,495
2	Program service revenue including government fees and contracts	2	4,290
3	Membership dues and assessments	3	81,715
4	Investment income	4	1,064
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	29,520
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	39,127
c	Less direct expenses from gaming and fundraising events	6c	36,994
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	31,653
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	137,217
10	Grants and similar amounts paid (list in Schedule O)	10	47,268
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	77,379
17	<b>Total expenses.</b> Add lines 10 through 16	17	124,647
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	12,570
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	63,142
20	Other changes in net assets or fund balances (explain in Schedule O)	20	
21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	75,712

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2017)

**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	69,592	22	89,721
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	2,922	24	2,825
25 Total assets	72,514	25	92,546
26 Total liabilities (describe in Schedule O)	9,372	26	16,834
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	63,142	27	75,712

**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 \$ <u>16,278</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	16,278
29 PINTS FOR PROSTATES		
(Grants \$ <u>5,000</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	5,000
30 YOUTH SERVICES INCLUDING ROTARY YOUTH LEADERSHIP		
(Grants \$ <u>7,681</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	7,681
31 Other program services (describe in Schedule O)		
(Grants \$ <u>4,000</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	95,688
32 Total program service expenses (add lines 28a through 31a)	32	124,647

**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
JACK NICHOLS PRESIDENT-ELECT	0.00	0	0	0
CHRISTI HORNE JAMES SECRETARY	0.00	0	0	0
ELIZABETH HARDIN TREASURER	0.00	0	0	0
ED DAVIS PAST-PRESIDENT	0.00	0	0	0
LISA GILBERT PRESIDENT	0.00	0	0	0
LEE CARSWELL DIRECTOR	0.00	0	0	0
STEVE SCHWARTZ DIRECTOR	0.00	0	0	0
STEVE BELL DIRECTOR	0.00	0	0	0
DAVID HOLLINGSWORTH DIRECTOR	0.00	0	0	0
ROBERT EDWARDS SGT-AT-ARMS	0.00	0	0	0
HENRY KOPLIN DIRECTOR	0.00	0	0	0
VERDA COLVIN DIRECTOR	0.00	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
<b>33</b> 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		<b>X</b>
<b>34</b> 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)		<b>X</b>
<b>35a</b> 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)?		<b>X</b>
<b>b</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		
<b>c</b> 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		<b>X</b>
<b>36</b> 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		<b>X</b>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b>		
<b>b</b> Did the organization file Form 1120-POL for this year?		<b>X</b>
<b>38a</b> 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?		<b>X</b>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>40a</b> , section 4912 <b>40a</b> , section 4955 <b>40a</b>		
<b>b</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		<b>X</b>
<b>c</b> 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 <b>40c</b>		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization <b>40d</b>		
<b>e</b> 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 <b>40e</b>		<b>X</b>
<b>41</b> List the states with which a copy of this return is filed <b>GA</b>		
<b>42a</b> The organization's books are in care of <b>ELIZABETH HARDIN</b> Telephone no <b>478-330-5238</b> PO BOX 4652 Located at <b>MACON</b> <b>GA</b> ZIP + 4 <b>31208</b>		
<b>b</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 <b>42b</b> See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		<b>X</b>
<b>c</b> 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 <b>42c</b>		<b>X</b>
<b>43</b> 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 <b>43</b>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<b>X</b>
<b>b</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		<b>X</b>
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?		<b>X</b>
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O <b>44d</b>		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>b</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) <b>45b</b>		<b>X</b>

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

	Yes	No
46		X

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

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

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

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

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

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

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

49b		
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- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

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

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

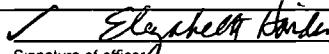
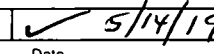
- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

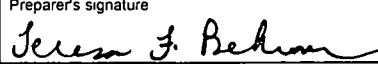
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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

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

<b>Sign Here</b>	 Signature of officer	 Date
	<b>ELIZABETH HARDIN</b> Type or print name and title	<b>TREASURER</b>

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	TERESA F BEHRMAN		5/9/19		P01055799
	Firm's name ▶	MCNAIR, MCLEMORE, MIDDLEBROOKS & CO, LLC		Firm's EIN ▶	58-1094351
	Firm's address ▶	POST OFFICE BOX ONE MACON, GA 31202-0001		Phone no	478-746-6277

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

**SCHEDULE G  
(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest instructions.

OMB No. 1545-0047

**2017**Open to Public  
Inspection

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

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?☐ Yes ☐ No**b** If "Yes," list the 10 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						
<b>Total</b>						

**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 <b>MACON BEER FEST</b> (event type)	(b) Event #2 (event type)	(c) Other events <b>NONE</b> (total number)	(d) Total events (add col (a) through col (c))
<b>Revenue</b>				
1 Gross receipts	39,127			39,127
2 Less Contributions				
3 Gross income (line 1 minus line 2)	39,127			39,127
<b>Direct Expenses</b>				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	23,114			23,114
10 Direct expense summary Add lines 4 through 9 in column (d)				23,114
11 Net income summary Subtract line 10 from line 3, column (d)				16,013

**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))
<b>Revenue</b>				
1 Gross revenue			29,520	29,520
<b>Direct Expenses</b>				
2 Cash prizes				
3 Noncash prizes			13,880	13,880
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input checked="" type="checkbox"/> Yes % <input checked="" type="checkbox"/> No	<input checked="" 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)				13,880
8 Net gaming income summary Subtract line 7 from line 1, column (d)				15,640

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

**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](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2017**

 Open to Public  
 Inspection

Name of the organization

**ROTARY CLUB OF DOWNTOWN MACON**

Employer identification number

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

NAME AND ADDRESS	PURPOSE	AMOUNT
ROTARY INTL DISTRICT 6920		\$ 5,472
102 EAST 44TH STREET		
SAVANNAH GA 31405		
ROTARY INTERNATIONAL		\$ 8,837
P.O. BOX 75297		
CHICAGO IL 60675		

**FORM 990-EZ, PART I, LINE 10 - GRANTS/SIMILAR AMTS PAID TO ORGANIZATIONS**
**NAME: GRSP & INTERACT**
**CASH CONTRIBUTION: 7,681**
**NAME: ROTARY FOUNDATION INT'L PROJECT**
**CASH CONTRIBUTION: 7,382**
**FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES**

DESCRIPTION	AMOUNT
FEED 100 FAMILIES	
OTHER EXPENSES	\$ 4,304
EXPENSES	
CONFERENCES/MEETINGS	\$ 2,031
ADMINISTRATION	\$ 4,518
MEDIA	\$ 10,934
SOCIAL	\$ 1,209



Name of the organization

Employer identification number

ROTARY CLUB OF DOWNTOWN MACON

36-3981011

MEETING EXPENSE	\$	53,853
YOUTH SERVICES	\$	210
EDUCATION/LITERACY	\$	320
TOTAL	\$	77,379

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

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS RECEIVABLE	\$ 3,622	\$ 3,325
LESS ALLOWANCE	\$ 700	\$ 500
NET	\$ 2,922	\$ 2,825
TOTAL	\$ 2,922	\$ 2,825

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

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 9,372	\$ 16,834

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

PROVIDE SERVICE TO THE LOCAL COMMUNITY AND BEYOND.