

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

OMB No 1545-1150

2018Department of the Treasury
Internal Revenue Service

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

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

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.Open to Public
Inspection

A For the 2018 calendar year, or tax year beginning **JUL 1, 2018** and ending **JUN 30, 2019**

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
ROTARY INTERNATIONAL MANCHESTER ESSEX ROTARY CLUB
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
P.O. BOX 403
 City or town, state or province, country, and ZIP or foreign postal code
MANCHESTER, MA 01944

D Employer identification number
80-0026823

E Telephone number
978-468-7338

F Group Exemption Number ▶ **0573**

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

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

I Website: ▶ **WWW.MANCHESTERESSEXROTARY.ORG**

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

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☒ Other **DISREGARDED ENTITY**

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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **59,860.**

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	2
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	2,509.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	12,399.
	4 Investment income	4	23.
	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	
	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	44,929.
c Less: direct expenses from gaming and fundraising events	6c	19,978.	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	24,951.	
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 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	39,882.	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	27,612.
	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	1,150.
	14 Occupancy, rent, utilities, and maintenance	14	828.
	15 Printing, publications, postage, and shipping	15	168.
	16 Other expenses (describe in Schedule O)	16	13,017.
	17 Total expenses. Add lines 10 through 16	17	42,775.
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<2,893.>
	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	32,176.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	0.
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	29,283.

LHA For Paperwork Reduction Act Notice, see the separate instructions

Form **990-EZ** (2018)

SCANNED JAN 29 2020

**ROTARY INTERNATIONAL MANCHESTER ESSEX
ROTARY CLUB**

Form 990-EZ (2018)

80-0026823

Page 2

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	32,176.	22	29,283.
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	
25 Total assets	32,176.	25	29,283.
26 Total liabilities (describe in Schedule O)	0.	26	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	32,176.	27	29,283.

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 ☒

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

What is the organization's primary exempt purpose? **COMMUNITY PHILANTHROPIC ACTIVITIES**

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.

28 PROVIDE SCHOLARSHIPS TO HIGH SCHOOL SENIORS ATTENDING COLLEGE.		
(Grants \$ 10,000.) If this amount includes foreign grants, check here ☐	28a	10,000.
29 COMMUNITY PROJECT SUPPORT		
(Grants \$ 8,996.) If this amount includes foreign grants, check here ☐	29a	16,396.
30 REGIONAL SCHOOL SUPPORT		
(Grants \$ 1,216.) If this amount includes foreign grants, check here ☐	30a	1,216.
31 Other program services (describe in Schedule O) SEE SCHEDULE O		
(Grants \$) If this amount includes foreign grants, check here ☐	31a	
32 Total program service expenses (add lines 28a through 31a)	32	27,612.

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
MICHAEL STORELLA				
PRESIDENT	10.00	0.	0.	0.
DEBORAH MARCUS				
FOUNDATION CHAIR	5.00	0.	0.	0.
DOROTHY SIERADZKI				
SECRETARY	10.00	0.	0.	0.
SARAH WILLWERTH-DYER				
TREASURER	5.00	0.	0.	0.
ROBERT LIPKOWITZ				
PRESIDENT ELECT	5.00	0.	0.	0.
JUDY LASPESA				
FIRST VICE PRESIDENT	5.00	0.	0.	0.
CHRIST SHEA				
PUBLIC RELATIONS	5.00	0.	0.	0.
DAVID RAY				
MEMBERSHIP COMMITTEE	5.00	0.	0.	0.
JENNIFER DOANE				
SCHOLARSHIP COMMITTEE	5.00	0.	0.	0.
JOANNE DONNELLY				
SCHOLARSHIP COMMITTEE	5.00	0.	0.	0.
SEAN ZAHN				
AT LARGE	5.00	0.	0.	0.
BIRDGET MURRAY				
AT LARGE	5.00	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 Sch. 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	N/A	
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	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	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?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter:	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
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	N/A	
section 4912	N/A	
section 4955	N/A	
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	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		0.
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		0.
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed	NONE	
42a The organization's books are in care of	SARAH WILLWERTH-DYER	
Located at	227 WILLOW STREET, S. HAMILTON, MA	
Telephone no.	978-468-7338	
ZIP + 4	01982	
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)?	42b	X
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).		
c At any time during the calendar year, did the organization maintain an office outside the United States?	42c	X
If "Yes," enter the name of the foreign country:		
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	N/A
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	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	
45a 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	

- 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 Sch. 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?
- 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."

	Yes	No
47		
48		
49a		
49b		

(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
N/A				

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" N/A

(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

SARAH WILLWERTH-DYER, TREASURER

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
FREDRIC C. LEBEL		11/04/19		P00672039
Firm's name ▶	LEBEL & ASSOCIATES, P.C.		Firm's EIN ▶	04-3227388
Firm's address ▶	74 ELM STREET DANVERS, MA 01923		Phone no.	978-774-8290

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

☒ Yes ☐ No

Form 990-EZ (2018)

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 for the latest information.

OMB No 1545-0047

2018

Open to Public
Inspection

Name of the organization

ROTARY INTERNATIONAL MANCHESTER ESSEX
ROTARY CLUB

Employer identification number
80-0026823

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:

AMOUNT:

INTEREST

23.

FORM 990-EZ, PART I, LINE 10, GRANTS AND SIMILAR AMOUNTS PAID:

ACTIVITY CLASSIFICATION: CONTRIBUTION

GRANTEE NAME: VARIOUS CHARITIES

GRANTEE ADDRESS: MANCHESTER, MA 01944

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: VARIOUS

AMOUNT GIVEN:

7,400.

ACTIVITY CLASSIFICATION: CONTRIBUTION

GRANTEE NAME: VARIOUS CIVIC PROJECTS

GRANTEE ADDRESS: ESSEX, MA 01929

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: VARIOUS

AMOUNT GIVEN:

8,996.

ACTIVITY CLASSIFICATION: CONTRIBUTION

GRANTEE NAME: MANCHESTER-ESSEX SCHOOL DISTRICT

GRANTEE ADDRESS: MANCHESTER, MA 01944

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: VARIOUS

AMOUNT GIVEN:

1,216.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization	ROTARY INTERNATIONAL MANCHESTER ESSEX ROTARY CLUB	Employer identification number 80-0026823
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ACTIVITY CLASSIFICATION: CONTRIBUTION

GRANTEE NAME: MANCHESTER-ESSEX EDUCATIONAL FUND

GRANTEE ADDRESS: MANCHESTER, MA 01944

PROPERTY DESCRIPTION: CASH

DATE OF GIFT: VARIOUS

AMOUNT GIVEN: 10,000.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10 27,612.

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

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
DUES & MEMBERSHIPS	6,281.
SEMINARS & MEETINGS	4,073.
BANK CHARGES & CREDIT CARD FEES	643.
SUPPLIES	2,020.
TOTAL TO FORM 990-EZ, LINE 16	13,017.

FORM 990-EZ, PART III LINE 31, OTHER PROGRAM SERVICE ACCOMPLISHMENTS:

MAINTAIN AFFILIATION WITH NATIONAL ORGANIZATION

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

Employer identification number
80-0026823

[illegible]