

Form 990EZ

Department of the Treasury
Internal Revenue Service

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)

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

Go to www.irs.gov/Form990EZ for the latest information.

OMB No 1545-1150

2018

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019

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

C Name of organization
ROTARY CLUB OF LARAMIE

Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO BOX 12
City or town, state or province, country, and ZIP or foreign postal code
LARAMIE, WY 82073

D Employer identification number
83-6006176
E Telephone number
(307) 745-7241
F Group Exemption Number

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.LARAMIEWYROTARY.CLUBWIZARD.COM
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
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. \$ 143,229

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	65,459
	2	Program service revenue including government fees and contracts	
	3	Membership dues and assessments	56,634
	4	Investment income	
	5a	Gross amount from sale of assets other than inventory	
	5b	Less cost or other basis and sales expenses	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
	6	Gaming and fundraising events	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
	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)	20,156
	6c	Less direct expenses from gaming and fundraising events	6,088
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	14,068
	7a	Gross sales of inventory, less returns and allowances	
	7b	Less cost of goods sold	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	
	8	Other revenue (describe in Schedule O)	980
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	137,141
Expenses	10	Grants and similar amounts paid (list in Schedule O)	65,661
	11	Benefits paid to or for members	
	12	Salaries, other compensation, and employee benefits	
	13	Professional fees and other payments to independent contractors	5,400
	14	Occupancy, rent, utilities, and maintenance	
	15	Printing, publications, postage, and shipping	
	16	Other expenses (describe in Schedule O)	57,815
	17	Total expenses. Add lines 10 through 16	128,876
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	8,265
	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)	126,267
	20	Other changes in net assets or fund balances (explain in Schedule O)	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	134,532

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2018)

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

Expenses

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

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

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.

28a

29a

1

30a

1

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32	123,476
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Check if the organization used Schedule O to respond to any question in this Part IV. ☐

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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	No
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	No
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)?	35a	No
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	No
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	No
37a 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	No
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	No
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	
40a 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	No
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	No
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ <u>CPA GROUP OF LARAMIE LLC</u> Telephone no ▶ <u>(307) 745-7241</u> Located at ▶ <u>1273 N 15TH ST STE 121 LARAMIE, WY</u> ZIP + 4 ▶ <u>82072</u>		
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	No
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 ▶	42c	No
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		
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	No
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	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	No
45b 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	No

		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	46	No

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	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
49b	If "Yes," was the related organization a section 527 organization?	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	2020-01-14 Date
	NICOLE NELSON, TREASURER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name PAULINE M DUNNUCK	Preparer's signature	Date 2020-01-14	Check ☐ if self-employed	PTIN P00501647
	Firm's name ► CPA GROUP OF LARAMIE LLC				Firm's EIN ► 27-3854246
	Firm's address ► 1273 N 15TH ST SUITE 121 LARAMIE, WY 82072				Phone no. (307) 745-7241

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

Additional Data

Software ID:
Software Version:
EIN: 83-6006176
Name: ROTARY CLUB OF LARAMIE

Form 990EZ, Part III - Statement of Program Service Accomplishments

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 THE ROTARY CLUB OF LARAMIE IS A CIVIC ORGANIZATION PROVIDING CASH AND IN- KIND CONTRIBUTIONS AND SERVICES TO THE SURROUNDING COMMUNITY AS WELL AS TO ROTARY INTERNATIONAL (Grants \$ 65,661) If this amount includes foreign grants, check here . . . ☐		28a	71,771

Form 990EZ, Part III - Statement of Program Service Accomplishments	
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.)
29 THE ROTARY CLUB OF LARAMIE IS A CIVIC ORGANIZATION PROVIDING ASSISTANCE TO THE SURROUNDING COMMUNITY AS WELL AS ROTARY INTERNATIONALS (Grants \$) If this amount includes foreign grants, check here . . . ☐	29a 51,705

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) Event #2	(c) Other events	(d)
		DUCK RACE (event type)	(event type)	(total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	20,156			20,156
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	20,156			20,156
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	6,088			6,088
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				6,088
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				14,068

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				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ 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 conducts gaming activities _____

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	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10%;">13a</td> <td style="width: 80%;"></td> <td style="width: 10%; text-align: right;">%</td> </tr> <tr> <td>13b</td> <td></td> <td style="text-align: right;">%</td> </tr> </table>	13a		%	13b		%
13a		%					
13b		%					
b An outside facility							

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ►

Address ►

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 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.

Return Reference

Explanation

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization
ROTARY CLUB OF LARAMIE

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

Employer identification number

83-6006176

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	CHRISTMAS PARTY 980 TOTAL 980

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 10	CASH CONTRIBUTION 30,000

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 10	NAME OTHER LOCAL PROJECTS (VARIOUS) CASH CONTRIBUTION 13,500

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 16	EXPENSES BANK CHARGES 677 OFFICE SUPPLIES 734 ROTARY SUPPLIES 62 PO BOX RENTAL 56 WEB PAGE EXPENSE 780 PRINTING EXPENSE 1,443 POSTAGE 97 BAD DEBT 1,016 DISTRICT CONFERENCE 1,129 RI LEADERSHIP 116 MEALS EXPENSE / MEMBERS 35,167 ROTARY MEMBER FUNCTIONS 1,546 STUDENT CONFE RENCE/SUPPOR 414 RI & DISTRICT EXPENSE 14,467 CLUB AWARDS 111 TOTAL 57,815

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24	INVENTORIES FOR SALE OR USE 118 118 TOTAL 118 118

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 12,815 15,588 DEFERRED REVENUE 7,150 17,865

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III	THE ROTARY CLUB OF LARAMIE IS A CIVIC ORGANIZATION THAT PROVIDES CASH AND IN-KIND CONTRIBUTIONS AND SERVICES TO THE SURROUNDING COMMUNITY AS WELL AS TO ROTARY INTERNATIONAL SIGNIFICANT ACHIEVEMENTS AND PROJECTS INCLUDE PROVIDING FUNDING TO RI TO PURCHASE SHELTER BOXES FOR INTL RELIEF EFFORTS, COMMUNITY CHRISTMAS DONATIONS AND HUMANITARIAN AND CONSERVATION PROJECTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART III, LINE 31	THE ROTARY CLUB OF LARAMIE IS A CIVIC ORGANIZATION PROVIDING ASSISTANCE TO THE SURROUNDING COMMUNITY AS WELL AS ROTARY INTERNATIONALS