

HANKINS, EASTUP, DEATON, TONN & SEAY
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 977 - 902 NORTH LOCUST ST.
DENTON, TX 76202-0977
(940) 387-8563

January 30, 2019

DENTON MORNING ROTARY CLUB
PO BOX 785
DENTON, TX 76202

Your 2017 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,


Robert D. Seay

DENTON MORNING ROTARY CLUB

75-1934301

| | 2017 | 2016 | DIFF |
|---|---------|---------|---------|
| FORM 990-EZ REVENUE | | | |
| CONTRIBUTIONS, GIFTS, AND GRANTS..... | 4,632 | 0 | 4,632 |
| MEMBERSHIP DUES AND ASSESSMENTS..... | 32,882 | 34,359 | -1,477 |
| INVESTMENT INCOME..... | 0 | 116 | -116 |
| NET INCOME (LOSS) - SPECIAL EVENTS..... | 60,556 | 53,677 | 6,879 |
| TOTAL REVENUE..... | 98,070 | 88,152 | 9,918 |
| EXPENSES | | | |
| PROFESSIONAL FEES/PYMT TO CONTRACTORS.... | 600 | 421 | 179 |
| PRINTING, PUBLICATIONS, AND POSTAGE..... | 108 | 0 | 108 |
| OTHER EXPENSES..... | 107,462 | 97,831 | 9,631 |
| TOTAL EXPENSES..... | 108,170 | 98,252 | 9,918 |
| NET ASSETS OR FUND BALANCES | | | |
| EXCESS OR (DEFICIT) FOR THE YEAR..... | -10,100 | -10,100 | 0 |
| NET ASSETS/FUND BAL. AT BEG. OF YEAR..... | 77,065 | 87,165 | -10,100 |
| OTHER CHANGES IN NET ASSETS/FUND BAL..... | 3,445 | 0 | 3,445 |
| NET ASSETS/FUND BAL. AT END OF YEAR..... | 70,410 | 77,065 | -6,655 |

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)

2017

▶ 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

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning 7/01, 2017, and ending 6/30, 2018

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

C

DENTON MORNING ROTARY CLUB
 PO BOX 785
 DENTON, TX 76202

CLIENT COPY

D Employer identification number
75-1934301

E Telephone number
940-387-8563

F Group Exemption Number ▶ 0573

G Accounting Method: Cash Accrual Other (specify) ▶ _____

I Website: ▶ WWW.DENTONMORNINGROTARY.ORG

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. ▶ \$ 110,764.

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

| | Description | Line | Amount |
|---|---|------------|----------|
| REVENUE | 1 Contributions, gifts, grants, and similar amounts received | 1 | 4,632. |
| | 2 Program service revenue including government fees and contracts | 2 | |
| | 3 Membership dues and assessments | 3 | 32,882. |
| | 4 Investment income | 4 | |
| | 5 a Gross amount from sale of assets other than inventory | 5 a | |
| | b Less: cost or other basis and sales expenses | 5 b | |
| | c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | 5 c | |
| | 6 Gaming and fundraising events | | |
| | a Gross income from gaming (attach Schedule G if greater than \$15,000) | 6 a | |
| | 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) | 6 b | 73,250. |
| c Less: direct expenses from gaming and fundraising events | 6 c | 12,694. | |
| d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | 6 d | 60,556. | |
| | 7 a Gross sales of inventory, less returns and allowances | 7 a | |
| | b Less: cost of goods sold | 7 b | |
| | c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 7 c | |
| | 8 Other revenue (describe in Schedule O) | 8 | |
| | 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. ▶ | 9 | 98,070. |
| 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 | 600. |
| | 14 Occupancy, rent, utilities, and maintenance | 14 | |
| | 15 Printing, publications, postage, and shipping | 15 | 108. |
| | 16 Other expenses (describe in Schedule O) | 16 | 107,462. |
| | 17 Total expenses. Add lines 10 through 16. ▶ | 17 | 108,170. |
| | 18 Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | -10,100. |
| NET ASSETS | 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 | 77,065. |
| | 20 Other changes in net assets or fund balances (explain in Schedule O) | 20 | 3,445. |
| | 21 Net assets or fund balances at end of year. Combine lines 18 through 20. ▶ | 21 | 70,410. |

BAA For Paperwork Reduction Act Notice, see the separate instructions.

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 | 78,144. | 70,776. |
| 23 Land and buildings | | |
| 24 Other assets (describe in Schedule O) | | |
| 25 Total assets | 78,144. | 70,776. |
| 26 Total liabilities (describe in Schedule O) SEE SCHEDULE O | 1,079. | 366. |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 77,065. | 70,410. |

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? SEE SCHEDULE O

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 VARIOUS SERVICE PROJECTS THROUGHOUT THE LOCAL COMMUNITY AND INTERNATIONALLY. | | |
| (Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/> | 28 a | 68,830. |
| 29 | | |
| (Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/> | 29 a | |
| 30 | | |
| (Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/> | 30 a | |
| 31 Other program services (describe in Schedule O). | | |
| (Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/> | 31 a | |
| 32 Total program service expenses (add lines 28a through 31a) | 32 | 68,830. |

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 |
|-------------------------------------|--|--|---|--|
| BRIAN GLENN INTERNATIONAL | 4 | 0. | 0. | 0. |
| ALAN NELSON SECRETARY | 4 | 0. | 0. | 0. |
| DAVID GREINER TREASURER | 4 | 0. | 0. | 0. |
| DARHYL RAMSEY COMMUNITY SRVC | 4 | 0. | 0. | 0. |
| LARRY TUBBS VOC. SERVICES | 4 | 0. | 0. | 0. |
| ALLEN CHICK PRESIDENT ELECT | 4 | 0. | 0. | 0. |
| TIM SMITH CLUB ADMIN | 4 | 0. | 0. | 0. |
| CLAY PICKERING PRESIDENT | 4 | 0. | 0. | 0. |
| TAYLOR ROBERTSON PUBLIC RELATION | 4 | 0. | 0. | 0. |
| GRADY RAY PRESIDENT NOMIN | 4 | 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.

Table with columns for question number, description, and Yes/No columns. Rows include 33-41 covering topics like significant activity, organizational changes, business income, liquidation, political expenditures, borrowing, and state filing.

42a The organization's books are in care of DAVID GREINER Telephone no. 940-387-8563 Located at PO BOX 785 DENTON TX ZIP + 4 76202

Table for questions 42b and 42c regarding foreign financial accounts and offices. Includes Yes/No columns and a space for foreign country name.

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

Table for questions 44a-45b regarding donor advised funds, hospital facilities, tanning services, controlled entities, and Form 720.

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

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

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. Yes No

49a Did the organization make any transfers to an exempt non-charitable related organization? Yes No

b If 'Yes,' was the related organization a section 527 organization? Yes No

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: DARHYL RAMSEY Date: _____
 Type or print name and title: TREASURER

Paid Preparer Use Only
 Print/Type preparer's name: ROBERT D. SEAY Preparer's signature: _____ Date: _____
 Firm's name: HANKINS, EASTUP, DEATON, TONN & SEAY, PC, CPA'S Check if self-employed PTIN: P00344575
 Firm's address: PO BOX 977 DENTON, TX 76202-0977 Firm's EIN: 75-1333383
 Phone no.: (940) 387-8563

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 for the latest instructions.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

DENTON MORNING ROTARY CLUB

Employer identification number

75-1934301

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

2 a 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 column (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.

| REVENUE | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events |
|-----------------|----|---|--------------|------------------------|-------------------------------------|
| | | FLAGS (event type) | (event type) | NONE (total number) | (add column (a) through column (c)) |
| REVENUE | 1 | Gross receipts..... | 73,250. | | 73,250. |
| | 2 | Less: Contributions..... | | | |
| | 3 | Gross income (line 1 minus line 2)..... | 73,250. | | 73,250. |
| DIRECT EXPENSES | 4 | Cash prizes..... | | | |
| | 5 | Noncash prizes..... | | | |
| | 6 | Rent/facility costs..... | | | |
| | 7 | Food and beverages..... | | | |
| | 8 | Entertainment..... | | | |
| | 9 | Other direct expenses..... | 12,694. | | 12,694. |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d)..... | | | 12,694. |
| | 11 | Net income summary. Subtract line 10 from line 3, column (d)..... | | | 60,556. |

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.

| REVENUE | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming |
|-----------------|---|---|---|-------------------|-------------------------------------|
| | | | | | (add column (a) through column (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 | 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 ▶ _____

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 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)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2017

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.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

DENTON MORNING ROTARY CLUB

75-1934301

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

| | | |
|-------------------------------------|-----------|-----------------|
| ADMINISTRATIVE EXPENSE..... | \$ | 41. |
| ANNUAL BANQUET..... | | 2,742. |
| BANK FEES..... | | 412. |
| BOARD MEETINGS..... | | 1,317. |
| CLUB ADMINISTRATION..... | | 1,681. |
| DUES..... | | 8,373. |
| MEAL COSTS..... | | 20,802. |
| MEMBERSHIP..... | | 125. |
| OFFICE EXPENSES..... | | 24. |
| PRES. OFFICE EXP..... | | 1,811. |
| PUBLIC RELATIONS/COMMUNICATION..... | | 577. |
| ROTARY FOUNDATION..... | | 294. |
| SERVICE PROJECTS..... | | 68,830. |
| SPECIAL VISITORS/EVENTS..... | | 333. |
| TICKET WINNER..... | | 100. |
| TOTAL | \$ | 107,462. |

FORM 990-EZ, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

| | | |
|--------------|-----------|---------------|
| | \$ | 3,445. |
| TOTAL | \$ | 3,445. |

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

| | <u>BEGINNING</u> | <u>ENDING</u> |
|--|------------------|----------------|
| ACCOUNTS PAYABLE AND ACCRUED EXPENSES..... | \$ 1,079. | \$ 366. |
| TOTAL | \$ 1,079. | \$ 366. |

FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

COMMUNITY SERVICE