



Annual Electronic Notice (Form 990-N) for Small Organizations FAQs: What to Report

What information do I need to provide on Form 990-N?

Form 990-N is easy to complete. All you need is the following information:

- **Organization's legal name**

An organization's legal name is the organization's name as it appears in the articles of incorporation or similar organizing document, as most recently amended and (when required by state law) filed with the appropriate state authority. If you have changed your organization's legal name, you must inform the IRS of the new name and provide certain supporting documentation before filing your *e-Postcard*. You should report the change of name as far in advance of your filing deadline as possible. If you haven't received an affirmation letter reflecting your name change by the time your return is due, you will have to file a paper return (Form 990 or 990-EZ) for the year in which you changed your name and report the change of name on the paper return.

- **Any other names your organization uses**

If the organization is known by or uses other names to refer to the organization as a whole (and not to its programs and activities), commonly referred to as Doing-Business-As (DBA) names, they should be listed

- **Organization's mailing address**

The mailing address is the current mailing address used by the organization. If the organization's mailing address has changed since it filed its previous return (Form 990 or 990-EZ) or *e-Postcard* simply enter the new mailing address.

- **Organization's website address** (if you have one).

Charities & Non-Profits Topics

- A-Z Index
- Educational Resources and Guidance
- Publications
- Audit Process
- Contact IRS Exempt Organizations
- About Us

- **Organization's employer identification number (EIN)**

Every tax-exempt organization must **have an EIN**, sometimes referred to as a Taxpayer Identification Number (TIN), even if it does not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service. Your organization would have acquired an EIN by filing a Form SS-4 prior to requesting tax-exemption. The EIN is a 9-digit number and the format of the number is NN-NNNNNNN (for example: 00-1234567). If you do not know your EIN, you may be able to find it on the organization's bank statement, application for Federal tax-exempt status, or prior year return. Please note that the EIN is not your *tax-exempt number*. That term generally refers to a number assigned by a state agency that identifies organizations as exempt from state sales and use taxes. If you do not have an EIN, see the Instructions [PDF](#) for Form SS-4 for different ways to apply for an EIN. DO NOT use the EIN of a parent or other organization.

- **Name and address of a principal officer** of your organization

Usually president, vice president, secretary, or treasurer – often specified in the organization's by-laws.

- **Organization's annual tax year**

Like any taxpayer, exempt organizations must keep books and reports and file returns based on an annual accounting period called a tax year. A tax year is usually 12 consecutive months that can be either calendar year or fiscal year and is often specified in the organization's by-laws.

- **Answers to the following questions:**

Are your gross receipts still normally \$50,000 or less?

Has your organization terminated or gone out of business?

Why do I need to provide this information?

The Pension Protection Act of 2006 added an annual filing requirement for small tax-exempt organizations to ensure that the IRS and potential donors have current information about your organization.

Additional information

- Form 990-N FAQs
- Annual Electronic Filing Requirement for Small Exempt Organizations

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2020

Open to Public Inspection

A For the 2020 Calendar year, or tax year beginning 2020-07-01 and ending 2021-06-30

B Check if available

- Terminated for Business
 Gross receipts are normally \$50,000 or less

C Name of Organization: ROTARY INTERNATIONALPO BOX 183,
BRECKENRIDGE, TX, US,
76424D Employee Identification
Number 75-6042310

E Website:

ROTARY INTERNATIONALF Name of Principal Officer: Rebecca Downing10189 CR 197, Breckenridge,
TX, US, 76424

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

Goal Center

The Goal Center is where you choose and set the goals your club will focus on, and track progress.

Please note: data reported outside Rotary Club Central, including data reported in My Rotary, will be delayed for at least 24 hours.

Breckenridge Goals

2021-22

Members & Engagement	Rotary Foundation Giving	Service	Young Leaders	Public Image	All
Club membership					
	ACHIEVEMENT			GOAL	
	18			21	
	As Of 28-Aug-21				
Service participation					
	ACHIEVEMENT			GOAL	
	-			16	
New member sponsorship					
	ACHIEVEMENT			GOAL	
	2			4	
Rotary Action Group participation					
	ACHIEVEMENT			GOAL	
	-			5	
Leadership development participation					
	ACHIEVEMENT			GOAL	
	2			2	

District conference attendance

ACHIEVEMENT

-

GOAL

2

Rotary Fellowship participation

ACHIEVEMENT

-

GOAL

16

District training participation

ACHIEVEMENT ✓

2

GOAL

2

Annual Fund contributions

ACHIEVEMENT

0

As Of 28-Aug-21

GOAL

1,600

PolioPlus Fund contributions

ACHIEVEMENT

0

As Of 28-Aug-21

GOAL

500

Major gifts

ACHIEVEMENT ✓

0

As Of 28-Aug-21

GOAL

0

Bequest Society members

ACHIEVEMENT ✓

0

As Of 28-Aug-21

GOAL

0

Benefactors

ACHIEVEMENT ✓

0

As Of 28-Aug-21

GOAL

0

Service projects

ACHIEVEMENT

-

As Of 28-Aug-21

GOAL

4

Rotaract clubs

ACHIEVEMENT ✓

0

As Of 28-Aug-21

GOAL

0

Interact clubs

ACHIEVEMENT

0

As Of 28-Aug-21

GOAL

1

Inbound Youth Exchange students

ACHIEVEMENT

-

As Of 28-Aug-21

GOAL

0

Outbound Youth Exchange students

ACHIEVEMENT

-

As Of 28-Aug-21

GOAL

0

RYLA participation

ACHIEVEMENT

-

As Of 28-Aug-21

GOAL

2

Strategic plan

ACHIEVEMENT

NO

Online presence

ACHIEVEMENT

NO

Social activities

ACHIEVEMENT

-

GOAL

3

Update website and social media

ACHIEVEMENT

-

GOAL

1

Media stories about club projects

ACHIEVEMENT

-

GOAL

1

Use of official Rotary promotional materials

ACHIEVEMENT

NO



Rotary District 5790

MOU Requirements for Rotary Club

District Grants

For any club in D5790 to receive District Designated Funds (DDF) for District Grants, the club must be qualified.

To qualify, a club must:

1. Designate at least two club members (with one member being the President-Elect) to attend a Grant Management Seminar. Several seminars will be offered during the year prior to the start of the next Rotary year.
2. Execute the following documents: a Memorandum of Understanding (MOU), a D5790 Addendum to the MOU, a Club Financial Management Plan, and a Club Misuse or Mismanagement Plan, and submit them with your grant application on www.matchinggrants.org by September 1st to be considered for a grant in the current year. (These documents are contained within this set of documents.)
3. Be current on its Rotary International and District 5790 dues, and be in good standing with the District 5790, Rotary International, and The Rotary Foundation.
4. Be current on all tax returns for the Rotary Club and any associated Club Foundation.
5. Have established and reported an Annual Giving Goal for the current year.
6. Be current on all Rotary Grant reporting requirements.

Clubs are encouraged to appoint a Club Rotary Foundation Chair to a three-year term. Club qualification must be renewed annually.

In the following pages there are:

- Cover Letter for the Club Memorandum of Understanding (MOU);
- Club Memorandum of Understanding (MOU) to be executed by the club;
- Addendum to the MOU to be executed by the club;
- Club Financial Management Plan to be executed by the club; and
- Club Misuse or Mismanagement Plan to be executed by the club.



ROTARY INTERNATIONAL
DISTRICT 5790

TO: District 5790 Grants Subcommittee Chair
Jim Ervin
dustybabitzke@yahoo.com (817) 297-2009

FROM: Breckenridge Rotary Club

DATE: 8/31/2021

Signed copies must accompany a Grant Application

Annually, the district grant committee reviews grant applications that have been submitted by clubs on www.matchinggrants.org by an September 1st deadline. Appropriate signatures on THIS PAGE AND THE FOLLOWING 8 PAGES OF THIS DOCUMENT must be uploaded with your application at www.matchinggrants.org to be considered.

(Note: a second deadline of November 1st, then January 1st may be set pending remaining availability of matching funds)

The Rotary Foundation returns District Designated Funds to District 5790 in the form of District and Global Grants. In order to be eligible to receive applicable portions of these grants, clubs must have at least two members (with one member being the President-Elect) attend an annual Grant Management Seminar and after Board approval, sign the Club Memorandum of Understanding and related documents and ensure that the signed documents are uploaded with each grant applications on www.matchinggrants.org by the Grant Committee deadline of September 1st.

As part of the club qualification process for receiving District Designated Funds (DDF) for District Grants and Global Grants, the Board of Directors of the Rotary Club of Breckenridge, Texas has approved the attached Club Memorandum of Understanding (MOU), District Addendum to the MOU, Club Financial Management Plan, and Club Misuse or Mismanagement Plan.

The following club members have attended a Grant Management Seminar:

Grant Certification (2021-22)		Grant Certification (2021-22)	
Name (Printed)	Karen Martin	Name (Printed)	Luke Ginder
Date Certified	Luke Ginder April 2021	Date Certified	April 2021



**SERVE TO
CHANGE LIVES**

ROTARY DISTRICT 5790 2021-22 CLUB MEMORANDUM OF UNDERSTANDING

This document is the official Memorandum of Understanding (MOU) provided by The Rotary Foundation (TRF). It is an agreement between the club and its district to implement the financial and stewardship requirements in this MOU and to ensure proper implementation and management of Rotary Foundation Global Grant Funds and District Grant Funds. By executing this document, the club agrees that it will comply with all Foundation and District requirements.

District 5790 has directed that clubs must be “qualified” to receive grant funds from the Rotary Foundation District Block Grant and each “qualified” club will be held responsible for implementing this club MOU. The sections of this MOU are:

1. Club Qualification
2. Club Officer Responsibilities
3. Financial Management
4. Bank Account Requirements
5. Report on Use of Grant Funds
6. Document Retention

1. Club Qualification

To participate in Rotary Foundation global and packaged grants, the club must agree to implement the financial and stewardship requirements in this memorandum of understanding (MOU) provided by The Rotary Foundation (TRF) and to send at least one club member to the district’s grant management seminar each year. The district may also establish additional requirements for club qualification and/or require its clubs to be qualified to participate in Rotary Foundation district grants. By completing these requirements, the club becomes qualified and eligible to participate in the TRF grant program.

- A. Upon successful completion of the qualification requirements, the club will be qualified for one Rotary year.
- B. To maintain qualified status, the club must comply with this MOU, any additional district requirements, and all applicable TRF policies.
- C. The club is responsible for the use of funds for club-sponsored grants, regardless of who controls the funds.
- D. Qualification may be suspended or revoked for misuse or mismanagement of grant funds involving, but not limited to fraud; forgery; membership falsification; gross negligence; endangerment of health, welfare, or safety of beneficiaries; ineligible contributions; use of funds for personal gain; undisclosed conflicts of interest; monopolization of grant funds by individuals; report falsification; overpricing; acceptance of payments from beneficiaries; illegal activities; use of grant funds for ineligible purposes.
- E. The club must cooperate with any financial, grant, or operational audits.

2. Club Officer Responsibilities

The club officers hold primary responsibility for club qualification and the proper implementation of TRF grants. Club officer responsibilities include:

- A. Appointing at least one club member to implement, manage, and maintain club qualification.
- B. Ensuring that all TRF grants adhere to stewardship measures and proper grant management practices.
- C. Ensuring that all individuals involved in a grant conduct their activities in a way that avoids any actual or perceived conflict of interest.

3. Financial Management Plan

The club must have a written financial management plan to provide consistent administration of grant funds. The financial management plan must include procedures to:

- A. Maintain a standard set of accounts, which includes a complete record of all receipts and disbursements of grant funds
- B. Disburse grant funds, as appropriate
- C. Maintain segregation of duties for handling funds
- D. Establish an inventory system for equipment and other assets purchased with grant funds, and maintain records for items that are purchased, produced, or distributed through grant activities
- E. Ensure that all grant activities, including the conversion of funds, comply with local law

4. Bank Account Requirements

To receive Global Grant funds, the club must have a dedicated bank account that is used solely for receiving and disbursing TRF grant funds.

- A. The club bank account must:
 - 1. Have a minimum of two Rotarian signatories from the club for disbursements
 - 2. Be a low or non-interest-bearing account.
- B. Any interest earned must be documented and used for eligible, approved grant activities, or returned to TRF.
- C. A separate account should be opened for each club-sponsored grant, and the name of the account should clearly identify its use for grant funds. (only applies to global grants).
- D. Grant funds may not be deposited in investment accounts including, but not limited to, mutual funds, certificates of deposit, bonds, and stocks.
- E. Bank statements must be available to support receipt and use of TRF grant funds.
- F. The club must maintain a written plan for transferring custody of the bank accounts in the event of a change in signatories.

5. Report on Use of Grant Funds

The club must adhere to all TRF reporting requirements. Grant reporting is a key aspect of grant management and stewardship, as it informs TRF of the grant's progress and how funds are spent.

6. Document Retention

The club must establish and maintain appropriate record keeping systems to preserve important documents related to qualification and TRF grants. Retaining these documents supports transparency in grant management and assists in the preparation for audits or financial assessments.

- A. Documents that must be maintained include, but are not limited to:
 - 1. Bank information, including copies of past statements
 - 2. Club qualification documents including a copy of the signed club MOU
 - 3. Documented plans and procedures, including:
 - a. Financial management plan;
 - b. Procedure for storing documents and archives;
 - c. Succession plan for bank account signatories and retention of information and documentation.
 - 4. Information related to grants, including receipts and invoices for all purchases
- B. Club records must be accessible and available to Rotarians in the club and at the request of the district.
- C. Documents must be maintained for a minimum of five years, or longer if required by local law.



7. Method for Reporting and Resolving Misuse of Grant Funds

The club must report any potential and real misuse or mismanagement of grant funds to the district. This reporting fosters an environment in the club that does not tolerate the misuse of grant funds.

Authorization and Agreement

This memorandum of understanding is an agreement between the club and the district and acknowledges that the club will undertake measures to ensure the proper implementation of grant activities and proper management of Foundation grant funds. By authorizing this document, the club agrees to comply with all conditions and requirements of the MOU.

On behalf of the Rotary Club of Breckenridge, Texas, the undersigned agree to comply with all conditions and requirements of the MOU for Rotary year 2021-2022 and will notify Rotary International District 5790 of any changes or revisions to club policies and procedures related to these requirements.

Club President (2021-22)		Club President Elect (2021-22)	
Name (Printed)	Karen Martin	Name (Printed)	Luke Grider
Signature		Signature	
Date	8/31/2021	Date	8/31/2021
Club Foundation Chair (2021-22) Recommended			
Name (Printed)	Luke Grider		
Signature			
Date	8/31/2021		

Initial Grant Application Deadline: September 1, 2021

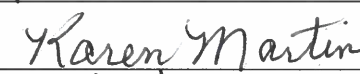
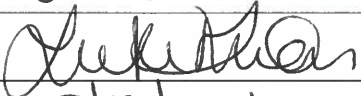

ADDENDUM 2021-22 CLUB MEMORANDUM OF UNDERSTANDING For District 5790

District Requirements. Clubs submitting applications for District or Global Grants must be qualified by District 5790 that has established requirements in addition to those established by The Rotary Foundation. To be eligible to receive grant funding for District Grants or Global Grants program, Rotary Clubs in District 5790 must also:

1. Recommend the appointment of a Club Rotary Foundation Chair to a 3-year term or request a waiver with a proposed alternative that will assure continuity of information and supervision related to grants.
2. Have at least **two** members of the Club attend a District 5790 Foundation Grants Qualification Seminar annually. (The Club President-Elect (incoming President) is recommended to be one of the members).
3. Be current on its Rotary International and District 5790 dues, and be in good standing with District 5790, Rotary International, and The Rotary Foundation.
4. Be current on all tax returns required for the Rotary Club.
5. Have established and reported an annual giving goal to the District Foundation Chair for the 2021-2022 Rotary year by June 1, 2021. This should be accomplished by using Rotary Club Central.
6. Have, by January 1st of each year, reported the name of the Club President-Elect for the following Rotary year to District 5790 Secretary and to Rotary International.
7. Be current on all Rotary District and Global Grant reporting requirements.
8. Have the Club's President (2021-2022) and President-Elect (2021-2022) sign the Club MOU and this Addendum.
9. Clubs must enter 25 of 25 goals in Rotary Club Central including The Rotary Foundation goals.

Bank Account Waiver. The District will waive Rotary International MOU requirement to create and maintain a separate bank account for participation in a District Grant. This waiver does not apply to Global Grants. Compliance with the Club's financial plan is required as per TRF terms and conditions.

Addendum to MOU Agreement: By signature below, clubs will adopt the District 5790 Addendum to the MOU for District and Global Grants.

Club President (2021-22)		Club President Elect (2021-22)	
Name (Printed)	Karen Martin	Name (Printed)	Luke Grider
Signature		Signature	
Date	8/31/2021	Date	8/31/2021
Club Foundation Chair (2021-22) Recommended			
Name (Printed)	Luke Grider		
Signature			
Date	8/31/2021		

CLUB FINANCIAL MANAGEMENT PLAN For District 5790

Club Name: Breckenridge TX Club Number: 1769

Date Management Plan Adopted: 8/17/2021

Our Rotary Club agrees to adhere to all Rotary Foundation bank account requirements, including the opening of a new bank account, with two signatories, for each new Global Grant.

1. Our Club agrees to maintain a standard set of accounts, including: a record of all income and disbursements and receipts for all expenditures of \$75 or more.
2. Our Club agrees to disburse grant funds directly to the Rotarians, vendors, and beneficiaries as approved in the grant application.
3. Our Club agrees to maintain separate statements of income and expenses, noting any interest earned and recoveries, so that such incremental dollars earned will be returned to TRF.
4. If we have more than one grant in progress at any one time, our Club agrees to maintain a general ledger which separates funds according to each project.
5. Our Club agrees to maintain an inventory system for control of any equipment or other assets purchased with grant funds and to maintain records of items purchased, produced, or distributed through grant activities in accordance with RI terms and conditions.
6. Original invoices, budgets, written correspondence, competitive bid proposals, RI project reports, bank statements, monthly bank reconciliations, grant application, emails, etc., will be retained in accordance with TRF policies and procedures for a period of five years from the final report date, and as required by local, state, and/or federal laws.
7. Such supporting financial and other documentation shall be accessible for review by club members and audits as required by TRF, the District 5790 Rotary Foundation Audit Committee, and any bona fide regulatory governmental agency.

Club President (2021-22)		Club President Elect (2021-22)	
Name (Printed)	Karen Martin	Name (Printed)	Luke Ginder
Signature	<i>Karen Martin</i>	Signature	<i>Luke Ginder</i>
Date	8/31/2021	Date	8/31/2021
Club Foundation Chair (2021-22) Recommended			
Name (Printed)	Luke Ginder		
Signature	<i>Luke Ginder</i>		
Date	8/31/2021		

Club Misuse or Mismanagement Plan For District 5790

Club Name: Breckenridge, TX

Club Number: 1769

An allegation of misuse or mismanagement of The Rotary Foundation (TRF) grant funds whether such funds were received directly from the Foundation, via this District, or another District may be made by a Rotarian, beneficiary, cooperating organization, or any other individual involved in or aware of grant activities. Such an allegation should be made in writing and sent to the District 5790 Rotary Foundation Committee Chair (DRFCC) as soon as possible. Assistance in communicating with the DRFCC can be obtained by contacting the Rotary District 5790 Secretary listed in the Rotary International North Texas District 5790 Directory or by utilizing the Rotary District 5790 website to obtain the DRFCC email address, physical address, and/or telephone number(s).

Upon receipt of an allegation, the DRFCC shall promptly inform the District Governor (DG) and the appropriate District Sub-committee Chair which may include the District Rotary Foundation Global Grants Committee Chair, District Rotary Foundation Global Scholar Committee Chair, or District Rotary Foundation District Grant Committee Chair as applicable of the alleged misuse or mismanagement. The DRFCC will also notify the District Stewardship Management Team Committee Chair, and TRF as necessary.

As directed by the DG, either the DRFCC or an investigative District leadership committee member shall be appointed by the DG to investigate the allegation and to report findings of fact, opinions, and recommendations to the DG and DRFCC within 30 days of appointment, unless such period is extended by the DG. The DRFCC shall consult with the DG regarding the report and shall then determine the appropriate corrective actions, if any, to be taken. The DRFCC shall report on the matter to TRF, indicating how the District has acted to resolve the allegation.

The DRFCC shall be responsible for tracking, reporting, and retaining all supporting documentation for any and all such allegations, including the status of reporting to DG & TRF.

Reports of investigations and actions taken as reported to TRF shall be maintained in the District Office for a period of five years from the date such information is forwarded to TRF. Access to such reports shall be limited to the current DG, DRFCC, and RI unless the DG directs otherwise.

This policy shall be posted on the District Website and included as a topic at all Grant Management Seminars.

Club President (2021-22)		Club President Elect (2021-22)	
Name (Printed)	Karen Martin	Name (Printed)	Luke Ginder
Signature		Signature	
Date	8/31/2021	Date	8/31/2021
Club Foundation Chair (2021-22) Recommended			
Name (Printed)	Luke Ginder		
Signature			
Date	8/31/2021		