Form **990-EZ**

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 black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form.

▶ *The organization may have to use a copy of this return to satisfy state reporting requirements.*

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 01-01 **, 2009, and ending** 12-31 **, 20** 09

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: **East Lyme Rowing Association**

Number and street (or P O box, if mail is not delivered to street address): **PO Box 36** Room/suite

City or town, state or country, and ZIP + 4: **East Lyme, CT 06333-0036**

D Employer identification number 06-1009302

E Telephone number 860-442-4583

F Group Exemption Number ▶

• ***Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).***

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.eastlymerowing.org

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

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	3436.26
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	17884.75
	4	Investment income		4	26.11
	5a	Gross amount from sale of assets other than inventory	5a 20553.95		
	b	Less: cost or other basis and sales expenses	5b 10962.31		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	9591.64
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from **gaming**, check here ▶ ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less: direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	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 ▶)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	30938.76
Expenses	10	Grants and similar amounts paid (attach schedule)		10	
	11	Benefits paid to or for members		11	200.00
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	5037.50
	14	Occupancy, rent, utilities, and maintenance		14	3848.50
	15	Printing, publications, postage, and shipping		15	142.34
	16	Other expenses (describe ▶ **regatta fees, insurance, advertising, food, maintenance**)		16	6461.11
	17	**Total expenses.** Add lines 10 through 16 ▶		17	15689.45
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	15249.31
	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	137527.78
	20	Other changes in net assets or fund balances (attach explanation)		20	(125598.92)
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	27178.17

Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	16827.78	22	27178.17
23	Land and buildings		23	
24	Other assets (describe ▶ **boats, oars, equipment, docks**)	120700.00	24	0.00
25	**Total assets**	137527.78	25	27178.17
26	**Total liabilities** (describe ▶)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	137527.78	27	27178.17

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For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No 10642I Form **990-EZ** (2009)

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Part III **Statement of Program Service Accomplishments** (See the instructions for Part III.)

What is the organization's primary exempt purpose? **Booster club to support High School Rowing Program**

Describe what was achieved in carrying out the organization's exempt purposes. 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 and section 4947(a)(1) trusts; optional for others.)	
28	**Provide funding to support East Lyme High School Crew teams. Purchase/maintain boats, equipment, food, and any additional items deemed necessary by coaches and parents. Travel to regattas to support team with supplies and shelter. Team consists of 117 novice and varsity students.** (Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	15689.45
29	(Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (attach schedule) (Grants $) If this amount includes foreign grants, check here ▶ ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	

Part IV **List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (See the instructions for Part IV.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Dan Holle 48 Fawn Run, Salem, CT 06420	President 5	-0-.		
Teresa Tucchio 221 Buckley Road, Salem, CT 06420	Past President 3	-0-.		
Bobbi McGirr 83 Walnut Hill Road, East Lyme, CT 06333	Treasurer 10	-0-.		
Kim Shukis 25 Poppy Lane, East Lyme, CT 06333	Vice-President 3	-0-.		
Lisa Steele 30 McElaney Drive, Niantic, CT 06357	VP Fund Raising 3	-0-.		
Sue Muir 16 Pontiac Drive, Niantic CT 06357	Secretary 4	-0-.		

Part V **Other Information** (Note the statement requirements in the instructions for Part V.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓	
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		✓
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
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	✓	
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		✓
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 period covered by this return?	38a		✓
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 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✓
c	Section 501(c)(3) and 501(c)(4) 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) and 501(c)(4) 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		✓

41 List the states with which a copy of this return is filed. ▶ NONE

42a The organization's books are in care of ▶ Bobbi McGirr Telephone no. ▶ 860-442-4583

Located at ▶ 83 Walnut Hill Road, East Lyme, CT ZIP + 4 ▶ 06333-0036

			Yes	No
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		✓
	If "Yes," enter the name of the foreign country: ▶			
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		✓
	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			

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		✓

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓
47	Did the organization engage in lobbying activities? 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		✓
b	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 address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over $100,000 . . . . ▶ 0

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 address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over $100,000 . . ▶ 0

Sign Here

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

▶ Bobbi McGirr — Signature of officer — Date 5-14-2010

▶ **Bobbi McGirr Treasurer**
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's identifying number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶		EIN ▶	
		Phone no. ▶	

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization	Employer identification number
East Lyme Rowing Association	06 1009302

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☑ An organization that normally receives: (1) more than 33⅓ % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓ % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III–Functionally integrated d ☐ Type III–Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col (i) organized in the U.S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . 14 %

15 Public support percentage from 2008 Schedule A, Part II, line 14 . . . . . 15 %

16a **33⅓ % support test—2009.** If the organization did not check the box on line 13, and line 14 is 33⅓ % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **33⅓ % support test—2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓ % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

b **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			8897.	11055.	20114.	40066.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose			30681.	23774.	20554.	75009.
3 Gross receipts from activities that are not an unrelated trade or business under section 513			0.	0.	0.	0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf			0.	0.	0.	0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge			0.	0.	0.	0.
6 **Total.** Add lines 1 through 5			39578.	34829.	40668.	115075.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						115075.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6			39578.	34829.	40668.	115075.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			91.	50.	26.	167.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975			0.	0.	0.	0.
c Add lines 10a and 10b			91.	50.	26.	167.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						115242.

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	100 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	99.79 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2009** (line 10c, column (f) divided by line 13, column (f))	17	0 %
18 Investment income percentage from **2008** Schedule A, Part III, line 17	18	.21 %

19a **33⅓ % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33⅓ %, and line 17 is not more than 33⅓ %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☑

b **33⅓ % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓ %, and line 18 is not more than 33⅓ %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

SCHEDULE N
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Liquidation, Termination, Dissolution, or Significant Disposition of Assets

▶ Complete if the organization answered "Yes" to Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36.
▶ Attach certified copies of any articles of dissolution, resolutions, or plans.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047
2009
Open to Public Inspection

Name of the organization: East Lyme Rowing Association

Employer identification number: 06 : 1009302

Part I **Liquidation, Termination, or Dissolution.** Complete this part if the organization answered "Yes" to Form 990, Part IV, line 31, or Form 990-EZ, line 36. Use Schedule N-1 if additional space is needed.

1 (a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity
see attached ELHS Rowing Equipment Schedule	05-15-09	125599.00	Book Value	06-6001610	East Lyme Public Schools, 165 Boston Post Road, PO Box 176, East Lyme, CT 06333	501 (c) 3

		Yes	No
2 Did or will any officer, director, trustee, or key employee of the organization:			
a Become a director or trustee of a successor or transferee organization?	2a		✓
b Become an employee of, or independent contractor for, a successor or transferee organization?	2b		✓
c Become a direct or indirect owner of a successor or transferee organization?	2c		✓
d Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?	2d		✓

e If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III. ▶

Part I **Liquidation, Termination, or Dissolution** *(continued)*

Note. If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B) should equal -0-.

			Yes	No
3	Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III	3	✓	
4a	Did the organization request or receive a letter from the IRS that the organization's exempt status was terminated?	4a		✓
b	If "Yes," provide the date of the letter. ▶ ..... . Attach a copy of the letter and, if applicable, the organization's request for the letter.			
5a	Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?	5a		✓
b	If "Yes," did the organization provide such notice?	5b		
6	Did the organization discharge or pay all liabilities in accordance with state laws?	6	✓	
7a	Did the organization have any tax-exempt bonds outstanding during the year?	7a		✓
b	Did the organization discharge or defease tax-exempt bond liabilities in accordance with the Internal Revenue Code and state laws?	7b		✓
c	If "Yes," describe in Part III how the organization defeased or otherwise settled these liabilities. If "No," explain in Part III.			

Part II **Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets.** Complete this part if the organization answered "Yes" to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Use Schedule N-1 if additional space is needed.

1 (a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity
see attached ELHS Rowing Equipment Schedule	05-15-2009	125599.00	Book value	06-6001610	East Lyme Public Schools, 165 Boston Post Road, PO Box 176, East Lyme, CT 06333	501 (c) 3

			Yes	No
2	Did or will any officer, director, trustee, or key employee of the organization:			
a	Become a director or trustee of a successor or transferee organization?	2a		✓
b	Become an employee of, or independent contractor for, a successor or transferee organization?	2b		✓
c	Become a direct or indirect owner of a successor or transferee organization?	2c		✓
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?	2d		✓
e	If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III.			

Part III **Supplemental Information.** Complete to provide the information required by Part I, lines 2e, 7c; Part II, line 2e; and any additional information.

To comply with East Lyme Public School Policy, all assets were donated to the East Lyme Public Schools. Amount adjusted to balance as values were rounded.

2009 East Lyme High School Rowing
Equipment Schedule

Description of Property	Limit of Insurance
(24) Floatation Jackets	$ 450
(9) Inflatable Bouys each w/ line and 5# anchor	$ 100
Spare "Vespoli" rigging parts: Pins, oar collars, braces, Riggers, Fins, Pitch Meter, Spread Measurement Stick, Spare Seats,	$ 1700
Tool Kit w/ boat tools	$ 500
(18) Boat Straps	$ 150
(12) Vespoli Boat Slings	$ 1050
8hp Yamaha Boat Engine 6GIL340890 w/tank	$ 550
9.9hp Yamaha Boat Engine w/tank	$ 1000
15hp Yamaha Boat Engine '00 684CS425686 w/tank	$ 1600
(2) Small Boat Trailers	$ 1100
Aluminum 14' Red Chase Boat	$ 650
Aluminum 14' Green Chase Boat '09	$ 950
Aluminum 14' Maroon Chase Boat	$ 1200
Cox Boxes (Boat Sound Systems)	
4 @ 600	$ 2400
2 @ 300	$ 600
3 @ 150	$ 450
Rowing Machines (ConceptII Ergometers) 8 @ 300	$ 2400
Oars (ConceptII Driesigacker) 10 Sets @ 1500 – 2000	$ 13000
8 Person Shells (Boats)	
Vespoli 8 – "Citrus Mist"	$ 1200
Vespoli 8 – "Spirit of '84"	$ 1200
Vespoli 8 – "John I. Smallidge" (OLD)	$ 500
Vespoli 8 – "Celeritas" '94	$ 2000
Vespoli 8 – "Marx" '90	$ 1200
Vespoli 8 – "Valkyrie" '97	$ 8000
Vespoli 8 – "Sleipnir" '99	$ 12000
Vespoli 8 – "Fury" '01 VAUBA003A101	$ 12000
Vespoli 8 – M2 "Mjolnir" '04	$ 12000
Vespoli 8 – M2 "G. Michael Devanney" '05	$ 19000
Vespoli 8 – M2 "John I. Smallidge" '07 VUAMF436L606012420	$ 22000
4 Person Shells (Boats)	
Vespoli 4 – "Robert Linden"	$ 500
Wooden 4 – "Mary Dalrymple"	$ 200
Dock Floatation System (Materials)	$ 4800
Total	$126,450.00
ADJUST TO BALANCE	851.08
	125598.92

BY-LAWS OF THE EAST LYME ROWING ASSOCIATION

ARTICLE I

NAME OF ORGANIZATION

The name of this organization shall be the East Lyme Rowing Association, Inc., a non-profit 501 (C) 3 corporation.

ARTICLE II

PURPOSES OF EAST LYME ROWING ASSOCIATION, INC.

Sec. 1 Purposes. The purposes of the East Lyme Rowing Association, Inc. also known as ELRA are to:

a) serve as a support group to the coaches and team members of the East Lyme High School Crew program.

b) offer support with activities to promote and facilitate fund raising activities and events to benefit East Lyme Crew, and

c) promote junior rowing within East Lyme and the surrounding areas.

Sec. 2 Representation. No person shall represent the organization or take any action on behalf of the East Lyme Rowing Association except with the express written authorization of the President and the Board of Directors.

Sec. 3 Conduct. All ELRA activities are conducted in keeping with the philosophy, guidelines, policies and administrative procedures of the East Lyme Public Schools.

ARTICLE III

REGULAR MEMBERSHIP

Sec. 1 Active Members. An active member is considered to be any person who has an athlete on an East Lyme High School Crew team. Members shall not be discriminated against on the basis of race, color, religion, ancestry, national origin, sex, political affiliation, sexual orientation, disability, or any other grounds prohibited by law.

Sec. 2 Admission. Members shall be accepted at any time.

Sec. 3 Dues. A person shall become a member of the East Lyme Rowing Association upon the payment of annual dues in the non refundable amount per child as determined by the East Lyme Rowing Association, except if the child leaves the East Lyme Crew Team within a specified period. Refunds will be given as follows upon approval of the Board: Full refund up to the end of the first two weeks of the official season, start date as determined by the East Lyme Public Schools, 50% refund during week three, 25% refund during week four and no refund after the end of the fourth week.

Sec. 4 Voting Rights. Each Active Member is entitled to one vote per athlete. For voting purposes, an Active Member is defined as the parent/ parents/guardian of a rower. Either parent may exercise the family's vote or votes.

ARTICLE IV

BOARD OF DIRECTORS

Sec. 1 Number and Composition. The Board of Directors shall consist of the elected officers of the East Lyme Rowing Association, each having one vote. The officers shall be the President, the Vice President, the Vice President/Fundraising, the Secretary, and the Treasurer.

Sec. 2 Manner of Selection and Terms of Office. The officers are to be elected for a term of two (2) years by the general membership at the annual meeting which shall be held during May or June at an East Lyme Rowing Association event as determined by the Board of Directors and communicated with a ten (10) day notice of the date, time, and location to the membership of the East Lyme Rowing Association. The term of the officers shall begin on August 1st. The President shall not serve more than two consecutive terms as President. A slate of officers shall be presented by the nominating committee at the annual meeting. Nominations for offices may also be submitted from the floor prior to the election.

Sec. 3 Qualifications. Any Active Member of the East Lyme Rowing Association may be elected to an officer position. The exception will be that no member in the position of salaried coach of any East Lyme Rowing team may serve as an officer of the East Lyme Rowing Association.

Sec. 4 Vacancies. Any vacancy occurring on the Board of Directors by reason of resignation, disability, death or disqualification because his or her child ceased being an athlete for the East Lyme Crew Team may be filled by the Board of Directors. The vacancy shall be filled by majority vote of the remaining Board of Directors until elections are held at the next annual meeting.

Sec. 5 Powers and Duties. The Board of Directors shall have full charge of the property and business of the East Lyme Rowing Association with full power and authority to manage and conduct same; subject to approval of the Active Members of the East Lyme Rowing Association. The Board of Directors shall plan and direct the work necessary to carry out the purposes of the East Lyme Rowing Association. The Board shall create and designate committees as it may deem necessary.

Sec. 6 Meetings. There shall be a minimum of two (2) regular meetings of the Board of Directors annually at a time and place to be set by the President with a ten (10) day notice given which sets forth the date, time, and location. The President and/or other officer may call special meetings of the Board of Directors upon 48 hours notice to the members of the Board of Directors, and shall call a special meeting upon the written request of three (3) members of the Board of Directors. Notice for a regular or a special meeting may be given by posting an announcement regarding such on the East Lyme Rowing Association Website.

Sec. 7 Quorum. A quorum shall consist of three (3) or more members of the Board of Directors.

ARTICLE V

OFFICERS

Sec. 1 Positions. The officers shall consist of the President, the Past President, the Vice President, Vice President/fundraising, the Secretary, the Treasurer, and the Alumni/Historian. No person shall hold an office if he is not a member unless so allowed by the by laws, and no member shall hold more than one office at a time.

Sec. 2 President. The President shall 1) preside at all meetings of the East Lyme Rowing Association and of the Board of Directors; 2) be an ex-officio member of all committees if he or she so desires, except the nominating committee on which he or she may not be a member; 3) have such usual powers of supervision and management as may pertain to the Office of President; and 4) perform such other duties as may be designated by the Board of Directors.

Sec.3 Past President. The Past President need not have a current rower on East Lyme Crew and shall 1) perform such duties as the President and Board of Directors may designate; and 2) advise the Board of Directors as requested.

Sec. 4 Vice-President. The Vice-President shall 1) assume all duties of the President in the President's absence; 2) possess all the powers and perform all the duties of that office in the event of disability of the President until the vacancy is filled; 3) with the President, sign all contracts and other instruments when so authorized by the Board of Directors; and 4) perform such other duties as the President and Board may designate.

Sec. 5 Vice-President/Fund Raising. The Vice President/Fund Raising shall 1) develop and organize methods of fundraising, 2) oversee fundraising events as they take place, 2) with the President, sign all contracts and other instruments when so authorized by the Board of Directors; and 3) perform such other duties as the President and Board may designate.

Sec. 6 Secretary. The Secretary shall 1) keep and distribute minutes of all meetings of the East Lyme Rowing Association and all meetings of the Board of Directors; 2) maintain current rosters of all teams in association with the Secretary to the East Lyme Public Schools Athletic Director; 3) notify all officers of their election; 4) with the President, sign all contracts and other instruments when so authorized by the Board of Directors; 5) schedule Board meetings; and 6) perform such other duties as the President and Board may designate.

Sec. 7 Treasurer. The Treasurer shall 1) supervise the collection and receipt of all funds due the East Lyme Rowing Association; 2) deposit such funds in an account in a bank designated by the Board of Directors; 3) disburse the same, in accordance with the annual budget approved by the membership or upon approval of the Board of Directors; 4) create and maintain an annual budget in cooperation with the Board of Directors; 5) complete in a timely manner all required forms of the organization as they relate to financials, including, but not limited to IRS Form 990 and IRS form 1099-MISC, 6) present financial statements to the Board of Directors at its regular meetings; and 7) in conjunction with the Secretary, keep a detailed roster of team members and their parents/guardians including fee requirements for each member.

Sec.8 Alumni/Historian. The Alumni/Historian must have a current rower, have had a past rower, have rowed with the East Lyme Crew team or have been a coach of East Lyme Crew team and shall 1) provide information and a source of historical methods of operation of the East Lyme Rowing Association; 2) coordinate information on alumni of the East Lyme Rowing Association, 3) coordinate fundraising through alumni, and 3) advise the Board of Directors as requested.

ARTICLE VI

COMMITTEES

Sec. 1. Formation of Committees. The Board of Directors may establish committees to facilitate the objectives of the East Lyme Rowing Association. Such committees may include, but not be limited to, fundraising, regatta food, end of season activity/picnic, newsletter/publicity, novice team, and website.

Sec. 2. Membership on Committees. Any Active Member or Past Member of the East Lyme Rowing Association may serve on a committee.

ARTICLE VII

MEMBERSHIP MEETINGS

Sec. 1 Regular Meetings. At least two regular meetings of the Active Members shall be held each year. The Board of Directors shall determine the time, place, and exact date.

1. Annual Meeting. The annual meeting shall be held during May or June of each year as determined by the By Laws. The purpose of the meeting will be: 1) to elect officers; and 2) transact such other business as may properly come before it.

2. Fall Meeting. There shall be a fall meeting held during the month of September or October of each year to: 1) present the annual financial report; 2) adopt a budget; 3) set the annual membership amount; 4) determine the fund raising events of the year; 5) form the committees to facilitate these events; and 6) elect a nominating committee for officers for the following year to be presented at the Annual meeting.

Sec. 2 Special Meetings. A special meeting of the Active Members may be called by the President when deemed necessary. A special meeting shall be called whenever requested by a majority of the Board of Directors or whenever requested in writing by ten (10) Active Members or one-third of the active membership, whichever is less.

Sec. 3 Notification. Notification for regular meetings shall be in written form or by telephone or e-mail at least ten (10) days prior to the meeting. Notification for the annual meeting shall include the proposed slate of officers. Notification for special meetings shall be in written form or by telephone at least two (2) days prior to the meeting and shall contain information as to the general nature of the business to be transacted. Notice for a regular or a special meeting may be given by posting an announcement regarding such on the East Lyme Rowing Association Website.

Sec. 4 Quorum. A quorum shall consist of seven (7) Active Members or one third of the active membership, whichever is less.

ARTICLE VIII

FINANCIAL ADMINISTRATION

Sec. 1 Fiscal Year. The fiscal year of the East Lyme Rowing Association shall commence on the first day of January of each year and end on the following December 31st.

Sec. 2 Financial Statements. The annual financial statement for the prior year shall be submitted to the Active Members at the Fall Meeting.

Sec. 3 Budget. The Board of Directors shall submit a proposed budget for the current year for adoption at the Fall Meeting. The Board of Directors may authorize payment for any item that appears in the budget or for any amount that exceeds an individual line item in the budget by no more than $1000.00.

ARTICLE IX

AMENDMENTS

These bylaws may be amended by majority vote of all Active Members at any membership meeting. Proposed amendments shall be submitted to the Active Members in writing at least seven (7) days in advance of any regular or special meeting. Notice for a regular or a special meeting may be given by posting an announcement regarding such on the East Lyme Rowing Association Website.

ARTICLE X

LIABILITES

Nothing herein shall constitute members of the East Lyme Rowing Association as partner for any purpose. No member, officer, agent, contractor, or employee shall be liable for the acts or failure to act of any other member, officer, agent or employee of the Association Nor shall any member, officer, or agent be liable for his/her act or failure to act under these By-Laws, excepting only acts and/or omissions arising out of his/her willful malfeasance. The East Lyme School District is not, and will not be, responsible for the organization's business practices or conduct of its members.

ARTICLE XI

PARLIAMENTARY AUTHORITY

Robert's Rules of Order Modern Edition shall be the governing authority in all cases in which a rule is applicable and in which it is not inconsistent with these by-laws and any special rules of order the Association may adopt.

The above and foregoing Bylaws were duly adopted by the Board of Directors on the 3rd day of September, 2009.