

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 private foundations)

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

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

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
RED CLAY EDUCATION ASSOCIATIONINC

Number and street (or P. O. box, if mail is not delivered to street address)
4135 OGLETOWN-STANTON ROAD STE 103

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
NEWARK, DE 197134180

D Employer identification number
51-0374491
E Telephone number
(302) 366-8440
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.REDCLAYEA.ORG

J Tax-exempt status(check only one) ☐ 501(c)(3) ☒ 501(c)(5) ☐ (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 ▶ \$ 92,276

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

1

2

Program service revenue including government fees and contracts

2

3

Membership dues and assessments

3

92,275

4

Investment income

4

1

5a

Gross amount from sale of assets other than inventory

5a

b

Less: cost or other basis and sales expenses

5b

5c

Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)

5c

6

Gaming and fundraising events

a

Gross income from gaming (attach Schedule G if greater than \$15,000)

6a

b

Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000). .

6b

c

Less: direct expenses from gaming and fundraising events . . .

6c

d

Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)

6d

7a

Gross sales of inventory, less returns and allowances

7a

b

Less: cost of goods sold

7b

c

Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)

7c

8

Other revenue (describe in Schedule O)

8

9

92,276

Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶			
9			
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	8,701
	12 Salaries, other compensation, and employee benefits	12	29,117
	13 Professional fees and other payments to independent contractors	13	1,796
	14 Occupancy, rent, utilities, and maintenance	14	1,015
	15 Printing, publications, postage, and shipping	15	54
	16 Other expenses (describe in Schedule O)	16	31,606
17 Total expenses. Add lines 10 through 16 ▶	17	72,289	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	19,987
	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	260,434
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	280,421
	For Paperwork Reduction Act Notice, see the separate instructions.		Cat. No. 10642I

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	200,223	272,062
23 Land and buildings		
24 Other assets (describe in Schedule O)	62,596	12,816
25 Total assets	262,819	284,878
26 Total liabilities (describe in Schedule O).	2,385	4,457
27 Net assets or fund balances (line 27 of column (B) must agree with line 21).	260,434	280,421

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?
TEACHERS LABOR UNION: ADVANCE THE INTERESTS OF UNION MEMBERSHIP

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 PROTECTED AND PROMOTED INTEREST OF MORE THAN 1100 EDUCATIONAL PROFESSIONALS. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	
29 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	32	

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
KELLY FIRKO	2.13	6,000		
PRESIDENT				
KAREN MOORE	0.67	4,000		
VICE PRESIDE				
JILL LEAGUE	1.04	3,000		
SECRETARY				
LAURA STAROPOLI	1.32	3,000		
TREASURER				
BEVERLY ALLEN	1.14	1,350		
COMMITTEE CH				
STEVEN FACKENTHALL	2.00	1,350		
COMMITTEE CH				
MEGHAN COVERT	1.13	1,350		
COMMITTEE CH				
JENNIFER DALBY	1.21	1,350		
COMMITTEE CH				
ROBERT CHASE	1.84	1,350		
COMMITTEE CH				
DOROTHY WEBBER	2.11	1,350		
COMMITTEE CH				
JANET CATES	4.48	1,350		
COMMITTEE CH				
VON MORGAN JR	1.50	675		
COMMITTEE CH				
KASMIRA CADE	0.69	675		
COMMITTEE CH				

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.

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

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 LAURA STAROPOLI Telephone no. (302) 777-5087
Located at 1625-A NUNION STREETWILMINGTON, DE ZIP + 4 19806

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:

42b

No

See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)

c

At any time during the calendar year, did the organization maintain an office outside the 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

Form990-EZ(2018)

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

No

46

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

49b

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 and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

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

2020-05-14

Date

LAURA STAROPOLI TREASURER

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name
RAYMOND J KOWALICK CPA

Preparer's signature

Date
2020-05-15

Check ☐ if self-employed

PTIN
P00379474

Firm's name
ORTH & KOWALICK PA

Firm's EIN
51-0250018

Firm's address
1991 S STATE STREET
DOVER, DE 199015811

Phone no. (302) 697-2159

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

Additional Data

Return to Form

Software ID:

Software Version:

Form 990-EZ, Special Condition Description:

Special Condition Description

2018

Open to Public Inspection

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

Name of the organization
RED CLAY EDUCATION ASSOCIATIONINC

Employer identification number

51-0374491

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES OFFICE SUPPLIES AND EXPENSE 143 TRAVEL 3,056 CONFERENCES & MEETINGS 13,229 DSEA RA 2,199 EXECUTIVE FUNCTIONS 2,560 REPRESENTATIVE COUNCIL 6,864 STORAGE 1,530 FRANCHISE TAX 25 SCHOLARSHIPS 2,000 TOTAL 31,606
FORM 990-EZ, PART II, LINE 24	ACCOUNTS RECEIVABLE 62,596 12,816 FURNITURE & OFFICE EQUIPMENT 8,547 8,547 LESS ACCUMULATED DEPRECIATION 8,547 8,547 TOTAL 62,596 12,816
FORM 990-EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 2,385 4,457

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[Return to Form](#)

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