Form

Return of Organization Exempt From Income Tax

section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public. Go to www irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047 2017 Open to Public Inspection

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	t of the Treasury 2 Do not enter social security numbers on this form as venue Service Go to www.irs.gov/Form990 for instructions and the	it may be ma le latest infor	de public.	808	Open to Public Inspection
A For	the 2017 calendar year, or tax year beginning $09/01/17$, and ending 08	/31/18			
B Check	If applicable C Name of organization		lº	Employe	ridentification number
Addres	ss change MANCHESTER EDUCATION ASSOCIATION	N		^^ ^	200260
Name	change Doing business as Number and street (or P O box if mail is not delivered to street address)	Roo		Telephone	280360 e number
Initial r	4884			<u>603-</u>	206-4723
Final n					
_	MANCHESTER NH 03101		G	Gross reco	erpts \$ 822,63
	r Name and address or principal officer	١,	H(a) Is this a group i	return for si	ibordinates? Yes X
	such pending SUE HANNAN 13D SUNDOWN DRIVE	١,	H(b) Are all subord	nates inclu	ded? Yes N
	DERRY NH 03038		if "No," att	ach a list (see instructions)
I Tax-e		27 05			
	http://meanh.org/		I(c) Group exempte	on number	>
K Form	of organization X Corporation Trust Association Other >	L Year o	f formation 19	69	M State of legal domicile N
Part	Summary				
1	Briefly describe the organization's mission or most significant activities				
8	PROVIDE FOR WELFARE OF TEACHERS IN MANCHESTER NH AN	ND SCHOL	ORSHIPS	FOR	
la l	QUALIFIED STUDENTS				
Activities & Governance 9 9 9 8 8	Check this box ▶ ☐ if the organization discontinued its operations or disposed of more the	non 250/ of 1			
8 4	Check this box if the organization discontinued its operations or disposed of more the Number of voting members of the governing body (Part VI, line 1a)	1811 23% 01 11	s net assets	3	10
φ 4	Number of independent voting members of the governing body (Part VI, line 1b)			4	10
} 5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)			5	3
) (ct	Total number of volunteers (estimate if necessary)			6	0
	a Total unrelated business revenue from Part VIII, column (C), line 12			7a	(
	b Net unrelated business taxable income from Form 990-T, line 34			7b	
١.	Contributions and grants /Part VIII line 1b)		Prior Year	620	Current Year 3 , 38:
~ 1	Contributions and grants (Part VIII, line 1h) Program service revenue (Part VIII, line 2g) RECEIVED		718,		818,678
5 10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	181 <u> </u>		532	574
ž 11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 119EC 27 2018	RS-OSC			
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	816	822,635		
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3) OGDEN, UT		(
- 1	Benefits paid to or for members (Part IX, column (A), line 4)		600	(
υ I	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	57,	638	57,511	
2 16	a Professional fundraising fees (Part IX, column (A), line 11e) • Total fundraising expenses (Part IX, column (D), line 25) ▶ • O	-			
~ I	o Total fundraising expenses (Part IX, column (D), line 25) ► U Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	-	677,	085	759,939
''	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	<u> </u>	734,		817,450
	Revenue less expenses Subtract line 18 from line 12			093	5,185
		Beg	unning of Current	t Year	End of Year
Balances 1 Balances 20 21	Total assets (Part X, line 16)		253,		251,090
ᇙᇎ	, , ,	-	253,	132	251 000
	Net assets or fund balances Subtract line 21 from line 20		253,	//4	251,090
Undern	Signature Block lenalties of perjury, I declare that I have examined this return, including accompanying schedules and	statements a	nd to the hest of	my knov	viedge and helief it is
true, co	rrect, and complete Declaration of preparer (other than officer) is based on all information of which pr	eparer has an	y knowledge	illy kilov	1 1 ~
	NAI CAMMON			10	2120118
Sign	Signature of officer			Date	
Under p true, con Sign Here		RESIDE	<u> T</u>		
	Type or print name and title		T5		Tee Lorus
hic	Print/Type preparer's name Preparer's signature		Date	Check	X If PTIN
aid reparer	David J. Penchansky CPA David J. Penchansky CPA David J. Penchansky CPA		12/17/18	SEIN	60-0002539
lse Only	70 Stark St		rim's	CINF	
•	Firm's address Manchester, NH 03101-1934		Phone	e no	603-647-2400
lay the I	RS discuss this return with the preparer shown above? (see instructions)		13		X Yes No
or Paper	work Reduction Act Notice, see the separate Instructions.				Form 990 (2017
DAA					919
					, .

_		NCHESTER EL			02-02803	60		Page 2
Pá		ement of Program		plishments e or note to any line	in this Part III			X
1		he organization's missi		e of flote to diff into	in this i are in			
2	Did the organization	-	officant program service	es during the year which w	ere not listed on the	3	Yes	X No
		these new services or	n Schedule O					
3	services?			anges in how it conducts, a	any program		Yes	X No
4		these changes on Sch		for each of its three large	et nrogram senvices	s as measured by		
•	expenses Section		(4) organizations are r	equired to report the amou				
E)(Expenses \$ OR WELFARE (STUDENTS.	OF TEACHERS	including grants of \$ IN MANCHESTE	ER NH AND) (Revenue \$ SCHOLARSHIPS	FOR)
*	,011111111	JIODANIO.						
4b	(Code) (Expenses \$		including grants of \$) (Revenue \$.	
4c	(Code) (Expenses \$		including grants of \$) (Revenue \$		
4d	· -	rvices (Describe in Sch		•	\ /Bayania (•	,	
	(Expenses \$ Total program ser	vice expenses >	including grants of	3) (Revenue	<u>, , , , , , , , , , , , , , , , , , , </u>		
40 44	. Otal program del	THE CANADA P					Form 9	90 (2017)



P	art IV Checklist of Required Schedules			
	1		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"	1		
	complete Schedule A	1	<u> </u>	X
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	<u> </u>	X
3	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	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)	j]
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4_		<u> </u>
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,		!	l
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,			,,
	Part III	5		<u> </u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors	1		ľ
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If		j	7.7
_	"Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_	ĺ	
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			v
_	complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a			
	custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or			v
_	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		<u> </u>
0	Did the organization, directly or through a related organization, hold assets in temporarily restricted	1		37
	endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
1	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable			
а			J.	
	complete Schedule D, Part VI	11a	X	
b		441		v
_	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more	44.	İ	x
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		
d	·	اممما		x
_	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		$\frac{\mathbf{x}}{\mathbf{x}}$
_	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	11e		
f	· · · · · · · · · · · · · · · · · · ·	11f		x
22	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	 '''		
Za	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	ſ	x
h	Was the organization included in consolidated, independent audited financial statements for the tax year? If	120		
D	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
3	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	-	$\frac{\ddot{x}}{x}$
о 4а	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,	 '''		
_	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	1	X
5	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			<u></u>
_	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
6	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other	· · ·		 -
•	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	ļ	X
7	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on	"	\dashv	_==_
•	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	l	X
8	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			_ _
•	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
	· mix rung miner is anis de in it day designate existente egi estin	-		

Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?

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If "Yes," complete Schedule G, Part III

02-0280360 Form 990 (2017) MANCHESTER EDUCATION ASSOCIATION Page 4 Checklist of Required Schedules (continued) Part IV Yes No X 20a 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b b Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or 21 21 X domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on 22 X 22 Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the 23 organization's current and former officers, directors, trustees, key employees, and highest compensated X 23 employees? If "Yes," complete Schedule J 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b X through 24d and complete Schedule K If "No," go to line 25a 24a 24b b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Did the organization maintain an escrow account other than a refunding escrow at any time during the year 24c to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? d 24d 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I 25a Is the organization 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 25b Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any 26 current or former officers, directors, trustees, key employees, highest compensated employees, or 26 X disqualified persons? If "Yes," complete Schedule L, Part II 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled X entity or family member of any of these persons? If "Yes," complete Schedule L. Part III 27 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) X 28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete X 28b Schedule L, Part IV c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) 28c was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV X Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 29 29 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified X 30 conservation contributions? If "Yes," complete Schedule M 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, 31 X Part I 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," X 32 complete Schedule N, Part II 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations X 33 sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I 34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, X 34 or IV, and Part V, line 1 X Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35a 35a If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2 35b Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable 36 36 related organization? If "Yes," complete Schedule R, Part V, line 2 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, X 37 Part VI

Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and

19? Note. All Form 990 filers are required to complete Schedule Q

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X

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Pa	art V Statements Regarding Other IRS Filings and Tax Compliance			П
	, Check if Schedule O contains a response or note to any line in this Part V		Yes	No
15	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable		162	NO
1a b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and			
٠	reportable gaming (gambling) winnings to prize winners?	10	Ţ	X
2a				
	Statements, filed for the calendar year ending with or within the year covered by this return 2a 3		-	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	1	X
-	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	-		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	1	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a	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)?	4a		X
b	if "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts			
	(FBAR)		1	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	1 1	ľ	
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		<u>_X</u>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).		ı	
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods		1	
	and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7c		
đ	If "Yes," indicate the number of Forms 8282 filed duning the year	╌┦╶╴┤	ŧ	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7g		
h 8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	7h		
0	sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	8	1	
9	Sponsoring organizations maintaining donor advised funds.	-		
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a	1	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
0	Section 501(c)(7) organizations. Enter			
а	Initiation fees and capital contributions included on Part VIII, line 12		Ī	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	7	1	
1	Section 501(c)(12) organizations. Enter		Ī	
а	Gross income from members or shareholders		Ī	
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them)	_		
2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b	_		
3	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note. See the instructions for additional information the organization must report on Schedule O		Ī	
b	Enter the amount of reserves the organization is required to maintain by the states in which		I	
	the organization is licensed to issue qualified health plans	-		
	Enter the amount of reserves on hand	_		
	Did the organization receive any payments for indoor tanning services during the tax year?	14a	}	<u>x</u>
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	990	10017:
AA		Form	フラリ	(2017)

Forn	n 990 (2017) MANCHESTER EDUCATION ASSOCIATION 02-0280360				F	Page 6
77.	Governance, Management, and Disclosure For each "Yes" response to lines 2 through					
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in	Sched	lule O See	: instruc	tions	
	Check if Schedule O contains a response or note to any line in this Part VI					
Sec	ction A. Governing Body and Management					
				F	Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	10	_		I
	If there are material differences in voting rights among members of the governing body, or	1				
	if the governing body delegated broad authority to an executive committee or similar		•			ĺ
	committee, explain in Schedule O			Į.		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	10			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with					
	any other officer, director, trustee, or key employee?			2	L.	X
3	Did the organization delegate control over management duties customarily performed by or under the direct					1
	supervision of officers, directors, or trustees, or key employees to a management company or other person?			3	L	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	<u> </u>	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?			5_		X
6	Did the organization have members or stockholders?			6	<u></u>	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint)]
	one or more members of the governing body?			7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			i i		
	stockholders, or persons other than the governing body?			7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year b	y the fo	llowing	1		
а	The governing body?			8a	X	
b	Each committee with authority to act on behalf of the governing body?			8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at				'	
	the organization's mailing address? If "Yes," provide the names and addresses in Schedule O			9	l	_X_
Sec	tion B. Policies (This Section B requests information about policies not required by the Inter	nal Re	evenue Co	ode)		
					Yes	No
10a	Did the organization have local chapters, branches, or affiliates?			10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,					
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?			10b		

10a	Did the organization have local chapters, branches, or affiliates?	10a		<u> </u>
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			Ì
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		Ĺ
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	<u> </u>	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			1
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Ĺ. <u>.</u>	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe in Schedule O how this was done	12c		L
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by			Ī
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			ŀ
	with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the			
	organization's exempt status with respect to such arrangements?	16b		

<u>Sec</u>	ction C. Disclosure							
17	List the states with which a copy of this Form 990 is required to be filed ▶ None							
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only)							
	available for public inspection. Indicate how you made these available. Check all that apply							
	Own website Another's website Upon request Other (explain in Schedule O)							
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and							
	financial statements available to the public during the tax year							
20	State the name, address, and telephone number of the person who possesses the organization's books and records							
M	ADELIN CARIGNAN 1750 ELM STREET							

MANCHESTER

NH 03101

603-206-4723

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Form 990 (201	17) MANCHESTER EDUCATION ASSOCIATION	02-0280360	Page 1						
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and								
	Independent Contractors								
	Check if Schedule O contains a response or note to any line in this Part VII								
Section A.	Officers, Directors, Trustees, Key Employees, and Highest Compens	sated Employees							
1a Complete organization's	this table for all persons required to be listed. Report compensation for the catax year	llendar year ending with or within the							
 List all o 	of the organization's current officers, directors, trustees (whether individuals of	or organizations), regardless of amount of							

- compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
 - List all of the organization's current key employees, if any See instructions for definition of "key employee"
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

(A) (B) Name and Title Average hours per week (list any			ix, unle ficer a	Pos check sss pe	erson (than o s both r/truste	an 90)	(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation	
	hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC)	(W-271059-WISC)	from the organization and related organizations	
(1) NANCY MCCALL		1									
	0.00					Ì					
DIRECTOR	0.00	X			l			0	0	(
(2) ANN KALASKY											
	0.00					İ					
DIRECTOR	0.00	X						0	0	(
(3) GLENN TURGEON	-	Ţ									
	0.00										
DIRECTOR	0.00	X						0	0	(
(4) GREGORY GIORGIO											
	0.00	Į									
DIRECTOR	0.00	X		L.		Ĺ		0	0		
(5) ROBERT FULLER											
	0.00										
DIRECTOR	0.00	X						0	0	(
(6) TARA HAARLANDER		1									
	0.00										
DIRECTOR	0.00	X			Ĺ			0	0	(
(7) CHERYL KEARNEY		1 1					ď				
ļ	0.00		Į				ļ				
DIRECTOR	0.00	X	_					0	0	(
(8) SUE HANNAN		İΙ	ľ				ľ				
	0.00		H				- {				
PRESIDENT	0.00	1		X				24,213	0		
(9) MAXINE MOSLEY		ĺΙ	ĺ				ĺ				
	0.00	1 1	1	- 1		ŀ	}		_	_	
VICE PRESIDENT	0.00	Ш		X				14,900	0	(
(10) MADELIN CARIGNAN		[ĺ			
ł	0.00		- {	_		·	1		_	_	
TREASURER	0.00	igspace		X				14,155	0		
(11)											
i		1 1	ŀ	ł	1	ł	ł	1	ł		

02-	^	_	_	^	-	_
ハソー	f 1	.,	~	"	-	-

Page 8

_ <u>P</u> @	IFT VII Section A. Officers	, Directors, Trus	stee	s, re	y Er	npic	yee	s, ar	id Highest Compensated	Employees (continued)			
	(A) Name and title	(B) Average hours per week (list any hours for	bo of	x, unti	Pos check ess pe nd a d	rson i	than o s both r/truste	an 90)	(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F Estim amou oth comper from	nated int of ner nsation	
		related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC)		organiz and re organiz	lated	
													_
1b c d	Sub-total Total from continuation sheet Total (add lines 1b and 1c)	ets to Part VII, So	ectio	n A				* * *	53,268 53,268				
2	Total number of individuals (increportable compensation from	-		to th	ose I	istec	abo	ve) \	who received more than \$10	00,000 of 		Yes	No
3	Did the organization list any for employee on line 1a? <i>If</i> "Yes," of For any individual listed on line	complete Schedu	le J f	or st	ıch ıı	ndıvi	dual	-		n the	3	100	x
5	organization and related organi individual Did any person listed on line 1a	zations greater th	an \$ e coi	150, mpei	0007 nsati	on fr	Yes," om a	com	nplete Schedule J for such inrelated organization or ind		4		X
Sect	for services rendered to the orgion B. Independent Contractor	rs									5		X
1	Complete this table for your five compensation from the organiz	highest compenation Report com	sate	d ind satio	eper n for	nden the	t con caler	traci ndar	tors that received more than year ending with or within the	n \$100,000 of the organization's tax year			
		(A) business address								(B) on of services		(C) mpensat	юп
							_						
	·	·			 _			,					
				_									
2	Total number of independent co	ontractors (includi	ng b	ut no	t lım		to the	se l	isted above) who				
	received more than \$100,000 o									0		990	(2017)

P.	art \		ment of Reve		itains a	response	or note to any line	in this Part VIII		П
							(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revertue	(D) Revenue excluded from tax under sections 512-514
z t	1a	Federated car	mpaigns	1a						
rar	t	Membership o	=	1b			1			1
Contributions, Gifts, Grants and Other Similar Amounts	c	Fundraising e	vents	1c]			•
ii.	d			1d			1	1		į.
S,E	е	Government grants	(contributions)	1e			1			
io.	1	f All other contributio	ns, gifts, grants,				1	[#
돌		and similar amount	s not included above	1f		3,383	}	1		
EC.	g	Noncash contribute	ons included in lines 1a-	1f	\$!
<u>ပင်း</u>	h	Total. Add line	es 1a-1f				3,383			
Ë	l					Busn Code				
Ven	2a	Program	Service Rev	enue		611710	818,678	818,678	<u></u>	
æ	b	•						ļ	<u> </u>	
Š	C	:						ļ	<u> </u>	
Se	d	l					ļ	ļ	 	
гаш	e	!						ļ	ļ	
Program Service Revenue	(am service rever	nue		L				
_		Total. Add line					818,678			
	3		come (including d	ividend	is, interes	t,	[F-7.4		
		and other simi					574	574		 -
	4		nvestment of tax-	exemp	t bond pro	ceeds		 	 	
	5	Royalties	(V. Book		/n\ F)amanal		<u> </u>		
	60	Gross rents	(ı) Real		(11) F	Personal				1
	6a		 	 						
	b									•
	d								}	†
		Gross amount from	(i) Secunties		(11)	Other				<u> </u>
		sales of assets other than inventory								
	b	Less cost or other								1
		basis & sales exps	j							•
	С	Gain or (loss)	 -							
		Net gain or (lo	ss)		<u> </u>		•	t		
٠.		•	om fundraising even	ts [
Other Revenue		(not including \$	J							
eve			eported on line 1c)	l						ł
ď.		See Part IV, line	18	a						
the	b	Less direct ex	penses	b [
٥	С	Net income or	(loss) from fundra	aising <u>e</u>	events	•				
	9a	Gross income fro	om gaming activities	. [
		See Part IV, line	19	a						1
		Less direct ex	-	ьĹ						
Į			(loss) from gamır	ng activ	rities					
- 1	10a	Gross sales of	inventory, less							
		returns and allowances a b Less cost of goods sold b								
J										1
}	С		(loss) from sales	of inve	ntory					
		Mise	cellaneous Revenue	—		Busn Code				‡
,	11a				ļ					
	b				,				<u> </u>	
	C	A.			ļ					
ļ		All other revenu			Į					
		Total. Add line:					000 605	010.050		
	<u> 12 </u>	i <u>otal rev</u> enue	. See instructions	3			822,635	819,252	0	0

	art IX Statement of Functional Ex				
Sec	tion 501(c)(3) and 501(c)(4) organizations must co			lete column (A)	
	Check if Schedule O contains a response				
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and	(D) Fundraising expenses
1		 	expenses	general expenses	едензез
•	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2					
-	individuals See Part IV, line 22]			
3					
Ī	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	53,268			
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	4,243			
11	Fees for services (non-employees)				
а	Management				
b	Legal				
c	Accounting				
d	Lobbying		······································		
е	Professional fundraising services See Part IV, line 17			, , , , , , , , , , , , , , , , , , ,	
f	Investment management fees				· · · · · · · · · · · · · · · · · · ·
g	Other (If line 11g amount exceeds 10% of line 25, column				
	(A) amount, list line 11g expenses on Schedule O)	8,581			
12	Advertising and promotion			·	
13	Office expenses	1,994			
14	Information technology	745			
15	Royalties	0.010			
16	Occupancy	9,812			
17	Travel	3,383		·	. ————-
18	Payments of travel or entertainment expenses				
40	for any federal, state, or local public officials	2 170			
19	Conferences, conventions, and meetings	2,170			
20	Interest				
21	Payments to affiliates	490			
22 23	Depreciation, depletion, and amortization	317			 _
	Insurance Other expenses literary expenses not revered	311			
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If	1		1	
	line 24e amount exceeds 10% of line 25, column	1		1	
	(A) amount, list line 24e expenses on Schedule O.)			1	
а	DUES - STATE & NATIONAL	718,552			
b	SCHOLARSHIP & AWARD	6,400			
C	MISCELLANEOUS	2,892			
d	RETIREMENT DINNER	1,026			
	All other expenses	3,577			
25	Total functional expenses. Add lines 1 through 24e	817,450	0	0	0
26	Joint costs. Complete this line only if the				
	organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here				

Form 990 (2017)

Part X **Balance Sheet** Check if Schedule O contains a response or note to any line in this Part X (A) (B) Beginning of year End of year 209,968 209,464 1 Cash-non-interest bearing 43,218 40,388 2 Savings and temporary cash investments 3 Pledges and grants receivable, net 4 Accounts receivable, net Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees 5 Complete Part II of Schedule L 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L 6 7 Notes and loans receivable, net 8 Inventories for sale or use 9 Prepaid expenses and deferred charges 10a Land, buildings, and equipment cost or 19,540 other basis Complete Part VI of Schedule D 10a 18,806 1,224 734 10b 10c b Less accumulated depreciation 11 Investments-publicly traded securities 11 12 12 Investments—other securities See Part IV, line 11 13 Investments-program-related See Part IV, line 11 13 14 Intangible assets 14 Other assets See Part IV, line 11 15 15 253,906 251,090 16 16 Total assets. Add lines 1 through 15 (must equal line 34) 17 17 Accounts payable and accrued expenses 18 18 Grants payable 19 Deferred revenue 19 20 20 Tax-exempt bond liabilities 21 Escrow or custodial account liability Complete Part IV of Schedule D 21 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L 22 23 Secured mortgages and notes payable to unrelated third parties 23 24 Unsecured notes and loans payable to unrelated third parties 24 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X 132 25 of Schedule D 132 0 26 Total liabilities. Add lines 17 through 25 26 X and Organizations that follow SFAS 117 (ASC 958), check here Net Assets or Fund Balances complete lines 27 through 29, and lines 33 and 34. 253,774 251,090 27 27 Unrestricted net assets 28 28 Temporarily restricted net assets 29 Permanently restricted net assets 29 Organizations that do not follow SFAS 117 (ASC 958), check here ▶ and complete lines 30 through 34. 30 Capital stock or trust principal, or current funds 30 Paid-in or capital surplus, or land, building, or equipment fund 31 31 32 32 Retained earnings, endowment, accumulated income, or other funds 251,090 253,774 33 Total net assets or fund balances 33 253,906 251,090 34 Total liabilities and net assets/fund balances

Form 990 (2017)

orm	990 (2017) MANCHESTER EDUCATION ASSOCIATION 02-0280360				Pa	ge 12
	rt XI Reconciliation of Net Assets					
	. Check if Schedule O contains a response or note to any line in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)	1		82	22,	635
2	Total expenses (must equal Part IX, column (A), line 25)	2		8:	17,	450
3	Revenue less expenses Subtract line 2 from line 1	3			5,	185
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		2	53,	774
5	Net unrealized gains (losses) on investments	_5				
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain in Schedule O)	9			-7,	869
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line					
	33, column (B))	10		2	51,	090
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					
			_		Yes	No
1	Accounting method used to prepare the Form 990 Cash X Accrual Other		[- 1		
	If the organization changed its method of accounting from a prior year or checked "Other," explain in					
	Schedule O			1		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		Ļ	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or		•			
	reviewed on a separate basis, consolidated basis, or both		F	- 1		
	Separate basis Donsolidated basis Both consolidated and separate basis		ŀ	1		
b	Were the organization's financial statements audited by an independent accountant?		_	2b		<u> </u>
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a			- 1		
	separate basis, consolidated basis, or both				1	
	Separate basis Consolidated basis Both consolidated and separate basis			- 1	1	
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight					
	of the audit, review, or compilation of its financial statements and selection of an independent accountant?		_	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in			- 1	- 1	t
	Schedule O			1	1	
3а	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in		-	- }	J	
	the Single Audit Act and OMB Circular A-133?		<u> </u>	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the		1	- 1	İ	
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits			3b		
				Fom	990	(2017)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

Employer Identification number

OMB No 1545-0047 Open to Public Inspection

Name of the organization

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.	M	ANCHESTER EDUCATION ASSOCIATION		02-0	280360
1 Total number all end of year 2 Aggregate value of contributions to (during year) 3 Aggregate value of grants from (couring year) 3 Aggregate value of grants from (couring year) 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization grants, subject to the organizations from the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for chantable purposes and not for the benefit of the donor or donor advisor, or for any other purpose confering imperimisable purposes and not for the benefit of the donor or donor advisor, or for any other purpose confering imperimisable purposes and not for the benefit of the donor or donor advisor, or for any other purpose confering imperimisable purposes and not for the benefit of the donor or donor advisor, or for any other purpose confering imperimisable purposes and for the donor or donor advisor, or for any other purpose confering imperimisable purposes and of the donor or donor advisor, or for any other purpose confering imperimisable purposes and of the donor advisor. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. 1 Purpose(s) or conservation of advisor and the organization held a qualified conservation contribution in the form of a conservation of peringane. Preservation of open space 2 Complete lines 2 a through 2 if the organization held a qualified conservation contribution in the form of a conservation essements. 2 a Total number of conservation essements in a certified historic structure included in (a) 3 but the organization have a virtue public value and the public organization assertance and the public organization and the public organization and the public described by the organization during the period organization and the National Rogation. Number of conservation essements modified, transferred, released, extinguished, or terminated by the organization during the year be seen to be seen the public s		Organizations Maintaining Donor Advised Fun		counts	5.
2 Aggregate value of contributions to (during year) 4 Aggregate value of grants from (during year) 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charactable purposes and not for the benefit of the donor or donor advisors in writing that grant funds can be used only for charactable purposes and not for the benefit of the donor or donor advisors in writing that grant funds can be used only for charactable purposes and not for the benefit of the donor or donor advisor, or for any other purpose confering impermisable provides benefit? Part II Conservation Essements held by the organization (check all that apply) Preservation of land for public use (e.g., recreation or education) Preservation of land for public use (e.g., recreation or education) Preservation of land for public use (e.g., recreation) Preservation of another labilities Preservation of open space 2 Complete kines 2 at through 2d if the organization held a qualified conservation in the form of a conservation or easement in the last day of the tax year 2 Total number of conservation easements 3 Did an experiment of conservation easements in Conservation easements 4 Number of conservation easements included in (c) accurred after 7/25/66, and not on a historic structure istated in the Valsarian Register 4 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year books and enforced conservation easements modified, transferred, released, extinguished, or terminated by the organization during the year year and expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 5 Number of states where properly subject to conservation e				(b) Funds and other accounts
2 Aggregate value of contributions to (during year) 4 Aggregate value of grants from (during year) 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charactable purposes and not for the benefit of the donor or donor advisors in writing that grant funds can be used only for charactable purposes and not for the benefit of the donor or donor advisors in writing that grant funds can be used only for charactable purposes and not for the benefit of the donor or donor advisor, or for any other purpose confering impermisable provides benefit? Part II Conservation Essements held by the organization (check all that apply) Preservation of land for public use (e.g., recreation or education) Preservation of land for public use (e.g., recreation or education) Preservation of land for public use (e.g., recreation) Preservation of another labilities Preservation of open space 2 Complete kines 2 at through 2d if the organization held a qualified conservation in the form of a conservation or easement in the last day of the tax year 2 Total number of conservation easements 3 Did an experiment of conservation easements in Conservation easements 4 Number of conservation easements included in (c) accurred after 7/25/66, and not on a historic structure istated in the Valsarian Register 4 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year books and enforced conservation easements modified, transferred, released, extinguished, or terminated by the organization during the year year and expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 5 Number of states where properly subject to conservation e	1	Total number at end of year			
Aggregate value of grants from (during year) Aggregate value at end of year 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization inform all donors and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring imperissable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conference in the purposes and not for the benefit of the donor or donor advisor, or for any other purpose conference in the compensation of the benefit of the donor or donor advisor, or for any other purpose conference in the compensation answered "Yes" on Form 990, Part IV, line 7. 1 Purpose(s) of conservation easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. 1 Purpose(s) of conservation easements held by the organization (check all that apply) Protection or indural habitation Preservation of natural habitation Preservation of natural habitation Preservation or indural habitation Preservation or indural habitation Preservation or indural habitation Preservation or indural habitation Preservation or other last 49 of the tax year 3 Total number of conservation easements 5 Total acreage restricted by conservation easements 6 Number of conservation easements in coluded in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register 8 Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register 9 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ 1 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the year 1 Number of conservation easement reported on his expenses incurred in monitoring, inspection, handling	_	•			
4. Aggregate value at end of year 5. Old the organization inform all denors and donor advisors in writing that the assets held in donor advised funds are the organization is properly, subject to the organization's exclusive legal control? 6. Did the organization inform all grantees, donors, and donor advisors on writing that grant funds can be used only for chartable purposes and not for the benefit of the donor or donor advisor, or for any other purpose confering impermisable purposes and not for the benefit of the donor or donor advisor, or for any other purpose confering magermisable private benefit? Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IIV, line 7. I purposety of conservation essements held by the organization (neek all that apply) Preservation of land for public use (e.g., recreation or education) Preservation of open space 2. Complete lines 2 to though 2 of the tax year Preservation of open space 2. Complete ines 2 to though 2 of the tax year 3. Total number of conservation easements 3. 2 to the last day of the tax year 3. Total number of conservation easements on a certified histone structure included in (a) 3. Number of conservation easements on a certified histone structure included in (a) 4. Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year? A mount of expenses incurred in the National Register No make of the servation of the conservation easement is located P Does the organization have a written policy regarding the periodic monitoring, inspecting, handling of violations, and enforcing conservation easements during the year No make of the property subject to conservation easement is located P Does the organization have a written policy regarding the periodic monitoring, inspecting, handling of violations, and enforcing conservation easements during the year No make of the property subject to conservation easements in the servence and expense statement a	_				
5 Did the organization inform all donors and donor advasors in writing that the assets held in donor advased funds are the organization inform all grantees, donors, and donor advasors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring imperimensable private benefit? Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. 1 Purpose(s) of conservation easements held by the organization (check all that apply) Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area Protection of natural habitat Protection or natural habitat Protection or natural habitat Protection or natural habitat Protection or natural habitat Protection or natural habitat Protection or natural habitat Protection or ones act all through 2 of the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year 1 Interest and the season of the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year 2 Interest of conservation easements 3 Interest of conservation easements 4 Interest of conservation easements 5 Total acreage restricted by conservation easements 5 Number of conservation easements on a certified historic structure included in (a) 8 Number of conservation easements modified (in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register 9 Number of conservation easements modified (c) acquired after 7/25/06, and not on a historic structure listed in the National Register 9 Number of conservation easements modified (c) acquired after 7/25/06, and not on a historic structure listed in the National Register 9 Number of conservation easements modified (c) acquired after 7/25/06, and not on a historic structure listed in the National Reg					
funds are the organization in property, subject to the organization's exclusive legal control?	_		ne assets held in donor advised	-	
S Did the organization inform all granties, donors, and donor advisors in witting that grant funds can be used only for chantable purposes and not for the benefit of the donor or donor advisor, or for any other purpose	•	•			☐ Yes ☐ No
eniy for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferming impermisable private benefit? Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, Jine 7. Purpose(5) of conservation assements held by the organization (check all that spik)) Preservation of and for public use (e.g., recreation or education) Preservation of a historically important land area Preservation of natural habitat Preservation of natural habitat Preservation of open space Complete lines 2 a through 2d if the organization held a qualified conservation or an interest of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the tax year in the last day of the last year in the last year in the last day of the last year in the last year in the last day of the last year in the last year in the last day of the last year in th	6				
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Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenue included on Form 990, Part X If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items a Revenue included on Form 990, Part VIII, line 1	7	Amount of expenses incurred in monitoring, inspecting, handling of violation	ons, and enforcing conservation easements	during th	e year
and section 170(h)(4)(B)(ii)? 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part VIII, line 1 (iii) Assets included on Form 990, Part VIII, line 1 (iii) Assets included on Form 990, Part VIII, line 1		▶ \$			
In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenue included on Form 990, Part XIII, line 1 \$\frac{1}{2}\$	8	Does each conservation easement reported on line 2(d) above satisfy the	requirements of section 170(h)(4)(B)(i)		
balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenue included on Form 990, Part X		and section 170(h)(4)(B)(ii)?			Yes No
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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenue included on Form 990, Part VIII, line 1 \$\$ If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items a Revenue included on Form 990, Part VIII, line 1		balance sheet, and include, if applicable, the text of the footnote to the org	anization's financial statements that describ	es the	
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b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items a Revenue included on Form 990, Part VIII, line 1		works of art, historical treasures, or other similar assets held for public exh	nibition, education, or research in furtherance	e of	
works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items a Revenue included on Form 990, Part VIII, line 1		public service, provide, in Part XIII, the text of the footnote to its financial s	tatements that describes these items		
public service, provide the following amounts relating to these items (i) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items a Revenue included on Form 990, Part VIII, line 1 \$ \$	b	If the organization elected, as permitted under SFAS 116 (ASC 958), to re	port in its revenue statement and balance sl	heet	
(i) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items a Revenue included on Form 990, Part VIII, line 1 \$ \$		works of art, historical treasures, or other similar assets held for public exh	nibition, education, or research in furtherance	e of	
 (ii) Assets included in Form 990, Part X If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items Revenue included on Form 990, Part VIII, line 1 		public service, provide the following amounts relating to these items			
If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items a Revenue included on Form 990, Part VIII, line 1		(i) Revenue included on Form 990, Part VIII, line 1		>	\$
following amounts required to be reported under SFAS 116 (ASC 958) relating to these items a Revenue included on Form 990, Part VIII, line 1		(ii) Assets included in Form 990, Part X		>	\$
following amounts required to be reported under SFAS 116 (ASC 958) relating to these items a Revenue included on Form 990, Part VIII, line 1	2	If the organization received or held works of art, historical treasures, or other	er similar assets for financial gain, provide t	he	
b Assets included in Form 990, Part X	а	Revenue included on Form 990, Part VIII, line 1		>	\$
	b	Assets included in Form 990, Part X			\$

Sche	dule D (Form 990) 2017 MANCHESTE	R EDUCATIO	N A	SSOCIATI	ON	02-0	280360			Pa	ige 2
	rt III Organizations Maintaining	Collections of	Art, I	listorical Tr	easures,	or Other	Similar Ass	ets (cont	inue	d)	
3	Using the organization's acquisition, accession collection items (check all that apply)	, and other records,	check	any of the follow	ing that are	a significan	t use of its				
а	Public exhibition	d 🗌	Loan o	or exchange prog	grams						
b	Scholarly research	e 🗍	Other								
С	Preservation for future generations										
4	Provide a description of the organization's colle	ctions and explain h	ow the	y further the org	anization's e	exempt purp	ose in Part				
	XIII.										
5	During the year, did the organization solicit or re	eceive donations of	art, his	torical treasures	, or other sir	mılar			_		
	assets to be sold to raise funds rather than to b	e maintained as par	t of the	e organization's o	collection?				Yes	\Box	No
Pa	rt IV Escrow and Custodial Arra	ngements.	_			_					
	Complete if the organization 990, Part X, line 21	answered "Yes"	on F	orm 990, Pai	rt IV, line	9, or repo	rted an amo	unt on Fo	orm 		_
1a	Is the organization an agent, trustee, custodian	or other intermedial	ry for c	ontributions or o	ther assets	not	-				
	included on Form 990, Part X?								Yes		No
b	If "Yes," explain the arrangement in Part XIII an	d complete the follo	wing ta	ıble							
	-							Am	ount		
С	Beginning balance						1c				
d	Additions during the year						1d			_	
е	Distributions during the year						1e				_
f	Ending balance						1f				
2a	Did the organization include an amount on Forn	n 990, Part X, line 2	1, for e	scrow or custod	ial account l	iability?			Yes		No
	If "Yes," explain the arrangement in Part XIII Cl					_				\Box	
Pa	rt V Endowment Funds.										
	Complete if the organization a	answered "Yes"	on F	orm 990, Par	t IV, line	10					
	<u>L</u>	(a) Current year	((b) Pnor year	(c) Two ye	ars back	(d) Three years b	ack (e)) Four ye	ars ba	ck
1a	Beginning of year balance										
b	Contributions										
С	Net investment earnings, gains, and										
	losses										
d	Grants or scholarships										
е	Other expenditures for facilities and										
	programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the current	t year end balance (line 1g	, column (a)) hel	ld as						
	Board designated or quasi-endowment ▶	%	·								
b	Permanent endowment ▶ %										
С	Temporarily restricted endowment ▶	%									
	The percentages on lines 2a, 2b, and 2c should	equal 100%									
3a	Are there endowment funds not in the possession		n that	are held and adr	ministered fo	or the					
	organization by	ū							Ye	es	No
	(i) unrelated organizations							3a	(i)		
	(ii) related organizations							3a			
	If "Yes" on line 3a(ii), are the related organizatio	ns listed as required	l on Sc	hedule R?					b		
	Describe in Part XIII the intended uses of the org	•									
	rt VI Land, Buildings, and Equip										
	Complete if the organization a		on Fo	orm 990, Pari	t IV, line 1	l1a See l	Form 990, Pa	art X, line	10		
	Description of property	(a) Cost or other ba		(b) Cost or of			cumulated		look valu	ie	
		(investment)		(othe	r)	dep	reciation				
1a	Land										
	Buildings										
	Leasehold improvements										
	Equipment										
	Other				19,540		18,806			7	34

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c)

Schedule D (Form 990) 2017 Part VII Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12. (c) Method of valuation (b) Book value Cost or end-of-year market value (including name of security) (1) Financial derivatives (2) Closely-held equity interests (3) Other (A) (B) (C) (D) (E) (F) (G) (H) Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶ investments—Program Related. Part VIII Complete if the organization answered "Yes" on Form 990, Part IV, line 11c See Form 990, Part X, line 13 (a) Description of investment (b) Book value (c) Method of valuation Cost or end-of-year market value (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ▶ Part IX Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d See Form 990, Part X, line 15 (b) Book value (a) Description (1) (2) (3) (4) **(5)** (6)(7)(8) (9) Total. (Column (b) must equal Form 990, Part X, col (B) line 15) \triangleright Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25 (a) Description of liability (b) Book value (1) Federal income taxes (2) (3) (4) (5) (6)(7)(8) Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶ 2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the

organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Sche	dule D (Form 990) 2017 MANCHESTER EDUCATION ASSO	CIATION	02-0280360	Page 4
Pa	Reconciliation of Revenue per Audited Financial St	atements With F	levenue per Return.	
_	Complete if the organization answered "Yes" on Form 9	990, Part IV, line	12a	
1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
С	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
е	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		_ 3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	1 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
C	Add lines 4a and 4b		4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)		5	
Pa	IT XII Reconciliation of Expenses per Audited Financial S	tatements With	Expenses per Return.	
	Complete if the organization answered "Yes" on Form 9	990, Part IV, line	12a	
1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
а	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
C	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
е	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1	1 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1	1 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
С	Add lines 4a and 4b		4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line

2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Schedule D (Form 990) 2017 MANCHESTER EDUCATION ASSOCIATION

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Page 5

Part XIII Supplemental Information (continued)

SCHEDULE O (Form 990 or 990-EZ) Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service

MANCHESTER EDUCATION ASSOCIATION

02-0280360

Employer identification number

Form 990, Part III, Line 4d - All Other Accomplishment

PROVIDE FOR WELFARE OF TEACHERS IN MANCHESTER NH AND SCHOLARSHIPS FOR

QUALIFIED STUDENTS.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990 No review was or will be conducted.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation No documents available to the public

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation
NET ASSETS RELEASED \$ -7,869