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Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2011**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

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

A For the 2011 calendar year, or tax year beginning July 1, 2011, and ending June 30, 20 12

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

C Name of organization
Rotary Club of Kona
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
PO Box 2445
 City or town, state or country, and ZIP + 4
Kailua Kona, HI 96745-2445

D Employer identification number
99-0162256

E Telephone number
808-990-3154

F Group Exemption Number ► **0573**

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.rotaryclubofkona.com

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (4) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

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, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ **75895**

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	49247
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	5755
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	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		
Expenses	7a	Gross sales of inventory, less returns and allowances	7a	20893
	b	Less: cost of goods sold	7b	27853
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	(6960)
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	48042
	10	Grants and similar amounts paid (list in Schedule O)	10	23703
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
Net Assets	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	57858
	17	Total expenses. Add lines 10 through 16	17	81562
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(33520)
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	31771	
20	Other changes in net assets or fund balances (explain in Schedule O)	20	3822	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	2073	

For Paperwork Reduction Act Notice, see the separate instructions.

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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	31771	22 19231
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24 750
25 Total assets	31771	25 19981
26 Total liabilities (describe in Schedule O)	0	26 17908
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	31771	27 2073

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? Community support and service

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 and section 4947(a)(1) trusts; optional for others.)

28 International dues - \$3026; District dues = \$2400		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	5426
29 International service projects - \$6961; Community Service Projects - \$6861; Youth services projects - \$10890		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	24712
30 Rotary conferences & training - \$1410		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	1410
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	31548

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 address	(b) Title and 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
Alan Clark 74-4907 Kiwi St, Kailua Kona, HI 96740	President - 2 hrs	0	0	0
Thomas Daniel 73-1036 Ahikawa St, Kailua Kona, HI 96740	President Elect - 1 hr	0	0	0
Elizabeth Zagorodney 76-248 Olomea Pl, Kailua Kona, HI 96740	Secretary - 3 hrs	0	0	0
David Buehler 73-1402 Kaiminani Dr, Kailua Kona, HI 96740	Treasurer - 1 hr	0	0	0
Thomas Fine 76-716 Hualalai Rd, Kailua Kona, HI 96740	Director - 1 hr	0	0	0
David Reese-Thomas PO Box 5226, Kailua Kona, HI 96745	Director - 1 hr	0	0	0
Jana Powell 74-5499 Loloku St, Kailua Kona, HI 96740	Director - 1 hr	0	0	0
Bonnie Pond 74-946 Hooloa Pl, Kailua Kona, HI 96740	Director - 1 hr	0	0	0
Brian Asbjornson PO Box 1196, Kailua Kona, HI 96745	Director - 1 hr	0	0	0
Scott Unger 77-6366 Kenika Pl, Kailua Kona, HI 96740	Director - 1 hr	0	0	0
Kenneth Kjer 83-1018 Kamuku Pl, Captain Cook, HI 96704	Director - 1 hr	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
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	✓
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	✓
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	✓
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	✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b 0	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a 0	
b Gross receipts, included on line 9, for public use of club facilities	39b 0	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or 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) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	✓
41 List the states with which a copy of this return is filed. ▶ None		
42a The organization's books are in care of ▶ David A Buehler Telephone no. ▶ 808-325-1158 Located at ▶ 73-1402 Kaiminani Dr, Kailua Kona, HI ZIP + 4 ▶ 96740		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	✓
If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c	✓
If "Yes," enter the name of the foreign country: ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
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	✓
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	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
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	✓
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	✓

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 **46** ☐ Yes ☒ No

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 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 **47** ☐ Yes ☒ No

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

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

b If "Yes," was the related organization a section 527 organization? **49b** ☐ 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 address of each employee paid more than \$100,000	(b) Title and 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
No one compensated				

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

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

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 ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here  **Signature of officer** **1-20-2013** **Date**
Alan Clark, President **Type or print name and title**

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN
 Firm's name ▶ Firm's EIN ▶
 Firm's address ▶ Phone no ▶

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

Rotary Club of Kona 99-0162256
Attachment to 990EZ FYE 06/30/2012

Page 1, Part I, Line 16, Other expenses

Expenses

5101 International Dues	3,026
5102 District Dues	2,400
5105 Bank Charges	1,063
5107 Insurance	899
5108 Postage	62
5109 Office/General Administrative Expenses	1,390
5110 President Travel & Expenses	1,410
5115 Public Relations	125
5150 Membership Development	1,248
5151 Bookkeeping Fee Ongoing	1,220
5401 Group Study Exchange	1,023
5403 Club Funded Projects	5,938
5501 New Generations	1,400
5502 Interact Expenditures	4,028
5506 Exchange Student Inbound	3,002
5509 RYLA Camp	2,460
6800 PGA Tour Expense	23,743
Reconciliation Discrepancies	3,421
Total Other Expenses	57,858

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.

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization
Rotary Club of Kona

Employer identification number
99-0162256

990EZ, Page 1, Part I, Line 10 - Grants and similar amounts paid - no amount exceeded \$5000 except for contribution to the Rotary Club of

Kona Community Foundation totaling \$16,843.

990EZ, Page 1, Part I, Line 16 - Other expenses - see attached listing.

990EZ, Page 1, Part I, Line 20 - Adjustments to prior year bookkeeping errors.

990EZ, Page 2, Part II, Line 24 - Members dues owing.

990EZ, Page 2, Part II, Line 26 - Restricted contributed funds.

[illegible]