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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

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

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

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

OMB No 1545-1150

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 07-01-2014, and ending 06-30-2015

B

Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C

Name of organization

HAWAII ISLAND CONTRACTORS' ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

494 KALANIKOA STREET STE C

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

HILO, HI 96720

D

Employer identification number

99-0107706

E

Telephone number

(808) 935-1316

F

Group Exemption Number

G Accounting Method ☒ Cash ☐ Accrual Other (specify) _____

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: HICASSOCIATION.COM

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(6) (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ☒ \$ 160,403

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	6,705
	2	Program service revenue including government fees and contracts	2	3,044
	3	Membership dues and assessments	3	107,994
	4	Investment income	4	471
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events	6d	8,800
	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	
Expenses	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	8,800
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	33,389
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	160,403
	10	Grants and similar amounts paid (list in Schedule O)	10	9,750
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	50,512
	13	Professional fees and other payments to independent contractors	13	10,811
Net Assets	14	Occupancy, rent, utilities, and maintenance	14	29,243
	15	Printing, publications, postage, and shipping	15	306
	16	Other expenses (describe in Schedule O)	16	64,339
	17	Total expenses. Add lines 10 through 16	17	164,961
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-4,558
	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	309,206
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	304,648

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	309,968	22	304,968
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	1,470	24	2,191
25 Total assets	311,438	25	307,159
26 Total liabilities (describe in Schedule O)	2,232	26	2,511
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	309,206	27	304,648

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?
TO IMPROVE STANDARDS OF BUILDING AND CONTRACTING, TO PROVIDE SAFETY TRAINING TO MEMBERS & TO UPDATE MEMBERS ON INDUSTRY DEVELOPMENTS

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

28 PROGRAM - THE PROGRAM COMMITTEE IS RESPONSIBLE FOR THE PLANNING AND IMPLEMENTATION OF OUR MONTHLY GENERAL MEMBERSHIP MEETINGS AND NETWORKING EVENTS IN 2014-2015 THE PROGRAM COMMITTEE CONTINUED IN THEIR ROLE TO INCREASE MEMBER ATTENDANCE AND CULTIVATE AN ENVIRONMENT OF CAMARADERIE, EVEN AMONGST COMPETITORS THE PROGRAM COMMITTEE CONTINUED TO PROVIDE DIFFERENT SPEAKERS AND VENUES TO ENCOURAGE MEMBER PARTICIPATION THROUGH EDUCATION, COMMUNITY SERVICE AND CONTRIBUTIONS
(Grants \$ 0) If this amount includes foreign grants, check here

28a27,561

29 SAFETY - OUR SAFETY COMMITTEE IS A VERY IMPORTANT PART OF THE ORGANIZATION AND IS RESPONSIBLE FOR IMPLEMENTING OUR SAFETY AND ACCIDENT PREVENTION PROGRAM FOR THE MEMBERS. CONTRACTORS, SUBCONTRACTORS AND THEIR EMPLOYEES ARE REQUIRED BY THE STATE OF HAWAII HIOSH AND FEDERAL OSHA TO BE CERTIFIED IN SAFETY AND ACCIDENT PREVENTION CLASSES. HICA PROVIDES MOST OF THESE SAFETY AND ACCIDENT PREVENTION CLASSES TO OUR MEMBERS AT A 50% DISCOUNTED RATE. THERE WAS A SIGNIFICANT INCREASE IN MEMBER PARTICIPATION THIS YEAR ESPECIALLY DUE TO STEP UP IN INSPECTIONS FROM OSHA AND HIOSH. HICA MEMBER EMPLOYEES RECEIVED TRAINING, WHICH IS A GREAT ACCOMPLISHMENT FOR HICA KNOWING THAT WE CONTRIBUTE TO THE WELL BEING OF OUR MEMBERS, THEIR EMPLOYEES AND THE COMMUNITY IN THE AREA OF SAFETY AND ACCIDENT PREVENTION
(Grants \$ 0) If this amount includes foreign grants, check here

29a7,715

30 SCHOLARSHIP TROLLING TOURNAMENT (STTC)/GOLF- THE HICA SCHOLARSHIP PROGRAM IS ANOTHER VERY IMPORTANT PART OF THE ORGANIZATION. THE STTC COMMITTEE AND GOLF COMMITTEES EFFORTS PROVIDED FOR A SIGNIFICANT INCREASE IN MEMBER PARTICIPATION WHICH RESULTED IN AN INCREASE IN CONTRIBUTIONS TO THE SCHOLARSHIP FUND. HICA IS VERY PASSIONATE ABOUT CONTRIBUTING TO THE NEXT GENERATION, AND THROUGH THE CONTINUED EFFORTS OF THESE COMMITTEES, MORE HAWAII COMMUNITY COLLEGE STUDENTS WILL BENEFIT THROUGH THE SCHOLARSHIPS GIVEN. THIS YEAR, 3 RECIPIENTS RECEIVED \$750 EACH, TOTALING \$2,250
(Grants \$ 0) If this amount includes foreign grants, check here

30a6,385

31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

3241,661

Part IV

List of Officers, Directors, Trustees, and Key Employees

(list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c)Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
CAROLYN LOEFFLER PRESIDENT	1 00	0	0	0
CRAIG TAKAMINE 1ST VICE PRESIDENT	1 00	0	0	0
LINDA IWATA SECRETARY	1 00	0	0	0
TOM RAFFIPIY TREASURER	1 00	0	0	0
BRIAN NINOMOTO IMMEDIATE PAST PRESIDENT	1 00	0	0	0
RUTH BINYAN DIRECTOR	0 50	0	0	0
ED BROWN DIRECTOR	0 50	0	0	0
ALDEN CHAI DIRECTOR	0 50	0	0	0
TUESDAY EVANS DIRECTOR	0 50	0	0	0
BYRON FUJIMOTO DIRECTOR	0 50	0	0	0
AMY HONDA DIRECTOR	0 50	0	0	0
LESLIE ISEMOTO DIRECTOR	0 50	0	0	0

Form 990-EZ (2014)

Part VOther 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	No
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	No
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	No
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	No
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a	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	No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter	39a	
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶, section 4912 ▶, section 4955 ▶		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41 List the states with which a copy of this return is filed ▶ HI		
42a The organization's books are in care of ▶ TASHANNA CORTEZ Telephone no ▶ (808) 935-1316 Located at ▶ 494 KALANIKOA ST STE C HILO, HI ZIP + 4 ▶ 96720		
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	No
If "Yes," enter the name of the foreign country ▶		
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
c At any time during the calendar year, did the organization maintain an office outside the U S ?	42c	No
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	No
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	

		Yes	No
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		No

Part VI

Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
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		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . .		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "				
(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f	Total number of other employees paid over \$100,000	
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51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "		
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d	Total number of other independent contractors each receiving over \$100,000.	
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52	Did the organization complete Schedule A? NOTE. All Section 501(c)(3) organizations must attach a completed Schedule A	<input type="checkbox"/> Yes <input type="checkbox"/> No
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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		2016-02-23 Date				
	CAROLYN LOEFFLER, PRESIDENT Type or print name and title						
Paid Preparer Use Only	Print/Type preparer's name GREGG M TAKETA		Preparer's signature		Date 2016-02-23	Check <input type="checkbox"/> if self-employed	PTIN P00024193
	Firm's name <input type="checkbox"/> TAKETA IWATA HARA & ASSOCIATES LLC					Firm's EIN <input type="checkbox"/> 59-3783195	
	Firm's address <input type="checkbox"/> 101 AUPUNI STREET SUITE 139 HILO, HI 96720					Phone no. (808) 935-5404	
May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							

TY 2014 Transfers Personal Benefits Contracts Declaration

Name: HAWAII ISLAND CONTRACTORS' ASSOCIATION

EIN: 99-0107706

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public
Inspection

Name of the organization HAWAII ISLAND CONTRACTORS' ASSOCIATION	Employer identification number 99-0107706
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990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INTEREST INCOME AMOUNT 471
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION OTHER INCOME AMOUNT 4,240 DESCRIPTION REIMBURSEMENT INCOME AMOUNT 29,149 TOTAL TO FORM 990-EZ, LINE 8 33,389
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION SCHOLARSHIP GRANTEE NAME HAWAII COMMUNITY COLLEGE AMOUNT GIVEN 750
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION SPONSORSHIP GRANTEE NAME HAWAII CONSTRUCTION CAREER DAYS AMOUNT GIVEN 6,500
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION GRANTS GRANTEE NAME JAPANESE COMMUNITY ASSOCIATION AMOUNT GIVEN 1,500
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION DONATION GRANTEE NAME HAWAII COMMUNITY COLLEGE AMOUNT GIVEN 1 ,000 TOTAL INCLUDED ON FORM 990-EZ, LINE 10 9,750
FORM 990-EZ, PART I, LINE 14	DESCRIPTION DEPRECIATION AMOUNT 793 DESCRIPTION OTHER EXPENSES AMOUNT 28,450 TOTAL TO FORM 990-EZ, LINE 14 29,243
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION ACCOUNTING AMOUNT 1,458 DESCRIPTION BANK FEES AMOUNT 158 DESCRIPTION BUSINESS LICENSE & FEES AMOUNT 4 DESCRIPTION COMMITTEE EXPENSE AMOUNT 47,918 DESCRIPTION PTION DUES & SUBSCRIPTIONS AMOUNT 770 DESCRIPTION INSURANCE AMOUNT 300 DESCRIPTION OFFICE AMOUNT 1,819 DESCRIPTION GENERAL EXCISE TAX AMOUNT 379 DESCRIPTION OTHER TAXES AMOUNT 508 DESCRIPTION PAYROLL TAXES AMOUNT 3,549 DESCRIPTION TELEPHONE AMOUNT 2,873 DESCRIPTION MISCELLANEOUS AMOUNT 101 DESCRIPTION WEBSITE AMOUNT 1,556 DESCRIPTION MEETING EXPENSE AMOUNT 2,785 DESCRIPTION LOSS ON DISPOSAL AMOUNT 161 TOTAL TO FORM 990-EZ, LINE 16 64,339
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION OTHER DEPRECIABLE ASSETS BEG OF YEAR AMOUNT 1,470 END OF YEAR AMOUNT 2,191
FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES	DESCRIPTION DEPOSITS BEG OF YEAR AMOUNT 2 END OF YEAR AMOUNT 2 DESCRIPTION CREDIT CARD LIABILITY BEG OF YEAR AMOUNT 2,230 END OF YEAR AMOUNT 2,509