

Form **990EZ**


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.

▶ Go to www.irs.gov/Form990EZ for the latest information.

OMB No. 1545-1150

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 07-01-2018 , and ending 06-30-2019
B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
ROTARY CLUB OF SIMI SUNSET
CO JACOBS AND JACOBS ACCOUNTANCY CORP
Number and street (or P. O. box, if mail is not delivered to street address) Room/suite
455 E THOUSAND OAKS BLVD

City or town, state or province, country, and ZIP or foreign postal code
THOUSAND OAKS, CA 91360

D Employer identification number
90-0458204
E Telephone number
(805) 368-4523
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.simisunsetrotary.org

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(4) ◀ (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 ▶ \$ 125,260

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	28,216
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	0
	c	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	93,062
Expenses	c	Less: direct expenses from gaming and fundraising events	6c	58,404
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	34,658
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less: cost of goods sold	7b	0
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	3,982
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	66,856
	10	Grants and similar amounts paid (list in Schedule O)	10	45,194
	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	675
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	134
	16	Other expenses (describe in Schedule O)	16	45,943
	17	Total expenses. Add lines 10 through 16 ▶	17	91,946
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-25,090
	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	101,846
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	76,756

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	106,716	22 81,548
23 Land and buildings		23
24 Other assets (describe in Schedule O)	2,633	24 2,780
25 Total assets	109,349	25 84,328
26 Total liabilities (describe in Schedule O).	7,503	26 7,572
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	101,846	27 76,756

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?
Association is a local Rotary Club, a community service organization of businesses and professionals. The object of the organization is to encourage and foster 1) the development of acquaintance as an opportunity for service, 2) high ethical standards in business and professions, 3) the application of the ideal of service in member's personal, business, and community life and 4) the advancement of international understanding, goodwill, and peace through a world of fellowship.

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28
See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here ☐

28a

29
See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here ☐

29a

30
See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here ☐

30a

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) **32** 16,294

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
JOE GROSSMAN President	5.00	0		
MARK LOWRY INCMNG PRES DNT	5.00	0		
STEPHANIE ANGELI Secretary	1.00	0		
AMANDA WILSON Treasurer	1.00	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	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	No
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	No
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b Did the organization file Form 1120-POL for this year?	37b	No
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	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 ▶ ; 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	No
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. ▶ CA		

42a The organization's books are in care of ▶ MARK LOWRY Telephone no. ▶ (805) 624-7999
Located at ▶ 2104 BOOTH STREET SIMI VALLEY, CA ZIP + 4 ▶ 93065

	Yes	No
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	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**

	Yes	No
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	No
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	No

		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.	46	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	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
49b	If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and 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
NONE				

f Total number of other employees paid over \$100,000 ► _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
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 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		2020-10-14 Date	
	JOE GROSSMAN President Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name JASON COREY CPA	Preparer's signature	Date	Check ☐ if self-employed PTIN P01795203
	Firm's name ► Jacobs & Jacobs Accountancy Corporation			Firm's EIN ► 95-2981815
	Firm's address ► 603 W Ojai Ave Ste A Ojai, CA 930233732			Phone no. (805) 646-4321

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

Additional Data

Software ID: 18007218
Software Version: 2018v3.1
EIN: 90-0458204
Name: ROTARY CLUB OF SIMI SUNSET
CO JACOBS AND JACOBS ACCOUNTANCY CORP

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe the organization’s program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
28 COMMUNITY SERVICE PROJECTS (Grants \$ 9,528)		28a	
If this amount includes foreign grants, check here . . . ☐			

Form 990EZ, Part III - Statement of Program Service Accomplishments	
Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)
29 INTERNATIONAL SERVICE PROJECTS (Grants \$ 4,000) If this amount includes foreign grants, check here . . . ☐	29a

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
30 VOCATIONAL SERVICE PROJECTS (Grants \$ 1,225) If this amount includes foreign grants, check here . . . ► ☐	30a	

Form 990EZ, Part III - Statement of Program Service Accomplishments	
Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)
YOUTH SERVICE (Grants \$ 1,541) If this amount includes foreign grants, check here . . . ☐	

Employer identification number
90-0458204

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		BEER FESTIVAL (event type)	TEA PARTY (event type)	1 (total number)	Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	32,796	29,724	26,020	88,540
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	32,796	29,724	26,020	88,540
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	15,504	14,864	23,916	54,284
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				54,284
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				34,256

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
Direct Expenses	1 Gross revenue				
	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ **Yes** ☐ **No**

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ **Yes** ☐ **No**

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ►

Address ►

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$

c If "Yes," enter name and address of the third party:

Name ►

Address ►

16 Gaming manager information:

Name ►

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization
ROTARY CLUB OF SIMI SUNSET
CO JACOBS AND JACOBS ACCOUNTANCY CORP

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

2018

**Open to Public
Inspection**

Employer identification number

90-0458204

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue.1	PY ACCTG CHANGE ADJUST \$2803

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue.2	MISCELLANEOUS INCOME \$1179

990 Schedule O, Supplemental Information

Return Reference	Explanation
Grants and Similar Amounts Paid In Excess of \$5,000.4	Class of Activity: ASSISTANCE HEALTH & HUMAN Donee's Name: SHOES FOR LITTLE SOULS Donee's Address: SIMI VALLEY SIMI VALLEY CA 93065 Cash Amount Given: \$5398

990 Schedule O, Supplemental Information

Return Reference	Explanation
Grants and Similar Amounts Paid In Excess of \$5,000.7	Class of Activity: ASS STANCE HEALTH & HUMAN Donee's Name: CHARITABLE GIVING Donee's Address: SIMI VALLEY SIMI VALLEY CA 93065 Cash Amount Given: \$25407

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.1001	Advertising and Promotion \$678

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.1002	Office Expenses \$2890

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.1003	Information Technology \$620

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.1009	Depreciation \$169

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.1	MEAL COSTS \$25854

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.2	TRAINING & education \$7876

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.3	DEMOTION \$2548

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.4	SOCIALS \$1771

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.5	BANK FEES \$1098

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.6	GIFTS/PRIZES/AWARDS \$762

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.7	MISC EXPENSE \$336

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.8	FAMILY OF ROTARY \$275

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.9	MEMBERSHIP ONBOARDING \$259

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.10	PRESIDENTS DISCRETIONARY \$250

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.11	MEMBER BADGES AND PINS \$239

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.12	CHAMBER OF COMMERCE DUES \$225

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.14	BAD DEBT \$53

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.15	FILING FEES \$40

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets.1003	Machinery and Equipment - Beginning \$73 Machinery and Equipment - Ending \$2604

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets.1006	Pledges and Grants Receivable - Beginning \$2560 Pledges and Grants Receivable - Ending \$176

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities.1001	Accounts Payable and Accrued Expenses - Beginning \$801 Accounts Payable and Accrued Expenses - Ending \$0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities.1	NEXT YEAR EVENT DEPOSITS - Beginning \$6702 NEXT YEAR EVENT DEPOSITS - Ending \$7572