

Form **990-EZ****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)

OMB No. 1545-0047

2019**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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

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

A For the **2019** calendar year, or tax year beginning **July 1**, 2019, and ending **June 30**, 20 **20**

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final 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
P.O. BOX 2445
 City or town, state or province, country, and ZIP or foreign postal code
KAILUA-KONA, HI 96740

D Employer identification number
99-0162256

E Telephone number
808-990-3154

F Group Exemption Number ▶ **0573**

G Accounting Method: ☐ Cash ☒ Accrual Other (specify) ▶

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

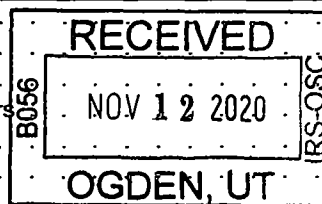
H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **81,264**

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		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1	113,571	18	Excess (or deficit) for the year (subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	2		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)
3	Membership dues and assessments	3	15,267	20	Other changes in net assets or fund balances (explain in Schedule O)
4	Investment income	4		21	Net assets or fund balances at end of year. Combine lines 18 through 20
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:				
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a			
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b			
c	Less: direct expenses from gaming and fundraising events	6c			
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d			
7a	Gross sales of inventory, less returns and allowances	7a			
b	Less: cost of goods sold	7b			
c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c			
8	Other revenue (describe in Schedule O)	8			
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	128,838		
10	Grants and similar amounts paid (list in Schedule O)	10	71,676		
11	Benefits paid to or for members	11			
12	Salaries, other compensation, and employee benefits	12			
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	24,139		
17	Total expenses. Add lines 10 through 16	17	95,815		
18	Excess (or deficit) for the year (subtract line 17 from line 9)	18	33,023		
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	36,741		
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	69,764		



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	43,841	22 77,764
23 Land and buildings		23
24 Other assets (describe in Schedule O)	6,400	24 3,500
25 Total assets	50,241	25 81,264
26 Total liabilities (describe in Schedule O)	13,500	26 11,500
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	36,741	27 69,764

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?

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 YOUTH AND INTERNATIONAL SERVICE PROJECTS. COMMUNITY GRANTS WERE AWARDED TO HAWAII COMMUNITY COLLEGE-30,000, SALVATION ARMY-27266, GEMS-1,000 AND OTHER COMMUNITY NON GRANT AWARDS OF 13,410. (Grants \$ 58,266) If this amount includes foreign grants, check here ☐	28a	71,676
29 NO CONTRIBUTIONS TO CLUB'S FOUNDATION WHICH USES FUNDS TO PROVIDE COLLEGE SCHOLARSHIPS TO LOW INCOME HIGH SCHOOL AND COLLEGE STUDENTS BECAUSE OF THE COMMUNITY EMERGENCY CREATED BY THE ADVENT OF COVID-19 IN THE UNITED STATES. (Grants \$) If this amount includes foreign grants, check here ☐	29a	0
30 _____ _____ (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	71,676

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
JOHN SPICER PRESIDENT	5	0	0	0
PETER SCHONBERG - REBECCA HAMAR CO PRESIDENT ELECT	2	0	0	0
TOM BIERLEIN PAST PRESIDENT	1	0	0	0
JENAYA ROCKMAN SECRETARY	2	0	0	0
JANICE GUSTIN TREASURER	2	0	0	0
JOSE SANTIAGO SERGEANT AT ARMS	1	0	0	0
LINDA JANE KELLEY DIRECTOR	2	0	0	0
TOM FINE DIRECTOR	2	0	0	0
DAVID REES-THOMAS DIRECTOR	2	0	0	0
DARLENE DABOLING DIRECTOR	1	0	0	0
MAVERICK MALECH DIRECTOR	2	0	0	0
JENNIFER HEIMGARTNER DIRECTOR	2	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		✓
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		✓
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)?		✓
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		
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		✓
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		✓
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?		✓
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?		✓
b If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 40a ; section 4912 40a ; section 4955 40a		
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		✓
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 40c 0		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 40d 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 41 HAWAII		
42a The organization's books are in care of 42a JANICE GUSTIN Telephone no. 42a 808-345-8956		
Located at 42a 75-252 NANI KAILUA DR., #10, KAILUA-KONA, HI ZIP + 4 42a 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)?	Yes	No
If "Yes," enter the name of the foreign country 42b N/A		✓
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 United States? If "Yes," enter the name of the foreign country 42c N/A		✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here 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		✓
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		✓
c Did the organization receive any payments for indoor tanning services during the year?		✓
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		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
b 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		✓

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		☒

Part VI Section 501(c)(3) Organizations Only

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

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		☒

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		☒
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		☒
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b If "Yes," was the related organization a section 527 organization?

49b		☒
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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 **0**

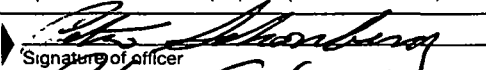
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

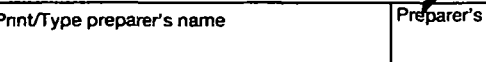
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 **0**

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**  **Date** 11/03/2020

Paid Preparer Use Only Preparer's name: Peter Schonberg, Preparer's signature:  Date: 11/03/2020, 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

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.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

ROTARY CLUB OF KONA

Employer identification number

99-0162256

990EZ, PAGE 1, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID - TWO GRANTS EXCEEDED 5,000.00. A GRANT IN THE AMOUNT OF
27,265.00 WAS MADE TO THE SALVATION ARMY OF HAWAII FOR COVID-19 RELIEF AND A GRANT OF 30,000.00 WAS MADE TO THE
HAWAII COMMUNITY COLLEGE PALAMANUI FOR COVID-19 RELIEF.

990EZ, PAGE 1, LINE 16 - SEE ATTACHMENT FOR DETAILS OF OTHER EXPENSES.

990EZ, PAGE 2, LINE 24 - ACCOUNTS RECEIVABLE

990EZ, PAGE 2, LINE 26 - PREPAID DUES RECEIVED