

FOR TAX YEAR 2018

ROTARY INTERNATIONAL KEARNEY ROTARY

R Andrew Hanson, CPA, LLC

PO Box 1337

Kearney, NE 68848-1337

(308)237-7365

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November 08, 2019

Rotary International Kearney Rotary
PO Box 394
Kearney, NE 68848-0394

Rotary International Kearney Rotary:

Enclosed is the 2018 federal return for a tax-exempt organization, prepared for Rotary International Kearney Rotary from the information provided. This return will be e-filed with the IRS once we receive a signed Form 8879-EO, IRS e-file Signature Authorization for an Exempt Organization.

The organization's federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with your tax needs, contact our office at (308)237-7365.

Sincerely,

R Andrew Hanson, CPA
R Andrew Hanson, CPA, LLC

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning 07-01-2018, and ending 06-30-2019

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879EO for the latest information.**

2018

Department of the Treasury
Internal Revenue Service

Name of exempt organization

Rotary International Kearney Rotary

Name and title of officer

Roger A Hanson, Treasurer

Employer identification number

47-6027901

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	▶ <input type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	.....	1b	_____
2a Form 990-EZ check here	▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	.....	2b	<u>60,115</u>
3a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	.....	3b	_____
4a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	.....	4b	_____
5a Form 8868 check here	▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	.....	5b	_____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize _____ to enter my PIN _____ as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature

Date ▶ **11-08-2019**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

471203 82688
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

▶ **R Andrew Hanson, CPA**

Date ▶ **11-08-2019**

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2018)

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)

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 2018 calendar year, or tax year beginning 07-01, 2018, and ending 06-30, 2019

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Rotary International Kearney Rotary Number and street (or P.O. box, if mail is not delivered to street address) Room/suite PO Box 394 City or town, state or province, country, and ZIP or foreign postal code Kearney, NE 68848-0394	D Employer identification number 47-6027901 E Telephone number (308) 237-7365 F Group Exemption Number ▶ 0573
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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.knrotary.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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **78,924**

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	20,517
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	29,495
	4 Investment income	4	24
	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	28,888
c Less: direct expenses from gaming and fundraising events	6c	18,809	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	10,079	
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	60,115	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	25,307
	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	132
	16 Other expenses (describe in Schedule O)	16	21,816
	17 Total expenses. Add lines 10 through 16	17	47,255
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	12,860
	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	20,990
	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	33,850

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	20,990	30,065
23 Land and buildings	0	0
24 Other assets (describe in Schedule O)	0	4,040
25 Total assets	20,990	34,105
26 Total liabilities (describe in Schedule O)	0	255
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	20,990	33,850

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? Social welfare org. to encourage 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; optional for others.)

28 <u>Providing membership programs and social events. Payment of dues to affiliated international and district organizations.</u> (Grants \$ <u>8,304</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	30,252
29 <u>Providing financial assistance in the form of contributions and awards to various entities to promote health, education, vocational understanding, and other charitable activities.</u> (Grants \$ <u>17,003</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	17,003
30 _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
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)	32	47,255

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
Sarah Cathcart President-Elect Nominee	3.00	0	0	0
Brett King Past-President	3.00	0	0	0
Alexis McNeal Secretary	5.00	0	0	0
Roger A Hanson Treasurer	5.00	0	0	0
Dan Atchison Board member	3.00	0	0	0
Kelly Bartling President-Elect	5.00	0	0	0
Craig Peshek President	5.00	0	0	0
Spencer Kuhl Board Member	3.00	0	0	0
Judi Sickler Board Member	3.00	0	0	0
Jeffrey Morgan Board Member	3.00	0	0	0
Bob Scriven Board Member	3.00	0	0	0
Robert Derr Board Member	3.00	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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 33 through 45b regarding organizational activities, financials, and compliance.

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		X

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	47	Yes	No
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	b 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

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

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	Roger A Hanson Signature of officer	11-08-2019 Date
	Roger A Hanson, Treasurer Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	R Andrew Hanson, CPA	R Andrew Hanson, CPA	11-08-2019		P00023849
	Firm's name ▶ R Andrew Hanson, CPA, LLC	Firm's EIN ▶			
	Firm's address ▶ PO Box 1337			Phone no. 308-237-7365	
	Kearney NE 68848-1337				

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

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ.

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

Rotary International Kearney Rotary

47-6027901

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a Mail solicitations
 - b Internet and email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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.

		(a) Event #1 <u>Travelogue</u> (event type)	(b) Event #2 <u>District</u> (event type)	(c) Other events <u>3</u> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	13,594	7,626	7,668	28,888
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	13,594	7,626	7,668	28,888
Direct Expenses	4 Cash prizes				
	5 Noncash prizes			206	206
	6 Rent/facility costs	2,750			2,750
	7 Food and beverages	157			157
	8 Entertainment	4,750		380	5,130
	9 Other direct expenses	3,053	6,100	1,413	10,566
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				18,809
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				10,079	

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.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> 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: _____

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

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

Rotary International Kearney Rotary

47-6027901

01. List of grants and similar amounts paid (Part I, line 10)

Activity Contribution to Shield 616

Grantee Shield 616

Street 13395 Voyager Pkwy Ste 130

City, State, Zip Colorado Springs, CO 80921

Amount 2,000

Activity International dues to affiliated org.

Grantee Rotary International

Street 1 Rotary Center, 1560 Sherman

City, State, Zip Evanston, IL 60201

Amount 5,399

Activity District dues to affiliated org.

Grantee Rotary District 5630

Street 616 S Poplar St

City, State, Zip North Platte, NE 69101

Amount 2,904

Activity Youth scholarship awards

Grantee University of NE Foundation

Street 214 W 39th St

City, State, Zip Kearney, NE 68845

Amount 3,000

Name of the organization Rotary International Kearney Rotary	Employer identification number 47-6027901
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Activity Contribution to Water 4 Haiti
 Grantee Water 4 Haiti Foundation
 Street 412 W 48th St Ste 12
 City, State, Zip Kearney, NE 68845
 Amount 2,000

Activity Contribution to RYLA
 Grantee RYLA Youth Leadership Camp
 Street 4114 1st Avenue
 City, State, Zip Kearney, NE 68847
 Amount 1,000

Activity Contribution to City
 Grantee City of Kearney
 Street 18 E 22nd St
 City, State, Zip Kearney, NE 68847
 Amount 2,982

Activity Contribution to Read with Rotary Literacy Project
 Grantee Kearney Public Schools
 Street 310 W 24th St
 City, State, Zip Kearney, NE 68845
 Amount 3,762

Activity Contributions to other organizations
 Grantee Various
 Street Various

Name of the organization

Employer identification number

Rotary International Kearney Rotary

47-6027901

City, State, Zip

Kearney, NE 68847

Amount

2,260

02. Description of other expenses (Part I, line 16)

Description	Amount
Conventions and meetings	20,067
Advertising	40
Insurance	188
Miscellaneous	815
Supplies	155
Website expense	551

03. Description of other assets (Part II, line 24)

Category	Beginning of Year	End of Year
Prepaid books inventory	0	4,040

04. Description of total liabilities (Part II, line 26)

Category	Beginning of Year	End of Year
Prepaid dues	0	255