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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 black lung benefit trust or private foundation)

▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $100,000 and total assets less than $250,000 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*

OMB No 1545-1150

2007

Open to Public Inspection

A For the 2007 calendar year, or tax year beginning 07/01 , 2007, and ending 06/30 , 20 08

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: Rotary Club of Poipu Beach Foundation, Inc.

Number and street (or P O box, if mail is not delivered to street address) Room/suite: PO Box 1357

City or town, state or country, and ZIP + 4: Koloa, HI 96756

D Employer identification number: 54 2126728

E Telephone number: (808) 742-1483

F Group Exemption Number ▶

- *Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).*

G Accounting method ☒ Cash ☐ Accrual
Other (specify) ▶

I Website: ▶ N/A

J Organization type (check only one)— ☒ 501(c) (3) ◀ (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 Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $100,000 or more, file Form 990 instead of Form 990-EZ . ▶ $

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 55 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received		1 22,025.
	2	Program service revenue including government fees and contracts		2 0
	3	Membership dues and assessments		3 0
	4	Investment income		4 7,541.
	5a	Gross amount from sale of assets other than inventory	5a 0	
	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 (attach schedule)		5c 0
	6	Special events and activities (attach schedule) If any amounts from gaming, check here ▶ ☐		
	a	Gross revenue (not including $ 22,025. of contributions reported on line 1)	6a 140,234.	
	b	Less: direct expenses other than fundraising expenses	6b —	
	c	Net income or (loss) from special events and activities. Subtract line 6b from line 6a		6c 140,234.
	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 0
	8	Other revenue (describe ▶)		8 0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9 169,800.
Expenses	10	Grants and similar amounts paid (attach schedule)		10 61,976.
	11	Benefits paid to or for members		11 0
	12	Salaries, other compensation, and employee benefits		12 0
	13	Professional fees and other payments to independent contractors		13 0
	14	Occupancy, rent, utilities, and maintenance		14 0
	15	Printing, publications, postage, and shipping		15 1,114.
	16	Other expenses (describe ▶ Fundraising Expenses)		16 80,907.
	17	**Total expenses.** Add lines 10 through 16 ▶		17 143,997.
Net Assets	18	Excess or (deficit) for the year. Subtract line 17 from line 9		18 25,803.
	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 91,017.
	20	Other changes in net assets or fund balances (attach explanation)		20 —
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶		21 116,820.

Part II **Balance Sheets**—If Total assets on line 25, column (B) are $250,000 or more, file Form 990 instead of Form 990-EZ.

(See page 60 of the instructions.)		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	20,946.	22	25,803.
23	Land and buildings	—	23	—
24	Other assets (describe ▶ Fidelity Investment Acct.)	91,017.	24	108,281.
25	**Total assets**	111,963.	25	134,084.
26	**Total liabilities** (describe ▶)	—	26	—
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	111,963.	27	134,084.

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Part III Statement of Program Service Accomplishments (See page 60 of the instructions.)

What is the organization's primary exempt purpose? See Statement III(a)

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)

28 See Statements III(b)-(e)

Grants to University of Hawaii for scholarships of

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a 61,976.

29 administered by University of Hawaii; donations/grants to various County of Kauai & State of Hawaii public organizations; donations/grants to various

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a

30 non-profit organizations, such as AYSO Soccer, Kolea Pop Warner Football, Kolea Youth Baseball, Boy Scouts of America, etc.

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a

32 **Total program service expenses.** Add lines 28a through 31a ▶ 32 61,976.

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated See page 61 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
See Attached Schedule	All 1852 hrs. per week	0	0	0

Part V Other Information (Note the statement requirement in General Instruction V)

			Yes	No
33	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	33		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		X
35	*If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but* **not** *reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.*			
a	Did the organization have unrelated business gross income of $1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.	36		X
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		X
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 unpaid at the start of the period covered by this return?	38a		X
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved 38b			
39	*501(c)(7) organizations* Enter N/A			
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			

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Part V **Other Information** (Note the statement requirement in General Instruction V.) *(Continued)*

40a *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

		Yes	No
b	*501(c)(3) and (4) organizations* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation .	40b		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ 0			
d	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?	40e		X

41 List the states with which a copy of this return is filed ▶

42a The books are in care of ▶ Richard G. Kerstein Telephone no ▶ (808) 742-1483
Located at ▶ 1650 Makanui Road, Kolea, HI ZIP + 4 ▶ 96756

		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		X
	If "Yes," enter the name of the foreign country: ▶ N/A			
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? . .	42c		X
	If "Yes," enter the name of the foreign country: ▶ N/A			

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 N/A

Please Sign Here

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

Richard G. Kerstein — Signature of officer — Date: 06/30/2009

Richard G. Kerstein – Treasurer
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ N/A	Date	Check if self-employed ▶ ☐	Preparer's SSN or PTIN (See Gen Inst X)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶		EIN ▶	
		Phone no ▶ ( )	

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SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2007

Name of the organization: Rotary Club of Poipu Beach Foundation, Inc.

Employer identification number: 54-2126728

Part I **Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $50,000 ▶	0			

Part II-A **Compensation of the Five Highest Paid Independent Contractors for Professional Services**
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶	0	

Part II-B **Compensation of the Five Highest Paid Independent Contractors for Other Services**
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over $50,000 for other services ▶	0	

Part III **Statements About Activities** (See page 2 of the instructions.)

		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ 0 (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)	1		X
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions)*			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		X
e	Transfer of any part of its income or assets?	2e		X
3a	Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments) University of Hawaii determines recipients.	3a	X	
b	Did the organization have a section 403(b) annuity plan for its employees?	3b		X
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c		X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		X
4a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g	4a		X
b	Did the organization make any taxable distributions under section 4966?	4b		X
c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c		X
d	Enter the total number of donor advised funds owned at the end of the tax year ▶	0		
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶	0		
f	Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶	0		
g	Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶	0		

Part IV **Reason for Non-Private Foundation Status** (See pages 4 through 8 of the instructions.)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box)

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ .....

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

11b ☐ A community trust. Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

12 ☒ An organization that normally receives: **(1) more than 33⅓%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33⅓%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization

☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
NONE					
Total ▶					-0-

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 8 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) ***Use cash method of accounting.***

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting*

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	22,025.				22,025.
16 Membership fees received	0				
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose	140,234.				140,234.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	7,541.				7,541.
19 Net income from unrelated business activities not included in line 18	0				0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0				0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge	0				0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	0				0
23 Total of lines 15 through 22	169,800.				169,800.
24 Line 23 minus line 17	29,566.				29,566.
25 Enter 1% of line 23	1,698.				

26	**Organizations described on lines 10 or 11:** **a** Enter 2% of amount in column (e), line 24 N/A ▶	26a		
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a **Do not file this list with your return.** Enter the total of all these excess amounts ▶	26b		
	c Total support for section 509(a)(1) test Enter line 24, column (e) ▶	26c		
	d Add Amounts from column (e) for lines 18 ____ 19 ____ 22 ____ 26b ____ ▶	26d		
	e Public support (line 26c minus line 26d total) ▶	26e		
	f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶	26f		%

27 **Organizations described on line 12:** **a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" **Do not file this list with your return.** Enter the sum of such amounts for each year

(2006) 0 (2005) 0 (2004) 0 (2003) 0

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2),** enter the sum of these differences (the excess amounts) for each year

(2006) 0 (2005) 0 (2004) 0 (2003) 0

c	Add Amounts from column (e) for lines 15 22,025. 16 — 17 140,234. 20 — 21 — ▶	27c	162,259.	
d	Add Line 27a total 0 and line 27b total 0 ▶	27d	0	
e	Public support (line 27c total minus line 27d total) ▶	27e	162,259.	
f	Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ 27f 162,259.			
g	**Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶	27g	100	%
h	**Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶	27h	4.65	%

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return.** Do not include these grants in line 15

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Part V **Private School Questionnaire** (See page 9 of the instructions.) N/A
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? N/A	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe, if "No," please explain. (If you need more space, attach a separate statement)			
32	Does the organization maintain the following.			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4.05 of Rev Proc 75-50, 1975-2 C.B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 11 of the instructions.) N/A
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check ▶ **a** ☐ if the organization belongs to an affiliated group Check ▶ **b** ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	NONE	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table— **If the amount on line 40 is—** / **The lobbying nontaxable amount is—**: Not over $500,000 — 20% of the amount on line 40; Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000; Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000; Over $1,500,000 but not over $17,000,000 — $225,000 plus 5% of the excess over $1,500,000; Over $17,000,000 — $1,000,000	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720*

4-Year Averaging Period Under Section 501(h) N/A

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 13 of the instructions.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	**(a)** 2007	**(b)** 2006	**(c)** 2005	**(d)** 2004	**(e)** Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B **Lobbying Activity by Nonelecting Public Charities** N/A
(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h.**)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines **c** through **h.**)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 14 of the instructions.) N/A - NONE

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a	Transfers from the reporting organization to a noncharitable exempt organization of		
	(i) Cash	51a(i)	
	(ii) Other assets	a(ii)	
b	Other transactions		
	(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)	
	(ii) Purchases of assets from a noncharitable exempt organization	b(ii)	
	(iii) Rental of facilities, equipment, or other assets	b(iii)	
	(iv) Reimbursement arrangements	b(iv)	
	(v) Loans or loan guarantees	b(v)	
	(vi) Performance of services or membership or fundraising solicitations	b(vi)	
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c	

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
	NONE		

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☐ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
NONE		

Rotary Club of Poipu Beach Foundation, Inc.
Transaction Detail By Account
July 2007 through June 2008

Type	Date	Num	Name	Memo	Paid Amount
Designated Project Expenses					
Schlorships Expenses					
College Schlorships					
Check	8/1/2007	1218	Naomi Rivera	2007 - 2008 KCC Culinary Scholarship Awardee	800 00
Check	8/1/2007	1219	Jacky Villanueva	2007 - 2008 KCC Culinary Scholarship Awardee	800 00
Check	8/1/2007	1220	Gracean Manuel	2007 - 2008 KCC Culinary Scholarship Awardee	800 00
Check	1/23/2008	1262	Jesusa Ganir	2007 - 2008 Nursing Scholarship Grant	2,500 00
Check	1/23/2008	1263	Ashley Davis	2007 - 2008 Nursing Scholarship Grant	2,500 00
Check	1/23/2008	1264	Kelly Linoz	2007 - 2008 Nursing Scholarship Grant	1,000 00
Check	1/23/2008	1265	Dori Muraoka	2007 - 2008 Nursing Scholarship Grant	1,000 00
Check	1/23/2008	1266	Nalani Vidal	2007 - 2008 Nursing Scholarship Grant	1,000 00
Check	5/21/2008	1293	Naomi Rivera	2007 - 2008 KCC Culinary Scholarship Awardee	800 00
Check	5/21/2008	1294	Jacky Villanueva	2007 - 2008 KCC Culinary Scholarship Awardee	800 00
Check	5/21/2008	1295	Gracean Manuel	2007 - 2008 KCC Culinary Scholarship Awardee	800 00
Total College Schlorships					12,800 00
Home Grown Teachers Program					
Check	9/20/2007	1227	Rotary Club of Ha	"Grow Your Own Teachers Scholarship Program"	8,000 00
Total Home Grown Teachers Program					8,000 00
Total Schlorships Expenses					20,800 00
Total Designated Project Expenses					20,800 00
TOTAL					**20,800.00**

Statement 111(b)

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Rotary Club of Poipu Beach Foundation, Inc.
Transaction Detail By Account
July 2007 through June 2008

Type	Date	Num	Name	Memo	Paid Amount
Community Service Projects					
Elder Care Gift Baskets					
Check	11/8/2007	1243	Dietrich Oberreit	Reimbursement for Elder Gift Care Baskets	291 00
Total Elder Care Gift Baskets					291 00
General Community Service					
Check	9/28/2007	1231	Gabriela Rosendal	Exp Reimb of 09/19/07 - Kukuelula Park Cleanup	82 65
Check	10/16/2007	1234	Michael Curtis	Exp Reimb for YMCA Parts Donation	43 71
Check	10/25/2007	1236	Roberta Williams	Rotary Humanitarian Award	500 00
Check	2/6/2008	1270	Kauai High School Girls Basketball	2007-2008 Community Service Grant	500 00
Check	2/18/2008	1276	Gabriela Rosendal	Exp Reimb of 02/02/07 - Kukuelula Park Cleanup	35 08
Total General Community Service					1,161 44
Kauai Kid's Xmas Annual Benefit					
Check	12/13/2007	1255	Waimea Theater	Inv #2007-12-0015 - Theater Reental for Kid's Xmas	925 00
Total Kauai Kid's Xmas Annual Benefit					925 00
Kauai Schools					
Check	7/18/2007	1205	Koloa School	2006-2007 Donation Parenting Workshops	500 00
Check	7/18/2007	1206	Koloa School	2006-2007 Donation Reading Enrichment	250 00
Check	7/18/2007	1208	Koloa School	2006-2007 Donation Pride Center Materials	400 00
Check	7/18/2007	1209	Koloa School	2006-2007 Donation Kindergarten Welcome Camp Supplies	500 00
Check	7/18/2007	1210	Koloa School	2006-2007 Donation Games fot the A M Club	250 00
Check	7/24/2007	1213	Rotary District 5000 Foundation	School Kids "Dictionary Project" - 5 Cases	180 00
Check	10/9/2007	1232	Craig Nishimoto	Reimb for Kalaheo Elem School Playground Project	167 12
Check	2/11/2008	1274	2008 Interact Convention	Grant for Student Attendance	449 50
Total Kauai Schools					2,696 62
Rotary Youth					
Check	5/23/2008	1312	Rotary Club of Kauai	2008 RYLA Camp Attendees	1,008 04
Total Rotary Youth					1,008 04
Total Community Service Projects					6,082 10
TOTAL					**6,082.10**

Statement 111(c)

54-2126728

Rotary Club of Poipu Beach Foundation, Inc.
Transaction Detail By Account
July 2007 through June 2008

Type	Date	Num	Name	Memo	Paid Amount
Designated Project Expenses					
Community Service Project Expen					
Check	7/24/2007	1212	Malama Pono	2006 - 2007 Donation for "Kauai AIDS Project"	1,000 00
Check	11/14/2007	1242	Kauai Search and Rescue	Defibrillator Donation fr RCPB Foundation	1,195 00
Check	5/19/2008	1296	Boys & Girls Club - Lihue Branch	2007 - 2008 Donation Grant	1,000 00
Check	5/19/2008	1297	Koloa Youth Pop Warner Football	2007 - 2008 Community Service Donation Grant	650 00
Check	5/19/2008	1298	Salvation Army - Hanapepe, HI Branch	2007 - 2008 Community Service Donation Grant	1,500 00
Check	5/19/2008	1301	AYSO Region 940	2007 - 2008 Community Service Donation Grant	500 00
Check	5/19/2008	1302	Lihue Luthern Church	Mobile Munchie Outreach	1,000 00
Check	5/19/2008	1303	Malama Pono	Hepatitis Education Program	1,000 00
Check	5/19/2008	1304	St Michael's & All Angels'	Food Pantry Program	1,000 00
Check	5/19/2008	1305	Aloha Council - Boy Scouts of America	2007 - 2008 Community Service Donation Grant	500 00
Check	5/19/2008	1306	Koloa School	2007 - 2008 Community Service Donation Grant	3,000 00
Check	5/19/2008	1307	Koloa Youth Baseball Ass'n	2007 - 2008 Community Service Donation Grant	500 00
Check	5/19/2008	1308	Malama Maha'ulepu	Limu Pilot Project	250 00
Check	5/23/2008	1310	Child & Family Service	Teen Club Development	1,000 00
Check	5/23/2008	1311	Child & Family Service	Kid's County Summer Program	1,000 00
Check	5/27/2008	1313	Edena Ray	Reimb for Garden Isle Health Care Donation	309 06
Total Community Service Project Expen					15,404 06
Total Designated Project Expenses					15,404 06
TOTAL					**15,404.06**

Statement III (d)

54-2126728

Rotary Club of Poipu Beach Foundation, Inc.
Transaction Detail By Account
July 2007 through June 2008

Type	Date	Num	Name	Memo	Paid Amount
International Service Projects					
Cebu Blood Bank Project #59170					
Check	1/25/2008	1267	The Rotary Foundation	Grant # 59170 - Return of Unused Funds	1,915 08
Total Cebu Blood Bank Project #59170					1,915 08
Exchange Student Education					
Check	8/1/2007	1221	Anna Pifferi	Exchange Student Monthly Allowance May 2007	100 00
Check	9/1/2007	1225	Anna Pifferi	Exchange Student Monthly Allowance Sept 2007	100 00
Check	10/1/2007	1230	Anna Pifferi	Exchange Student Monthly Allowance Oct 2007	100 00
Check	11/1/2007	1237	Anna Pifferi	Exchange Student Monthly Allowance Nov 2007	100 00
Check	12/1/2007	1254	Anna Pifferi	Exchange Student Monthly Allowance Dec 2007	100 00
Check	1/1/2008	1257	Anna Pifferi	Exchange Student Monthly Allowance Jan 2008	100 00
Check	1/7/2008	1258	YWCA	Youth Exchange Airfare Reimb	197 88
Check	1/7/2008	1259	Rotary District 5000	Exchange Student Exps - Jan 2007 YE Trip to Hawaii	100 00
Check	2/1/2008	1271	Anna Pifferi	Exchange Student Monthly Allowance Feb 2008	100 00
Check	2/18/2008	1275	Joe McEvoy	Exchange Student Airfare-Honolulu Youth Conference	140 00
Check	3/1/2008	1278	Anna Pifferi	Exchange Student Monthly Allowance Mar 2008	100 00
Check	3/1/2008	1280	2008 Interact Convention	XChange Student Anna Pifferi's Interact Registration	224 75
Check	4/1/2008	1283	Anna Pifferi	Exchange Student Monthly Allowance - April 2008	100 00
Check	4/8/2008	1285	Joe McEvoy	Reimb Exchange Student Medical	64 49
Check	4/28/2008	1291	Tom Gross	Reimb Exchange Student Airfare to D5000 Conf	202 00
Check	5/1/2008	1289	Anna Pifferi	Exchange Student Monthly Allowance - May 2008	100 00
Check	5/19/2008	1309	Rotary District 5000	Exchange Student Exps - District Conference 5/23 & 24	0 00
Total Exchange Student Education					1,929 12
FLOW Matching Grant					
Check	9/21/2007	1229	Metropolian Honolulu Rotary Foundat	"FLOW" Matching Grant - Club #26,D5000	1,000 00
Total FLOW Matching Grant					1,000 00
Grant #61792-Rainwater Project					
Check	11/27/2007	1248	The Rotary Foundation	Grant # 61792 - Philippine Rainwater Collection Project	3,954 00
Total Grant #61792-Rainwater Project					3,954 00
Rotary Ambassadorial Scholar					
Check	9/1/2007	1226	Leila Fuller	Lodging - Reimb for Rotary Ambassadorial Scholar Tr	104 85
Check	9/1/2007	1226	Leila Fuller	Airfare - Reimb for Rotary Ambassadorial Scholar Trai	620 64
Total Rotary Ambassadorial Scholar					725 49
Total International Service Projects					9,523 69
TOTAL					**9,523.69**

Statement(s)

54-212728

2007

Federal Statements

ROTARY CLUB OF POIPU BEACH FOUNDATION, INC.

54-2126728

Form 990-EZ, Part IV
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compensation	Contribution to EBP & DC	Expense Account/ Other
Monroe Richman 1728 Keoniloa Place Koloa, HI 96756	President/Direc 2	$ 0.	$ 0.	$ 0.
Richard G Kersten 1650 Makanui Road Koloa, HI 96756	Treasurer/Direc 2	0.	0.	0.
Geoff Sheldon PO Box 632 Lawai, HI 96765	Secretary/Direc 2	0.	0.	0.
Roberta Cable PO Box 1725 Lihue, HI 96766	V.P./Director 2	0.	0.	0.
Hans Zeevat PO Box 1166 Koloa, HI 96756	V.P/Director 2	0.	0.	0.
Thomas J Canute PO Box 74 Hanapepe, HI 96716	Vice President 1	0.	0.	0.
	Total	$ 0.	$ 0.	$ 0.

Statement 6
Form 990-EZ, Part V
Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ..... No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ..... No