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Form **990**
 Department of the Treasury
 Internal Revenue Service

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)
 The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047
2008
Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009

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

C Name of organization: ASSOCIATED KYOTO PROGRAM
 Doing Business As:
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: SMITH COLLEGE CONTROLLERS OFFICE COLLEGE HALL RM 204
 City or town, state or country, and ZIP + 4: NORTHAMPTON, MA 01063

D Employer identification number: 04-2996114
E Telephone number: (413) 585-2200
G Gross receipts \$ 11,184,322

F Name and address of Principal Officer: JAMES DOBBINS, OBERLIN COLLEGE, OBERLIN, OH 44074

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No (If "No," attach a list See instructions)
H(c) Group Exemption Number ▶

I Tax-exempt status: 501(c) (3) (insert no) 4947(a)(1) or 527

J Web site: ▶ WWW.ASSOCIATEDKYOTOPROGRAM.ORG

K Type of organization: Corporation trust association other ▶
L Year of Formation: 1988
M State of legal domicile: MA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities ASSOCIATED KYOTO PROGRAM CONDUCTS A PROGRAM FOR UNDERGRADUATE STUDENTS OF AMERICAN COLLEGES AND UNIVERSITIES INVOLVING A TWO SEMESTER STUDY ABROAD PROGRAM AT DOSHISHA UNIVERSITY		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5 Total number of employees (Part V, line 2a)	5	11
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	127,000	127,000
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,827,445	1,904,484
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	426,606	-501,181
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,080	641
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,382,131	1,530,944
	14 Benefits paid to or for members (Part IX, column (A), line 4)	185,438	181,814
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	916,171	1,029,131
	b (Total fundraising expenses, Part IX, column (D), line 25 ⁰)	0	0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	713,552	836,385
	18 Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	1,815,161	2,047,330
19 Revenue less expenses Subtract line 18 from line 12	566,970	-516,386	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year	End of Year
	21 Total liabilities (Part X, line 26)	8,406,755	7,615,512
	22 Net assets or fund balances Subtract line 21 from line 20	19,855	30,010
		8,386,900	7,585,502

Part II Signature Block

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.

Signature of officer: ***** Date: 2010-05-03
 Type or print name and title: RUTH CONSTANTINE TREASURER

Paid Preparer's Use Only
 Preparer's signature: Date: Check if self-employed
 Firm's name (or yours if self-employed), address, and ZIP + 4: KPMG LLP, 99 HIGH STREET, Boston, MA 021112371
 Preparer's PTIN (See Gen Inst): EIN: Phone no: (617) 988-1000

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

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

1 Briefly describe the organization's mission

ASSOCIATED KYOTO PROGRAM CONDUCTS A PROGRAM FOR UNDERGRADUATE STUDENTS OF AMERICAN COLLEGES AND UNIVERSITIES INVOLVING A TWO SEMESTER STUDY ABROAD PROGRAM AT DOSHISHA UNIVERSITY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting or make significant changes in how it conducts any program services? Yes No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 1,841,532 including grants of \$ 181,810) (Revenue \$ 1,904,484)
SEE SCHEDULE O

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)






4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$ 1,841,532 *Must equal Part IX, Line 25, column (B).*

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> <input checked="" type="checkbox"/>	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? <input checked="" type="checkbox"/>	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		No
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> <input checked="" type="checkbox"/>		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i> <input checked="" type="checkbox"/>		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> <input checked="" type="checkbox"/>		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> <input checked="" type="checkbox"/>		No
10	Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> <input checked="" type="checkbox"/>	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i> <input checked="" type="checkbox"/>		No
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> <input checked="" type="checkbox"/>	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	Yes	
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? <i>If "Yes," complete Schedule F, Part I</i> <input checked="" type="checkbox"/>	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i> <input checked="" type="checkbox"/>		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i> <input checked="" type="checkbox"/>	Yes	
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		No
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> <input checked="" type="checkbox"/>		No
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> <input checked="" type="checkbox"/>	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i> <input checked="" type="checkbox"/>	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i>		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
25b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		No

Part IV Checklist of Required Schedules *(Continued)*

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		No
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> 		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> 	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> 		No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> 		No
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> 		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable		
	1a 0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return		
	2a 11		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.	Yes	
2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		No
3a			
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
3b			
4a	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	
4a			
b	If "Yes," enter the name of the foreign country <u>JA</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5b			
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?		
5c			
6a	Did the organization solicit any contributions that were not tax deductible?		No
6a			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6b			
7	<i>Organizations that may receive deductible contributions under section 170(c).</i>		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?		No
7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7f			
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7g			
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
7h			
8	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8			
9	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>		
a	Did the organization make any taxable distributions under section 4966?		
9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
9b			
10	<i>Section 501(c)(7) organizations.</i> Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12		
	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
11	<i>Section 501(c)(12) organizations.</i> Enter		
a	Gross income from members or shareholders		
	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
	11b		
12a	<i>Section 4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041?		
12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	12b		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	Yes	
5	Did the organization become aware during the year of a material diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	a the governing body?	Yes	
8b	b each committee with authority to act on behalf of the governing body?	Yes	
9a	Does the organization have local chapters, branches, or affiliates?		No
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	Yes	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13	Yes	
12b	a Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	b Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision		
15a	a The organization's CEO, Executive Director, or top management official?	Yes	
15b	b Other officers or key employees of the organization? Describe the process in Schedule O	Yes	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed <u>MA</u>
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> own website <input checked="" type="checkbox"/> another's website <input checked="" type="checkbox"/> upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization RUTH CONSTANTINE COLLEGE HALL RM 204 NORTHAMPTON, MA 01603 (413) 585-2200

Part VIII Statement of Revenue

			(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514		
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a	0					
	b	Membership dues	7,000					
		1b						
	c	Fundraising events	0					
		1c						
	d	Related organizations 1d	0					
	e	Government grants (contributions) 1e	0					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	120,000					
	g	Noncash contributions included in lines 1a-1f \$ 0						
h	Total (Add lines 1a-1f)	127,000						
Program Service Revenue	2a	STUDENT TUITION/FEES	611,710	1,904,484	1,904,484			
		Business Code						
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f						
	\$ 1,904,484							
Other Revenue	3	Investment income (including dividends, interest other similar amounts)		138,109		138,109		
	4	Income from investment of tax-exempt bond proceeds		0				
	5	Royalties		0				
	6a	Gross Rents	(i) Real					
			(ii) Personal					
			b	Less rental expenses				
			c	Rental income or (loss)				
	d	Net rental income or (loss)						
	7a	Gross amount from sales of assets other than inventory	(i) Securities	9,014,088				
			(ii) Other					
			b	Less cost or other basis and sales expenses	9,653,378			
			c	Gain or (loss)	-639,290			
	d	Net gain or (loss)		-639,290		-639,290		
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 a						
			b	Less direct expenses b				
c			Net income or (loss) from fundraising events		0			
9a	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000 a							
		b	Less direct expenses b					
		c	Net income or (loss) from gaming activities		0			
10a	Gross sales of inventory, less returns and allowances a							
		b	Less cost of goods sold b					
		c	Net income or (loss) from sales of inventory		0			
	Miscellaneous Revenue	Business Code						
11a	MISCELLANEOUS REVENUE	900,099	641					
b								
c								
d	All other revenue _____							
e	Total. Add lines 11a-11d							
	\$ 641							
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		1,530,944	1,904,484		-501,181		

Part IX Statement of Functional Expenses

**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	0			
2	Grants and other assistance to individuals in the U S See Part IV, line 22	49,652	49,652		
3	Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16	132,162	132,162		
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	122,858	72,990	49,868	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	788,693	748,935		
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	4,048		4,048	
9	Other employee benefits	98,012	94,605	3,407	
10	Payroll taxes	15,520	12,063	3,457	
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	0			
c	Accounting	26,095		26,095	
d	Lobbying	0			
e	Professional fundraising See Part IV, line 17	0			
f	Investment management fees	0			
g	Other	0			
12	Advertising and promotion	0			
13	Office expenses	49,316	23,286	26,030	
14	Information technology	2,200	2,200		
15	Royalties	0			
16	Occupancy	46,603	46,603		
17	Travel	127,034	85,595	41,439	0
18	Payments of travel or entertainment expenses for any Federal, state or local public officials	0			
19	Conferences, conventions and meetings	20,163	20,163		
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0			
23	Insurance	11,696		11,696	
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	ROOM AND BOARD	336,818	336,818		
b	STUDENT ACTIVITIES AND FIELDS	100,827	100,827		
c	ACADEMIC SUPPORT	57,932	57,932		
d	STUDENT TUITION AND FEES	54,716	54,716		
e	LIBRARY BOOKS AND SUPPLIES	2,442	2,442		
f	All other expenses	543	543		
25	Total functional expenses. Add lines 1 through 24f	2,047,330	1,841,532	205,798	0
26	Joint Costs. Check <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	2,279,063	2	2,375,087
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	17,646	4	18,254
	5 Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	0	9	10,000
	10a Land, buildings, and equipment cost basis			
	b Less accumulated depreciation <i>Complete Part VI of Schedule D</i>		10c	
	11 Investments—publicly traded securities	6,110,046	11	5,212,171
	12 Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>		12	
	13 Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	8,406,755	16	7,615,512	
Liabilities	17 Accounts payable and accrued expenses	355	17	10,000
	18 Grants payable		18	
	19 Deferred revenue	19,500	19	20,010
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability <i>Complete Part IV of Schedule D</i>		21	
	22 Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities <i>Complete Part X of Schedule D</i>		25	
	26 Total liabilities. Add lines 17 through 25	19,855	26	30,010
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	8,266,900	27	7,465,502
	28 Temporarily restricted net assets	120,000	28	120,000
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	8,386,900	33	7,585,502	
34 Total liabilities and net assets/fund balances	8,406,755	34	7,615,512	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> cash <input checked="" type="checkbox"/> accrual <input type="checkbox"/> other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
2b	Were the organization's financial statements audited by an independent accountant?	Yes	
2c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits?		

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

Name of the organization
ASSOCIATED KYOTO PROGRAM

Employer identification number
04-2996114

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

- 1 A church, convention of churches, or association of churches described in **Section 170(b)(1)(A)(i)**.
- 2 A school described in **Section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii)**. (Attach Schedule H)
- 4 A medical research organization operated in conjunction with a hospital described in **Section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **Section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **Section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **Section 170(b)(1)(A)(vi)** (Complete Part II)
- 8 A community trust described in **Section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% 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)**. (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **Section 509(a)(4)**. (See instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **Section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
 a Type I b Type II c Type III - Functionally Integrated d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
 (ii) a family member of a person described in (i) above?
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the organizations the organization supports

	Yes	No
11g(i)		No
11g(ii)		No
11g(iii)		No

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
See Additional Data Table									
Total									0

Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total Support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	
16a 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% Facts and Circumstances Test - 2008. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% Facts and Circumstances Test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private Foundation. If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in IRC 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Total of lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total Support (Add lines 9, 10c, 11 and 12)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	

Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18	

- 19a 33 1/3% Tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Part IV **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

Additional Data

Software ID:
Software Version:
EIN: 04-2996114
Name: ASSOCIATED KYOTO PROGRAM

Form 990, Schedule A, Part I, Line 11h - Provide the following information about the organizations the organization supports.

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1 - 9 above or IRC section)	(iv) Is the organization in (i) listed in your governing document?		(v) Did you notify the organization in (i) of your support?		(vi) Is the organization in (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
AMHERST COLLEGE	042103542	02	Yes			No	Yes		0
BATES COLLEGE	010211781	02	Yes			No	Yes		0
BUCKNELL UNIVERSITY	240772407	02	Yes			No	Yes		0
CARLETON COLLEGE	410694747	02	Yes			No	Yes		0
COLBY COLLEGE	010211497	02	Yes			No	Yes		0
CONNECTICUT COLLEGE	060646587	02	Yes			No	Yes		0
MIDDLEBURY COLLEGE	031079298	02	Yes			No	Yes		0
MOUNT HOLYOKE COLLEGE	042103578	02	Yes			No	Yes		0
OBERLIN COLLEGE	340714363	02	Yes			No	Yes		0
OCCIDENTAL COLLEGE	951667177	02	Yes			No	Yes		0
POMONA COLLEGE	951664112	02	Yes			No	Yes		0
SMITH COLLEGE	041843040	02	Yes			No	Yes		0
WELLESLEY COLLEGE	012103637	02	Yes			No	Yes		0
WESLEYAN UNIVERSITY	060646959	02	Yes			No	Yes		0
WHITMAN COLLEGE BOARD OF TRUSTEES	910567740	02	Yes			No	Yes		0
WILLIAMS COLLEGE	042104847	02	Yes			No	Yes		0

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2008

Open to Public Inspection

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Department of the Treasury Internal Revenue Service

Name of the organization ASSOCIATED KYOTO PROGRAM

Employer identification number 04-2996114

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor informed status.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, number of easements, acreage, and monitoring details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain why in Part XIV and complete the following table

Table with 2 columns: Description (1c-1f) and Amount

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

Table with 6 columns: (a) Current Year, (b) Prior Year, (c) Two Years Back, (d) Three Years Back, (e) Four Years Back. Rows include 1a-1g for balance and expenses.

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment 100%, b Permanent endowment, c Term endowment

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

Table with 3 columns: Description (3a(i), 3a(ii), 3b) and Yes/No columns

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Table with 5 columns: Description of investment, (a) Cost or other basis (Investment), (b) Cost or other basis (other), (c) Depreciation, (d) Book value. Rows include 1a-1e and Total.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,530,944
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,047,330
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-516,386
4	Net unrealized gains (losses) on investments	4	-389,338
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	104,326
9	Total adjustments (net) Add lines 4 - 8	9	-285,012
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-801,398

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	1,196,280
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-389,338
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	104,326
e	Add lines 2a through 2d	2e	-285,012
3	Subtract line 2e from line 1	3	1,481,292
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	49,652
c	Add lines 4a and 4b	4c	49,652
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	1,530,944

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	1,997,678
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	1,997,678
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	49,652
c	Add lines 4a and 4b	4c	49,652
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	2,047,330

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
ENDOWMENT FUNDS	PART V, LINE 4	The purpose of the endowment is to maintain and enrich the quality of the Program when the annual revenues are not sufficient to do so Some of the uses have been to support the Visiting Faculty Fellow initiative whereby teachers are recruited from the member institutions to teach courses which allows the Program to expand and diversify its curriculum The endowment also provides support for small individualized research grants for the students of the Program
PART XI, RECONCILIATION OF CHANGE IN NET ASSETS	LINE 8 EXCHANGE RATE GAIN \$104,326	
PART XII, RECONCILIATION OF REVENUE	LINE 2D EXCHANGE RATE GAIN \$104,326	LINE 4B SCHOLARSHIPS \$49,652
PART XIII, RECONCILIATION OF EXPENSES	LINE 4B SCHOLARSHIPS \$49,652	

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

OMB No 1545-0047

2008

Department of the Treasury Internal Revenue Service

Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

Open to Public Inspection

Name of the organization ASSOCIATED KYOTO PROGRAM

Employer identification number 04-2996114

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance...
2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States
3 Activities per Region (Use Schedule F-1 (Form 990) if additional space is needed)

Table with 6 columns: (a) Region, (b) Number of offices in the region, (c) Number of employees or agents in region, (d) Activities conducted in region, (e) If activity listed in (d) is a program service, (f) Total expenditures in region. Includes data for East Asia and the Pacific and a Totals row.

Software ID:
Software Version:
EIN: 04-2996114
Name: ASSOCIATED KYOTO PROGRAM

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
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Schedule I (Form 990)

OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Name of the organization

ASSOCIATED KYOTO PROGRAM

Employer identification number

04-2996114

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 if additional space is needed.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation, (g) Description of non-cash assistance, (h) Purpose of grant or assistance.

- 2 Enter total number of section 501(c)(3) and government organizations
3 Enter total number of other organizations

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
SCHOLARSHIPS	2	49,652			

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.
See Additional Data Table

Identifier	Return Reference	Explanation
MONITORING THE USE OF GRANTS IN THE U S	PART I, LINE 2	The program administrator coordinates payments being sent to member institutions to allow students from Japan to attend a consortium college for studies in the US

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
DENNIS YASUTOMO	(i)	0	0	0	0	0	0	0
	(ii)	127,449	0	0	0	24,006	151,455	0
RUTH CONSTANTINE	(i)	0	0	0	0	0	0	0
	(ii)	249,787	0	1,050	28,273	26,569	305,679	0
NOBUO OGAWA	(i)	0	0	0	0	0	0	0
	(ii)	119,693	0	0	0	0	119,693	0
KATHRYN SPARLING	(i)	0	0	0	0	0	0	0
	(ii)	121,336	0	0	0	42,468	163,804	0
THOMAS ROHLICH	(i)	0	0	0	0	0	0	0
	(ii)	115,177	0	0	0	24,022	139,199	0
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Name of the organization
ASSOCIATED KYOTO PROGRAM

Employer identification number

04-2996114

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990, PART III, LINE 1	THE ORGANIZATION, IN COOPERATION WITH DOSHISHA UNIVERSITY, IN KYOTO, JAPAN, CONDUCTS A PROGRAM FOR UNDERGRADUATE STUDENTS OF AMERICAN COLLEGES AND UNIVERSITIES THIS PROGRAM IS A TWO-SEMESTER STUDY ABROAD PROGRAM AT DOSHISHA UNIVERSITY IN KYOTO, JAPAN, SPONSORED BY A CONSORTIUM OF AMERICAN COLLEGES AND UNIVERSITIES TO STUDY THE JAPANESE LANGUAGE INTENSIVELY, TO PROVIDE THE STUDENTS WITH A RIGOROUS ACADEMIC PROGRAM THAT HELPS THEM LIVE, EXPERIENCE, AND KNOW MORE ABOUT JAPAN AND JAPANESE CULTURE PROGRAM SERVICE ACCOMPLISHMENTS FORM 990, PART III, LINE 4A THE ASSOCIATED KYOTO PROGRAM REPRESENTS ONE OF THE OLDEST STUDY ABROAD PROGRAMS IN JAPAN THE PROGRAM MAINTAINS HIGH ACADEMIC STANDARDS AND DEDICATION TO A SOUND LIBERAL EDUCATION FOR WHICH ITS SPONSORING INSTITUTIONS ARE KNOWN APPROXIMATELY 40 STUDENTS ARE ACCEPTED EACH YEAR TO STUDY THE JAPANESE LANGUAGE INTENSIVELY AND TAKE COURSES IN ENGLISH OR JAPANESE ALL STUDENTS RECEIVE ASSISTANCE FROM THE FREEMAN FDN GRANT TO HELP THEM BEAR THE HIGHER LIVING COSTS OF JAPAN COMPARED TO THE HOME TOWNS WHERE THEIR COLLEGES ARE LOCATED IN THE U S (ALL 39 RECIPIENTS FOR FY2009) ANOTHER TYPE OF AWARD IS INTENDED TO COMPENSATE FINANCIAL AID STUDENTS WHO ORDINARILY RECEIVE PART OF THEIR AID IN THE FORM OF A WORK-STUDY JOB (22 RECIPIENTS) JAPANESE STUDENTS ALSO HAVE A CHANCE TO ATTEND THE US FOR STUDIES

Identifier	Return Reference	Explanation
EMPLOYEES OF ASSOCIATED KYOTO PROGRAM	FORM 990, PART V, LINE 2	ALL WAGES PAID TO EMPLOYEES OF THE ASSOCIATED KYOTO PROGRAM ARE DISCLOSED VIA THE RELATED ORGANIZATIONS THAT THESE EMPLOYEES ARE AFFILIATED WITH THEREFORE, THE ASSOCIATED KYOTO PROGRAM DOES NOT FILE FORM W-3 THE COLLEGES THAT THESE EMPLOYEES RECEIVE W-2 FORMS FROM HAVE FILED ALL REQUIRED FEDERAL EMPLOYMENT TAX RETURNS THE REMAINING EMPLOYEES ARE PAID IN JAPAN

Identifier	Return Reference	Explanation
CHANGE TO THE GOVERNING DOCUMENT	FORM 990, PART VI, SECTION A, LINE 4	OCCIDENTAL COLLEGE HAS BEEN ADDED TO ASSOCIATED KYOTO PROGRAM'S GOVERNING DOCUMENT AS ONE OF THE SUPPORTED ORGANIZATIONS FORM 990 REVIEW PROCESS FORM 990, PART VI, SECTION A, LINE 10 AT THE SPRING MEETING OF THE BOARD, THE DRAFT FORM 990 IS PRESENTED TO THE COMPLETE BOARD FOR FEEDBACK TO THE FISCAL AGENT INSTITUTION FOR ANY CONCERNS THE FINAL VERSION IS PRESENTED TO ALL BOARD MEMBERS PRIOR TO THE FILING DEADLINE CONFLICT OF INTEREST POLICY FORM 990, PART VI, SECTION B, LINE 12C An extensive questionnaire is sent to all current officers, directors or trustees, and key employees (along with former for the past five years) inquiring as to any potential areas of conflict This questionnaire is returned to the fiscal agent for review with the Board Chair Each individual is required to disclose to the Board of Directors any personal interest which he or she may have in any matter pending before the Corporation and shall refrain from participation in any decision on such matter Any member of the Board or Director, any Subcommittee, or staff member who is also an officer, board member, a committee member, or staff member of a client organization or vendor of AKP shall identify his or her affiliation with such agency or agencies, further, in connection with any committee or board action specifically directed to that agency, s/he shall not participate in the decision affecting that agency and the decision must be made and/or ratified by the full board Any member of the Board, any Subcommittee, Staff, and certain Consultants shall refrain from obtaining any list of clients for personal or private solicitation purposes at any time during the term of their affiliation The members must also certify that they are not currently, nor at any time during the past year, been 1) A participant, directly or indirectly, in any arrangement, agreement, investment or other activity with any vendor, supplier, or other party doing business with AKP which has resulted or could result in personal benefit to the board member, nor 2) A recipient, directly or indirectly, of any salary payments or loans or gifts of any kind or any free service or discounts or other fees from or on behalf of any person or organization engaged in any transaction with AKP COMPENSATION POLICY FORM 990, PART VI, SECTION B, LINE 15 THE EXECUTIVE COMMITTEE OF THE BOARD DETERMINES COMPENSATION OF ANY PAID EMPLOYEES OF THE ORGANIZATION IT IS PRESENTED TO THE FULL BOARD FOR APPROVAL PUBLIC DISCLOSURE POLICY FORM 990, PART VI, SECTION C, LINE 19 ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES, FINANCIAL STATEMENTS and Form 990 FOR THE ORGANIZATION ARE AVAILABLE TO THE PUBLIC UPON REQUEST THE ORGANIZATION'S FORM 990 AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE WEBSITE OF MASSACHUSETTS ATTORNEY GENERAL

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	FORM 990, PART VII	COMPENSATION INFORMATION FOR FORMER DIRECTOR SAMUEL YAMASHITA FROM POMONA COLLEGE HAS YET TO BE RECEIVED BY ASSOCIATED KYOTO PROGRAM TO RECEIVE THIS INFORMATION, PLEASE CONTACT POMONA COLLEGE DIRECTLY

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2008

Open to Public Inspection

▶ **Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.**
▶ **See separate instructions.**

Department of the Treasury
Internal Revenue Service

Name of the organization
ASSOCIATED KYOTO PROGRAM

Employer identification number

04-2996114

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
See Additional Data Table					

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income(related, investment, unrelated)	(F) Share of total income	(G) Share of end-of- year assets	(H) Disproportionate allocations?		(I) Code V—UBI amount on Box 20 of K-1	(J) General or managing partner?	
							Yes	No		Yes	No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

Part V Transactions with Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)

- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)

- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees

- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses

- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
1a		No
1b	Yes	
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k	Yes	
1l	Yes	
1m	Yes	
1n		No
1o	Yes	
1p		No
1q		No
1r		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(A) Name of other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		

Software ID:
Software Version:
EIN: 04-2996114
Name: ASSOCIATED KYOTO PROGRAM

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal Domicile (State or Foreign Country)	(D) Exempt Code section	(E) Public charity status (if 501(c)(3))	(F) Direct Controlling Entity
AMHERST COLLEGE PO BOX 5000 AMHERST, MA 01002 04-2103542	EDUCATION	MA	501(C)(3)	6	NA
BATES COLLEGE 2 ANDREWS ROAD LEWISTON, ME 04240 01-0211781	EDUCATION	ME	501(C)(3)	6	NA
BUCKNELL UNIVERSITY 701 MOORE AVENUE LEWISBURG, PA 17837 24-0772407	EDUCATION	PA	501(C)(3)	6	NA
CARLETON COLLEGE ONE NORTH COLLEGE STREET NORTHFIELD, MN 55057 41-0694747	EDUCATION	MN	501(C)(3)	6	NA
COLBY COLLEGE 4000 MAYFLOWER HILL WATERVILLE, ME 04901 01-0211497	EDUCATION	ME	501(C)(3)	6	NA
CONNECTICUT COLLEGE 270 MOHEGAN AVENUE NEW LONDON, CT 06320 06-0646587	EDUCATION	CT	501(C)(3)	6	NA
MIDDLEBURY COLLEGE 16 ADIRONDACK VIEW MIDDLEBURY, VT 05753 03-1079298	EDUCATION	VT	501(C)(3)	6	NA
MOUNT HOLYOKE COLLEGE 50 COLLEGE STREET SOUTH HADLEY, MA 01075 04-2103578	EDUCATION	MA	501(C)(3)	6	NA
OBERLIN COLLEGE 101 N PROFESSOR STREET OBERLIN, OH 44074 34-0714363	EDUCATION	OH	501(C)(3)	6	NA
OCCIDENTAL COLLEGE 1600 CAMPUS ROAD LOS ANGELES, CA 90041 95-1667177	EDUCATION	CA	501(C)(3)	6	NA
POMONA COLLEGE 333 NORTH COLLEGE WAY CLAREMONT, CA 91711 95-1664112	EDUCATION	CA	501(C)(3)	6	NA
SMITH COLLEGE 10 ELM STREET HALL 204 NORTHAMPTON, MA 01063 04-1843040	EDUCATION	MA	501(C)(3)	6	NA
WELLESLEY COLLEGE 106 CENTRAL STREET MIDDLETON, CT 06459 01-2103637	EDUCATION	CT	501(C)(3)	6	NA
WESLEYAN UNIVERSITY 212 COLLEGE STREET WELLESLEY, MA 02461 06-0646959	EDUCATION	MA	501(C)(3)	6	NA
WHITMAN COLLEGE BOARD OF TRUSTEES 345 BOYER AVENUE WALLA WALLA, WA 99362 91-0567740	EDUCATION	WA	501(C)(3)	6	NA
WILLIAMS COLLEGE PO BOX 67 WILLIAMSTOWN, MA 01267 04-2104847	EDUCATION	MA	501(C)(3)	6	NA

Additional Data

Software ID:
Software Version:
EIN: 04-2996114
Name: ASSOCIATED KYOTO PROGRAM

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
SAMUEL MORSE , SECRETARY, AMHERST COLLEGE	1 0	X		X				2,000	116,933	0
ERIK LOFGREN , RES DIRECTOR, BUCKNELL UNIV	40 0	X						36,499	39,031	13,930
SUZANNE GAY , DIRECTOR, OBERLIN COLLEGE	1 0	X						0	84,212	23,500
SHINKO KAGAYA , DIRECTOR, WILLIAMS COLLEGE	1 0	X						0	79,801	9,230
EVE ZIMMERMAN , DIRECTOR, WELLESLEY COLLEGE	1 0	X						0	92,561	10,100
PETER FLUECKIGER , DIRECTOR, POMONA COLLEGE	1 0	X						0	78,272	18,317
HISAE KOBAYASHI , DIRECTOR, CONNECTICUT COLLEGE	1 0	X						0	0	0
MORGAN PITELKA , DIRECTOR, OCCIDENTAL COLLEGE	1 0	X						0	71,000	0
TAMAE PRINDLE , DIRECTOR, COLBY COLLEGE	1 0	X						0	102,618	2,155
DENNIS YASUTOMO , DIRECTOR, SMITH COLLEGE	1 0	X						0	127,449	24,006
ETSUKO TAKAHASHI-COLLINS , DIRECTOR, WESLEYAN UNIVERSITY	1 0	X						0	50,168	0
NOBORU TOMONARI , DIRECTOR, CARLETON COLLEGE	1 0	X						0	73,050	0
SARAH STRONG , DIRECTOR, BATES COLLEGE	1 0	X						0	79,264	20,500
MARK SILVER , DIRECTOR, CONNECTICUT COLLEGE	1 0	X						0	59,700	6,348
AKIRA TAKEMOTO , DIRECTOR, WHITMAN COLLEGE	1 0	X						0	71,176	10,453
JONATHAN LIPMAN , DIRECTOR, MOUNT HOLYOKE	1 0	X						0	128,801	12,311
JAMES DOBBINS , CHAIRMAN, OBERLIN COLLEGE	20 0			X				20,000	89,850	23,500
RUTH CONSTANTINE , TREASURER, SMITH COLLEGE	1 0			X				0	250,837	54,842
NOBUO OGAWA , DIRECTOR, MIDDLEBURY COLLEGE	1 0						X	0	119,693	0
KATHRYN SPARLING , DIRECTOR, CARLETON COLLEGE	1 0						X	0	121,336	42,462
THOMAS ROHLICH , DIRECTOR, SMITH COLLEGE							X	0	115,177	24,022