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∞	•	realiser of realing members of the governing body (rate vi, line ray		
es	4	Number of independent voting members of the governing body (Part VI, line 11b)	4	
<u>₹</u>	5	Total number of employees (Part V, line 2a)	5	
Activities	6	Total number of volunteers (estimate if necessary)	6	
`	7a	Total gross unrelated business revenue from Part VIII. (Fire 12) cotumn (C) 2009	7a	- · · · · · · · · · · · · · · · · · · ·
	b	Net unrelated business taxable income from Form 990 I line 34	7b	
			Prior Year	Current Year
ا به	8	Contributions and grants (Part VIII, line 1h)		
ᇍ	9	Program service revenue (Part VIII, line 2g)	52,920	16,29
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,053	3,54
œ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		46,01
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	58,973	65,85
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<u>.                                    </u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)		<u>.                                      </u>
اي	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		12,10
- S	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
Expenses	b	Total fundraising expenses (Part IX, column (D), line 25)		
ω	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	152,856	191,26
		Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	152,856	203,37
	19	Revenue less expenses Subtract line 18 from line 12	-93,883	-137,518
5 8			Beginning of Year	End of Year
alan	20	Total assets (Part X, line 16)	2,826,793	2,726,08
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26)	4,500	41,30
폴립	22	Net assets or fund balances Subtract line 21 from line 20	2,822,293	2,684,77

Part II Signature\_Block Under penalties of perjury, I declare that Mave examined this teturn, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preharer (either than officer) is based on all information of which preparer has any knowledge <del>(other than o</del>fficer) is based on all information of which preparer has any knowledge Sign Here of officer Type or print name and title Preparer's identifying number Check if Preparer's (see instructions) Paid self-employed signature 12/09/09 Preparer's Inc. Gerald M. Miura, CPA 99-0268476 EIN Firm's name (or yours **Use Only** ıf self-employed), 1215 Hunakai St Ste Phone address, and ZIP + 4 Honolulu, HI 96816 808-739-2077 no 🕨 May the IRS discuss this return with the preparer shown above? (see instructions) | Yes | | No

Form 990 (2008)

65,858

DAA

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)? If "Yes,"	١.	١., ا	
•	complete Schedule A	1	X	-
2 3	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
J	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete	-		<u> </u>
•	Schedule C, Part II	4		х
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? If "Yes," complete Schedule C, Part III	5		
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? If "Yes," complete			
	Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	<u> </u>	X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"	İ		
	complete Schedule D, Part III	8	$\vdash$	Х
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? If "Yes,"	_		37
40	complete Schedule D, Part IV	9	L	X
10 11	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		
••	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	$\mid_{\mathbf{X}}\mid$	
12	Did the organization receive an audited financial statement for the year for which it is completing this return	<u> </u>		
-	that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a		14a		Х
b				
	business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I	14b		X
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? If "Yes," complete Schedule F, Part II	15		X
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? If "Yes," complete Schedule F, Part III	16		X
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	$\vdash$	X
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H  Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	20		X
21 22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete	22		
	Schedule J	23		Х
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? If "Yes," answer questions			
	24b–24d and complete Schedule K If "No," go to question 25	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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? If "Yes," complete Schedule L, Part I	25a		<u>X</u>
b				٠,
	person from a prior year? If "Yes," complete Schedule L, Part I	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or		<b>ا</b> ټا	
7	disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	×	
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? If "Yes," complete Schedule L, Part III	,,		х
	substantial contributor, or to a person related to such an individual? If res, complete schedule L, Fart III	27		^

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			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or		1	
	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)? If "Yes," complete Schedule L,			
	Part IV	28a		<u> </u>
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes,"			
	complete Schedule L, Part IV	28b		<u>x</u>
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? If "Yes," complete Schedule L, Part IV	28c		<u> </u>
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		<u> </u>
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			
	Part I	31		<u> </u>
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		<u>x</u>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	]		
	sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		<u> </u>
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II,			
	III, IV, and V, line 1	34		<u> </u>
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete		İ	
	Schedule R, Part V, line 2	35		<u>X</u>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related	1		
	organization? If "Yes," complete Schedule R, Part V, line 2	36		<u>X</u>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part		ı	
	<u>VI</u>	37		<u>X</u>

Form **990** (2008)

Pa	art V Statements Regarding Other IRS Filings and Tax Compliance				_
	•			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of	1 1			
	U.S. Information Returns. Enter -0- if not applicable	1a			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b			1
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable	ortable			
	gaming (gambling) winnings to prize winners?		<u>1c</u>	ļ	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax				
	Statements, filed for the calendar year ending with or within the year covered by this return	2a			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns	5?	2b	<u> </u>	<u> </u>
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see			1	İ
•	Instructions)				
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered	by		1	
L	this return?		3a	-	X
b 4a	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 account as financial account in a foreign country (such as a health account as country as a second as a state of the second as a second as a state of the second as a second as a state of the second as a second as a state of the second as a second as a state of the second as a second as a state of the second as a second as a second as a state of the second as a second	-			
	over, a financial account in a foreign country (such as a bank account, securities account, or other fina account)?	anciai	4-		<sub>v</sub>
ь	If "Yes," enter the name of the foreign country		<u> 4a</u>	1	X
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign E	Rank			
	and Financial Accounts	Dalik			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	1	х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction	on?	5b		X
	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity	J11 ·	35	$\dagger$	**
	Regarding Prohibited Tax Shelter Transaction?		5c		
6a	Did the organization solicit any contributions that were not tax deductible?		6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	s or			
	gifts were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization provide goods or services in exchange for any quid pro quo contribution of more the	nan			
	\$75?		7a		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was				
	required to file Form 8282?	1 I	<u>7c</u>		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
е	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a per	rsonal			
	benefit contract?		<u>7e</u>		X
Ī	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract	t?	7f		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		<u>7g</u>	-	Х
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C a	as			v
8	required?  Section 501(c)(3) and other charactering organizations maintaining dense advised funds and sections.		. [ <u>7h</u>		X
•	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and sect 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a spons				
	organization, have excess business holdings at any time during the year?	onng	8	1 1	Х
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		0		
a	Did the organization make any taxable distributions under section 4966?		9a	1 1	X
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		X
10	Section 501(c)(7) organizations. Enter	•	.		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter				
а	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	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1	0417	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.)

5 Did the organization become aware during the year of a material diversion of the organization's assets? 6 Does the organization have members or stockholders? 7 Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? 7 Does the organization have members, stockholders, or other persons? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following 8 The governing body? 8 Does the organization contemporaneously document the meetings held or written actions undertaken during the year by the following 9 Does the organization have local chapters, branches, or affiliates? 9 Does the organization have local chapters, branches, or affiliates? 9 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? 9 Does the organization have written policies and procedures 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 10 X 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 11 X  Section B. Policies	Sec	tion A. Governing Body and Management				
corroumstances, processes, or changes in Schedule O. See instructions  If Effet the number of voling members of the governing body  In Effet the number of voling 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 employees  3 Did the organization different, directors or trustees, or key employees  4 Did the organization have any significant changes to sto organizational documents since the prior Form 950 was filed?  5 Did the organization become aware during the year of a material diversion of the organization's assets?  6 Did the organization have members or stockholders?  7 Did the governing body?  7 Did the governing body?  8 Did the organization have members of stockholders?  8 Did the organization have members of stockholders?  9 Did the organization have members of stockholders?  9 Did the organization have members of stockholders?  10 Did the governing body?  10 Did the governing body?  11 Did the organization have members of stockholders?  12 Did the organization have members of stockholders?  13 Did the organization have members of stockholders?  14 Did the organization have members of the organization have members of the organization have members of the organization have members of the organization have the organization have the organization have the organization have the organization have written policies and proceedures governing the activities of such chapters, and filed the power organization have written policies and proceedures governing the activities of such chapters, and filed the power organization have written policies and proceedures governing the activities of such chapters, and filed the power organization have written policies and proceedures governing the activities of such chapters, and filed the power organization have the organization have written be organization organization organization and proceedures organization organization in schedule Old th			-		Yes	No
19. Enter the number of volang members of the governing body Enter the number of volang members that are independent 2. Did any officiar, director, fusatea, or key employee have a family relationship or a business relationship with any other officer, director, fusatea, or key employee? 3. Dust the organization of delegate control over management duties customently performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other preson? 3. L. X. 4. Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? 4. L. X. 5. Did the organization name any significant changes to its organizational documents since the prior Form 990 was filed? 5. Did the organization have members of stockholders, or other presons who may elect one or more members of the organization have members of stockholders, or other presons who may elect one or more members of the organization have members of stockholders, or other presons who may elect one or more members of the organization have members, stockholders, or other presons who may elect one or more members of the organization ordering body? 5. Are any decisions of the governing body subject to approval by members, stockholders, or other persons? 7. A. X. 7. A. X. 7. A. X. 7. B. Did the organization notherporaneously document the meetings held or written actions undertaken during the year by the following 7. B. Did the organization ordering programation ordering body? 7. B. Each committee with subtroity to act on behalf of the governing body? 8. B. X. 9. Did the organization have written policies and procedures governing the activities of such chapters, affiliales, and branches to remark ence operations are consistent with these of the organization? 9. B. X. 9. Did the organization have written policies and procedures governing body before t was filed? All organizations management of the organization organization shall be organization and decision organization and		For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the	ne			
be Enter the number of volting members that are independent 2 Did any officiner, director, fusites, or key employee have a family relationship or a business relationship with any other officer, director, fusites, or key employee have a family relationship or a business relationship with any other officer, director, fusites, or key employees to a managament company or other person? 3 X 4 Did the organization delegate control over managament datases usulamanity performed by or under the direct supervision of officers, directors of fusites, or key employees to a managament company or other person? 3 X 5 Did the organization have members or stockholders? 5 Did the organization have members or stockholders? 6 Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? 7 A X 8 Did the organization native members, stockholders, or other persons? 7 To X 9 Did the organization have members, stockholders, or other persons? 8 Did the organization native members, stockholders, or other persons? 9 Did the organization contemporeneously document the meetings held or written actions undertaken during 1 the year by the following 2 The governing body? 8 X 9 Did the organization have local chapters, branches, or affiliates? 9 Each committee with authority to act on behalf of the governing body? 9 Bib X 9 Did the organization have local chapters, branches, or affiliates? 9 If "Yes," does the organization have written operations are consistent with those of the organization? 9 UN as a copy of the Form 890 provided to the organization syoeming body before it was filed? All organizations 1 If a there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at 1 the organization have a written conflict of interest polery? If "No," go to line 13 1 X 12		circumstances, processes, or changes in Schedule O. See instructions	1		1	
2 Did any officer, director, trustee, or key employee have a farmly relationship or a business relationship with any other officer, detector, trustee, or key employee?  3 Did the organization delegate control over management dises customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?  4 Did the organization make any spinificant changes to its organizational documents since the prior Form 950 was filled?  5 Did the organization have members or stockholders?  6 Does the organization have members or stockholders, or other persons who may elect one or more members of the governing body?  7 Did the organization on hemomenhous or stockholders, or other persons who may elect one or more members of the governing body?  8 A was any decisions of the governing body subject to approval by members, stockholders, or other persons?  7 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following  8 The poverning body?  8 A was a copy of the Form 950 or the organization of the governing body?  9 Did be organization nave local chapters, branches, or affiliates?  9 Did the organization nave local chapters, branches, or affiliates?  9 Did the organization have local chapters, branches, or affiliates?  9 Did the organization or the organization organization organization.  9 Did the organization organization organization organization organization.  9 Did the organization organization organization organization organization.  9 Did the organization organization organization organization organization.  9 Different decision or trustees, and key employees and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organizations.  10 Was a copy of the Form 950 organization organization organization organizations.  11 Different organization organization organization organization organization orga	1a	Enter the number of voting members of the governing body	1a			
any other officer, director, trustee, or key employees?  3	b	Enter the number of voting members that are independent	1b			
3 Del the organization delegate control over management duties customanily performed by or under the direct supervision of officers, directions or fursates, or yet yemployees to a management company or other person?  4 Del the organization have management duting the year of a material diversion of the organization sasets?  5 Does the organization have members or stockholders?  6 Does the organization have members or stockholders, or other persons who may elect one or more members of the governing body?  7 Does the organization have members or stockholders, or other persons who may elect one or more members of the governing body?  8 Are any decisions of the governing body subject to approval by members, stockholders, or other persons?  7 Does the organization contemporaneously document the meetings held or written actions undertaken during the year by the following  8 Are provided to the provided of the organization contemporaneously document the meetings held or written actions undertaken during the year by the following  8 A X  9 Does the organization contemporaneously document the meetings held or written actions undertaken during the year by the following  10 The provided of the governing body?  11 Types, to des the organization have written policies and procedures governing the activities of such chapters, ariffiliates, and branches to ensure their operations are consistent with those of the organizations?  11 Types of the Form 990 of the Fo	2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship w	nth		1	
supervision of officers, directors of truitees, or key employees to a management company or other person?  4		any other officer, director, trustee, or key employee?		2		Х
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a The organization's CEO, Executive Director, or top management official?  b Other officers or key employees of the organization? Describe the process in Schedule O (see instructions)  Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  16a X  b 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 ▶ None  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  Own website Another's website 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  State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► CALVIN K. KAWAMOTO  94-444 KIPOU STREET	15				1	
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Describe the process in Schedule O (see instructions)  Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  16a X  b 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?  16b Section C. Disclosure  17 List the states with which a copy of this Form 990 is required to be filed None  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  Own website Another's website 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  10 State the name, physical address, and telephone number of the person who possesses the books and records of the organization CALVIN K. KAWAMOTO  19 4-444 KIPOU STREET	а	· · · · · · · · · · · · · · · · · · ·		$\vdash$		
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with a taxable entity during the year?  b 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  16b  Section C. Disclosure  15 List the states with which a copy of this Form 990 is required to be filed None  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  Own website Another's website 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  State the name, physical address, and telephone number of the person who possesses the books and records of the organization.  CALVIN K. KAWAMOTO  94-444 KIPOU STREET		·	•			
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available for public inspection. Indicate how you make these available. Check all that apply  Own website. Another's website. Upon request  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.  State the name, physical address, and telephone number of the person who possesses the books and records of the organization. CALVIN K. KAWAMOTO.  94-444 KIPOU STREET		· · · · · · · · · · · · · · · · · · ·	11/c)/3)e only)			
Own website Another's website Upon request  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  State the name, physical address, and telephone number of the person who possesses the books and records of the organization CALVIN K. KAWAMOTO  94-444 KIPOU STREET	.0		Tropos only)			
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  State the name, physical address, and telephone number of the person who possesses the books and records of the organization CALVIN K. KAWAMOTO  94-444 KIPOU STREET						
policy, and financial statements available to the public  State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► CALVIN K. KAWAMOTO 94-444 KIPOU STREET	10		lict of interest			
State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► CALVIN K. KAWAMOTO 94-444 KIPOU STREET	. 3		not of finerest			
organization ► CALVIN K. KAWAMOTO 94-444 KIPOU STREET	20		ecords of the			
	·					
	WA	· ·	•			

## Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

99-0353649

#### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest <a href="mailto:compensated">compensated employees</a>, and former such persons

(A)	Pos	ition (	(Chec	C) kall	that ap	nlv)	(D) Reportable	(E) Reportable	(F) Estimated	
Name and Title	Average hours per week		Institutional trustee	Officer	Key employee	Highest compensated employee	Former	compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	amount of other compensation from the organization and related organizations
ALEX SONSON										
PRESIDENT			_	ļ	_	$\sqcup$		0	0	0
JOHN NAKI						1 1				•
VICE PRESIDE	T. TO			<u> </u>		$\vdash$		0	0	0
GULLIERMO AL	EJO								0	0
SECRETARY GUILLERMO AL	P.TO		-		<del> </del> —	1-1		0	0	<u> </u>
TREASURER	EUC							o	О	0
JENNIFER SON	SON	-+		$\vdash$	┢	+				
DIRECTOR	DOM					1 1		0	O	0
GORO ALAKAWA					$\vdash$	1 1		<del></del>		<del></del>
DIRECTOR		ļ						0	o	0
LIZ DELFICO								_		
DIRECTOR								0	0	0
			<u> </u>	_	<u> </u>	$\sqcup$				
			1		ŀ	1				
			<del> </del>	_	_	╁╌┼				
	•					1 1				
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			_	<u> </u>	-					
•										
		+	_		_	$\vdash$				
		- 1	1	1	1	1		i		

DAA

		ahu Communit							ealth 99-035 d Highest Compensated E		Page !
(A)	Section A	(B)	JSIEE	s, ne			yees	s, an	(D)	(E)	
	Name and title Average hours per week			Check Officer Officer  Institutional trustee Por director				Former		Reportable compensation from related organizations (W-2/1099-MISC)	. (F) Estimated amount of other compensation from the organization and related organizations
							_				
	-										
	-		+								<del></del>
									-		
	-										
					-					1	
		- · · .	-								
<del></del>	•										
lb Total											
? Total numb	_	viduals (including those in	1a) w	/ho r	ecen	ved r	nore	thar	ı \$100,000 ın reportable co	mpensation from the	
organization		list any former officer du	ootor	or to	unton	. ka			ee, or highest compensated		Yes No
employee	on line 1a? dividual list	If "Yes," complete Schelled on line 1a, is the sum	dule J of rep	for s ortal	such ble c	ındı. omp	vidua ensa	l tıon	and other compensation fro complete Schedule J for s	om	3 X
Did any pe services re	ndered to	the organization? If "Yes							unrelated organization for uch person		5 X
Complete t compensate	his table fo		ensate	ed in	depe	ende	nt co	ntrad	ctors that received more that		<del></del>
		Name and business address							Descripti	(B) on of services	(C) Compensation
<u> </u>				_							
		pendent contractors (incline organization	uding t	thos	e in 1	I) wł	no red	ceive	ed more than \$100,000 in		0
4A		garmaduari									Form <b>990</b> (2008)

Pi	art V	III Statement of Rev	<u>renue</u>		• •			•
		•			(A) Total revenue	(B) Related or	(C)	(D) Revenue
		•			Total levelide	exempt	Unrelated business	excluded from tax
						function revenue	revenue	under sections 512, 513, or 514
ts	1a	Federated campaigns	1a			TOVENDE		312, 313, 01 314
Contributions, gifts, grants and other similar amounts	Ь	Membership dues	1b					
2,E	ء ا	Fundraising events	1c					
ifis	, d	Related organizations	1d					
25	ľ	=						
Sign	e	Government grants (contributions)	_1e	——— i				
ig je	'	All other contributions, gifts, grants, and similar amounts not included above		l				
<u> </u>	1	ı						
Sol	g		a-1f \$	ļ				
<u> </u>	h	Total. Add lines 1a-1f		▶				
Program Service Revenue				Busn Code	-			
ě	2a	RENTAL INCOME			16,294	16,294		
2	b			L				
. <u>Š</u>	С							
Ser	d							
E	e							
ğ	l f	All other program service reve	enue			<del></del>		
Ę	a			<b>•</b>	16,294			
	3	Investment income (including	dividends inte					<del> </del>
		other similar amounts)	dividends, line	rest, and	3,549	3,549		
	4	Income from investment of ta	v avamet band		3,349	3,349		ļ
			x-exempt bond	proceeds			<del></del> -	<del></del>
	5	Royalties		\ <u> </u>			······································	
		(i) Real		) Personal				
	6a	Gross Rents						
	b	Less rental exps						
	С	Rental inc or (bss)			ļ			1
	d 7a	Net rental income or (loss)	<u> </u>		<u></u>			
	/ a	Gross amount from (i) Securitions (ii) Securitions	es	(II) Other				
		other than inventory		_				
	b	Less cost or other						
		basis & sales exps		İ				
	С	Gain or (loss)						
	d	Net gain or (loss)	•	•	Ţ			į
	8a	Gross income from fundraising ev	ents					
<u>ي</u>		(not including \$		İ				
la l		of contributions reported on line 1	.,		1			
ě		See Part IV, line 18	•					
F.	<b>.</b>		a					
Other Revenue		Less direct expenses	b		-			
9	C	Net income or (loss) from fund						
	Уa	Gross income from gaming activiti		1				
		See Part IV, line 19	a				,	
		Less direct expenses	b			·	···	
		Net income or (loss) from garr		<u> </u>				
	10a	Gross sales of inventory, less			1		:	
		returns and allowances	a					
	b	Less cost of goods sold	b		1			
	С	Net income or (loss) from sale	s of inventory	<b>•</b>				
		Miscellaneous Revenu	e	Busn. Code				
ſ	11a	CAM RECOVERY			45,578	45,578	İ	
	b	INSURANCE CLAIM (LOS	S/DAMAGE)		437	437		
	c	,200	,					
	d	All other revenue						··· · · · · · · · · · · · · · · · ·
		Total. Add lines 11a-11d			46,015			
			20 3 4 5 64	7d 8c	40,015			
	12	Total Revenue. Add lines 1h,	2y, 3, 4, 3, 60,	/u, oc,	6E 0E0	65 050	_	_
		9c, 10c, and 11e		<u> </u>	65,858	65,858	0	0

#### **Statement of Functional Expenses** Part IX

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

	All other organizations must				
	o not include amounts reported on lines 6b, o, 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				
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22				
3	Grants and other assistance to governments,				
•	organizations, and individuals outside the				
	U S See Part IV, lines 15 and 16				
4					
	Benefits paid to or for members				
5	Compensation of current officers, directors,				
^	trustees, and key employees				
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and		ļ		
_	persons described in section 4958(c)(3)(B)		11.050	· · · · · · · · · · · · · · · · · · ·	
7	Other salaries and wages	11,250	11,250	<del> </del>	
8	Pension plan contributions (include section 401(k)				
_	and section 403(b) employer contributions)	<u></u>			
9	Other employee benefits		255		
10	Payroll taxes	857	857		
11	Fees for services (non-employees)				
a	Management Logal	29,737	20 727	! 	
b	Legal Accounting	6,356	29,737 6,356		
ď		0,330	6,336		
۵	Professional fundraising services See Part IV, line 17	······································			
f	Investment management fees				
g	<u> </u>	·			-,
9 12	Advertising and promotion			·	<del>_</del>
13	Office expenses				
14	Information technology				
15	Royalties				<del>-</del>
16	Occupancy	23,527	23,527		
17	Travel	23,321	25,327		<u> </u>
18	Payments of travel or entertainment expenses				
. •	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	•			<u> </u>
20	Interest		<del></del>		
21	Payments to affiliates		-		
22	Depreciation, depletion, and amortization	80,057	80,057		
23	Insurance				<u> </u>
					W
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)	:			
а	MANAGEMENT FEES	19,000		19,000	
b	LANDSCAPING	10,800			
C	REPAIRS AND MAINTENANCE	10,497	10,497		
d	SECURITY SYSTEM	6,477	6,477		
e	SENIOR SCHOLARSHIP PROGRA	3,500	3,500		
_	All other expenses	1,318 203,376	102 050	1,318	<del></del>
25 26	Total functional expenses Add lines 1 through 24f  Joint Costs. Check here	203,3/6	183,058	20,318	<del></del>
26	Joint Costs. Check here ► rf following SOP 98-2 Complete this line only if the			ļ	
	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 13,386 14,654 Cash-non-interest bearing 2 Savings and temporary cash investments 166,842 147,456 2 Pledges and grants receivable, net 3 4 Accounts receivable, net 4 5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L. 5 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L Notes and loans receivable, net Assets 7 Inventories for sale or use Prepaid expenses and deferred charges 10a Land, buildings, and equipment cost basis 2,954,934 10a b Less accumulated depreciation Complete 394,693 Part VI of Schedule D 2,640,297 10b 10c 2,560,241 11 Investments—publicly traded securities 11 12 Investments—other securities See Part IV, line 11 13 Investments—program-related See Part IV, line 11 13 14 Intangible assets 14 15 Other assets See Part IV, line 11 5,000 5,000 15 2,826,793 16 2,726,083 Total assets. Add lines 1 through 15 (must equal line 34) 16 Accounts payable and accrued expenses 17 18 Grants payable 18 19 Deferred revenue 19 20 Tax-exempt bond liabilities 20 Liabilities 21 Escrow account liability Complete Part IV of Schedule D 21 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L 500 22 27,500 23 Secured mortgages and notes payable to unrelated third parties 24 Unsecured notes and loans payable 24 25 Other liabilities Complete Part X of Schedule D 4,000 13,807 25 Total liabilities. Add lines 17 through 25 4,500 26 41,307 Assets or Fund Balances Organizations that follow SFAS 117, check here complete lines 27 through 29, and lines 33 and 34. 27 Unrestricted net assets 27 28 Temporarily restricted net assets 28 29 Permanently restricted net assets 2,822,293 2,684,776 Organizations that do not follow SFAS 117, check here ▶ 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 Net 2,822,293 33 Total net assets or fund balances 2,684,776 33 Total liabilities and net assets/fund balances 34 2,826,793 2,726,083 Part XI Financial Statements and Reporting Yes No Accounting method used to prepare the Form 990 Cash X Accrual Other 2a Were the organization's financial statements compiled or reviewed by an independent accountant? 2a b Were the organization's financial statements audited by an independent accountant? 2b c 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? 2c 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? 3a b If "Yes," did the organization undergo the required audit or audits?

SCHEDULE A (Form 990 or 990-EZ)

**Public Charity Status and Public Support** 

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.

A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name,

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

A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)

A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).

A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H)

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

city, and state

Part I

2

3

DAA

Waipahu Community Adult Day Health Employer identification number 99-0353649

Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

5				t of a college or university owned	or operate	d by a go	vernmer	tal unit	describe	ed in			
			b)(1)(A)(iv). (Complete Pa	•									
6	x			governmental unit described in se									
7	Δ			a substantial part of its support fro	m a gove	rnmental i	unit or fro	om the g	general	public			
	$\Box$		section 170(b)(1)(A)(vi). (										
8	Н			170(b)(1)(A)(vi). (Complete Part									
9	Ш			(1) more than 33 1/3 % of its sup						_	SS		
				mpt functions—subject to certain									
				and unrelated business taxable in				from bu	sinesse	es			
	$\Box$			30, 1975 See section 509(a)(2).									
10	Н			d exclusively to test for public safe						5)			
11		An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the											
				orted organizations described in se						ection			
				the type of supporting organization			es 11e th	rough 1	11h				
	$\overline{}$	a 📙 Type	<u> </u>	c Type III–Function	-		d		e III–Ot	ther			
е	Ш			rganization is not controlled direct									
				rs and other than one or more pub	licly supp	orted orga	ınızatıon	s descri	bed ın s	ection			
			section 509(a)(2)										
f				termination from the IRS that it is	a Type I, T	Type II, or	Type III	support	ing				
			check this box										
g		Since August	17, 2006, has the organi	zation accepted any gift or contrib	ution from	any of the	е						
		following per	sons?										
		(i) A persor	who directly or indirectly	controls, either alone or together v	vith persor	ns describ	ed ın (ıı)				Yes No		
				of the supported organization?							11g(i)		
		(ii) A family	member of a person desc	ribed in (i) above?							11g(ii)		
				n described in (i) or (ii) above?							11g(iu)		
h		Provide the f	ollowing information about	the organizations the organization	n supports	<b>;</b>							
(i)	Name	of supported	(ii) EIN	(III) Type of organization	(iv) Is the	organization	(v) Did y	ou notify	(vi)	ls the	(vii) Amount of		
	orga	anization		(described on lines 1–9	in col (i) isted in your the organization in organization in co						support		
				above or IRC section (see instructions))	governing	document?	col (i)	or your oort?	1.,	zed in the S ?			
				( and measure,	Yes	No	Yes	No	Yes	No			
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Total	Ì			<b>!</b>	1								
				ce, see the Instructions for Form 9	······	1					(Form 990 or 990-EZ) 2008		

Page 2

Part II Support Schedule for Organizations Described in Sections 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)

Sec	tion A. Public Support							
Ca	lendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 200	)8	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	131,824						131,824
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 lines 1-3	131,824						131,824
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)							129,164
_6	Public support. Subtract line 5 from line 4							2,660
Sec	tion B. Total Support							
Ca	lendar year (or fiscal year beginning in) ▶	(a) 2004	<b>(b)</b> 2005	(c) 2006	(d) 2007	(e) 200	8	(f) Total
7	Amounts from line 4	131,824						131,824
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar							
	sources	1,168		<del> </del>		1	$\longrightarrow$	1,168
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							132,992
12	Gross receipts from related activities, etc. (s	see instructions)			-	,	12	
13	First five years. If the Form 990 is for the	organization's first,	second, third, fou	irth, or fifth tax year	as a section 501(	c)(3)		
	organization, check this box and stop here							<b>▶</b>
<u>Sec</u>	tion C. Computation of Public Se	upport Percen	tage					· · · · · · · · · · · · · · · · · · ·
14	Public support percentage for 2008 (line 6,	• • •	•	n (f))			14	2.0001 %
15	Public support percentage from 2007 Sche						15	99.9170 %
16a	33 1/3 % support test—2008. If the organiz				3 1/3 % or more, cl	heck this box		
	and stop here. The organization qualifies a		-					▶ □
þ	33 1/3 % support test—2007. If the organiz				is 33 1/3 % or mo	re, check thi	S	
	box and stop here. The organization qualifi		•					► X
17a	10%-facts-and-circumstances test—2008							
	more, and if the organization meets the "fac			-	•			. $\Box$
	organization meets the "facts-and-circumsta				•			▶ 📋
b	10%-facts-and-circumstances test—2007						6 or	
	more, and if the organization meets the "fac			-	•			
40	organization meets the "facts-and-circumsta				-			PH
18	Private foundation. If the organization did	not check a box on	iine 13, 16a, 16b	, 1/a, or 17b, chec	k this box and see	instructions		▶ ⊔

33 1/3 % support 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 % support 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

Private foundation. If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Schedule A (Form 990 or 990-EZ) 2008 Waipahu Community Adult Day Health 99-0353649

Page 4

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

#### SCHEDULE D (Form 990)

DAA

Department of the Treasury Internal Revenue Service

#### **Supplemental Financial Statements**

▶ 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.

OMB No 1545-0047

Open to Public Inspection

Name of the organization Employer identification number Waipahu Community Adult Day Health 99-0353649 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if Part I the organization answered "Yes" to Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of year Aggregate contributions to (during year) Aggregate grants from (during year) Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7 Purpose(s) of conservation easements held by the organization (check all that apply) Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area Protection of natural habitat Preservation of certified historic structure Preservation of open space Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year Held at the End of the Year Total number of conservation easements 2a Total acreage restricted by conservation easements 2b Number of conservation easements on a certified historic structure included in (a) 2c Number of conservation easements included in (c) acquired after 8/17/06 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year 7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year Does each conservation easement reported on line 2(d) above satisfy the requirements of section No 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements 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. 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service. provide the following amounts relating to these items (i) Revenues included in Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items a Revenues included in Form 990, Part VIII, line 1 Assets included in Form 990, Part X For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2008

Sche	edule D (Form 990) 2008 Waipanu C	community Adul	t Day Hea.	Lth	99-03	53649		F	Page 2
Pa	art III Organizations Maintainin	g Collections of Art,	<b>Historical Tre</b>	asures	, or Othe	r Similar A	ssets (co		
3	Using the organization's accession and other items (check all that apply)	records, check any of the	following that are a s	significan	t use of its c	ollection			
а	Public exhibition	d Loan o	or exchange progran	ns					
b	Scholarly research	e Other							
С	Preservation for future generations				. – – –	. – – –	_		
4	Provide a description of the organization's co	llections and explain how th	ey further the organ	nization's	exempt purp	oose in			
5	During the year, did the organization solicit or assets to be sold to raise funds rather than to	receive donations of art, he	storical treasures, o	r other si lection?	mılar		Yes	П	No
Pa	art IV Trust, Escrow and Custon				on answe	red "Yes"		90.	
	Part IV, line 9, or reported							,	
1a	Is the organization an agent, trustee, custodia				not		···		
	included on Form 990, Part X?	, ,					Yes		No
b	If "Yes," explain the arrangement in Part XIV	and complete the following	table						
							Amo	unt	
С	Beginning balance					1c			
d	Additions during the year					1d			
e	Distributions during the year					1e			
f	Ending balance			•		1f	<del></del>		
2a	Did the organization include an amount on Fo	orm 990 Part X line 212					Yes		<u> </u>
	If "Yes," explain the arrangement in Part XIV	7777 330, 1 art X, iine 21					∐ res		No
	ert V Endowment Funds. Comp	olete if organization a	nswered "Yes"	to For	m 990 P	art IV line	10		
		(a) Current year	(b) Prior year		years back	(d) Three year		our years	hack
1a	Beginning of year balance	(0) 2000 300 300	(=,1.1.0., )-0.1	(5)	youro buon	(0)	(6).		Duok
h	Contributions		······································	<del>                                     </del>				·····	
c	Investment earnings or losses			<b></b>					
ď	Grants or scholarships		······································	<u> </u>					~~~~
	Other expenditures for facilities			<u> </u>					
Ū	and programs								
•	Administrative expenses	·							
	End of year balance			<del> </del>			<del></del>	~~~~	
9 2	Provide the estimated percentage of the year	and belease held as		1			<u></u>		
a	Board designated or quasi-endowment								
- -	Permanent endowment  %	%							
	Term endowment > %								
32	Are there endowment funds not in the posses	sion of the organization tha	t are held and admir	nictored f	for the				
Ju	organization by	Sion of the organization tha	it are rield arid admir	nistereu i	or trie			Yes	No
	(i) unrelated organizations						30/		140
	(ii) related organizations						3a(	$\neg \neg$	
h	If "Yes" to 3a(II), are the related organizations	listed as required on Sabor	lulo D2				3a(i		-
4	Describe in Part XIV the intended uses of the						3b	ـــــا	L
Pa	ert VI Investments—Land, Build			an Par	t Y line 1				
1.0	Description of investment	(a) Cost or other basis	(b) Cost or oth			reciation	(d) Bo	ok volvo	
	booking of intestition	(investment)	basis (other		(C) Dep	n Gold II (II	(4) 50	ok value	
1-	Land	(	3000 (0110)	,			-		
	Buildings	<del></del>	<del>                                     </del>				·		
	Leasehold improvements						1		
	Equipment		<del>                                     </del>			<del></del>	<del> </del>		
	Other					394,693	<del></del>	394,	602
_	. Add lines 1a–1e (Column (d) should equal F	orm 990 Part X column /5	l line 10(c) \	·	<u> </u>			394, (	
· oral	in a mice in the (Columnia (a) Should Equal F	Sim SSS, rait A, COIUIIII (C	7, me 10(c) /			▶	ı <del>-</del> -	ノフェッリ	U フ ゴ

Schedule D (Form 990) 2008 Waipahu Community Adu	lt Day Health	99-0353649	Page 3
Part VII Investments—Other Securities. See Form 99			
(a) Description of security or category	(b) Book value	(c) Method of valuation	
(including name of security)		Cost or end-of-year market value	
Financial derivatives and other financial products		····	
Closely-held equity interests			
Other			
			<del></del>
	<del></del>		
	1		
		······	
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)			
Part VIII Investments—Program Related. See Form 99	90, Part X, line 13		
. (a) Description of investment type	(b) Book value	(c) Method of valuation	
(-,	(,	Cost or end-of-year market value	ıe
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			·····
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)			
Part IX Other Assets. See Form 990, Part X, line 15.			
(a) Description		(b) Bo	ook value
		·	
	<del></del>		
Total. (Column (b) should equal Form 990, Part X, col (B) line 15)		<b>&gt;</b>	
Part X Other Liabilities. See Form 990, Part X, line 2	25.		
(a) Description of liability	(b) Amount		
Federal income taxes	(,		
SECURITY DEPOSITS	11,800		
	<b></b>		
FICA W/H PAYABLE	1,414		
HI ST W/H PAYABLE	593		
<del></del>			
	<del> </del>		
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	13,807		
in Part XIV, provide the text of the footnote to the organization's financial state	ements that reports the organ	nization's liability for	
uncertain tax positions under FIN 48		•	
<u> </u>		<del>,</del>	

Sche	dule D (Form 990) 2008 Waipahu Community Adult Day I	Healt	h 99-035364	9	Page 4
Pa	rt XI Reconciliation of Change in Net Assets from Form 990	to Fina	ncial Statements		-,
1	Total revenue (Form 990, Part VIII, column (A), line 12)			1	
2	Total expenses (Form 990, Part IX, column (A), line 25)			2	
3	Excess or (deficit) for the year Subtract line 2 from line 1			3	
4	Net unrealized gains (losses) on investments			4	
5	Donated services and use of facilities			5	
6	Investment expenses			6	
7	Prior period adjustments			7	
8	Other (Describe in Part XIV)			8	
9	Total adjustments (net) Add lines 4-8			9	<u> </u>
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9			10	
Pa	rt XII Reconciliation of Revenue per Audited Financial Stater	nents V	Vith Revenue per R	eturr	1
1	Total revenue, gains, and other support per audited financial statements		<u> </u>	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
а	Net unrealized gains on investments	2a			1
b	Donated services and use of facilities	2b		1	
С	Recoveries of prior year grants	2c		1	
d	Other (Describe in Part XIV)	2d		1	
e	Add lines 2a through 2d		·· <del>····</del>	2e	
3	Subtract line 2e from line 1			3	<del></del>
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	) [		<u> </u>	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b		1	
	Add Ines 4a and 4b	_ '~_		4c	1
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part 1, line 12)			5	
	rt XIII Reconciliation of Expenses per Audited Financial State	ements	With Expenses per	Retu	ırn
1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
а	Donated services and use of facilities	2a			
b	Prior year adjustments	2b		1	
C	Losses reported on Form 990, Part IX, line 25	2c	· · · · · · · · · · · · · · · · · · ·	1	1
d	Other (Describe in Part XIV)	2d	·	1	
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	<del></del>
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	) [	•	<u> </u>	<del></del>
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b		1	
	Add lines 4a and 4b			4c	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)			5	
Pa	rt XIV Supplemental Information				
	olete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines	nes 1a an	d 4. Part IV. lines 1b		
•	b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d		,		
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Schedule D (F	orm 990)	2008	Wa	ip	ahı	u C	:omm	un	ity	y 2	Adul	Lt	Day	y F	Iea	lth	1	99	9-0:	353	649	9					Pag	e 5
Schedule D (F	Suppl	emer	ıtal l	nfo	rma	ation	) (con	tınue	<del>-</del>													_	٠.				9	
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#### SCHEDULE L

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

#### **Transactions With Interested Persons**

▶ Attach to Form 990 or Form 990-EZ:

► To be completed by organizations that answered 
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

OMB No 1545-0047

2008

Open To Public Inspection

Name of the organization Employer identification number Waipahu Community Adult Day Health 99-0353649 Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only) To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b (c) Corrected? 1 (a) Name of disqualified person (b) Description of transaction No Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$ Enter the amount of tax, if any, on line 2, above, reimbursed by the organization Loans to and/or From Interested Persons. To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a (a) Name of interested person and purpose (b) Loan to (c) Original (d) Balance due (e) In default? (f) Approved (g) Written or from the principal amount by board or agreement? organization' committee? l From Yes No Yes No Yes No Tα CALVIN K. KAWAMOTO 27,500 X X Х 27,500 Total **▶** \$ Part III Grants or Assistance Benefitting Interested Persons. To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27 (a) Name of interested person (b) Relationship between interested person and the (c) Amount of grant or type of organization assistance Part IV **Business Transactions Involving Interested Persons.** To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c (e) Shanng (a) Name of interested person (b) Relationship between (c) Amount of (d) Description of transaction of org interested person and the transaction revenues? organization Yes No

Department of the Treasury Internal Revenue Service

### **Depreciation and Amortization**

(Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return.

OMB No 1545-0172

Attachment Sequence No 67

_	e(s) snown on return Waipahı	ı Community	y Adult Day	Health					number 53649
Busir	less or activity to which this form relates								
I	ndirect Depreciati								
P	art I Election To Expe						_		
	Note: If you have				ou co	mplete	Part I.	·	
1	Maximum amount. See the instruc			es				1	250,000
2 3	Total cost of section 179 property							2	000 000
3 4	Threshold cost of section 179 prop			tructions)				3	800,000
5	Reduction in limitation Subtract lim			. 161				4	
<del>-</del>	Dollar limitation for tax year Subtract lir (a) Descriptio							5	
6	(a) Description	if of property		o) Cost (business us	e only)	(C)	lected cost		-
<del>-</del>						<u>-</u>			-
7	Listed property Enter the amount	from line 20	,		T -	ļ			-
8	Total elected cost of section 179 p		s in column (a) lines (	6 and 7	7	I		_	
9	Tentative deduction Enter the small			o anu <i>r</i>				8	
10	Carryover of disallowed deduction		-					9	·
11	Business income limitation Enter t			on zoro) or line E	/000 I	atri intiana	`	10	.,
12	Section 179 expense deduction A				(see in	Istructions	)	11	
13	Carryover of disallowed deduction			ian iine i i	13			12	
	: Do not use Part II or Part III below				1 13	<u> </u>			
				ciation (Do n	ot in	clude lie	ted pro	nerty.	) (See instructions.)
14	Special depreciation allowance for					ciude iis	ted proj	Jerty	/ (See manuchons.)
	during the tax year (see instruction		ner than iisted proper	ty) placed in servi	CE			14	,
15	Property subject to section 168(f)(	•						15	
16	Other depreciation (including ACR	•						16	80,057
	rt III MACRS Depreciat		ude listed prope	rtv ) (See inst	ructio	ns )		10	00,037
		1011 120 1100 1110	Section		. aou	7113.7			· · · · · · · · · · · · · · · · · · ·
17	MACRS deductions for assets place	ced in service in tax v	vears beginning before	e 2008				17	0
18	If you are electing to group any assets p				account	s check he	اً □ ﴿ هِ	- ''	<u> </u>
			rvice During 2008 Ta					stem	
	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreci (business/investment only–see instruction	ation (d) Recovery		Convention	(f) Met	-	(g) Depreciation deduction
l9a	3-year property			,					
b	5-year property								
С	7-year property								
d	10-year property								· <u>···</u> ·
е	15-year property								
f	20-year property				ĺ				
g	25-year property			25 yrs			S/L		-
h	Residential rental	-		27 5 yrs		мм	S/L		
	property			27 5 yrs		мм	S/L		
i	Nonresidential real			39 yrs		ММ	S/L		
	property					мм	S/L		
	Section C—As	sets Placed in Serv	ice During 2008 Tax	Year Using the A	Alterna	tive Depre	ciation S	ystem	)
0a	Class life						S/L		
b	12-year			12 yrs			S/L		
С	40-year			40 yrs		ММ	S/L		
Pa	rt IV Summary (See ins	tructions.)							
1	Listed property Enter amount from							21	
2	Total. Add amounts from line 12, lii						Ţ		
	Enter here and on the appropriate I			rporations-see in	nstr			_22	80,057
3	For assets shown above and place	-	•						
	enter the portion of the basis attribu	table to section 263/	A costs		23				

Forms 990 / 990-PF

# Loans from Officers, Directors, Trustees, and Key Employees or Other Disqualified Persons For calendar year 2008, or tax year beginning 7/01/08, and ending 6

6/30/09

2008

Name

Employer Identification Number

Waipahu Communi	ty Adult Day	Health		99-0353649
Form 990, Part			Information	
Na	me of lender		Titl	e
(1) CALVIN K. KAWA	OTOMA	·.		
(2)				
(3)				
(4)				
(5)		<u> </u>		
(6)				
(7)				
(8)				
(9)				
(10)				
Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)	20.00.100.1	44.0	repayment terms	Tate
(2)				
(3)		· · · · · ·		
(4)				
(5)				
(6)				
(7)				
(8)		<u> </u>		
(9)				
(10)				
				•
Security p	provided by borrower		Purpose of	loan
(1)	•			
(2)				
(3)				
(4)		<del></del>		
(5)				
(6)		-		
(7)				
(8)				
(9)				
(10)				

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	500	27,500
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	500	27,500