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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

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

OMB No 1545-1150

2008**Open to Public
Inspection**

A For the 2008 calendar year, or tax year beginning <u>September 1, 2008</u> , and ending <u>August 31, 2009</u>								
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1"> <tr> <td rowspan="3">Please use IRS label or print or type. See Specific Instructions.</td> <td>C Name of organization <u>Hawaii Association for Health, Physical Education, Recreation and Dance</u></td> <td>D Employer identification number <u>23-7067293</u></td> </tr> <tr> <td>Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <u>2720 Kamanaki St.</u></td> <td>E Telephone number <u>(808) 845-7434</u></td> </tr> <tr> <td>City or town, state or country, and ZIP + 4 <u>Honolulu, HI 96819-3806</u></td> <td>F Group Exemption Number . . . ▶</td> </tr> </table>	Please use IRS label or print or type. See Specific Instructions.	C Name of organization <u>Hawaii Association for Health, Physical Education, Recreation and Dance</u>	D Employer identification number <u>23-7067293</u>	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <u>2720 Kamanaki St.</u>	E Telephone number <u>(808) 845-7434</u>	City or town, state or country, and ZIP + 4 <u>Honolulu, HI 96819-3806</u>	F Group Exemption Number . . . ▶
Please use IRS label or print or type. See Specific Instructions.	C Name of organization <u>Hawaii Association for Health, Physical Education, Recreation and Dance</u>		D Employer identification number <u>23-7067293</u>					
	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <u>2720 Kamanaki St.</u>		E Telephone number <u>(808) 845-7434</u>					
	City or town, state or country, and ZIP + 4 <u>Honolulu, HI 96819-3806</u>	F Group Exemption Number . . . ▶						

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

G Accounting method ☒ Cash ☐ Accrual
Other (specify) ▶**I** Website: ▶ www.hahperd.org**J** Organization type (check only one) — ☐ 501(c) (509a) (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts. If \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 49,506.12**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	<u>3,449.19</u>
	2	Program service revenue including government fees and contracts	2	<u>14,720.00</u>
	3	Membership dues and assessments	3	<u>2,205.00</u>
	4	Investment income	4	<u>1,126.93</u>
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
6b	Less: direct expenses other than fundraising expenses	6b		
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	<u>49,501.12</u>	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	<u>3,250.00</u>
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	<u>9,030.71</u>
	16	Other expenses (describe ▶ <u>See attachment</u>)	16	<u>29,442.99</u>
17	Total expenses. Add lines 10 through 16	17	<u>41,723.70</u>	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<u>7,777.42</u>
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	<u>126,484.32</u>
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	<u>134,261.74</u>

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	<u>126,484.32</u>	22 <u>134,261.74</u>
23 Land and buildings		23
24 Other assets (describe ▶)		24
25 Total assets	<u>126,484.32</u>	25 <u>134,261.74</u>
26 Total liabilities (describe ▶)	<u>0</u>	26 <u>0</u>
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	<u>126,484.32</u>	27 <u>134,261.74</u>

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.

Cat No 106421

Form **990-EZ** (2008)

SCANNED FEB 11 2010

Expenses

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

28	See Attachment		
	(Grants \$) If this amount includes foreign grants, check here	28a	14,877.27
29	See Attachment		
	(Grants \$) If this amount includes foreign grants, check here	29a	9,030.71
30	See Attachment		
	(Grants \$) If this amount includes foreign grants, check here	30a	16,698.02
31	Other program services (attach schedule)	31a	
	(Grants \$) If this amount includes foreign grants, check here	31a	
32	Total program service expenses (add lines 28a through 31a)	32	40,606.00

(a) Name and address

See Attachment

(b) Title and average hours per week devoted to position

(c) Compensation
(If not paid,
enter -0-.)

(d) Contributions to employee benefit plans & deferred compensation	
---	--

(e) Expense account and other allowances

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<input checked="" type="checkbox"/>
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		<input checked="" type="checkbox"/>
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		<input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		<input checked="" type="checkbox"/>
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter.		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. 40e		<input checked="" type="checkbox"/>
41 List the states with which a copy of this return is filed ▶ <i>Hawaii does not require a copy</i>		
42a The books are in care of ▶ <i>Barbara B. Perry</i> Telephone no. ▶ <i>(808) 845-7434</i> Located at ▶ <i>2720 Kamanakiki St Honolulu HI</i> ZIP + 4 ▶ <i>96819-3806</i>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	Yes	No
42b		<input checked="" type="checkbox"/>
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶		<input checked="" type="checkbox"/>
42c		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 <input type="checkbox"/>		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- | | Yes | No |
|------------|-----|----|
| 46 | | |
| 47 | | |
| 48 | | |
| 49a | | |
| 49b | | |
- 46** 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
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48** Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization(s) a section 527 organization?
- 50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over \$100,000 ►				

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over \$100,000 . . . ►		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: Barbara B. Perry Date: January 13, 2010

Type or print name and title: Barbara B. Perry Treasurer

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's Identifying Number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no	

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

Schedule A (Form 990 or 990-EZ) 2008

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.)

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 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						
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)						
6 Public support. Subtract line 5 from line 4.						

Section B. 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 section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. 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 from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33⅓% support test—2008. If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33⅓% support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% 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 a 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 Section 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.")	29,757	59,866	30,473	39,688	33,654	193,438
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	29,757	59,866	30,473	39,688	33,654	193,438
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 Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)	29,757	59,866	30,473	39,688	33,654	193,438

Section B. 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	29,757	59,866	30,473	39,688	33,654	193,438
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,266	2,417	1,371	1,294	1,127	9,475
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	3,266	2,417	1,371	1,294	1,127	9,475
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.)	1,275	882	625	86,385	14,720	103,887
13 Total support. (Add lines 9, 10c, 11, and 12.)	34,298	63,165	32,469	127,367	49,501	306,800
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	63 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	90 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	3 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	- %

19a 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 ► ☐

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 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)

Area for supplemental information with horizontal dashed lines.

2008 IRS Part 1 Attachment

2008 Form 990-EZ

TIN #23-7067293

Hawaii Association for Health, Physical Education, Recreation and Dance

Line 16: Other Expenses

Advocacy	\$2,015.22
Awards	\$395.36
Board Retreat	\$65.82
Conferences	\$14,877.27
General Operations (supplies, mailing, phone calls, etc)	\$2,343.13
Heart Power - Pau Hana Dinner, demonstration team travel, coordinators incentives	\$0.00
Meeting/Socials	\$432.61
Travel of officers to District and National organizational meetings	\$8,922.86
Website	\$197.91
Workshops	\$192.81
Total	\$29,442.99

2008 IRS Part III Attachment

2008 Form 990-EZ

TIN #23-7067293

Hawaii Association for Health, Physical Education, Recreation and Dance

Part III Statement of Program Service Accomplishments

28	State Physical Education Conference was held to disseminate information regarding professional fields not only to association members but to others throughout the state. Expenses included supplies, meals and keynote speakers; 400+ attended	\$14,877.27
29	To inform members and other professionals of current events and developments in professional fields, newsletters were mailed to all members and all public and private schools in the state, 1000 plus copies	\$9,030.71
30	Other program services:	
1	President and President-Elect - travel to affiliate District Board meetings and the National Assembly meeting to represent HAHPERD	\$6,254.99
2	Hawaii members of Southwest District AAHPERD - to encourage HAHPERD members to participate in Southwest District of AAHPERD; travel, lodging and per diem expenses are covered to attend the District Board meetings	\$937.26
3	President-Elect - travel to AAHPERD's Leadership Development Conference representing HAHPERD	\$1,730.61
4	Student travel to the AAHPERD Student Leadership Conference	\$0.00
5	Scholarship Committee - to encourage professional growth of students entering the profession; 2 high school scholarships @ \$750 and 2 college scholarships @ \$1250 scholarship were awarded	\$3,250.00
6	HAHPERD Travel Grants - to encourage HAHPERD members to make presentations at District or National conferences; 2 @\$500 awarded this year	\$0.00
7	Workshops - to inform teachers of new ideas and methods in the profession	\$192.81
7	Update and maintenance of HAHPERD website	\$197.91
8	To support the HAHPERD Scholarship Fund, intrafund transfers of 15% of dues and 15% of Jump Rope for Heart monies were made to the Scholarship fund	\$4,134.44
Other Program Services Total		\$16,698.02
Total Program Services		\$40,606.00

2008 IRS Part IV Attachment

2008 Form 990-EZ

TIN #23-7067293

Hawaii Association for Health, Physical Education, Recreation and Dance

Part IV List of Officers, Directors, Trustee, and Key Employees

(A) Name and Address	(B) Title	(C)	(D)	(E)
Donna Chun, 95-1156 Makaikai, Mililani, HI 96789	President	0	0	0
Lynn Tagami, 1839 Alu Street, Honolulu, HI 96819	President-Elect	0	0	0
Jeanne Chang, 1447 Kewalo St., #202, Honolulu, HI 96822	Secretary	0	0	0
Barbara Perry, 2720 Kamaikai Street, Honolulu, HI 96819	Treasurer	0	0	0
Al Torres, 99-1374 Palalalii, Aiea, HI 96701	Director	0	0	0
Pam Jenkins, 4723 Halehoola Place, Honolulu, HI 96816	Director	0	0	0
Chris Sanders, P.O. Box 634, Kaaawa, HI 96730	Director	0	0	0
Elizabeth Loo, 45-622 Liula St., Kaneohe, HI 96744	Director	0	0	0
Tracy Taylor, 92-651 Malahuna Loop, Kapolei, HI 96706	Director	0	0	0
Sandy Richardson, 3253 Waialae Ave., Honolulu, HI 96816	Director	0	0	0