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AMENDED

Form 990-PF

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

OMB No 1545 0052

2009

Department of the Treasury
Internal Revenue Service

Note: The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2009, or tax year beginning , 2009, and ending

G Check all that apply ☐ Initial return ☐ Initial Return of a former public charity ☐ Final return
☒ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions	Name of foundation Hilo Rotary Club Foundation		A Employer identification number 99-0294060
	Number and street (or P O box number if mail is not delivered to street address) Room/suite PO Box 7476		B Telephone number (see the instructions) (808) 935-5433
	City or town State ZIP code Hilo HI 96720-4536		C If exemption application is pending, check here ☐
	H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		D 1 Foreign organizations, check here ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 32,631.		J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
		(Part I, column (d) must be on cash basis)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
REVENUE	1 Contributions, gifts, grants, etc, received (att sch)	9,863.			
	2 Ck ☒ if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments	118.	118.		
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit/(loss) (att sch)					
11 Other income (attach schedule)					
	Embalmers Ball	22,153.			
12 Total. Add lines 1 through 11		32,134.	118.		
ADMINISTRATIVE AND OPERATING EXPENSES	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach sch)				
	c Other prof fees (attach sch)				
	17 Interest				
	18 Taxes (attach schedule) (see instr)				
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses (attach schedule)					
	See Line 23 Stmt	6,750.			215.
24 Total operating and administrative expenses. Add lines 13 through 23		6,750.			215.
25 Contributions, gifts, grants paid		18,373.			18,373.
26 Total expenses and disbursements. Add lines 24 and 25		25,123.			18,588.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		7,011.			
b Net investment income (if negative, enter -0-)			118.		
c Adjusted net income (if negative, enter -0-)					

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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions.)

Beginning of year

End of year

		(a) Book Value	(b) Book Value	(c) Fair Market Value
A S S E T S	1 Cash – non-interest-bearing	50.	50.	50.
	2 Savings and temporary cash investments	25,569.	32,581.	32,581.
	3 Accounts receivable			
	Less allowance for doubtful accounts			
	4 Pledges receivable			
	Less allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U S and state government obligations (attach schedule)			
	b Investments – corporate stock (attach schedule)			
	c Investments – corporate bonds (attach schedule)			
	11 Investments – land, buildings, and equipment basis			
Less accumulated depreciation (attach schedule)				
12 Investments – mortgage loans				
13 Investments – other (attach schedule)				
14 Land, buildings, and equipment basis				
Less accumulated depreciation (attach schedule)				
15 Other assets (describe)				
16 Total assets (to be completed by all filers – see instructions. Also, see page 1, item I)	25,619.	32,631.	32,631.	
L I A B I L I T I E S	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe)			
	23 Total liabilities (add lines 17 through 22)			
N E T A S S E T S O R F U N D B A L A N C E S	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ☒			
	24 Unrestricted	25,619.	32,631.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ☐			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see the instructions)	25,619.	32,631.	
	31 Total liabilities and net assets/fund balances (see the instructions)	25,619.	32,631.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year – Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	25,619.
2 Enter amount from Part I, line 27a	2	7,011.
3 Other increases not included in line 2 (itemize) <u>▶ Rounding</u>	3	1.
4 Add lines 1, 2, and 3	4	32,631.
5 Decreases not included in line 2 (itemize) <u>▶</u>	5	.
6 Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	32,631.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		2
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	If gain, also enter in Part I, line 8, column (c) (see the instructions) If (loss), enter -0- in Part I, line 8		3

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes☐ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2008			
2007			
2006			
2005			
2004			

2 Total of line 1, column (d)	2
3 Average distribution ratio for the 5-year base period— divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4
5 Multiply line 4 by line 3	5
6 Enter 1% of net investment income (1% of Part I, line 27b)	6
7 Add lines 5 and 6	7
8 Enter qualifying distributions from Part XII, line 4	8

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions

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Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 — see the instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter 'N/A' on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary - see instr.)		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	2.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0.
3 Add lines 1 and 2	3	2.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0.
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	2.
6 Credits/Payments		
a 2009 estimated tax pmts and 2008 overpayment credited to 2009	6 a	
b Exempt foreign organizations — tax withheld at source	6 b	
c Tax paid with application for extension of time to file (Form 8868)	6 c	
d Backup withholding erroneously withheld	6 d	
7 Total credits and payments Add lines 6a through 6d	7	
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	2.
10 Overpayment If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0.
11 Enter the amount of line 10 to be Credited to 2010 estimated tax ☐ Refunded ☐	11	

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☐ \$ _____ (2) On foundation managers ☐ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) ☐		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If 'No,' attach explanation</i>	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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Part VII-A Statements Regarding Activities Continued

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>Mitchell Dodo</u> Telephone no <u>(808) 935-5751</u> Located at <u>199 Wainako</u> <u>Hilo</u> <u>HI</u> ZIP + 4 <u>96720</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year <u>15</u>			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	Yes	No
1 a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No		
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see the instructions)? Organizations relying on a current notice regarding disaster assistance check here ☐	1 b	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1 c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes ☒ No If 'Yes,' list the years <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see the instructions)	2 b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b If 'Yes,' did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)	3 b	
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4 b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to**(1)** Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?☐ Yes ☒ No**(2)** Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?☐ Yes ☒ No**(3)** Provide a grant to an individual for travel, study, or other similar purposes?☐ Yes ☒ No**(4)** Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)☐ Yes ☒ No**(5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

If 'Yes' to 6b, file Form 8870

X

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Donna Chambers HCR 3 Box 11074 Kaaau HI 96749	President 1.00	0.	0.	0.
Richard Newkold PO Box 328 Honolulu HI 96728	Officer 1.00	0.	0.	0.
Gay Porter PO Box 153 Hakalau HI 96710	Director 1.00	0.	0.	0.
See Information about Officers, Directors, Trustees, Etc.		0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1— see instructions). If none, enter 'NONE.'

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

Total number of other employees paid over \$50,000

None

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services – (see instructions). If none, enter 'NONE.'

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		

Total number of others receiving over \$50,000 for professional services None**Part IX-A** Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 Hilo Medical Center Foundation - Rual Residency Program	
	9,072.
2 Rotary International Club Projects	
	4,891.
3 Friends of Kau Libraries & Kau Literacy Project	
	2,289.
4 Salvation Army Lunch & Intervention Program	
	600.

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3	

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a Average monthly fair market value of securities	1a	0.
b Average of monthly cash balances	1b	29,126.
c Fair market value of all other assets (see instructions)	1c	0.
d Total (add lines 1a, b, and c)	1d	29,126.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2 Acquisition indebtedness applicable to line 1 assets	2	
3 Subtract line 2 from line 1d	3	29,126.
4 Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	437.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	28,689.
6 Minimum investment return. Enter 5% of line 5	6	1,434.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1 Minimum investment return from Part X, line 6	1	1,434.
2a Tax on investment income for 2009 from Part VI, line 5	2a	2.
b Income tax for 2009 (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	2.
3 Distributable amount before adjustments Subtract line 2c from line 1	3	1,432.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	1,432.
6 Deduction from distributable amount (see instructions)	6	
7 Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	1,432.

Part XII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1a	18,588.
b Program-related investments — total from Part IX-B	1b	
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 Qualifying distributions Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	18,588.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	0.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	18,588.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				1,432.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009				
a From 2004	0.			
b From 2005	11,208.			
c From 2006	3,522.			
d From 2007	0.			
e From 2008	0.			
f Total of lines 3a through e	14,730.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 18,588.				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required — see instructions)				
c Treated as distributions out of corpus (Election required — see instructions)				
d Applied to 2009 distributable amount				1,432.
e Remaining amount distributed out of corpus	17,156.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	31,886.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount — see instructions		0.		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount — see instructions			0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	31,886.			
10 Analysis of line 9				
a Excess from 2005	11,208.			
b Excess from 2006	3,522.			
c Excess from 2007	0.			
d Excess from 2008	0.			
e Excess from 2009	17,156.			

N/A

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

(4) Gross investment income

[illegible]

1 Information Regarding Foundation Managers:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Attached Statement				18,373.
Total			3a	18,373.
b Approved for future payment				
Total			3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see the instructions)
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1	Program service revenue					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	118.	
4	Dividends and interest from securities					
5	Net rental income or (loss) from real estate					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					
9	Net income or (loss) from special events			1	15,618.	
10	Gross profit or (loss) from sales of inventory					
11	Other revenue					
a						
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)				15,736.	
13	Total. Add line 12, columns (b), (d), and (e)				13	15,736.

(See worksheet in the instructions for line 13 to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Other	215.			215.
Embalmers Ball	6,535.			
Total	6,750.			215.

Form 990-PF, Page 6, Part VIII, Line 1

Information about Officers, Directors, Trustees, Etc.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Person ☒ Business ☐ Michael Robinson 811 Kaumana Drive Hilo HI 96720	Director 1.00	0.	0.	0.
Person ☒ Business ☐ Shauna Tuohy 400 Hualani Street Hilo HI 96721	Director 1.00	0.	0.	0.
Person ☒ Business ☐ Alberta Dobbe 48 Likeke St. Hilo HI 96720	Director 1.00	0.	0.	0.
Person ☒ Business ☐ Chuck Porter PO Box 153 Hakalau HI 96710	Director 1.00	0.	0.	0.
Person ☒ Business ☐ Hon McElvaney PO Box 1080 Volcano HI 96785	Officer 1.00	0.	0.	0.
Person ☒ Business ☐ Michell Dodo 700 Kaulele Place Hilo HI 96720	Secretary 1.00	0.	0.	0.
Person ☒ Business ☐ Newton Chu 120 Pauahi St. Hilo HI 96720	Director 1.00	0.	0.	0.
Person ☒ Business ☐				

Total

0. 0. 0.

**Hilo Rotary Club Foundation
Grant Request
Summaries**

Rotoplast Project in Egypt

Requestor: District Governor – Ayman El-Dakhkhni

Project Purpose: Provide 250 free operations in poor areas of Egypt.

Project Details: The goal of Rotaplast International is to eliminate the incidence of untreated cleft lips and palates in children worldwide by the year 2025. Rotaplast will achieve this goal by: funding and mentoring local physicians; launching public education projects; and advancing research. Through collaborative programs throughout the world, Rotaplast efforts expand far beyond surgical intervention and help foster international goodwill, peace and understanding.

HRCF Grant funds requested: Minimum \$1000 to match the amount given by two other Hilo Clubs. (The project would automatically receive matching grants from Rotary International)

Deadline: Need to respond after Friday, Jan 30 meeting.

International Clean Water Project Thailand.

Requestor: International Chair Jon McElvaney

Project Purpose: Provide safe water for 35 schools in North Thailand.

Description: We are working on this project with the South Hilo Club and Santa Barbara Club. Santa Barbara is taking the lead. This project will be done in areas of North Thailand where past ESL and Literary projects have been done. We have already received a matching grant of \$1600 from Rotary International to do this project. As such, as foundation officers, we are formerly approving this grant request for a project that has been accepted by our board and the board of the South Hilo Club.

HRCF Grant funds requested: \$1600.

Ghana Water Project

Requestor: International Chair Jon McElvaney

Project Purpose: Rotary International Service Project to provide safe drinking water to a village in Ghana, Africa.

HRCF Grant funds requested: \$491. Per Rick Newkold, our funds will be doubled and tripled through RI and District matching grants. By using up our "un-used" RI and District matching grants, our \$491 multiplies to nearly \$2,300 for safe drinking water.

Deadline: unknown

The ready to learn school supply project

Requestor: Mary Hyslop & Rotarian Karolyn Lundkvist of the *Neighborhood Place of Puna*

Project Purpose: Provide school supplies to 1700 school children

Project Details: Last year the *Neighborhood Place* distributed school supplies out to 1353 school children in over 39 schools. Supplies were distributed at the Makuu Farmers Market and St. Theresa's church in Mountain View. The organization involves multiple service clubs, churches, businesses and individuals in the project. They also involved government agencies such as the police. Senator Dan Inouye was the past chair for the first six years of the project. If we like, we can provide manpower to help with the distribution of the school supplies which would make this a service project of our club.

HRCF Grant funds requested: No specific amount is requested.

Our club's board thought we could give \$500 this year and then the new Puna Rotary Club could decide if they want to help in subsequent years. Due to the current economic climate, our board thought we should be prepared to support efforts to provide school supplies to Hilo schools, if we are asked.

Deadline: Need to respond by April.

Growing our own Teacher Program – District 5000 program

Requestor: Cliff Kopp DDS, Community service Chair, Rotary Club of Kona

Project Purpose: Provide a \$4000 stipend to each of three Big Island residents' to help offset the educational costs of their fourth year as student teachers. One is from Puna.

Project description: This program was established by the Kauai Rotary Clubs in 2007-08 and is now spreading to Maui and the Big Island. It is primarily a program for rural Hawaii. It supports future teachers from the outer islands that cannot afford to live on Oahu for their final year of education and training. The Project Coordinator has already identified three teachers on the Big Island who will each receive a \$4000 stipend this school year. One is from Puna. No teachers have been identified for the 2009-10 year. So there would be no commitment for next year. But the organizers anticipate a demand for 2010-11.

Candidate description as follows. This is directly from the Kona Rotarian who is requesting our support.

- Kristy from Puna is a single mom with three children, but is already proving her value to the schools of Hawaii.
- Bonnie from South Kona has served as an educational assistant (at \$9 per hour) for 14 years and is struggling to get her BED degree
- Zohreh from Kona, who helps support three members of her family. Zohreh has been an uncertified teacher (on hourly wages) for the past 23 years working with at risk students.

She will be doing her student teaching in January 2009 to obtain her teaching credentials so she can continue to teach as a certified teacher.

According to requestor all three candidates plan to give many years of service to the Keiki of Hawaii and are of high financial need. Dr. Kani Blackwell, at the College of Education, University of Hawaii at Manoa the coordinator of Growing Our Own Teachers Program.

HRCF Grant funds requested: The Big Island Clubs are being asked to contribute a combined total of \$12,000. We have not been asked for a specific amount. The requestor said: "I am writing to the presidents of the six other clubs on the Big Island to secure additional funding that would be needed to complete this project".

The Kona Community Service Chair is proposing to his club that they contribute \$700 from their budget, and ask the Hawaii Community Foundation for \$1,600. This will allow the Kona Club to match a \$2,300 donation from Denny's restaurant that he proposes his club use for the Growing our Own teacher Program.

UPDATE on Previously Approved Grant Request

Prizes for RYLA Camp

At our last foundation meeting, we approved providing up to \$500 to pay for prizes for the RYLA Camp if we could not raise that amount through club meetings. The Club Raised \$300 so we need to provide \$200.00

2009 Hilo Rotary Club Foundation Grant Projects

2009 check #	Date negotiated	Grant Project	
117	Feb 19, 2009	Neighborhood Place of Puna- Ready to learn Project PO Box 2020 Pahoa, HI 96778 ---	\$500.00
114	Feb 24, 2009	Rotary District 5000-Rotoplas Project Egypt 619 Onaha St, Honolulu, HI 96816-4918 ---	\$1,000.00
115	Mar 2, 2009	Rotary Foundation Thailand MG 35 Schools Clean Water Project c/o The Rotary Foundation 1560 Sherman Ave. Evanston, ill 60201 ---	\$1,600.00
120	Apr 10, 2009	Rotary Club of Hilo- RYLA c/o Rotary Club of Hilo P. O. Box 7476 Hilo, Hawaii 96720 ---	\$450.00
121	May 11, 2009	University of Hawaii at Hilo Model UN Project Political Science Dept. University of Hawaii at Hilo 200 W. Kawili St. Hilo, HI 96720-4091 ---	\$570.00
119	Jun 22, 2009	The Rotary Foundation- Ghana Clean Water Project c/o The Rotary Foundation 1560 Sherman Ave. Evanston, ill 60201 ---	\$491.00
123	Aug 20, 2009	Salvation Army Family Intervention Program 188 Kamehameha Ave Hilo, HI 96720 ---	\$300.00
129	Oct 27, 2009	Ka'u Literacy Computers & Robotics Reimbursement supplies- Dough Arnott c/o Rotary Club of Hilo P. O. Box 7476 Hilo, Hawaii 96720	\$789.00

2009 Hilo Rotary Club Foundation Grant Projects

2009 check #	Date negotiated	Grant Project	
136	Dec 7, 2009	Rotary District 5000 Foundation MG Rwanda Water Project 619 Onaha St, Honolulu, HI 96816-4918	\$1,800.00
142	Dec 15, 2009	Friends of Ka'u Library-Literacy Project P.O. Box 400 Pahala, HI 96777.	\$1,500.00
140	Dec 16, 2009	Hilo Medical Center Foundation 1190 Waianuenue Ave. #629 Hilo, Hawaii 96720	\$9,072.60
143	Dec 21, 2009	Salvation Army Lunch Program 188 Kamehameha Ave Hilo, HI 96720	\$300.00
Totals			\$18,372.60