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Form **990-EZ**

Department of the Treasury Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
Sponsonng 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 \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form
The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150

2009

Open to Public Inspection

Α	For the	2009 calend	iar year,	or tax year beginning	19	and ending						
В	onesic in applicable								D Employer identification number			
	Address	Address change use IRS label or liber Tife and Address change										
	Name ch	me change print or Hawallan Lilequard Association								99.	-0308213	
	Initial ret	Wilder (ottain)								E Telephone number		
	Terminat	tion	See Specific	PMB 271 7	58 Kapahulu	Ave		A		808	8-922-3888	
	Amende	d retum	Instruc-	City or town, state or c	ountry, and ZIP + 4				F	Grou	ip Exemption	
	Applicati	on pending	tions.	<u> Honolulu</u>		HI 968	16			Num		
	Sect	tion 501(c)(3) organi:	zations and 4947(a)(1) nonexempt charitab	le trusts must a	attach	G Ac	counting m	ethod	X Cash Accrual	
					(Form 990 or 990-EZ).			Other (:	specify) 🍨	· ·		
ı	Websit	e: ♦ <u>ha</u>	waii		dassociation	.com		H Ch	eck •	If the	organization is not	
<u>J</u>	Tax-exe	mpt status (d			3) ♦ (insert no)	4947(a)(1) c					edule B (Form 990,	
K	Check	♦		-	ction 509(a)(3) supportir	-					nore than \$25,000 A	
					ut if the organization cho				omplete re	turn		
<u>L</u>	Add lines				ots, if \$500,000 or more, file					<u> </u>		
P	<u>Part I</u>	Reven	<u>ue, Ex</u>	penses, and Ch	anges in Net Asse	ts or Fund E	<u> Balano</u>	ces (See the	<u>e instruc</u>	tions	for Part I.)	
	1	Contributions,	gıfts, gran	its, and similar amounts i	received					1	133,131	
	2	Program ser	rvice rev	enue including goveri	nment fees and contracts	S				2	10,995	
	3	Membership	dues ar	nd assessments						3		
	4	Investment i	ncome							4	3,661	
	5a	Gross amou	int from s	sale of assets other th	ian inventory		5a			77. T		
	b	Less cost o	r other b	asıs and sales expen	ses		5b					
	C	Gain or (loss)	from sale	of assets other than inve	ntory (Subtract line 5b from li	ne 5a)				5c		
	6	Special events	and activ	rities (complete applicable	parts of Schedule G) If any	amount is from ga	aming, c	check here		- ('a.		
	а	Gross reven	ue (not i	ncluding \$	of co	ontributions						
		reported on	line 1)				6a] [
	b	Less direct	expense	s other than fundrais	ing expenses		6b					
	С	Net income	or (loss)	from special events a	and activities (Subtract li	ne 6b from line 6	Sa)	•		6c		
	7a			tory, less returns and			7a			رد د		
	b	Less cost o					7b			ŽŽ.		
	c		-		ory (Subtract line 7b from	line 7a)				7c		
	8	Other reven		_	•	•)	8		
	9			lines 1, 2, 3, 4, 5c, 6c	. 7c. and 8					9	147,787	
	10			mounts paid (attach s				Stmt	: 1	10	19,250	
2010	11	Benefits par			,					11		
		•		ensation, and employ	vee benefits					12		
See See	13		•	• •	•					13	27,050	
رة ق	14									14	6,028	
DEC 2 7 Expenses	15		-	s, postage, and shipp	•		REC	EIVED		15	42	
					statement 2			- Interior		16	25,236	
Ī	17			d lines 10 through 16			חבר	0.6.2010	पें ▶	17	77,606	
OCANNED Net Assets	18	Excess or (c	deficit) fo	r the vear (Subtract I	ne 17 from line 9)	[2]		_	图	18	70,181	
ž ž	19	Net assets	or fund h	alances at beginning	of year (from line 27, col	lumn (A) (must	agree w	Vithon 1 197	T EAT			
§ §	'	end-of-vear	figure re	ported on prior year's	return)		ÖĞL	JEN, UI		19	52,158	
ଅ 🧸	20	ond or your	nguic ic	ported on prior your c	nces (attach explanation)	The state of the latest of the				20		
ž	21	-			r. Combine lines 18 thro				•	21	122,339	
	Part II				on line 25, column (B) ar		more	file Form 990 in	stead of F			
	ai C II	Dalaii	oc one	(See the instruction		<u>ε ψ1,230,000 01</u>	more, i	(A) Beginning		7	(B) End of year	
22	Coch	savings, and i	invector	•	3 101 Fait II)		-		8,390	22	108,571	
		-	III V C SUIII C	111.5			ŀ		<u> </u>	23	20070:=	
		ind buildings	iha 🕨	See State	ment 3		۱,		3,768	_	13,768	
		assets (descri		_ see state		<u> </u>	—′⊦		2,158	_	122,339	
	Total a		oriba 🏲				, }		2,130		0,	
		iabilities (des			D) must caree with line	21\	 'ㅏ		2,158		122,339	
<u>27</u>					B) must agree with line						Form 990-EZ (2009)	
		y Act and Pa	herMori	NOU JOHN ACT NOT	ce, see the separate in	เอน นะเเบทธ.		<u>a</u> -	[R_0	}	FUIII 330-LE (2003)	
DA	4							~	•	1		

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Form 990-EZ (2009) Hawa llan L	<u>lleguard Associa</u>	tion 99	-0308213	_			Page 2
	n Service Accomplishme	nts (See the instruct	ions for Part II	<u>I.)</u>		Ex	penses
What is the organization's primary exempt pu	rpose?			İ	•		for section
See Statement 4							ind 501(c)(4)
Describe what was achieved in carrying out the			· .		_		ins and section
manner, describe the services provided, the r	number of persons benefited, or o	ther relevant information t	or			• • • •	trusts, optional
each program title					for	others)	
28 Setup & promote a website th	•	formation on the wa	ater		l		
& beach conditions throughou	t the State of Hawaii				l		
(Grants \$) If	this amount includes foreign gran	its check here	• !	~	28a		20,788
29 Junior Lifeguard Program - to					200		20,700
skills, basic first aid & pro	•	- 17, Ocean Barecy			ĺ		
skills, pasie lilse ala a pr	omo ces prijatent transca						
(Grants \$ 16,500) If	this amount includes foreign gran	its, check here	•	\neg	29a		32,085
30 Sponsor or attend state, nat			ıms				7 - 3 - 3
that discuss water safety is:		= 4			ļ		
-							
(Grants \$ 2,000) If	this amount includes foreign gran	its, check here	•		30a		15,045
31 Other program services (attach schedule) See Statement	5		_			
(Grants \$ 750) If	this amount includes foreign gran	its, check here	•	Щ	31a		3,809
32 Total program service expenses (add I	ines 28a through 31a)			•	32		71,727
Part V List of Officers, Directors,	Trustees, and Key Employees. I						
(a) Name an	nd address	(b) Title and average hours per week	(c) Compensation (If not paid,		Contribu	tions to fit plans &	(e) Expense account and
(2) 1101110 211		devoted to position	`enter -0)	defer	red comp	ensation	other allowances
Jans Prins, PH.D.	Honolulu	President					
2343 Saul Place	HI 96816	1.00		-		0	0
Deborah Goerert	Kaneohe	Secretary/Tro	easurer				
44-211 Malae Place	HI 96744	1.00	0			0	
Charles Fletcher, PH.D.	Honolulu	Scientific A				,	
East-West Road	HI 96822	1.00	0			0	0
Elizabeth A Char, M.D.	Honolulu	Medical Advi					_
3375 Koapaka St H-450	HI 96819	1.00	0			0	0
Hazel Beh, Esq.	Honolulu	Director					
2515 Dole St	HI 96822	1.00	0	┢─		0	0
Kenneth S Robbis, Esq.	Honolulu	Director		İ			•
841 Bishop St Ste 2200	HI 96813	1.00	0	 		0	0
Max J Sword	Honolulu	Director					o
2375 Kuhio Ave Raymond Sanborn	HI 96815	1.00 Director	0	 		0	
156C Ramakua Dr	. Kailua HI 96734	1.00	,	<u> </u>		o	o
Clint Coloma	Hilo	Director				<u>v</u>	
25 Aupuni St Ste 103	HI 96720	1.00	٥			0	o
Anthony R Guerrero Jr	Honolulu	Director					
P.O. Box 3200	HI 96847	1.00	٥			0	o
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Form 990-EZ (2009)

Form	990-EZ (2009) Hawaiian Lifeguard Association 99-0308213			Page :
	rt.V ■ Other Information (Note the statement requirements in the instructions for Part V.)			
			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed		Ì	
	description of each activity	ئا	33	X
34	Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of	ļ		
	the changes	نا	34	X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported		3	*
	on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T	ļ	319	100
а	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section			ł
	6033(e) notice, reporting, and proxy tax requirements?	⊢	5a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	3	5b	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets			
	during the year? If "Yes," complete applicable parts of Schedule N	L:	36	X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr		Y Y	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
b	Did the organization file Form 1120-POL for this year?	3	7b	X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were	<u> </u>		
	any such loans made in a prior year and still outstanding at the end of the period covered by this return?	3	8a	X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved		等引缓	
39	Section 501(c)(7) organizations Enter:	[,		25
а	Initiation fees and capital contributions included on line 9			
b	Gross receipts, included on line 9, for public use of club facilities		Salar Salar	
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under	[=÷		
	section 4911 ♦			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit	3		423
	transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified		Į.	
	person in a prior year, and that the transaction has not been reported on any of the organization's prior			1
	Forms 990 or 990-EZ? if "Yes," complete Schedule L, Part I	4	l0b	K
С	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on	*		2.0
	organization managers or disqualified persons during the year under sections 4912,			
	4955, and 4958			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c			
	reimbursed by the organization •			
е	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	4	l0e	X
41	List the states with which a copy of this return is filed. ♦ HI			
42a	The organization's books are in care of ◆ Tatsuguchi CPA LLC Telephone no. ◆	•		
	1314 S King St Ste 662			
	Located at ♦ Honolulu, HI ZIP+4 ◀	9681	4	
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	_	Ye	s N
	account)?	[4	12b	X
	If "Yes," enter the name of the foreign country:		K 5 2	
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank			
	and Financial Accounts.			
С	At any time during the calendar year, did the organization maintain an office outside of the U.S.?		12c	3
_	If "Yes," enter the name of the foreign country.	_		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here			•
		3		
	The same and the s			
			Ye	s 1
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of	*	* 63, 182	j M
	Form 990-EZ	-	44	3
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If	9		
73	"Yes," Form 990 must be completed instead of Form 990-EZ	-	45	7
	103, 1 only 550 mast 66 completed instead of 1 only 550 EE	For	n 990-E	
		. 511		,_,

	11/10/2040 11 05 AM 990-EZ (2009) Hawaiian Lifeguard Associatio		9-0308213			Page 4
Pa	Section 501(c)(3) organizations and section 4947(501(c)(3) organizations and section 4947(a)(1) non and complete the tables for lines 50 and 51.					9b
6	Did the organization engage in direct or indirect political campaign activities	on behalf of or in oppo	osition to	·····	Yes	No
	candidates for public office? If "Yes," complete Schedule C, Part I	on donair or or in opp	30111311 13		46	X
17	Did the organization engage in lobbying activities? If "Yes," complete Schedu	ile C. Part II			47	$\overline{\mathbf{x}}$
18	Is the organization operating a school as described in section 170(b)(1)(A)(ii)		Schedule E		48	X
l9a	Did the organization make any transfers to an exempt non-charitable related				49a	X
b	If "Yes," was the related organization a section 527 organization?				49b	
50	Complete this table for the organization's five highest compensated employe	es (other than officer	s, directors, trustee	es and key		
	employees) who each received more than \$100,000 of compensation from the					
	(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) Expe account other allow	and
None						
			-			
			<u></u>			
			<u> </u>			
f	Total number of other employees paid over \$100,000	•				
51	Complete this table for the organization's five highest compensated indepensation, 000 of compensation from the organization. If there is none, enter "Nor		each received mo	re than		
	(a) Name and address of each independent contractor paid more than \$100,000	(b)) Type of service	(c) C	ompensation	1
No	ne					
					-	
					 ,	
		<u>l</u>				
d	Total number of other independent contractors each receiving over \$100,00	o •				
			on and statements	ed to the best of my limit	wdodoc	
Sig	Under penalties of penjury, I declare that I have examined this return, including and belief it is true, correct, and complete Declaration of preparer (other than	g accompanying scriedule n officer) is based on all ii	es and statements, an nformation of which pi	reparer has any knowle	dge	
Her		11402	Date / /	30/10		

Form 990-EZ (2009)

96814-1941

Tarsugucii, CPA, LLC 1314 S King St Ste 662

Honolulu, HI

Preparer's Identifying Number (See instr.)

no ◆ 808-589-2100

◆ 20-1767081

Yes No

Check if

employed lacktriangle

EIN

11/10/10

Paid

Preparer's

Use Only

Type or print name and title

May the IRS discuss this return with the preparer shown above? See instructions

Preparer's

signature

Firm's name (or yours

address, and ZIP + 4

ıf self-employed),

SCHEDULE A

(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

◆ Attach to Form 990 or Form 990-EZ. ◆ See separate instructions.

OMB No 1545-0047
2009

Open to Public

Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

Hawaiian Lifeguard Association

Employer identification number 99-0308213

P	irt l	Reaso	on for Public Ch	arity	Status (All	organizations	must c	omplet	e this p	oart.) S	ee in	structi	ons.		
The	orga	nization is not a	private foundation b	ecause	it is: (For line	s 1 through 11, cl	heck only	one box)							
1	\bigcap	A church, con	vention of churches,	or asso	ciation of chu	rches described ii	section	170(b)(1)	(A)(i).						
2	П	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)													
3	П	A hospital or a	a cooperative hospital service organization described in section 170(b)(1)(A)(iii).												
4	Ħ	A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name,													
	ш	city, and state													
5		An organization operated for the benefit of a college or university owned or operated by a governmental unit described in													
_	ш	section 170(b)(1)(A)(iv). (Complete Part II.)													
6		A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).													
7	X	•	on that normally rece	_						m the a	eneral i	oublic			
•		-	section 170(b)(1)(A)(•			ŭ					
8	\Box		trust described in se				11.)								
9	H	•	on that normally rece				-	ontributio	ns. mem	bership	fees. a	nd aross	3		
•	L	_	activities related to it												
		•	gross investment inco												
		• •	ne organization after												
10		•	on organized and ope		-		•								
11	П	•	on organized and ope		-					o carry c	ut the				
• •	ш	purposes of o	ne or more publicly s	supporte	ed organization	ns described in se	ection 509	(a)(1) or s	ection 5	09(a)(2).	See s	ection			
		•	eck the box that desc		_										
		a Type			r —	Type III-Function			d	_	: III-Otl	ner			
е			his box, I certify that t	the orga	nızation is no	t controlled direct	y or indire	ctly by on	e or mor	e disqua	lified				
	رے	persons other	than foundation mar	nagers a	and other thar	one or more pub	licly suppo	orted orga	ınizatıon	s descrit	ed in s	ection			
		-	ection 509(a)(2)	-											
f		If the organiza	ation received a writte	en deter	rmination from	the IRS that it is	a Type I, T	Type II, or	Type III	supporti	ng				
		organization,	check this box												
g		Since August	17, 2006, has the or	ganızatı	on accepted a	any gift or contribu	ation from	any of the	•						
Ū		following per													
		(i) A persor	who directly or indire	ectly co	ntrols, either a	lone or together v	with perso	ns descrit	ed in (ii))				Yes	No
			selow, the governing										11g(i)		<u> </u>
		(ii) A family	member of a person	describ	ed in (i) above	?							11g(ii)		
		(iii) A 35% c	ontrolled entity of a p	erson d	escribed in (i)	or (II) above?							11g(in)	
h		Provide the f	ollowing information	about th	ne supported o	organization(s)									
(i)	Nam	e of supported	(ii) EIN		(iii) Type	of organization	(iv) is the	organization	(v) Did y	ou notify	(vi)	s the	(viı) Am	ount o	f
	οη	ganization			,	ed on lines 1–9		sted in your		nization in of your	organizat	on in col zed in the	sup	ort	
						or IRC section structions))	governing document?			ort?		5 ?			
					(Yes	No	Yes	No	Yes	No			
													_		
										ļ '					
							1								
					ļ. <u></u>										
							-	-		 	<u>. </u>				
				4. FR. 19	12 Sec. 15 15 15 15 15 15 15 15 15 15 15 15 15			12910222	1975 4 3 4 3		14-38-5	#4574.33			
T - 4	-1														

Page 2

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) 2005 (b) 2006 (c) 2007 (d) 2008 (e) 2009 (f) Total Gifts, grants, contributions, and membership fees received. (Do not 24,741 69,829 68,651 14,126 212,521 include any "unusual grants.") 35,174 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf The value of services or facilities furnished by a governmental unit to the organization without charge 24,741 212,521 35,174 69,829 68,651 14.126 Total. Add lines 1 through 3 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) Public support. Subtract line 5 from line 4 212,521 Section B. Total Support (d) 2008 (f) Total (a) 2005 (b) 2006(c) 2007 (e) 2009 Calendar year (or fiscal year beginning in) 24,741 69,829 68,651 14,126 212,521 35,174 7 Amounts from line 4 Gross income from interest, dividends. payments received on securities loans, rents, royalties and income from similar 3,661 3,686 13 sources Net income from unrelated business activities, whether or not the business is 0 regularly carried on Other income Do not include gain or loss from the sale of capital assets 10,995 10,995 (Explain in Part IV) 11 Total support. Add lines 7 through 10 227,202 12 12 Gross receipts from related activities, etc. (see instructions) 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 Section C. Computation of Public Support Percentage 14 93.54% Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) 15 70.72% Public support percentage from 2008 Schedule A, Part II, line 14 15 33 1/3 % support test-2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization 33 1/3 % support test-2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization 17a 10%-facts-and-circumstances test—2009. 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 10%-facts-and-circumstances test-2008. 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 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Page 3

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.)	<u> </u>
	11: 0				

Sec	tion A. Public Support						
Cal	endar year (or fiscal year beginning in) 🔷	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513	:					
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received						
	from other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the						
	amount on line 13 for the year				ļ		
C	Add lines 7a and 7b	***	8				
8	Public support (Subtract line 7c from line 6)			1.31.6			
	tion B. Total Support		ı		1		
Ca	endar year (or fiscal year beginning in) ◆	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9	Amounts from line 6				ļ		
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						·
С	Add lines 10a and 10b				ļ		
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13	Total support. (Add lines 9, 10c, 11,			1			
	and 12)			1			
14	First five years. If the Form 990 is for the organization, check this box and stop here	•	, second, third, fou	irth, or fifth tax yea	r as a section 501(c)(3)	
Sec	tion C. Computation of Public St		tane				
15	Public support percentage for 2009 (line 8			n (ft)		15	%
16	Public support percentage from 2008 Sche		-	II (1 <i>)</i>)		16	<u> </u>
	tion D. Computation of Investme		•			1 10	
				column (fl)		17	%
17 18	Investment income percentage for 2009 (li Investment income percentage from 2008			, column (1 <i>7)</i>		18	
	33 1/3 % support tests—2009. If the orga			a 14 and line 15 in	more than 33 1/2		
138	17 is not more than 33 1/3 %, check this b						▶ □
b	33 1/3 % support tests—2008. If the orga		=	•			F L.
D	line 18 is not more than 33 1/3 %, check the						▶ [
	mile 19 to the thore than 50 to 70, officer ti	-	_		x and see instruction	-	

Schedule A (Form 990 or 990-EZ) 2009 Hawaiian Lifeguard Association

99-0308213

Page 4

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

08019 Hawaiian Lifeguard Association 99-0308213

Federal Statements

FYE: 12/31/2009

Statement 1 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid to Organizations

Explanation FM< Book Value Explanation Book Value Noncash Contribution Cash Contribution Class of Activity Description of Property HLA - Big Island Chapter Date of Gift Name and Address

5,500

PMB 271; 758 Kapahulu Ave Ste A Honolulu, HI 96816 HLA - Maui Chapter PMB 271; 758 Kapahulu Ave Ste A

5,500

Honolulu, HI 96816

Kauai Lifeguard Association

5,500

160 Lani Alii Pl
Kapaa, HI 96746

Total

16,500

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08019 Hawaiian Lifeguard Association
Federal Statements

· 99-0308213

FYE: 12/31/2009

Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount	
Expenses	\$	
•	13,5	49
Bank Service Charges	4	06
Other Costs	9	95
Other Costs	4	52
Supplies	1,2	29
Supplies	8,6	05
Total	\$ 25,2	36

Statement 3 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Other Depreciable Assets	\$13,768	\$ 13,768
	13,768	13,768

08019 Hawaiian Lifeguard Association

Federal Statements

FYE: 12/31/2009

. 99-0308213

Statement 4 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

To promote ocean safety for the public and to set lifeguard standards throughout the State of Hawaii

<u>Statement 5 - Form 990-EZ, Part III, Line 31 - Statement of Program Service</u> Accomplishments

Description

Miscellaneous activities to promote its tax-exempt purpose, including (but not all) participating in the annual Duke's Oceanfest sponsored by the Outrigger Duke Kahanamoku Foundation.