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Form **990-EZ****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)

- 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 \$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**Department of the Treasury
Internal Revenue Service**A For the 2009 calendar year, or tax year beginning 07/01/09, and ending 06/30/10****B** Check if applicable

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions.**C** Name of organization**HAWAII PEOPLE'S FUND**

Number and street (or P O box, if mail is not delivered to street address)

949 KAPIOLANI BLVD

Room/suite

100

City or town, state or country, and ZIP + 4

HONOLULU**HI 96814****D** Employer identification number**23-7250803****E** Telephone number**808-845-4800****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).**

I Website: ► WWW.HAWAIIPEOPLESFUND.ORG**J Tax-exempt status** (check only one) — ☒ 501(c) (**3**) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**G** Accounting method ☐ Cash ☒ Accrual
Other (specify) **►****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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ. **► \$ 202,631****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	168,209
	2	Program service revenue including government fees and contracts	2	12,473
	3	Membership dues and assessments	3	
	4	Investment income	4	6,001
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c		5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>	6a	15,018
	a	Gross revenue (not including \$ of contributions reported on line 1)	6b	9,600
	b	Less: direct expenses other than fundraising expenses	6c	5,418
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a		
7a	Gross sales of inventory, less returns and allowances	7b		
b	Less: cost of goods sold	7c		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	930	
8	Other revenue (describe ► See Statement 1)	9	193,031	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	10	90,441	
Expenses	10	Grants and similar amounts paid (attach schedule Stmt 2)	11	
	11	Benefits paid to or for members	12	84,071
	12	Salaries, other compensation, and employee benefits	13	3,979
	13	Professional fees and other payments to independent contractors	14	20,098
	14	Occupancy, rent, utilities, and maintenance	15	
	15	Printing, publications, postage, and shipping	16	51,825
	16	Other expenses (describe ► See Statement 3)	17	250,414
	17	Total expenses. Add lines 10 through 16	18	-57,383
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	19	394,228
	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)	20	
	20	Other changes in net assets or fund balances (attach explanation)	21	336,845
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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	392,476	335,802
23 Land and buildings		
24 Other assets (describe ► See Statement 4)	9,846	10,206
25 Total assets	402,322	346,008
26 Total liabilities (describe ► See Statement 5)	8,094	9,163
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	394,228	336,845

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2009)

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

What is the organization's primary exempt purpose?

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

See Statement 6

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

28 See Statement 7(Grants \$ **90,441**) If this amount includes foreign grants, check here ☐**28a 214,833****29**(Grants \$) If this amount includes foreign grants, check here ☐**29a****30**(Grants \$) If this amount includes foreign grants, check here ☐**30a****31 Other program services (attach schedule)**(Grants \$) If this amount includes foreign grants, check here ☐**31a****32 Total program service expenses (add lines 28a through 31a)****32 214,833****Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)**

(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 & deferred compensation	(e) Expense account and other allowances
NANCY ALECK	HONOLULU	EXEC. DIR			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	40.00	42,000	0	0
CHARMAINE COCKETT	HONOLULU	PRESIDENT			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	2.00	0	0	0
ANNIE MORIYASU	HONOLULU	V.P.			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0
SHIRLEY GARCIA	HONOLULU	SECRETARY			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0
CHRIS CONYBEARE	HONOLULU	BOARD MEMBER			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0
DOUA KUE-MORRIS	HONOLULU	BOARD MEMBER			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0
LINA LE	HONOLULU	BOARD MEMBER			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0
STEVEN E. BROWN	HONOLULU	BOARD MEMBER			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0
ELIZABETH JUBIN-FUJIWARA	HONOLULU	BOARD MEMBER			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0
ANN OSHIRO-KAUWE	HONOLULU	BOARD MEMBER			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0
FRANCIS CHOE	HONOLULU	BOARD MEMBER			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0
GAIL BREakey	HONOLULU	BOARD MEMBER			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0
MICHEAL CHRISTOPHER	HONOLULU	BOARD MEMBER			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0
GEORGE HUDES	HONOLULU	BOARD MEMBER			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0
LINDA VIRTUDES	HONOLULU	BOARD MEMBER			
949 KAPIOLANI BLVD. SUITE 100	HI 96814	1.00	0	0	0

Form 990-EZ (2009)

HAWAII PEOPLE'S FUND**23-7250803**

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Part 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 description of each activity		X
34 Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		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 on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
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		X
37a Enter amount of political expenditures, direct or indirect, as described in the instr 37a		
b Did the organization file Form 1120-POL for this year?		X
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 outstanding at the end of the period covered by this return?		X
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 40a , section 4912 40a , section 4955 40a		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization 40d		
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		X
41 List the states with which a copy of this return is filed HI		
42a The organization's books are in care of HAWAII PEOPLE'S FUND Telephone no 808-845-4800 949 Kapiolani Blvd Suite 100 Located at Honolulu, HI ZIP + 4 96814		
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)?		X
If "Yes," enter the name of the foreign country. 42b		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
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: 42c		X
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		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44		X
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 45		X

Form 990-EZ (2009)

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- 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 a section 527 organization?
- 50** Complete this table for the organization's 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."

	Yes	No
46		X
47		X
48		X
49a		X
49b		

(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
None				

f Total number of other employees paid over \$100,000 ▶

- 51** Complete this table for the organization's 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
None		

d 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	 Date		
Type or print name and title: Nancy Aleck Executive Director				
Paid Preparer's Use Only	Preparer's signature: Firm's name (or yours if self-employed), address, and ZIP + 4: James D. Jennings, CPA, Inc. 1600 KAPIOLANI Blvd Ste 1000 HONOLULU, HI 96814	Date: 11/04/10	Check if self-employed: <input type="checkbox"/>	Preparer's Identifying Number (See instr): P00290849 EIN: 43-1952338 Phone no: 808-942-8813
	May the IRS discuss this return with the preparer shown above? See instructions ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No			

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) 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 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 through 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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 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 ► <input type="checkbox"/>		
b 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 ► <input type="checkbox"/>		
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 ► <input type="checkbox"/>		
b 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 ► <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) 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.")	138,070	145,101	156,365	178,066	168,209	785,811
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		25,855	30,319	13,449	28,421	98,044
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	138,070	170,956	186,684	191,515	196,630	883,855
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		15,855	20,319	8,449		44,623
c Add lines 7a and 7b		15,855	20,319	8,449		44,623
8 Public support. (Subtract line 7c from line 6.)						839,232

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	138,070	170,956	186,684	191,515	196,630	883,855
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	855	14,386	12,467	9,329	6,001	43,038
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	855	14,386	12,467	9,329	6,001	43,038
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on					0	
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	16,487			29,781		46,268
13 Total support. (Add lines 9, 10c, 11, and 12.)	155,412	185,342	199,151	230,625	202,631	973,161
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 2009 (line 8, column (f) divided by line 13, column (f))	15	86.24 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	85.12 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	4 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	4 %

19a 33 1/3 % support tests—2009. 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—2008. 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 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.

Part III, Line 12 - Other Income Detail

EVENT INCOME	\$	45,168
MERCHANDISE INCOME	\$	1,100

Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
MERCHANDISE INCOME	\$ 930
Total	\$ 930

Federal Statements

11/4/2010 2:52 PM

Statement 2 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid to Organizations

Name and Address	Date of Gift	Description of Property	Class of Activity		Noncash Contribution	Book Value	Book Value Explanation	FMV Explanation
			Cash Contribution					
Q ELEMENT			10,000					
Total			10,000					

23-7250803

Federal Statements

FYE: 6/30/2010

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

<u>Description</u>	<u>Amount</u>
Expenses	\$
ADVERTISING & PROMOTION	7,179
OFFICE EXPENSE	1,130
TRAVEL	320
CONFERENCES/MEETINGS	1,584
INSURANCE	1,952
OUTSIDE SERVICES	4,720
PRINTING AND PUBLICATIONS	11,011
PUBLIC EDUCATION	2,973
POSTAGE	2,607
DUES AND SUBSCRIPTIONS	3,855
BANK CHARGES	1,935
TELEPHONE	2,193
GENERAL EXCISE TAX	813
DEPRECIATION EXPENSE	981
EDUCATION STAFF AND BOARD	736
DONATION EXPENSE	838
FEES AND LICENSES	102
FUNDRAISING EXPENSES	2,657
DONOR FOUNDATIONS	311
Fiscal sponsorships	3,928
Total	\$ 51,825

Statement 4 - Form 990-EZ, Part II, Line 24 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Accounts Receivable	\$ 4,092	\$ 840
Prepaid Expenses and Deferred Charges	1,972	1,975
	7,256	7,255
Less Accumulated Depreciation	5,132	6,114
CASH HELD AND DEPOSIT	1,658	1,615
DONATED INVENTORY		4,635
	<u>9,846</u>	<u>10,206</u>

Statement 5 - Form 990-EZ, Part II, Line 26 - Total Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Accounts Payable and Accrued Expenses	\$ 8,051	\$ 9,163
CASH HELD FOR OTHERS	43	
	<u>8,094</u>	<u>9,163</u>

Federal Statements

Statement 6 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

HAWAI'I PEOPLE'S FUND IS A PARTNERSHIP OF ACTIVISTS AND DONORS WHO SHARE A VISION OF A JUST, EQUITABLE AND SUSTAINABLE SOCIETY. IT FUNDS GROUPS CHALLENGING INSTITUTIONS AND ATTITUDES WHICH FOSTER ECONOMIC, SOCIAL, RACIAL AND GENDER INEQUALITIES. FUNDS ARE RAISED FROM PROGRESSIVE DONORS AND DISTRIBUTED THROUGH A DEMOCRATIC ACTIVIST DEMPOWERED PROCESS.

Statement 7 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

Description

PROVIDES GRANTS, TECHNICAL ASSISTANCE AND UNIQUE NETWORKING OPPORTUNITIES TO GRASSROOTS ORGANIZATIONS WORKING FOR SOCIAL CHANGE THROUGHOUT HAWAII. IT STRIVES TO SERVE AS A MODEL FOR PROGRESSIVE, INFORMED PHILANTHROPY