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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)

2009

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For the 2009 calendar year, or tax year beginning 7/01, 2009, and ending 6/30, 2010

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	C Please use IRS label or print or type. See specific instructions. Nihonmachi Little Friends 2031 Bush Street San Francisco, CA 94115	D Employer identification number 94-2325686
		E Telephone number 415-922-8898
F Name and address of principal officer Same As C Above		G Gross receipts \$ 1,549,838.
Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list (see instructions)
Website: nlfchildcare.org		H(c) Group exemption number
Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation 1975
		M State of legal domicile CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: <u>A Japanese bilingual multicultural & educational childcare organization.</u>		
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
3 Number of voting members of the governing body (Part VI, line 1a)	3	13
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5 Total number of employees (Part V, line 2a)	5	40
6 Total number of volunteers (estimate if necessary)	6	150
7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	533,539.
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9 Program service revenue (Part VIII, line 2g)	266,566.	141,480.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,300,155.	1,296,195.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,674.	13,263.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	120,623.	98,900.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,689,018.	1,549,838.
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
16a Professional fundraising fees (Part IX, column (D), line 25)	1,110,214.	1,140,723.
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 91,189.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	378,524.	416,395.
19 Revenue less expenses Subtract line 18 from line 12	1,488,738.	1,557,118.
20 Total assets (Part X, line 16)	200,280.	-7,280.
21 Total liabilities (Part X, line 26)	Beginning of Year	End of Year
22 Net assets or fund balances. Subtract line 21 from line 20	1,857,556.	1,863,811.
	81,698.	95,233.
	1,775,858.	1,768,578.

Part II Signature Block

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.

Sign Here	Signature of officer <u>Cathy Inamasu</u>	Date 5/5/11
	Type or print name and title Cathy Inamasu Executive Director	
Paid Preparer's Use Only	Preparer's signature <u>Steven Chang</u>	Date 5/3/11
	Firm's name (or yours if self-employed), address, and ZIP + 4 LAMORENA & CHANG CPA 22 BATTERY ST STE 412 SAN FRANCISCO, CA 94111	Check if self-employed <input checked="" type="checkbox"/>
		Preparer's identifying number (see instructions) N/A
		EIN ▶ N/A Phone no ▶ 415-781-8441

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

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

TEEA0113L 12/29/09 Form 990 (2009)

617 1326

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

A Japanese bilingual multicultural & educational childcare organization.2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code:) (Expenses \$ 684,331. including grants of \$) (Revenue \$)Bush Preschool: NLF was at full enrollment during this fiscal year, with stable staffing. Successfully completed the second year of its Preschool For All Program grant. Special fieldtrips and classroom enrichment programs were provided for all children's programs. Parent participation continues at a high level, involving everyone in the various school and community events, as well as fundraising activities. Program fundraising goals were met.4b (Code:) (Expenses \$ 470,749. including grants of \$) (Revenue \$)Sutter School: NLF was at full enrollment during this fiscal year, with stable staffing. Successfully completed the second year of its Preschool For All Program grant. Special fieldtrips and classroom enrichment programs were provided for all children's programs. Parent participation continues at a high level, involving everyone in the various school and community events, as well as fundraising activities. Program fundraising goals were met enabling programs to provide quality programming & services.4c (Code:) (Expenses \$ 230,619. including grants of \$) (Revenue \$)Sutter After School

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)4e Total program service expenses ► 1,385,699.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 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		X
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
• Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		
• Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		
• Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		
• Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If 'Yes,' complete Schedule D, Part X		
12 Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	X	
12A Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i>		X
25b Is the organization 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? <i>If 'Yes,' complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O		X

BAA

Form 990 (2009)

Part VII Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions).	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
3b	If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	X	
4a	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
4b	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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
6b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If 'Yes,' indicate the number of Forms 8282 filed during the year.		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9a	Sponsoring organizations maintaining donor advised funds. Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make any distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter.		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter.		
11a	Gross income from other members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.		

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

	Yes	No
1 a Enter the number of voting members of the governing body	13	
1 b Enter the number of voting members that are independent	13	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7 a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Does the organization have local chapters, branches, or affiliates?		X
b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11 A Describe in Schedule O the process, if any, used by the organization to review this Form 990 See Schedule O		
12 a Does the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done See Schedule O	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers of key employees of the organization		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosures

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 ▶ Cathy Inamasu 2031 Bush Street San Francisco CA 94115 415-922-8898

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of 'key employees.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Victor Hwang Board Member	2	X						0.	0.	0.
Peter Herzstein Board Member	2	X						0.	0.	0.
May Louie-Vega Board Member	2	X						0.	0.	0.
Curtis Lowe Vice Chair	2	X						0.	0.	0.
Kathy Michihira Board Member	2	X						0.	0.	0.
Naomi Mahoney Board Member	2	X						0.	0.	0.
Joyce Oishi Board Member	2	X						0.	0.	0.
Jaime Monroy Secretary/Treas	2	X						0.	0.	0.
Erika Onuma Board Member	2	X						0.	0.	0.
Rae Tokushige Board Member	2	X						0.	0.	0.
Ken Sogabe Board Member	2	X						0.	0.	0.
Jennie Tanaka Board Member	2	X						0.	0.	0.
Adrienne Shiozaki Woo Chairperson	2	X						0.	0.	0.
Cathy Inamasu Executive Direc	40				X			71,082.	0.	0.

Part IX Statement of Functional Expenses

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

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	71,082.	71,082.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))	0.	0.	0.	0.
7 Other salaries and wages	860,732.	860,732.		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	138,629.	138,629.		
10 Payroll taxes	70,280.	70,280.		
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Prof fundraising svcs. See Part IV, ln 17				
f Investment management fees				
g Other	43,407.	17,626.		25,781.
12 Advertising and promotion	3,088.	550.	2,538.	
13 Office expenses	503.	503.		
14 Information technology				
15 Royalties				
16 Occupancy	89,754.	84,624.		5,130.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	68,767.		68,767.	
23 Insurance	12,194.	10,149.	2,045.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Food Services	38,487.	37,242.	38.	1,207.
b Repair & Maintenance	36,076.	6,108.	1,103.	28,865.
c Instructional Supplies	28,881.	28,107.	39.	735.
d Utilities & Telepone	23,937.	23,937.		
e Janitorial	15,972.	15,972.		
f All other expenses	55,329.	20,158.	5,700.	29,471.
25 Total functional expenses. Add lines 1 through 24f	1,557,118.	1,385,699.	80,230.	91,189.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

BAA

Form 990 (2009)

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash – non-interest-bearing	567,738.	1	501,565.
	2 Savings and temporary cash investments	140,339.	2	40,942.
	3 Pledges and grants receivable, net	18,869.	3	15,769.
	4 Accounts receivable, net	58,772.	4	69,987.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	12,512.	9	17,321.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 1,613,943.		
	b Less: accumulated depreciation	10b 404,494.	10c	1,209,449.
	11 Investments – publicly-traded securities		11	
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets	3,146.	14	1,684.
	15 Other assets. See Part IV, line 11	1,959.	15	7,094.
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,857,556.	16	1,863,811.	
LIABILITIES	17 Accounts payable and accrued expenses	48,079.	17	56,715.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	33,619.	25	38,518.
	26 Total liabilities. Add lines 17 through 25	81,698.	26	95,233.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	1,518,168.	27	1,660,233.
	28 Temporarily restricted net assets	257,690.	28	108,345.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	1,775,858.	33	1,768,578.
34 Total liabilities and net assets/fund balances.	1,857,556.	34	1,863,811.	

BAA

Form 990 (2009)

Part XI Financial Statements and Reporting1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

Yes No

2a

X

2b

X

2c

X

3a

X

3b

BAA

Form 990 (2009)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Nihonmachi Little Friends

Employer identification number

94-2325686

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☒ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **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 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
- a ☐ Type I b ☐ Type II c ☐ Type III – Functionally integrated d ☐ Type III – Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organizations

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
Total									

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

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 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public 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 the 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"/>		

BAA

Schedule A (Form 990 or 990-EZ) 2009

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 yr 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 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a 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, 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 amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6.						
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.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on 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, and 12.)						
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	%
16 Public support percentage from 2008 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

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

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 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. ☐

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.

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

- ▶ Complete if the organization answered 'Yes,' to Form 990,
Part IV, lines 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions

OMB No 1545-0047

2009Open to Public
Inspection

Employer identification number

Nihonmachi Little Friends

94-2325686

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easement it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items
- (i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- (ii) Assets included in Form 990, Part X ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items
- a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV

Part V Endowment Funds Complete if organization answered 'Yes' to Form 990, Part IV, line 10.

1a Beginning of year balance

b Contributions

c Net investment earnings, gains, and losses

d Grants or scholarships

e Other expenditures for facilities and programs

f Administrative expenses

g End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a					
b					
c					
d					
e					
f					
g					

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ _____ %

b Permanent endowment ▶ _____ %

c Term endowment ▶ _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1a Land		452,977.		452,977.
b Buildings		322,300.	65,144.	257,156.
c Leasehold improvements		544,450.	279,508.	264,942.
d Equipment		47,881.	38,266.	9,615.
e Other		246,335.	21,576.	224,759.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,209,449.

BAA

Schedule D (Form 990) 2009

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1,549,838.
2	Total expenses (Form 990, Part IX, column (A), line 25)	1,557,118.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	-7,280.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net). Add lines 4 through 8	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	-7,280.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	1,549,838.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	1,549,838.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,549,838.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	1,557,118.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	1,557,118.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,557,118.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIV Supplemental Information (continued)

[illegible]

SCHEDULE E
(Form 990 or 990-EZ)**Schools**

OMB No 1545-0047

2009Department of the Treasury
Internal Revenue Service

- Complete if the organization answered 'Yes' to Form 990, Part IV, line 13,
or Form 990-EZ, Part VI, line 48.
► Attach to Form 990 or Form 990-EZ.

**Open to Public
Inspection**

Name of the organization

Nihonmachi Little Friends

Employer identification number

94-2325686

- 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

	YES	NO
1	X	

- 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

2	X	
---	---	--

- 3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it had no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Schedule O (Form 990)

3	X	
---	---	--

- 4 Does the organization maintain the following?

a Records indicating the racial composition of the student body, faculty, and administrative staff?

4a	X	
----	---	--

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

4b	X	
----	---	--

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

4c	X	
----	---	--

d Copies of all material used by the organization or on its behalf to solicit contributions?

4d	X	
----	---	--

If you answered 'No,' to any of the above, please explain. If you need more space, use Schedule O (Form 990)

- 5 Does the organization discriminate by race in any way with respect to

a Students' rights or privileges?

5a		X
----	--	---

b Admissions policies?

5b		X
----	--	---

c Employment of faculty or administrative staff?

5c		X
----	--	---

d Scholarships or other financial assistance?

5d		X
----	--	---

e Educational policies?

5e		X
----	--	---

f Use of facilities?

5f		X
----	--	---

g Athletic programs?

5g		X
----	--	---

h Other extracurricular activities?

5h		X
----	--	---

If you answered 'Yes,' to any of the above, please explain. If you need more space, use Schedule O (Form 990).

- 6a Does the organization receive any financial aid or assistance from a governmental agency?

6a	X	
----	---	--

b Has the organization's right to such aid ever been revoked or suspended?

6b		X
----	--	---

If you answered 'Yes,' to either line 6a or line 6b, please explain on Schedule O (Form 990).

- 7 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Schedule O (Form 990)

7	X	
---	---	--

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

Nihonmachi Little Friends

Employer identification number

94-2325686

Part I	Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990EZ filers are not required to complete this part.
---------------	---

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | | | |
|--------------------------|----------------------------------|--------------------------|---------------------------------------|
| <input type="checkbox"/> | Mail solicitations | <input type="checkbox"/> | Solicitation of non-government grants |
| <input type="checkbox"/> | Internet and email solicitations | <input type="checkbox"/> | Solicitation of government grants |
| <input type="checkbox"/> | Phone solicitations | <input type="checkbox"/> | Special fundraising events |
| <input type="checkbox"/> | In-person solicitations | | |

- 2a** Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

- b** If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						0.

- 3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1 Special Events (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col. (a) through col. (c))
REVENUE	1 Gross receipts	91,670.			91,670.
	2 Less Charitable contributions				
	3 Gross income (line 1 minus line 2)	91,670.			91,670.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4- through 9 in column (d)				
11 Net income summary. Combine lines 3, column (d) and line 10				91,670.	

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
REVENUE	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				
	8 Net gaming income summary Combine lines 1, column (d) and line 7				

	YES	NO
9 Enter the state(s) in which the organization operates gaming activities _____ a Is the organization licensed to operate gaming activities in each of these states? b If 'No,' explain _____	<input type="checkbox"/>	<input type="checkbox"/>
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? b If 'Yes,' explain _____	<input type="checkbox"/>	<input type="checkbox"/>
11 Does the organization operate gaming activities with nonmembers?	<input type="checkbox"/>	<input type="checkbox"/>
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	<input type="checkbox"/>	<input type="checkbox"/>

13 Indicate the percentage of gaming activity operated in:**a** The organization's facility.**13a** %**b** An outside facility**13b** %**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?**b** If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____.**c** If 'Yes,' enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$ _____

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

OMB No 1545-0047

2009

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

**Open to Public
Inspection**

Name of the organization

Nihonmachi Little Friends

Employer identification number

94-2325686

Form 990, Part VI, Line 11 - Form 990 Review Process

NLF's Finance Committee has the responsibility to review financial documents and
make report to the Board. Committee is headed by a Board member.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The organization has written policy on organization record/document retention,
conflict of interest and whistleblower policy. Board would make final decision with
conflicts of interest. ED monitors for it.

Name of the organization

Nihonmachi Little Friends

Employer identification number

94-2325686

BAA

6/30/10

2009 Federal Book Summary Depreciation Schedule

Page 1

Client NLF

Nihonmachi Little Friends

94-2325686

5/03/11

04:45PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus Pct	Cur 179/ SDA	Prior 179/ SDA/ Depr	Method	Life	Current Depr.
Form 199										
Amortization										
65	Logo	11/15/00		5,188			3,492	S/L	15	346
66	Loan Fee	12/03/02		2,146			1,597	S/L	10	215
Total Amortization				7,334		0	5,089			561
Buildings										
49	Building (1830 Sutter St)	5/08/02		303,400			55,425	S/L		0
67	Building (1830 Sutter St)	5/08/02		18,900			1,455	S/L	39	485
Total Buildings				322,300		0	56,880			485
Furniture and Fixtures										
5	Furniture	8/01/96		1,825			1,751	S/L	10	0
8	Cart (2)	5/01/98		249			208	S/L	5	0
10	Children's Tables (9)	6/01/00		2,699			2,182	S/L	7	0
11	Child-Size Comp Desks(4)	6/19/01		744			634	S/L	7	0
12	Easles (2)	6/19/01		220			187	S/L	7	0
13	Dresser-Playhouse	6/19/01		209			178	S/L	7	0
14	Children's Lockers (6)	4/16/01		2,576			2,180	S/L	7	0
15	Book Case	6/18/01		195			167	S/L	7	0
16	Carpets (4)	6/28/01		841			718	S/L	7	0
17	Block & Art Sheleves	6/01/01		865			734	S/L	7	0
18	Metal Shelves (2)	6/01/01		389			330	S/L	7	0
19	VCR/TV Cart	6/18/01		292			248	S/L	7	0
20	Music Shelves	6/18/01		601			512	S/L	7	0
22	Puzzle Shelf	6/18/01		468			399	S/L	7	0
23	Children's Book Display	6/18/01		145			124	S/L	7	0
24	Hina Doll Display	6/04/01		300			255	S/L	7	0
41	Cart (2)	5/01/98		217			181	S/L	5	0
45	Gate & Lock	7/01/02		5,218			5,122	S/L	7	0
46	Children's Lockers	6/12/03		2,000			1,752	S/L	7	248
47	Children's Tables	6/12/03		1,100			962	S/L	7	138
57	Furniture	6/01/93		1,628			1,628	S/L	10	0
58	Cart	5/01/98		109			92	S/L	5	0
74	Computer Desks (5)	8/01/06		175			73	S/L	7	25
77	Children's Couches	5/01/07		243			76	S/L	7	35

6/30/10

2009 Federal Book Summary Depreciation Schedule

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Client NLF

Nihonmachi Little Friends

94-2325686

5/03/11

04 45PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct	Cur 179/ SDA	Prior 179/ SDA/ Depr	Method	Life	Current Depr
78	Folding Storage Shelves	5/01/07		320			100	S/L	7	46
79	Book Cases for Children	5/01/07		480			149	S/L	7	69
82	Block Shelf	5/01/07		162			50	S/L	7	23
Total Furniture and Fixtures				24,270		0	20,992			584
Improvements										
26	Leasehold Improvement	7/01/79		32,498			32,498	S/L	10	0
27	Leasehold Improvement	7/01/80		4,934			4,934	S/L	10	0
28	Leasehold Improvement	7/01/82		8,500			8,500	S/L	10	0
29	Security Gate	9/01/93		659			642	S/L	15	0
30	L H. Improvement (Doors)	6/01/97		3,065			3,065	S/L	10	0
31	L H. Improvement	6/01/97		8,030			8,030	S/L	10	0
32	Kitchen Renovation	12/01/98		7,030			3,708	S/L	20	352
33	Flooring	1/01/99		7,390			3,867	S/L	20	370
34	External Painting	5/01/99		19,870			10,063	S/L	20	994
35	Restroom Redone	1/11/01		2,400			524	S/L	39	62
43	Indoor Playhouse	6/01/99		5,395			5,395	S/L	7	0
44	Carpet Replaced	8/01/99		1,440			1,226	150DB	7	0
50	Building Impr. (Roof)	6/30/03		20,000			3,099	S/L	39	513
52	Land Impr. (1830 Sutter)	5/08/02		6,000			2,850	S/L	15	400
59	Leasehold Improvement	10/01/92		2,977			2,977	S/L	10	0
60	Playground Renovation	12/01/95		2,500			2,261	S/L	15	167
64	Donated Property & SV	6/01/02		96,987			84,459	S/L	10	9,699
69	Leasehold Improvement	6/30/05		36,906			11,413	S/L	10	3,691
84	Improvement	6/30/08		238,369			34,053	S/L	7	34,053
85	Improvement	6/30/09		39,500				S/L	7	5,643
86	Children's Bathroom Renov	6/30/10		79,450				S/L	7	0
87	Stage Renovation	6/30/10		129,753				S/L	7	0
88	Indoor Playhouse Loft	6/30/10		5,250				S/L	7	0
89	Improvement in FY0910	6/30/10		8,080				S/L	7	0
Total Improvements				766,983		0	223,564			55,944
Land										
48	Land (1830 Sutter St)	5/08/02		223,104				S/L		0
51	Land (1830 Sutter St)	5/08/02		203,434				S/L		0
68	Land (1830 Sutter St)	5/08/02		26,439				S/L		0
Total Land				452,977		0	0			0

6/30/10

2009 Federal Book Summary Depreciation Schedule

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Client NLF

Nihonmachi Little Friends

94-2325686

5/03/11

04:45PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
Machinery and Equipment										
1	Equipment	7/01/85		154			154	S/L	10	0
2	Fax Machine	10/01/93		367			367	S/L	5	0
3	Computer	6/01/94		1,455			1,455	S/L	5	0
4	Refrigerator	2/01/95		637			637	S/L	10	0
6	Copier	11/01/97		1,513			1,514	S/L	5	0
7	Freezer	12/01/97		200			200	S/L	7	0
9	Digital Camera	4/01/00		571			518	S/L	5	0
21	Children-Size Cots (50)	6/18/01		1,784			1,521	S/L	7	0
25	Computers/Monitors (2)	8/01/01		2,000			1,740	S/L	5	0
36	Equipment	7/01/87		1,056			1,056	S/L	10	0
37	Equipment	7/01/89		128			128	S/L	10	0
38	Telephone (2)	2/01/95		87			87	S/L	10	0
39	PC	5/01/98		784			784	S/L	5	0
40	Printer	5/01/98		250			250	S/L	5	0
42	Refrigerator	6/01/98		566			566	S/L	7	0
53	Equipment	7/01/85		5,073			5,073	S/L	10	0
54	Equipment	7/01/87		1,968			1,968	S/L	10	0
55	Equipment	7/01/89		414			414	S/L	10	0
56	Equipment (Cabinet)	6/01/91		284			284	S/L	10	0
61	Laptop	1/13/04		3,300			3,300	S/L	5	0
62	Laptop	1/13/04		1,524			1,524	S/L	5	0
63	Copier Replacement	7/17/03		1,514			1,514	S/L	5	0
70	Equipment	6/30/05		9,435			2,832	S/L	10	944
71	Dell Computers (7)	8/01/06		6,464			3,771	S/L	5	1,293
72	Dell Notebook	8/01/06		727			423	S/L	5	145
73	InFocus Projector	8/01/06		745			435	S/L	5	149
75	Laser Printer w/Server	8/01/06		700			408	S/L	5	140
76	OptiPlex Computers (2)	1/01/07		1,240			620	S/L	5	248
80	IBM Children's Computer	11/01/06		2,149			1,147	S/L	5	430
81	Brother Printer	1/01/07		324			162	S/L	5	65
Total Machinery and Equipment				47,413		0	34,852			3,414
Total Depreciation				1,613,943		0	336,288			60,427
Grand Total Amortization				7,334		0	5,089			561

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2009 Federal Book Summary Depreciation Schedule

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Client NLF

Nihonmachi Little Friends

94-2325686

5/03/11

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
	Grand Total Depreciation			<u>1,613,943</u>		<u>0</u>	<u>336,288</u>			<u>60,427</u>

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2009 US Unrelated Business Summary Depr. Schedule

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Client NLF

Nihonmachi Little Friends

94-2325686

5/03/11

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
Form 4562 Only										
Buildings										
49	Building (1830 Sutter St)	5/08/02		303,400			55,425	S/L MM	39	7,779
Total Buildings				303,400		0	55,425			7,779
Total Depreciation				303,400		0	55,425			7,779
Grand Total Depreciation				303,400		0	55,425			7,779

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2009 Federal Book Depreciation Schedule

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Client NLF

Nihonmachi Little Friends

94-2325686

5/03/11

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depn. Allow.	Prior 179/ Bonus/ Sp. Depn.	Prior Dec. Bal. Depn.	Salvage /Basis Reductn.	Depr Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Amortization																
65	Logo	11/15/00		5,188							5,188	3,492	S/L	15		346
66	Loan Fee	12/03/02		2,146							2,146	1,597	S/L	10		215
Total Amortization																
				7,334		0	0	0	0	0	7,334	5,089				561
Buildings																
49	Building (1830 Sutter St)	5/08/02		303,400							303,400	55,425	S/L			0
67	Building (1830 Sutter St)	5/08/02		18,900							18,900	1,455	S/L	39		485
Total Buildings																
				322,300		0	0	0	0	0	322,300	56,880				485
Furniture and Fixtures																
5	Furniture	8/01/96		1,825							1,825	1,751	S/L	10		0
8	Cart (2)	5/01/98		249							249	208	S/L	5		0
10	Children's Tables (9)	6/01/00		2,699							2,699	2,182	S/L	7		0
11	Child-Size Comp Desks(4)	6/19/01		744							744	634	S/L	7		0
12	Easles (2)	6/19/01		220							220	187	S/L	7		0
13	Dresser-Playhouse	6/19/01		209							209	178	S/L	7		0
14	Children's Lockers (6)	4/16/01		2,576							2,576	2,180	S/L	7		0
15	Book Case	6/18/01		195							195	167	S/L	7		0
16	Carpets (4)	6/28/01		841							841	718	S/L	7		0
17	Block & Art Shelves	6/01/01		865							865	734	S/L	7		0
18	Metal Shelves (2)	6/01/01		389							389	330	S/L	7		0
19	VCR/TV Cart	6/18/01		292							292	248	S/L	7		0

6/30/10

2009 Federal Book Depreciation Schedule

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Client NLF

Nihonmachi Little Friends

94-2325686

5/03/11

04 45PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec Bal Depr.	Salvage /Basis Reductn	Depr Basis	Prior Depr.	Method	Life	Rate	Current Depr.	
20	Music Shelves	6/18/01		601							601	512	S/L	7		0	
22	Puzzle Shelf	6/18/01		468							468	399	S/L	7		0	
23	Children's Book Display	6/18/01		145							145	124	S/L	7		0	
24	Hina Doll Display	6/04/01		300							300	255	S/L	7		0	
41	Cart (2)	5/01/98		217							217	181	S/L	5		0	
45	Gate & Lock	7/01/02		5,218							5,218	5,122	S/L	7		0	
46	Children's Lockers	6/12/03		2,000							2,000	1,752	S/L	7		248	
47	Children's Tables	6/12/03		1,100							1,100	962	S/L	7		138	
57	Furniture	6/01/93		1,628							1,628	1,628	S/L	10		0	
58	Cart	5/01/98		109							109	92	S/L	5		0	
74	Computer Desks (5)	8/01/06		175							175	73	S/L	7		25	
77	Children's Couches	5/01/07		243							243	76	S/L	7		35	
78	Folding Storage Shelves	5/01/07		320							320	100	S/L	7		46	
79	Book Cases for Children	5/01/07		480							480	149	S/L	7		69	
82	Block Shelf	5/01/07		162							162	50	S/L	7		23	
Total Furniture and Fixtures				24,270		0	0	0	0	0	24,270	20,992					584
Improvements																	
26	Leasehold Improvement	7/01/79		32,498							32,498	32,498	S/L	10		0	
27	Leasehold Improvement	7/01/80		4,934							4,934	4,934	S/L	10		0	
28	Leasehold Improvement	7/01/82		8,500							8,500	8,500	S/L	10		0	
29	Security Gate	9/01/93		659							659	642	S/L	15		0	
30	L.H. Improvement (Doors)	6/01/97		3,065							3,065	3,065	S/L	10		0	
31	L.H. Improvement	6/01/97		8,030							8,030	8,030	S/L	10		0	
32	Kitchen Renovation	12/01/98		7,030							7,030	3,708	S/L	20		352	
33	Flooring	1/01/99		7,390							7,390	3,867	S/L	20		370	

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94-2325686

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec Bal Depr.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
34	External Painting	5/01/99		19,870							19,870	10,063	S/L	20		994
35	Restroom Redone	1/11/01		2,400							2,400	524	S/L	39		62
43	Indoor Playhouse	6/01/99		5,395							5,395	5,395	S/L	7		0
44	Carpet Replaced	8/01/99		1,440							1,440	1,226	150DB	7		0
50	Building Impr (Roof)	6/30/03		20,000							20,000	3,099	S/L	39		513
52	Land Impr. (1830 Sutter)	5/08/02		6,000							6,000	2,850	S/L	15		400
59	Leasehold Improvement	10/01/92		2,977							2,977	2,977	S/L	10		0
60	Playground Renovation	12/01/95		2,500							2,500	2,261	S/L	15		167
64	Donated Property & SV	6/01/02		96,987							96,987	84,459	S/L	10		9,699
69	Leasehold Improvement	6/30/05		36,906							36,906	11,413	S/L	10		3,691
84	Improvement	6/30/08		238,369							238,369	34,053	S/L	7		34,053
85	Improvement	6/30/09		39,500							39,500		S/L	7		5,643
86	Children's Bathroom Renov	6/30/10		79,450							79,450		S/L	7		0
87	Stage Renovation	6/30/10		129,753							129,753		S/L	7		0
88	Indoor Playhouse Loft	6/30/10		5,250							5,250		S/L	7		0
89	Improvement in FY0910	6/30/10		8,080							8,080		S/L	7		0
Total Improvements																
	Land			766,983		0	0	0	0	0	766,983	223,564				55,944
48	Land (1830 Sutter St)	5/08/02		223,104							223,104		S/L			0
51	Land (1830 Sutter St)	5/08/02		203,434							203,434		S/L			0
68	Land (1830 Sutter St)	5/08/02		26,439							26,439		S/L			0
Total Land																
	Machinery and Equipment			452,977		0	0	0	0	0	452,977	0				0

6/30/10

2009 Federal Book Depreciation Schedule

Page 4

Client NLF

Nihonmachi Little Friends

94-2325686

5/03/11

04 45PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Dep. Allow.	Prior 179/ Bonus/ Sp. Dep.	Prior Dec Bal Dep.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
1	Equipment	7/01/85		154							154		S/L	10		0
2	Fax Machine	10/01/93		367							367		S/L	5		0
3	Computer	6/01/94		1,455							1,455		S/L	5		0
4	Refrigerator	2/01/95		637							637		S/L	10		0
6	Copier	11/01/97		1,513							1,513		S/L	5		0
7	Freezer	12/01/97		200							200		S/L	7		0
9	Digital Camera	4/01/00		571							571		S/L	5		0
21	Children-Size Cots (50)	6/18/01		1,784							1,784		S/L	7		0
25	Computers/Monitors (2)	8/01/01		2,000							2,000		S/L	5		0
36	Equipment	7/01/87		1,056							1,056		S/L	10		0
37	Equipment	7/01/89		128							128		S/L	10		0
38	Telephone (2)	2/01/95		87							87		S/L	10		0
39	PC	5/01/98		784							784		S/L	5		0
40	Printer	5/01/98		250							250		S/L	5		0
42	Refrigerator	6/01/98		566							566		S/L	7		0
53	Equipment	7/01/85		5,073							5,073		S/L	10		0
54	Equipment	7/01/87		1,968							1,968		S/L	10		0
55	Equipment	7/01/89		414							414		S/L	10		0
56	Equipment (Cabinet)	6/01/91		284							284		S/L	10		0
61	Laptop	1/13/04		3,300							3,300		S/L	5		0
62	Laptop	1/13/04		1,524							1,524		S/L	5		0
63	Copier Replacement	7/17/03		1,514							1,514		S/L	5		0
70	Equipment	6/30/05		9,435							9,435		S/L	10		944
71	Dell Computers (7)	8/01/06		6,464							6,464		S/L	5		1,293
72	Dell Notebook	8/01/06		727							727		S/L	5		145
73	InFocus Projector	8/01/06		745							745		S/L	5		149
75	Laser Printer w/Server	8/01/06		700							700		S/L	5		140

6/30/10

2009 Federal Unrelated Business Depreciation Schedule

Page 1

Client NLF

Nihonmachi Little Friends

94-2325686

5/03/11

04 45PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus Pct	Cur 179 Bonus	Special Dep. Allow	Prior 179/ Bonus/ Sp. Dep.	Prior Dec. Bal Dep.	Salvage /Basis Reductn	Dep. Basis	Prior Dep.	Method	Life	Rate	Current Dep.
Form 4562 Only																
Buildings																
49	Building (1830 Sutter St)	5/08/02		303,400							303,400	55,425	S/L	MM	39 02564	7,779
Total Buildings				303,400		0	0	0	0	0	303,400	55,425				7,779
Total Depreciation				303,400		0	0	0	0	0	303,400	55,425				7,779
Grand Total Depreciation				303,400		0	0	0	0	0	303,400	55,425				7,779

**Application for Extension of Time To File an
Exempt Organization Return****CLIENT'S COPY**

OMB No. 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns*

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization	Employer identification number
	Nihonmachi Little Friends	94-2325686
	Number, street, and room or suite number. If a P.O. box, see instructions	
	2031 Bush Street	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	San Francisco, CA 94115	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of ▶ Cathy Inamasu

Telephone No. ▶ 415-922-8898 FAX No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15, 20 11, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ▶ ☐ calendar year 20____ or
- ▶ ☒ tax year beginning 7/01, 20 09, and ending 6/30, 20 10

2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.


BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8868** (Rev. 4-2009)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☐

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return. See instructions	Name of Exempt Organization		Employer identification number
	Nihonmachi Little Friends		94-2325686
	Number, street, and room or suite number. If a P.O. box, see instructions		For IRS use only
	LAMORENA & CHANG CPA 22 BATTERY ST STE 412		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions		
	SAN FRANCISCO, CA 94111		

Check type of return to be filed (File a separate application for each return)

- | | | | |
|--|--|--------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of Cathy Inamasu
Telephone No 415-922-8898 FAX No
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until 5/15, 20 11
- 5 For calendar year , or other tax year beginning 7/01, 20 09, and ending 6/30, 20 10.
- 6 If this tax year is for less than 12 months, check reason. ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension Taxpayer respectfully requests additional time to gather information necessary to file a complete and accurate tax return.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b \$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instrs	8c \$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature [Signature] Title CPA & ALL Date 2/18/11