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## Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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.

<b>A</b> For the 2009 calendar year, or tax year beginning <u>7/1/2009</u> , and ending <u>6/30/2010</u>	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <u>Hawaii Island Paddlesports Association</u> Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <u>PO Box 3523</u> City, town, or country State ZIP + 4 <u>Kailua-Kona HI 96745</u>
<b>D</b> Employer identification number <u>99-0338668</u>	<b>E</b> Telephone number <u>808-969-6695</u>
<b>F</b> Group Exemption Number <u>►</u>	

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

**G** Accounting Method ☒ Cash ☐ Accrual  
Other (specify) ►

**I** Website: www.hawaiipaddling.com

**J** Tax-exempt status (check only one)— ☒ 501(c) ( 4 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A 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. \$ 33,601

**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	0
	2	Program service revenue including government fees and contracts	2	26,391
	3	Membership dues and assessments	3	7,210
	4	Investment income	4	0
	5a	Gross amount from sale of assets other than inventory	5a	0
	5b	Less cost or other basis and sales expenses	5b	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ <u>0</u> of contributions reported on line 1)	6a	0
Expenses	6b	Less direct expenses other than fundraising expenses	6b	0
	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0
	7a	Gross sales of inventory, less returns and allowances	7a	0
	7b	Less cost of goods sold	7b	0
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
	8	Other revenue (describe <u>Miscellaneous other</u> )	8	0
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	33,601
	10	Grants and similar amounts paid (attach schedule)	10	0
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
Net Assets	13	Professional fees and other payments to independent contractors	13	596
	14	Occupancy, rent, utilities, and maintenance	14	5,362
	15	Printing, publications, postage, and shipping	15	33
	16	Other expenses (describe <u>See Attached Statement</u> )	16	27,842
	17	<b>Total expenses.</b> Add lines 10 through 16	17	33,833
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-232
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	166
20	Other changes in net assets or fund balances (attach explanation)	20	0	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	-66	

**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	166	22 0
23 Land and buildings		23
24 Other assets (describe <u>►</u> )	0	24 0
25 Total assets	166	25 0
26 Total liabilities (describe <u>► Cash</u> )	0	26 66
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	166	27 -66

**Part III Statement of Program Service Accomplishments** (See the instructions for Part III.)**Expenses**What is the organization's primary exempt purpose? Organize and promote outrigger canoe races

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

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, and other relevant information for each program title.

<b>28</b>	Organized and promoted outrigger canoe races on the Big Island of Hawaii		
	(Grants \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	33,790
<b>29</b>			
	(Grants \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	0
<b>30</b>			
	(Grants \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	0
<b>31</b>	Other program services (attach schedule)		
	(Grants \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	0
<b>32</b>	<b>Total program service expenses.</b> (add lines 28a through 31a)	<b>32</b>	33,790

**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
Randy Botti	Title President			
67-1263 Laikealoha St Kamuela HI 96743	Hr/WK 4 00	0	0	0
Beth Cooper	Title Vice Pres			
PO Box 4854 Kailua-Kona HI 96745	Hr/WK 3 00	0	0	0
Leila Duim	Title Treasurer			
74-4900 Kiwi Street Kailua-Kona HI 96740	Hr/WK 4 00	0	0	0
Cheriss Agorastos	Title Secretary			
PO Box 1228 Hilo HI 96720	Hr/WK 2 00	0	0	0
Jane Bockus	Title Director			
78-7170 Haawina Street Kailua-Kona HI 96740	Hr/WK 2 00	0	0	0
Diane Enos	Title Director			
73-4618 A Kaloko Halia Place Kailua-Kona HI 96740	Hr/WK 2 00	0	0	0
Mark Crawford	Title Director			
77-6365 Halawai Street Kailua-Kona HI 96740	Hr/WK 2 00	0	0	0
Nick Argorastos	Title Direcotr			
19 East Kawili Street Hilo HI 96720	Hr/WK 2.00	0	0	0
	Title			
	Hr/WK 00	0	0	0
	Title			
	Hr/WK .00	0	0	0
	Title			
	Hr/WK 00	0	0	0
	Title			
	Hr/WK 00	0	0	0
	Title			
	Hr/WK 00	0	0	0
	Title			
	Hr/WK .00	0	0	0
	Title			
	Hr/WK .00	0	0	0
	Title			
	Hr/WK .00	0	0	0
	Title			
	Hr/WK .00	0	0	0
	Title			
	Hr/WK 00	0	0	0

**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," attach 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
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?		X
38 a 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 0		
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		
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0 ; section 4912 ▶ 0 , section 4955 ▶ 0		
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 ▶ 0		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
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		X
41 List the states with which a copy of this return is filed ▶ HI		
42 a The organization's books are in care of ▶ Leila Duim Telephone no ▶ 808-969-6695		
Located at ▶ Kailua-Kona City Kailua-Kona ST HI ZIP + 4 ▶ 96740		
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. ▶		
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. ?		X
If "Yes," enter the name of the foreign country ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/>		
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		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		X

**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

	Yes	No
<b>46</b> 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	<b>46</b>	
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II.	<b>47</b>	
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<b>48</b>	
<b>49 a</b> Did the organization make any transfers to an exempt non-charitable related organization?	<b>49a</b>	X
<b>b</b> If "Yes," was the related organization a section 527 organization?	<b>49b</b>	X

**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"

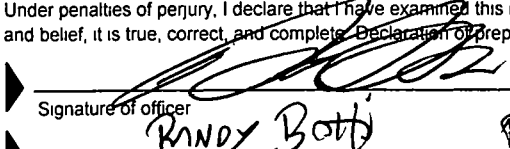
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name <u>None</u> Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	00 _____	0 _____	0 _____
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	00 _____	0 _____	0 _____
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	.00 _____	0 _____	0 _____
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	.00 _____	0 _____	0 _____
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	00 _____	0 _____	0 _____

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
Name <u>None</u> Str _____		
City _____ ST _____ ZIP _____		
Name _____ Str _____		
City _____ ST _____ ZIP _____		
Name _____ Str _____		
City _____ ST _____ ZIP _____		
Name _____ Str _____		
City _____ ST _____ ZIP _____		

d Total number of other independent contractors each receiving over \$100,000 ▶

<b>Sign Here</b>	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 <u>Randy Boff</u>		<u>11/3/10</u> Date		
<b>Paid Preparer's Use Only</b>	Preparer's signature <u>Ann Fukuhara CPA MBA</u>		Date <u>11/3/2010</u>	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>Ann Fukuhara CPA MBA, An Accountancy Corp</u> <u>714 Kanoelehua Avenue, Hilo, HI 96720</u>		EIN <u>▶</u>		Phone no <u>▶ 808.961.5532</u>
	May the IRS discuss this return with the preparer shown above? See instructions <span style="float: right;">▶ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span>				

**Part I, Line 16 (990-EZ) - Other Expenses**

27,842

1	Travel	1	
2	Meals and entertainment	2	
3	Fundraising	3	
4	Amortization	4	0
5	Conferences, conventions, and meetings	5	
6	Depreciation	6	0
7	Depletion	7	
8	Equipment rental and maintenance	8	
9	Interest	9	
10	Supplies	10	
11	Telephone	11	
12	Unrelated business income taxes	12	0
13	Donations	13	1,669
14	Meetings	14	301
15	Awards	15	2,417
16	Office expenses	16	5,632
17	Insurance	17	1,032
18	Race expenses	18	13,620
19	Equipment	19	417
20	Dues	20	2,690
21	Other automobile expense	21	64
22		22	
23		23	
24		24	
25		25	
26		26	
27		27	
28		28	
29		29	

**Part II, Line 26 (990-EZ) - Liabilities**

0

66

Description		Beginning	End
1	Cash	0	66
2			
3			
4			
5			
6			
7			
8			
9			
10			