Form **990-PF** | Department of the Treasury Internal Revenue Service

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

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

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning JUL 1, 2009 , and ending JUN 30, 2010

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation
WAIMEA EDUCATIONAL & CULTURAL ASSOCIATION

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
P.O. BOX 595

City or town, state, and ZIP code
WAIMEA, HI 96796-0595

A Employer identification number
99-6005136

B Telephone number
(808) 338-1425

C If exemption application is pending, check here ▶☐
D 1. Foreign organizations, check here ▶☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶☐
E If private foundation status was terminated under section 507(b)(1)(A), check here ▶☐
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)* ▶$ 291,450.

J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify)
(Part I, column (d) must be on cash basis)

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Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received			N/A	
2 Check ▶ ☒ if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	7,332.	7,332.		STATEMENT 1
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	1,042.			
b Gross sales price for all assets on line 6a 35,445.				
7 Capital gain net income (from Part IV, line 2)		1,042.		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss)				
11 Other income	337.	337.		STATEMENT 2
12 **Total** Add lines 1 through 11	8,711.	8,711.		
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees STMT 3	1,250.	0.		1,250.
c Other professional fees STMT 4	2,444.	1,222.		1,222.
17 Interest				
18 Taxes STMT 5	169.	96.		0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses STMT 6	421.	186.		235.
24 **Total operating and administrative expenses.** Add lines 13 through 23	4,284.	1,504.		2,707.
25 Contributions, gifts, grants paid	15,857.			15,857.
26 **Total expenses and disbursements** Add lines 24 and 25	20,141.	1,504.		18,564.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	<11,430.>			
b **Net investment income** (if negative, enter -0-)		7,207.		
c **Adjusted net income** (if negative, enter -0-)			N/A	

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1 Cash - non-interest-bearing	99.	395.	395.
	2 Savings and temporary cash investments	14,925.	2,685.	2,685.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U S. and state government obligations STMT 7	69,746.	33,091.	38,680.
	b Investments - corporate stock STMT 8	231,341.	226,268.	191,094.
	c Investments - corporate bonds STMT 9	15,180.	57,422.	58,596.
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers)	331,291.	319,861.	291,450.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	38,139.	38,139.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	293,152.	281,722.	
	30 Total net assets or fund balances	331,291.	319,861.	
	31 Total liabilities and net assets/fund balances	331,291.	319,861.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	331,291.
2 Enter amount from Part I, line 27a	2	<11,430.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	319,861.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	319,861.

Part IV | Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b	SEE ATTACHED STATEMENT			
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e	35,445.		34,403.	1,042.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col. (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col. (h))
a				
b				
c				
d				
e				1,042.

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	1,042.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	N/A

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

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

1 Enter the appropriate amount in each column for each year; see instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	18,158.	287,017.	.063265
2007	18,497.	365,515.	.050605
2006	18,069.	362,092.	.049902
2005	20,523.	357,008.	.057486
2004	20,889.	360,008.	.058024

2 **Total** of line 1, column (d)	2	.279282
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.055856
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	11,369.
5 Multiply line 4 by line 3	5	635.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	72.
7 Add lines 5 and 6	7	707.
8 Enter qualifying distributions from Part XII, line 4	8	18,564.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ________ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b		1	72.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	72.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 **Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-		5	72.
6 Credits/Payments:			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a		
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d		7	0.
8 Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached		8	
9 **Tax due** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	72.
10 **Overpayment** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	
11 Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ▶ **Refunded** ▶		11	

Part VII-A Statements Regarding Activities

		Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		X
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c Did the foundation file **Form 1120-POL** for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0.			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7 Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV.*	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ HI			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ FIRST HAWAIIAN BANK, FIN MGMT GROUP Telephone no. ▶ (808) 525-8953

Located at ▶ P.O. BOX 3708, HONOLULU, HAWAII ZIP+4 ▶ 96811

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 N/A

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

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

			Yes	No
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes ☒ No			
	If "Yes," list the years ▶ ______, ______, ______, ______			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions) N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ ______, ______, ______, ______			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2009 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)? N/A | 5b |

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

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

If "Yes," attach the statement required by Regulations section 53 4945-5(d)

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 6b | | X (No)

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? N/A | 7b |

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 10		0.	0.	0.

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

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

Total number of other employees paid over $50,000 ▶ 0

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		0

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions. 3	
Total. Add lines 1 through 3 ▶	0.

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02-02-10

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes:		
a	Average monthly fair market value of securities	1a	10,916.
b	Average of monthly cash balances	1b	626.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	11,542.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0.		
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	11,542.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	173.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	11,369.
6	**Minimum investment return** Enter 5% of line 5	6	568.

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

1	Minimum investment return from Part X, line 6	1	568.
2a	Tax on investment income for 2009 from Part VI, line 5 — 2a: 72.		
b	Income tax for 2009 (This does not include the tax from Part VI.) — 2b:		
c	Add lines 2a and 2b	2c	72.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	496.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	496.
6	Deduction from distributable amount (see instructions)	6	0.
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	496.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes.		
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	18,564.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	18,564.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	72.
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	18,492.

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				496.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years: ____ , ____ , ____		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004 1,540.				
b From 2005 2,951.				
c From 2006 740.				
d From 2007 720.				
e From 2008 3,953.				
f **Total** of lines 3a through e	9,904.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ $ 18,564.				
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				496.
e Remaining amount distributed out of corpus	18,068.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	27,972.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008 Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	1,540.			
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	26,432.			
10 Analysis of line 9:				
a Excess from 2005 2,951.				
b Excess from 2006 740.				
c Excess from 2007 720.				
d Excess from 2008 3,953.				
e Excess from 2009 18,068.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling ▶

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

	Tax year	Prior 3 years			
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon. a "Assets" alternative test - enter. (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year-see the instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number of the person to whom applications should be addressed:

WAIMEA EDUCATIONAL & CULTURAL ASSOCIATION, P.O. BOX 236, WAIMEA, HI 96796;

b The form in which applications should be submitted and information and materials they should include:

WRITTEN, INCLUDING PURPOSE AND AMOUNT

c Any submission deadlines:

NONE

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

FOR THE BENEFIT OF WAIMEA, HAWAII - EDUCATIONAL AND CULTURAL PURPOSES

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
SEE STATEMENT 11				
Total			▶ 3a	15,857.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	7,332.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	337.	
8 Gain or (loss) from sales of assets other than inventory			18	1,042.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0.		8,711.	0.

13 Total Add line 12, columns (b), (d), and (e) 13 8,711.

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

Signature of officer or trustee — Date: 11-17-10 — Title: President

Paid Preparer's Use Only

Preparer's signature	Date 11/05/10	Check if self-employed ▶ ☒	Preparer's identifying number
Firm's name (or yours if self-employed), address, and ZIP code	GEORGE F ROBERTS, CPA, LLC 119 MERCHANT STREET SUITE 610 HONOLULU, HI 96813	EIN ▶	
		Phone no	808 540-0022

Form **990-PF** (2009)

923622
02-02-10

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	BERKSHIRE HATHWY 3.200% 5,000		02/04/10	05/04/10
b	COLUMBIA MIDCAP INDEX FD 461.734 SH		05/27/09	04/22/10
c	FHLMC MTN 5.000% 10,000		03/21/07	03/26/10
d	HARBOR INTL FDS 37.563 SH		08/31/06	04/22/10
e	TIAA-CREF SMALL CAP FD 228.589 SH		08/31/06	04/22/10
f	U.S. TREASURY NOTES 6.500% 5,000		07/17/00	02/15/10
g	U.S. TREASURY NOTES 5.000% 5,000		12/28/07	02/28/10
h				
i				
j				
k				
l				
m				
n				
o				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	5,103.		4,996.	107.
b	4,959.		3,311.	1,648.
c	10,000.		10,000.	0.
d	2,076.		2,158.	<82.>
e	2,963.		3,523.	<560.>
f	5,000.		5,122.	<122.>
g	5,344.		5,293.	51.
h				
i				
j				
k				
l				
m				
n				
o				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				107.
b				1,648.
c				0.
d				<82.>
e				<560.>
f				<122.>
g				51.
h				
i				
j				
k				
l				
m				
n				
o				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter "-0-" in Part I, line 7 }	2	1,042.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8	3	N/A

923591
04-24-09

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
ACCRUED INTEREST PAID	<22.>	0.	<22.>
BISHOP STREET DIVIDEND VALUE FD	453.	0.	453.
BLACKROCK MONEYMARKET	19.	0.	19.
COLUMBIA MIDCAP INDEX FD	391.	0.	391.
HARBOR INTERNATIONAL FDS	696.	0.	696.
INTEREST - CORP NOTES	1,129.	0.	1,129.
INTEREST - U S SECURITIES	3,777.	0.	3,777.
TIAA - CREF INS L/C BLND	635.	0.	635.
TIAA - CREF INS S/C BLND	254.	0.	254.
TOTAL TO FM 990-PF, PART I, LN 4	7,332.	0.	7,332.

FORM 990-PF OTHER INCOME STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
CLASS ACTION SETTLEMENTS	337.	337.	
TOTAL TO FORM 990-PF, PART I, LINE 11	337.	337.	

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
GEORGE ROBERTS CPA - TAX SERVICE	1,250.	0.		1,250.
TO FORM 990-PF, PG 1, LN 16B	1,250.	0.		1,250.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FIRST HAWAIIAN BANK - AGENCY FEES	2,444.	1,222.		1,222.
TO FORM 990-PF, PG 1, LN 16C	2,444.	1,222.		1,222.

FORM 990-PF TAXES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	96.	96.		0.
FEDERAL EXCISE TAX	73.	0.		0.
TO FORM 990-PF, PG 1, LN 18	169.	96.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADMINISTRATIVE EXPENSES	235.	0.		235.
INVESTMENT CLASS ACTION FEES	186.	186.		0.
TO FORM 990-PF, PG 1, LN 23	421.	186.		235.

FORM 990-PF U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS STATEMENT 7

DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
SCHEDULE ATTACHED	X		33,091.	38,680.
TOTAL U.S. GOVERNMENT OBLIGATIONS			33,091.	38,680.
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS				
TOTAL TO FORM 990-PF, PART II, LINE 10A			33,091.	38,680.

FORM 990-PF CORPORATE STOCK STATEMENT 8

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SCHEDULE ATTACHED	226,268.	191,094.
TOTAL TO FORM 990-PF, PART II, LINE 10B	226,268.	191,094.

FORM 990-PF CORPORATE BONDS STATEMENT 9

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SCHEDULE ATTACHED	57,422.	58,596.
TOTAL TO FORM 990-PF, PART II, LINE 10C	57,422.	58,596.

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 10

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
BAKER TANIGUCHI 9629 HAINA RD WAIMEA, HI 96796	PRESIDENT 2.00	0.	0.	0.
STANLEY NAGATA 4751 MENEHUNE RD WAIMEA, HI 96796	VICE PRESIDENT 2.00	0.	0.	0.
YUKIE OKINO 9502 KEOLEWA ST WAIMEA, HI 96796	SECRETARY 2.00	0.	0.	0.
BRIAN YAMASE 544 LEIPAPA PL ELEELE, HI 96705	DIRECTOR 2.00	0.	0.	0.
STANWOOD KANNA 4075 ONI PLACE KALAHEO, HI 96741	DIRECTOR 2.00	0.	0.	0.
ROBERT TANITA 9906 ULA PLACE WAIMEA, HI 96796	DIRECTOR 2.00	0.	0.	0.
JAMES OKADA 9670 MAULE ROAD WAIMEA, HI 96796	DIRECTOR 2.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

FORM 990-PF GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR STATEMENT 11

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
WAIMEA PTSA P O BOX 339 WAIMEA, HI 96796	NONE GENERAL USE	NON-PROFIT	250.
WAIMEA HIGASHI HONGWANJI P O BOX 149 WAIMEA, HI 96796	NONE GENERAL USE	NON-PROFIT	1,000.
WAIMEA HONPA HONGWANJI P O BOX 577 WAIMEA, HI 96796	NONE GENERAL USE	CHURCH	1,000.
WAIMEA SENIOR CENTER P O BOX 992 WAIMEA, HI 96796	NONE GENERAL USE	NON-PROFIT	1,000.
WAIMEA SHINGON MISSION P O BOX 488 WAIMEA, HI 96796	NONE GENERAL USE	CHURCH	1,000.
WAIMEA UNITED CHURCH OF CHRIST P O BOX 457 WAIMEA, HI 96796	NONE GENERAL USE	CHURCH	357.
WAIMEA UNITED CHURCH OF CHRIST CEMETERY FUND P O BOX 457 WAIMEA, HI 96796	NONE GENERAL USE	CEMETERY	1,000.
BRONSEN HIRAOKA - UNIVERSITY OF NEVADA LAS VEGAS P O BOX 638 WAIMEA, HI 96796	NONE SCHOLARSHIP	N/A	1,000.

KELLIE NADA - UNIVERSITY OF WASHINGTON P O BOX 255 KAUMAKANI, HI 96747	NONE SCHOLARSHIP	N/A	1,000.
MICAH MATSUSHIMA - ROSE-HULMAN COLLEGE P O BOX 64 HANAPEPE, HI 96716	NONE SCHOLARSHIP	N/A	1,000.
DYLAN ISHIHARA - LINFIELD COLLEGE P O BOX 1155 WAIMEA, HI 96796	NONE SCHOLARSHIP	N/A	1,000.
JILLIAN YAMASE - SEATTLE UNIVERSITY P O BOX 72 WAIMEA, HI 96796	NONE SCHOLARSHIP	N/A	1,000.
KAHAI HOSAKA - MESA STATE COLLEGE P O BOX 1137 KEKAHA, HI 96752	NONE SCHOLARSHIP	N/A	1,000.
JORDAN PARONGAO - KAUAI COMMUNITY COLLEGE P O BOX 01 WAIMEA, HI 96796	NONE SCHOLARSHIP	N/A	1,000.
MARIBETH WATANABE - EASTERN OREGON UNIVERSITY P O BOX 04 KEKAHA, HI 96752	NONE SCHOLARSHIP	N/A	1,000.
MELISSA KAGAWA - ORANGE COAST COLLEGE P O BOX 15 WAIMEA, HI 96796	NONE SCHOLARSHIP	N/A	1,000.
HISTORIC WAIMEA THEATER P O BOX 903 WAIMEA, HI 96796	NONE GENERAL USE	NON-PROFIT	250.
HAMIHA ARQUETTE P O BOX 582 WAIMEA, HI 96796	NONE SCHOLARSHIP	N/A	1,000.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			15,857.

First Hawaiian Bank

Investment Detail

633409016 | WAIMEA EDU & CUL ASSN INV MGMT ACCT 04-Nov-2010 8 46 PM ET

This is a printable page only and may require the Landscape print layout (see the FAQ for more details)

Asset Types: Cash, Cash Equivalents, Domestic Equity, Fixed Income, International Equity, International Fixed Income, Other

Data Current as of: 30-Jun-2010

SUMMARY

Asset Type	Market Value	Total Cost
Cash	$2,684 76	$2,684 76
Domestic Equity	$151,721 36	$184,445.07
Fixed Income	$92,015 20	$85,193 86
International Equity	$39,372 58	$41,822 65
International Fixed Income	$5,260 45	$5,320.00
Totals	**$291,054.35**	**$319,466.34**

DETAIL

Cash				
Asset Name	CUSIP Ticker	Quantity	Market Value	Total Cost
BLACKROCK LIQ FD TEMP FUND-IN #24 Asset ID 09248U619	09248U619 TMPXX	2,518 5200	$2,518 52	$2,518 52
CASH - INCOME	- -	45,812 0800	$45,812 08	$45,812 08
CASH - PRINCIPAL	- -	(45,645 8400)	($45,645.84)	($45,645 84)
Subtotal			**$2,684.76**	**$2,684.76**

Domestic Equity				
Asset Name	CUSIP Ticker	Quantity	Market Value	Total Cost
BISHOP STR GRWTH STRGY FD Asset ID 091472811	091472811 BSRIX	3,400 7500	$33,429 37	$44,977 18
BISHOP STREET DIVIDEND VALUE FUND Asset ID 091472761	091472761 BSLIX	4,592 3700	$33,432 45	$41,668 36
COLUMBIA MIDCAP INDEX FD Z Asset ID 19765J608	19765J608 NMPAX	3,200 4700	$29,124 28	$22,947 37

TIAA-CREF LARGE-CAP VALUE INDEX FUND Asset ID 87244W664	87244W664 TILVX	2,858 2390	$29,039 71	$40,382 06
TIAA-CREF SMALL-CAP BLEND INDEX FD Asset ID 87244W573	87244W573 TISBX	2,474 1010	$26,695 55	$34,470.10
Subtotal			**$151,721.36**	**$184,445.07**

Fixed Income

Asset Name	CUSIP Ticker	Quantity	Market Value	Total Cost
BANK OF AMER CRP 7 375% 5/15/14 Asset ID 06051GDY2	06051GDY2 -	5,000 0000	$5,603 80	$5,596 25
FHLB 5 250% 9/12/14 Asset ID:3133XLWM1	3133XLWM1 -	15,000.0000	$17,015.70	$16,240 20
FNMA 3 000% 7/28/14 Asset ID·31398AYN6	31398AYN6 -	5,000 0000	$5,095 30	$5,056 50
FNMA 3 125% 9/29/14 Asset ID 31398AZJ4	31398AZJ4 -	5,000.0000	$5,035 95	$5,034 75
GENERAL DYNAMICS 4 500% 8/15/10 Asset ID·369550AL2	369550AL2 -	5,000 0000	$5,020 75	$4,904 70
PEPSICO INC 3 100% 1/15/15 Asset ID 713448BM9	713448BM9 -	5,000 0000	$5,205 95	$4,994 95
U S TREASURY BONDS 6 000% 2/15/26 Asset ID.912810EW4	912810EW4 UTB0026	5,000 0000	$6,442 95	$5,733 79
U S TREASURY BONDS 6 250% 8/15/23 Asset ID 912810EQ7	912810EQ7 UTB0023	5,000 0000	$6,481 25	$5,827 93
U S. TREASURY BONDS 7 250% 5/15/16 Asset ID 912810DW5	912810DW5 UST7216	5,000 0000	$6,422 65	$5,493 75
U S TREASURY BONDS 7.250% 8/15/22 Asset ID 912810EM6	912810EM6 -	10,000 0000	$13,932 80	$10,831 25
U S TREASURY NOTES 4 375% 8/15/12 Asset ID 912828AJ9	912828AJ9 UTN4312	5,000 0000	$5,400 40	$5,204 69

ID 912[illegible]A09

UNITED TECH CORP 6 350% 3/01/11 Asset ID 913017BD0	913017BD0 -	10,000 0000	$10,357 70	$10,275 10
Subtotal			**$92,015.20**	**$85,193.86**

International Equity

Asset Name	CUSIP Ticker	Quantity	Market Value	Total Cost
HARBOR INTERNATIONAL FDS-INS Asset ID.411511306	411511306 HAINX	813 1470	$39,372 58	$41,822 65
Subtotal			**$39,372.58**	**$41,822.65**

International Fixed Income

Asset Name	CUSIP Ticker	Quantity	Market Value	Total Cost
NOKIA CORP 5 375% 5/15/19 Asset ID 654902AB1	654902AB1 -	5,000 0000	$5,260 45	$5,320 00
Subtotal			**$5,260.45**	**$5,320.00**