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Form 990

Department of the Treasury
Internal Revenue Service

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)

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

OMB No 1545-0047

2012

Open to Public
Inspection

A For the 2012 calendar year, or tax year beginning		and ending	
<input type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization HAWAII 4-H FOUNDATION Doing Business As		
	Number and street (or P.O. box if mail is not delivered to street address) 213 GILMORE HALL, 3050 MAILE WAY		Room/suite
	City, town, or post office, state, and ZIP code HONOLULU, HI 96822		
	F Name and address of principal officer JAN KEMP SAME AS C ABOVE		
	I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
	J Website: ► WWW2.CTHR.HAWAII.EDU/4H/AFFILIATES/HTM		
	K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		
L Year of formation: 1961 M State of legal domicile: HI			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO PROVIDE EDUCATIONAL, CULTURAL, AND LEADERSHIP PROGRAMS TO THE YOUTH OF HAWAII AND TO	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3 Number of voting members of the governing body (Part VI, line 1a)	3 16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 16
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5 0
	6 Total number of volunteers (estimate if necessary)	6 0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
b Net unrelated business taxable income from Form 990-T, line 34	7b 0.	

Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 42,462. Current Year 90,932.
	9 Program service revenue (Part VIII, line 2g)	46,363. 24,494.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,841. 5,315.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,605. 0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	97,271. 120,741.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	9,600. 10,404.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0. 0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	b Total fundraising expenses (Part IX, column (D), line 25) ► 0.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	76,076. 116,798.
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	85,676. 127,202.
19 Revenue less expenses Subtract line 18 from line 12	11,595. -6,461.	

Net Assets or Fund Balances	Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	521,645. 512,139.
	21 Total liabilities (Part X, line 26)	30,673. 27,628.
	22 Net assets or fund balances Subtract line 21 from line 20	490,972. 484,511.

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 GUY SAKAMOTO, TREASURER Type or print name and title	Date		
Paid Preparer	Print/Type preparer's name JAMES K MICHISHIMA	Preparer's signature JAMES K MICHISHIMA	Date 11/14/13	Check if self-employed <input checked="" type="checkbox"/> PTIN P00224084
Use Only	Firm's name ► JAMES K. MICHISHIMA, C.P.A.	Firm's EIN ► 99-0308208		
	Firm's address ► 98-1277 KAAHUMANU STREET STE 143 AIEA, HI 96701	Phone no. 808-487-9002		

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

202001 12-10-12 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2012)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Grants and Other Similar Amounts	1 a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	90,932.		
	g Noncash contributions included in lines 1a-1f \$				
h Total. Add lines 1a-1f		90,932.			
Program Service Revenue	2 a PROGRAM FEES	Business Code 110000	24,494.	24,494.	
	b				
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f		24,494.		
3	Investment income (including dividends, interest, and other similar amounts)	►	5,315.		5,315.
4	Income from investment of tax-exempt bond proceeds	►			
5	Royalties	►			
6 a	Gross rents	(i) Real	(ii) Personal		
b	Less rental expenses				
c	Rental income or (loss)				
d	Net rental income or (loss)	►			
7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
b	Less cost or other basis and sales expenses				
c	Gain or (loss)				
d	Net gain or (loss)	►			
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a			
b	Less direct expenses	b			
c	Net income or (loss) from fundraising events	►			
9 a	Gross income from gaming activities See Part IV, line 19	a			
b	Less direct expenses	b			
c	Net income or (loss) from gaming activities	►			
10 a	Gross sales of inventory, less returns and allowances	a			
b	Less cost of goods sold	b			
c	Net income or (loss) from sales of inventory	►			
11 a	Miscellaneous Revenue	Business Code			
b					
c					
d	All other revenue				
e	Total. Add lines 11a-11d	►			
12	Total revenue See instructions	►	120,741.	24,494.	0. 5,315.

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).

Check if Schedule O contains a response to any question in this Part IX

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 United States. See Part IV, line 21	8,404.	8,404.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	2,000.	2,000.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	4,503.	4,503.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O)	30,727.	30,727.		
12 Advertising and promotion				
13 Office expenses	2,709.	2,654.	55.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	35,553.	34,444.	1,109.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	18,927.	18,381.	546.	
20 Interest				
21 Payments to affiliates	1,461.	1,461.		
22 Depreciation, depletion, and amortization				
23 Insurance	121.	121.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24a. If line 24a amount exceeds 10% of line 25, column (A) amount, list line 24a expenses on Schedule O.)				
a <u>SUPPLIES</u>	15,820.	15,820.		
b <u>WESTERN REGION LEADERS</u>	5,689.	5,689.		
c <u>MISCELLANEOUS</u>	888.	864.	24.	
d <u>BLUE PLANET FOUNDATION</u>	400.	400.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	127,202.	120,965.	6,237.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ➤ if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year	(B) End of year
Assets	1 Cash - non interest-bearing	43,311.	1 33,562.
	2 Savings and temporary cash investments	47,497.	2 470,504.
	3 Pledges and grants receivable, net		3
	4 Accounts receivable, net		4
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges		9
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	
	b Less accumulated depreciation	10b	10c
	11 Investments - publicly traded securities	8,073.	11 8,073.
	12 Investments - other securities See Part IV, line 11	422,764.	12
	13 Investments program-related See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets See Part IV, line 11		15
	16 Total assets. Add lines 1 through 15 (must equal line 34)	521,645.	16 512,139.
Liabilities	17 Accounts payable and accrued expenses		17
	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 Loans and other 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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		
	26 Total liabilities. Add lines 17 through 25	30,673.	25 27,628.
	30,673.	26	27,628.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets	38,346.	27 20,042.
	28 Temporarily restricted net assets	25,292.	28 41,705.
	29 Permanently restricted net assets	427,334.	29 422,764.
	Organizations that do not follow SFAS 117 (ASC 958), 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, or equipment fund		31
	32 Retained earnings, endowment, accumulated income, or other funds		32
	33 Total net assets or fund balances	490,972.	33 484,511.
	34 Total liabilities and net assets/fund balances	521,645.	34 512,139.

Part XI **Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI

1 Total revenue (must equal Part VIII, column (A), line 12)	1	120,741.
2 Total expenses (must equal Part IX, column (A), line 25)	2	127,202.
3 Revenue less expenses. Subtract line 2 from line 1	3	-6,461.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	490,972.
5 Net unrealized gains (losses) on investments	5	
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	484,511.

Part XII **Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
2c 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	2c	
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	3a	X
	3b	

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