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Form 990-PF

Return of Private Foundation

Department of the Treasury Internal Revenue Service

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990-PF and its separate instructions is at www.lrs.gov/form990pf.

OMB No 1545-0052

For	alen	dar year 2015 or tax year beginning JUL	1, 2015	, and ending	JUN 30, 2016	
Nar	ne of	foundation			A Employer identification	number
W	AII	MEA EDUCATIONAL & CULTU	RAL			
		OCIATION			<u>99-6005136</u>	
		nd street (or P O box number if mail is not delivered to street	address)	Room/suite	B Telephone number	
		. BOX 595			(808) 338-	1425
		own, state or province, country, and ZIP or foreign p MEA, HI 96796–0595	ostal code		C If exemption application is p	ending, check here
		all that apply: Initial return	Initial return of a fo	ormer public charity	D 1. Foreign organizations	s, check here
_		Final return	Amended return	, , , , , , , , , , , , , , , , , , , ,		
		Address change	Name change		Foreign organizations me check here and attach co	eting the 85% test, mputation
H C	heck	type of organization: X Section 501(c)(3) ex	cempt private foundation		E If private foundation sta	tus was terminated
] Se		Other taxable private founda		under section 507(b)(1)	
l Fa	ır ma	rket value of all assets at end of year J Accounti	ng method: X Cash	Accrual	F If the foundation is in a	
(fr	om F		ther (specify)		under section 507(b)(1)	
_▶	\$	342,165. (Part I, colu	mn (d) must be on cash t	basis.)		
Pa	ırt I	(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)
ي	`1	Contributions, gifts, grants, etc., received			N/A	,
2016	2	Check If the foundation is not required to attach Sch. 8				
(3)	3	Interest on savings and temporary cash investments				
1-4	4	Dividends and interest from securities	7,070.	6,987.		STATEMENT 1
\geq	5a	Gross rents				
NOV	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	6,055.			
2	b	Gross sales price for all assets on line 6a 16,056.				
SCALLED Revenue	7	Capital gain net income (from Part IV, line 2)		6,055.		
	8	Net short-term capital gain				
V	9	Income modifications Gross sales less returns				
	i.	and allowances				
	1	Less Cost of goods sold				
	11	Gross profit or (loss) Other income				
	12	Total Add lines 1 through 11	13,125.	13,042.		
	13	Compensation of officers, directors, trustees, etc	0.	0.	RECEIVE	0.
	14	Other employee salaries and wages				NO NO
	15	Pension plans, employee benefits			NOV 0 2 20	1
Ses		Legal fees				
ë	Ь	Accounting fees STMT 2	1,187.	0.	CGDEN,	T 1,187.
r Expenses	C	Other professional fees STMT 3	2,784.	2,784.	OGDE: 0	0.
<u>`</u>	17	Interest				
rati	18	Taxes STMT 4	189.	45.		0.
ui paviada v Administrative	19	Depreciation and depletion				-
RE	20	Occupancy				
j ğ	21	Travel, conferences, and meetings				
and	22	Printing and publications	265	•		2.05
0 U AUN	23	Other expenses STMT 5	365.	0.		365.
erat	24	Total operating and administrative	4 505	2 020		1,552.
o o Oper	25	expenses. Add lines 13 through 23 Contributions, gifts, grants paid	4,525. 19,000.	2,829.		19,000.
2016	26	Total expenses and disbursements	13,000.			13,000.
ನ	20	Add lines 24 and 25	23,525.	2,829.		20,552.
	27	Subtract line 26 from line 12:	20,020	2,025.		<u></u>
		Excess of revenue over expenses and disbursements	<10,400.	>		
	1	Net investment income (if negative, enter -0-)		10,213.		
	C	Adjusted net income (if negative, enter -0-)			N/A	

WAIMEA EDUCATIONAL & CULTURAL
Form 990-PF (2015) ASSOCIATION

For	m 99	00-PF (2015) ASSOCIATION		99-6	5005136 Page 2	
		Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year		
<u> </u>	an	column should be for end-of-year amounts only	(a) Book Value	(b) Book Value	(c) Fair Market Value	
	1	Cash - non-interest-bearing	1,133.	624.	624.	
	2	Savings and temporary cash investments	7,102.	8,382.	8,382.	
	3	Accounts receivable ▶	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
		Less; allowance for doubtful accounts				
	₄	Pledges receivable	··· · · · · · · · · · · · · · · · · ·			
	"	Less: allowance for doubtful accounts			m Ber	
	_	Grants receivable			 	
	3	F				
	6	Receivables due from officers, directors, trustees, and other				
	_	disqualified persons				
	7	Other notes and loans receivable	İ			
		Less: allowance for doubtful accounts ▶				
ş	8	Inventories for sale or use				
Assets	9	Prepaid expenses and deferred charges				
⋖	10a	investments - U.S. and state government obligations STMT 6	7,324.		74,597.	
	b	Investments - corporate stock STMT 7	184,314.	174,313.	227,730.	
	C	Investments - corporate bonds STMT 8	94,262.	31,144.	30,832.	
	11	Investments - land, buildings, and equipment basis			;	
		Less accumulated depreciation		ľ	-	
	12	Investments - mortgage loans			_	
	13	Investments - other			-	
		Land, buildings, and equipment: basis				
	17	Less accumulated depreciation			-	
	4-		-			
	I	Other assets (describe)				
	16	Total assets (to be completed by all filers - see the	004 105	204 225	240 165	
_		instructions. Also, see page 1, item I)	294,135.	284,905.	<u>342,165.</u>	
	17					
	18	Grants payable				
es	19	Deferred revenue	1,047.	2,217.		
Liabilities	20	Loans from officers, directors, trustees, and other disqualified persons			>	
jab	21	Mortgages and other notes payable				
_	22	Other liabilities (describe >)			1	
			+		1	
_	23	Total liabilities (add lines 17 through 22)	1,047.	2,217.	· 1	
	1	Foundations that follow SFAS 117, check here				
		and complete lines 24 through 26 and lines 30 and 31.				
Fund Balances	24	Unrestricted		ļ		
anc	25	Temporarily restricted				
Bal	26	Permanently restricted				
P		Foundations that do not follow SFAS 117, check here				
3		and complete lines 27 through 31.			•	
þ	27	Capital stock, trust principal, or current funds	38,139.	38,139.	<u> </u>	
Net Assets	28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
Ass	Ι.	Retained earnings, accumulated income, endowment, or other funds	254,949.	244,549.	ı	
t/	29					
ž	30	Total net assets or fund balances	293,088.	282,688.	,	
		World Data Military and any angle of the state of	204 125	204 005	i	
	[31	Total liabilities and net assets/fund balances	294,135.	284,905.		
P	art	Analysis of Changes in Net Assets or Fund Ba	alances			
1	Tota	I net assets or fund balances at beginning of year - Part II, column (a), line 3	<u></u>			
•		st agree with end-of-year figure reported on prior year's return)	· ·	1	293,088.	
0	•	r amount from Part I, line 27a		- 1	<10,40 <u>0.</u> >	
		r increases not included in line 2 (itemize)		2	<u> </u>	
				3		
		lines 1, 2, and 3		4	282,688.	
		reases not included in line 2 (itemize)	luma (h) lua 20	5	202 608	
<u>6</u>	ı ota	I net assets or fund balances at end of year (line 4 minus line 5) - Part II, co	iumn (b), linė 30		282,688.	
					Form 990-PF (2015)	

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2-story brick wa		of property sold (e.ç nmon stock, 200 sh			(b) How a P - Puro D - Don	chase	(c) Date a	acquired ay, yr.)	(d) Date sold (mo., day, yr.)
SEE ATTACHED					-				
SEE ATTACHED	STATEM	ENT						-	
	<u>_</u>				 				
							<u>-</u>		
·	5		1		<u> </u>				 -
(e) Gross sales price		ciation allowed llowable)		st or other basis expense of sale				ain or (loss) (f) minus (
		 .	1						
16,056.			 	10,00	1				6,05
Complete only for assets showing	a gain in colum	n (h) and owned hy	the foundation		+ •		I) Cara (C	al /h\ aa.a	
Complete only for assets shown			1		_	()	I) Gains (C L (k), but n	ol. (h) gaın ıot less thar	minus 1 -0-) or
(i) F.M.V. as of 12/31/69		usted basis 12/31/69		cess of col. (1) col. (1), if any		00	Losses	(from col. (I	h))
		-	+	· · · · · · · · · · · · · · · · · · ·		 	·		
-									
			+		-				6,05
		C 14		~	$\overline{}$	1			0,03
Capital gain net income or (net ca	anıtal Inee)	If gain, also enter -(er in Part I, line	7	} 2	•			6,05
	•	•		,	7				0,03
Net short-term capital gain or (los		sections 1222(5) a	ınd (6):		٦				
If gain, also enter in Part I, line 8, If (loss), enter -0- in Part I, line 8					b l				
in those to the mine of					[2			N / A	
art V Qualification U r optional use by domestic private	Inder Sections su					nent Ind	come	N/A	
r optional use by domestic private ection 4940(d)(2) applies, leave the foundation liable for the sec yes," the foundation does not qual	Inder Section Inder Section In Frank In	bject to the section the distributable ar n 4940(e). Do not c	4940(a) tax on mount of any year	net investment in ear in the base pei	riod?	nent Ind	come	N/A	Yes X
r optional use by domestic private ection 4940(d)(2) applies, leave the foundation liable for the section 4940(d) the foundation does not qual enter the appropriate amount in	Inder Section Inder Section In Frank In	bject to the section the distributable ar n 4940(e). Do not c	4940(a) tax on mount of any year	net investment in ear in the base pei	riod?	nent in	come		Yes X
r optional use by domestic private ection 4940(d)(2) applies, leave the state foundation liable for the sec yes," the foundation does not qual Enter the appropriate amount in (a) Base period years	Inder Sections such is part blank. Interpretation 4942 tax on the lift under section each column for	the distributable are 4940(e). Do not contact each year; see the	4940(a) tax on mount of any yes complete this parairstructions be	net investment in ear in the base pe irt. fore making any e	riod?			Distrib	Yes X
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Part V Qualification Upon optional use by domestic private section 4940(d)(2) applies, leave the section 4940(d)(d)(d)(d)(d)(d)(d)(d)(d)(d)(d)(d)(d)(Inder Section Inder Section In the foundations such is part blank. In the foundation of the foundation of the following in the foundation of the foundati	the distributable are n 4940(e). Do not content to the distributable are n 4940(e). Do not content to the distributable are ach year; see the distributable are ach year; and distributable are ach year ach year ach ach year ach	mount of any your complete this parainstructions be stributions 17,410.20,528.15,499.18,583.12,536.	ear in the base per ert. fore making any e	ntries. (c) incharitable 36 33 32	-use assets 68,641 60,569 85,780	3 3 4 5	Distrib	Yes X (d) ution ratio ided by col. (c)) . 0472 . 0569 . 0461 0565 . 0383 . 2452 . 0490 350,74

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948 - see instructions)		990-PF (2015) ASSOCIATION		<u>600513</u>		Page 4
Dates to fruiding or determination latter:	Pa	t VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e),	or 4948	- see insti	ructio	ns)
b Domestic foundations that meet the section 4947(a) requirements in Part V, check here ▶ X and enter 1% of Part I, lane 12/b All other domestic foundations enter 2% of lare 27/b. Example foreign organizations enter 4% of Part I, lane 12/b, col. (b). 2	1a	Exempt operating foundations described in section 4940(d)(2), check here 🕨 🔲 and enter "N/A" on line 1.				i
of Part I, line 27b 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 domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b). 3 Add lanes 1 and 2 4 0.2. 5 Subbille 8 I, chromoth tax (domestic section 4947(a)(1) trusts and laxable foundations only. Others enter -0-) 5 Tax based on investment lincomes. Subtract line 4 from line 3.1 zaro or less, enter -0- 5 Tax based on investment lincomes. Subtract line 4 from line 3.1 zaro or less, enter -0- 5 Tax based on investment lincomes. Subtract line 4 from line 3.1 zaro or less, enter -0- 5 Tax based on investment lincomes. Subtract line 4 from line 3.1 zaro or less, enter -0- 5 Tax dae. If the organization is the withheld at source 6- 6 Description organization is the withheld at source 6- 6 Description organization is the withheld at source 6- 6 Description organization is the subtract organization or line 10 to less than the 10 zero organization is the 10 zero organization or line 10 to less of large in large in 10 zero organization organization is the 10 zero organization organization organization organization organization is the 10 zero organization organiza		Date of ruling or determination letter: (attach copy of letter if necessary-see instructions)		er =		J
a All other domestic foundations enter 2% of the 27b. Exempt foreign organizations enter 4% of Part I, lime 12, col. (b). 2	b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here 🕒 🗶 and enter 1% 🔻 🖹	1		1	<u>.02.</u>
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) Add lines 1 and 2 4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) 5 Tax based on investment income Subtract line 4 from line 3.1 (zero or tess, enter -0-) 5 Tax based on investment income Subtract line 4 from line 3.1 (zero or tess, enter -0-) 5 Tax based on investment income Subtract line 4 from line 3.1 (zero or tess, enter -0-) 5 Tax based on investment income Subtract line 4 from line 3.1 (zero or tess, enter -0-) 5 Tax based on investment income Subtract line 4 from line 3.1 (zero or tess, enter -0-) 6 Exempt foreign organizations - Law withheld at source 6 Bb 6 Exempt foreign organizations - Law withheld as the control of the subtract of the subtract or tess of the subtract or tess of the subtract of the subtract or tess o		of Part I, line 27b				1
3 102.4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) 5 Tax based on investment linearms Subtract line 4 from line 3. it zero or less, enter -0-) 5 Tax based on investment linearms Subtract line 4 from line 3. it zero or less, enter -0-) 5 Tax based on investment linearms Subtract line 4 from line 3. it zero or less, enter -0-) 5 Tax based on linearms and 2014 overpayment credited to 2015 6 Each	C	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b). $$				
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If "Yes," attach a detailed description of the activities. 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 4a Did the foundation have unrelated business gross income of \$1,000 or more during the year? 5 If "Yes," has it filed a tax return on Form 990-T for this year? 6 Was there a liquidation, termination, dissolution, or substantial contraction during the year? 7 If "Yes," attach the statement required by General Instruction T 8 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: 8 By language in the governing instrument, or 8 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? 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 8 Enter the states to which the foundation reports or with which it is registered (see instructions) 9 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 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 2015 or the taxable year beginning in 2015 (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	2			,		' x
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4a	•		a.i.o.i., o.	3		x
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		and any position association during the tax year in res, attach a schedule listing their names and addresses	<u>'</u>			

Form 990-PF (2015) ASSOCIATION 99-6005136 Page 5 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) X 11 12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions) X 12 13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? 13 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 ▶<u>9681</u>1 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 N/A 15 16 At any time during calendar year 2015, did the foundation have an interest in or a signature or other authority over a bank, No Yes securities, or other financial account in a foreign country? 16 See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country 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 X No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) Yes X No a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes X No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes X No (5) Transfer any income or assets to a disqualified person (or make any of either available Yes X No for the benefit or use of a disqualified person)? (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 Yes X No termination of government service, if terminating within 90 days.) 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 instructions)? 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 2015? 1c 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 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? 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 X No b If "Yes," did it have excess business holdings in 2015 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 2015.) N/A 4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? X 4a 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 2015?

WAIMEA EDUCATIONAL & CULTURAL 99-6005136 Form 990-PF (2015) ASSOCIATION Page 6 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: Yes X No (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, Yes X No any voter registration drive? Yes X No (3) Provide a grant to an individual for travel, study, or other similar purposes? (4) Provide a grant to an organization other than a charitable, etc., organization described in section Yes X No 4945(d)(4)(A)? (see instructions) (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for Yes X No the prevention of cruelty to children or animals? 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 guestion 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A 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 X No b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 6b If "Yes" to 6b, file Form 8870 Yes X No 7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? 7b b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? 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. (d) Contributions to employee benefit plans and deferred (c) Compensation (b) Title, and average hours per week devoted to position (e) Expense account, other (If not paid, (a) Name and address allowances enter'-0-1 0 0. SEE STATEMENT 0. 2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE." (d) Contributions to employee benefit plans and deferred (e) Expense account, other allowances (b) Title, and average hours per week devoted to position (a) Name and address of each employee paid more than \$50,000 (c) Compensation NONE

	•		
		:	
			_
Total number of other employees paid over \$50,000		>	0

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Part VIII Information About Officers, Directors, Trustees, Found Paid Employees, and Contractors (continued)	ation Managers, Highly	
3 Five highest-paid independent contractors for professional services. If none, enter	er "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 stati	stical information such as the	
number of organizations and other beneficiaries served, conferences convened, research papers pro	oduced, etc.	Expenses
1 N/A		
2		
		<u> </u>
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 or	n lines 1 and 2.	Amount
1 <u>N/A</u>		
2		_
		_
All allows are an abdul and a second a second and a second a second and a second and a second and a second and a second an		
All other program-related investments. See instructions.		
3		
		1
Total. Add lines 1 through 3	· •	0.

Р	Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations	ndations, s	ee instructions.)
1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:	* -	
а	Average monthly fair market value of securities	1a	346,863.
b	Average of monthly cash balances	1b	9,224.
	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	356,087.
	Reduction claimed for blockage or other factors reported on lines 1a and	«	
	1c (attach detailed explanation) 1e 0.	2_	
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	356,087.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	5,341.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	350,746.
6_	Minimum investment return. Enter 5% of line 5	6	17,537.
Р	art XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations are foreign organizations check here ▶ ☐ and do not complete this part.)	id certain	
1	Minimum investment return from Part X, line 6	1	17,537.
2a	Tax on investment income for 2015 from Part VI, line 5		
b	Income tax for 2015. (This does not include the tax from Part VI.)		
C	Add lines 2a and 2b	2c	102.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	17,435.
4	Recoveries of amounts treated as qualifying distributions	4	_0.
5	Add lines 3 and 4	5	17,435.
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	17,435.
P	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	20,552.
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	20,552.
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	102.
6	Adjusted qualifying distributions Subtract line 5 from line 4	6	20,450.
	Note The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation 4940(e) reduction of tax in those years.	qualifies for	the section

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI,				17 425
line 7			<u> </u>	17,435.
2 Undistributed income, if any, as of the end of 2015 a Enter amount for 2014 only			·	
b Total for prior years:				
g rounted prior yours.		0.		* *
3 Excess distributions carryover, if any, to 2015:		<u>U•</u>		
a From 2010				
b From 2011 2,378.				* ,
c From 2012		:	*	
d From 2013 2,730.				
e From 2014			·	i
f Total of lines 3a through e	5,108.			* *
4 Qualifying distributions for 2015 from	3,2001			
Part XII, line 4: ►\$ 20,552.				* #
a Applied to 2014, but not more than line 2a	1		0.	, ,
b Applied to undistributed income of prior		_		
years (Election required - see instructions)		0.		
c Treated as distributions out of corpus		<u> </u>		
(Election required - see instructions)	0.		*	*
d Applied to 2015 distributable amount				17,435.
e Remaining amount distributed out of corpus	3,117.			17,1330
5 Excess distributions carryover applied to 2015	0.			0.
(If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	8,225.			
b Prior years' undistributed income. Subtract	7,500			,
line 4b from line 2b		0.		ı
c Enter the amount of prior years'				
undistributed income for which a notice of			4	
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 2014. Subtract line				
4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2015. Subtract				
lines 4d and 5 from line 1. This amount must				
be distributed in 2016				0.
7 Amounts treated as distributions out of				
corpus to satisfy requirements imposed by				
section 170(b)(1)(F) or 4942(g)(3) (Election				!
may be required - see instructions)	0.			
8 Excess distributions carryover from 2010				
not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2016.				
Subtract lines 7 and 8 from line 6a	8,225.		· · · · · · · · · · · · · · · · · · ·	
10 Analysis of line 9:				
a Excess from 2011 2,378.				
b Excess from 2012	1			
c Excess from 2013 2,730.	1			
d Excess from 2014	_			
e Excess from 2015 3,117.		<u> </u>	<u> </u>	<u> </u>

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Part XIV Private Operating				N/A	
1 a If the foundation has received a ruling					
foundation, and the ruling is effective	·	-	▶ ∟	 	
b Check box to indicate whether the fou		ing foundation described		4942(j)(3) or 4	942(j)(5)
2 a Enter the lesser of the adjusted net	Tax year		Prior 3 years		
income from Part I or the minimum	(a) 2015	(b) 2014	(c) 2013	(d) 2012	(e) Total
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		i			
e Qualifying distributions made directly					
for active conduct of exempt activities					
Subtract line 2d from line 2c 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 Inf	ormation (Comple	ete this part only	if the foundation	had \$5,000 or m	ore in assets
at any time during	the year-see inst	ructions.)	in the foundation	1 11au \$5,000 01 111	ore in assets
Information Regarding Foundat a List any managers of the foundation v year (but only if they have contributed NONE	ho have contributed more		ntributions received by th	e foundation before the clo	se of any tax
b List any managers of the foundation vother entity) of which the foundation i			n (or an equally large port	ion of the ownership of a p	artnership or – – —
NONE			_		
2 Information Regarding Contribu Check here	only makes contributions	to preselected charitable	e organizations and does		
a The name, address, and telephone nu WAIMEA EDUCATIONAL					ні 96796;
b The form in which applications should WRITTEN, INCLUDING	be submitted and information by PURPOSE AND		should include:		
c Any submission deadlines; NONE					
d Any restrictions or limitations on awar FOR THE BENEFIT OF					POSES
		200M			

99-6005136 Page 11 Form 990-PF (2015) **ASSOCIATION** Part XV Supplementary Information (continued) Grants and Contributions Paid During the Year or Approved for Future Payment Recipient If recipient is an individual, Purpose of grant or contribution Foundation status of show any relationship to Amount any foundation manager Name and address (home or business) or substantial contributor recipient a Paid during the year AMOUNT VOIDED NONE <1,000.> ALYSSA MIYAMOTO AND KAUAI COMMUNITY NONE N/A SCHOLARSHIP COLLEGE P O BOX 394 ELEELE HI 96705 1,000. BRANDON IJIMA AND UNIVERSITY OF NONE N/A SCHOLARSHIP NEVADA-RENO P O BOX 817 ELEELE, HI 96705 1,000. HOPE COYASO AND HAWAII PACIFIC NONE N/A SCHOLARSHIP UNIVERSITY 2143 PELELEU KALAHEO HI 96741 1,000. JIANNA WACHI AND UNIVERSITY OF NONE SCHOLARSHIP N/A NEVADA-LAS VEGAS 4291 KAI IKENA DRIVE KALAHEO HI 96741 1.000. SEE CONTINUATION SHEET(S) Total ▶ 3a 19 000. b Approved for future payment NONE Total

Form 990-PF (2015) ASSOCIATION

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Part XVI-A	Analysis	of Income	-Producing	Activities

nter gross amounts unless otherwise indicated.	Unrelate	ed business income		ded by section 512, 513, or 514	(e)
Program service revenue:	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	Related or exempt function income
a					
b					
c					
d	1				
e					
1					
g Fees and contracts from government agencies		· · · · · · · · · · · · · · · · · · ·	1		
2 Membership dues and assessments					
3 Interest on savings and temporary cash					
investments					
Dividends and interest from securities			14	7,070.	
5 Net rental income or (loss) from real estate:			†		
Debt-financed property		. = .	1		
b Not debt-financed property			1	-	
6 Net rental income or (loss) from personal			<u> </u>		
property					
7 Other investment income			1		
B Gain or (loss) from sales of assets other			+		
than inventory			18	6,055.	
9 Net income or (loss) from special events			1 10	0,055.	
O Gross profit or (loss) from sales of inventory			<u> </u>		
1 Other revenue:	-		 		
ab			+ -		
			 		
c			+		
d	 		+		
2 Subtotal. Add columns (b), (d), and (e)	_	0.	+	13,125.	0.
3 Total Add line 12, columns (b), (d), and (e)	<u>L</u>	0.	•		13,125.
See worksheet in line 13 instructions to verify calculation	٥.\			10	13,143.
Part XVI-B Relationship of Activitie	es to the Acc				
Explain below how each activity for which the foundation's exempt purposes (other			A contrit	outed importantly to the accom	plishment of
			_		
			_		
		-			

WAIMEA EDUCATIONAL & CULTURAL 99-6005136 Form 990-PF (2015) ASSOCIATION Page 13 Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable **Exempt Organizations** Yes No 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 X 1a(1) X (2) Other assets 1a(2) b Other transactions: (1) Sales of assets to a noncharitable exempt organization 16(1) X (2) Purchases of assets from a noncharitable exempt organization 1b(2) (3) Rental of facilities, equipment, or other assets 1b(3) (4) Reimbursement arrangements 16(4) (5) Loans or loan guarantees 16(5) (6) Performance of services or membership or fundraising solicitations 16(6) c Sharing of facilities, equipment, mailing lists, other assets, or paid employees 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. (b) Amount involved (a) Line no (c) Name of noncharitable exempt organization (d) Description of transfers, transactions, and sharing arrangements 2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described X No in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? b If "Yes," complete the following schedule. (a) Name of organization (b) Type of organization (c) Description of relationship N/A Under penalties perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge May the IRS discuss this return with the preparer and belief, it is eration of preparer (other than taxpaver) is b Sign Director Here X Yes

> Phone no. 808 540-0022 Form **990-PF** (2015)

P00629928

Firm's EIN $\triangleright 26 - 2420024$

Paid

Preparer

Use Only

Signature of officer

Print/Type preparer's name

GEORGE ROBERTS

Firm's name ► GEORGE F

Firm's address ► 1001 BISHOP STREET.

HONOLULU, HI 96813

SUITE 987

Date

Preparer's signature

Title

10/24/16

Date

Check X If

self-employed

Part IV Capital Gains and Losses for Tax on Investment Income (b) How acquired P - Purchase D - Donation (a) List and describe the kind(s) of property sold, e.g., real estate, (d) Date sold (c) Date acquired 2-story brick warehouse; or common stock, 200 shs. MLC Co. (mo., day, yr.) (mo., day, yr.) S&P 500 GROWTH ETF 44 SHS 1a ISHARES 12/29/1004/25/16 **ISHARES** S&P 500 VALUE ETF 46 SHS 12/29/1004/25/16 c ISHARES MSCI EAFE ETF 3 SHS 12/29/1004/25/16 d ISHARES S&P MIDCAP 400 GRWTH ETF 10 SHS 12/29/1004/25/16 e ISHARES S&P MIDCAP 400 VALUE ETF 15 SHS 12/29/1004/25/16 ISHARES S&P SMALLCAP 600 GRWTH ETF 9 SHS 12/29/1004/25/16 g VANGUARD REIT ETF 9 SHS 12/29/1004/25/16 h ISHARES S&P SMALLCAP 600 VAL ETF 10 12/29/1004/25/16 m n 0 (f) Depreciation allowed (g) Cost or other basis (h) Gain or (loss) (e) Gross sales price (or allowable) plus expense of sale (e) plus (f) minus (g) 5,104. 2,897. 2,207. 4,226. b 2,746. 1,480. 177. 174. 654 d 1,013. 641. 1,881. 682. 1,199. 1,130. f 470. 660 738 584. 154. q ,146 728. h 418. m n 0 Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69 (I) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), (j) Adjusted basis (k) Excess of col. (i) (i) F.M.V. as of 12/31/69 but not less than "-0-") as of 12/31/69 over col. (j), if any 2,207. a 1,480. b C 641. đ 682. 470. 154. g 418. h m n 0 { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 } 2 Capital gain net income or (net capital loss) 6,055. 2 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 N/A

Part XV Supplementary Information Grants and Contributions Paid During the Year (Continuation) If recipient is an individual, Purpose of grant or contribution Foundation show any relationship to **Amount** status of recipient any foundation manager Name and address (home or business) or substantial contributor JULIA HIRANO AND CREIGHTON UNIVERSITY SCHOLARSHIP N/A P O BOX 29 HANAPEPE, HI 96716 1,000. KAILANI YAMAMOTO AND UNIVERSITY OF NONE N/A SCHOLARSHIP NEVADA-LAS VEGAS P O BOX 3357 LIHUE HI 96766 1,000. KIRA NOBRIGA AND UNVERSITY OF HAWAII NONE N/A SCHOLARSHIP AT MANOA P O BOX 185 ELEELE HI 96705 1,000. KYLAH S GRUSPE AND HONOLULU COMMUNITY N/A SCHOLARSHIP COLLEGE P O BOX 377 HANAPEPE, HI 96716 1 000. MARCUS PEREIRA AND OREGON STATE NONE N/A SCHOLARSHIP UNIVERSITY P O BOX 346 HANAPEPE, HI 96716 1,000. MELIA OKURA AND BROWN UNIVERSITY NONE N/A SCHOLARSHIP P O BOX 42 HANAPEPE, HI 96716 1,000. RILEY SAIKI AND UNIVERSITY OF NONE N/A SCHOLARSHIP PORTLAND P O BOX 203 ELEELE, HI 96705 1,000. SAMANTHA NICHOLS AND KNOX COLLEGE NONE N/A SCHOLARSHIP P O BOX 196 WAIMEA HI 96796 1,000. TIFFANY ISHIBASHI AND WASHINGTON NONE N/A GENERAL PURPOSE STATE UNIVERSITY P O BOX 685 KALAHEO, HI 96741 1,000. WAIMEA HIGASHI HONGWANJI NONE CHURCH SENIOR CARE FACILITY P O BOX 149 WAIMEA, HI 96796 1,000. Total from continuation sheets 16.000.

.Part.XV **Supplementary Information** Grants and Contributions Paid During the Year (Continuation) If recipient is an individual, Recipient Purpose of grant or contribution Foundation show any relationship to any foundation manager **Amount** status of Name and address (home or business) recipient or substantial contributor WAIMEA HONPA HONGWANJI - WAIMEA NONE CHURCH GENERAL PURPOSE P O BOX 206 WAIMEA, HI 96796 1,000. WAIMEA SHINGON MISSION NONE CHURCH GENERAL PURPOSE P O BOX 488 WAIMEA, HI 96796 1,000. WAIMEA UNITED CHURCH - CHRISTIAN NONE CHURCH GENERAL PURPOSE EDUCATION CENTER P O BOX 457 WAIMEA, HI 96796 1,000. WAIMEA UNITED CHURCH - CHRISTIAN NONE CHURCH GENERAL PURPOSE EDUCATION CENTER P O BOX 457 WAIMEA, HI 96796 1,000. HOPE COYASO AND CONCORDIA UNIVERSITY NONE N/A SCHOLARSHIP 2143 PELELEU KALAHEO, HI 96741 1 000. WAIMEA SENIOR CENTER NONE SENIOR CARE GENERAL PURPOSE FACILITY P O BOX 992 WAIMEA, HI 96796 1,000. Total from continuation sheets

FORM 990-PF	DIVIDENDS	AND INTEREST	FROM SECUR	ITIES ST	ATEMENT 1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
BLACKROCK					
MONEYMARKET	22.	0.	22.	22.	
FEDERATED INST HI	006	•	206	205	
YLD BOND FD ISHARES 1-3 YEAR	286.	0.	286.	286.	
TREASURY	413.	0.	413.	413.	
ISHARES CORE TOTAL	413.	•	413.	410.	
US BOND FD	65.	0.	65.	65.	
ISHARES CORE U.S.					
AGGREGATE BOND	1,038.	0.	1,038.	1,038.	
ISHARES MIDCAP 400	4.00	•	400	4.00	
GROWTH	183.	0.	183.	183.	
ISHARES MIDCAP 400 VALUE	373.	0.	373.	373.	
ISHARES MSCI EAFE	373.	0.	373.	373.	
INDEX FD	1,460.	0.	1,460.	1,460.	
ISHARES S & P 500	·		•	•	
GROWTH	705.	0.	705.	705.	
ISHARES S & P 500		_			
VALUE	1,178.	0.	1,178.	1,178.	
ISHARES S & P 600 SM CAP GRWTH	131.	0.	131.	131.	
ISHARES S & P 600	131.	0.	131.	131.	
SM CAP VAL	177.	0.	177.	177.	
ISHARES TIPS BOND					
FUND	28.	0.	28.	28.	
PIMCO GLOABL BD		_			
UNHEDGED	87.	0.	87.	87.	
PRINCIPAL DIVER REAL INSTI	133.	0.	133.	133.	
VANGUARD MSCI	133.	.	133.	133.	
EMERGING MKTS	279.	0.	279.	279.	
VANGUARD REIT ETF	512.	0.	512.	429.	
TO PART I, LINE 4	- 7,070.	0-	7,070.	6,987.	

FORM 990-PF	ACCOUNTI	NG FEES	STATEMENT 2			
DESCRIPTION	(A) EXPENSES PER BOOKS		(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES		
GEORGE ROBERTS CPA - TAX SERVICE	1,187.	0.		1,187.		
TO FORM 990-PF, PG 1, LN 16B	N 16B 1,187. 0.		1,187.			
FORM 990-PF C	THER PROFES	SIONAL FEES	S'	TATEMENT 3		
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES		
FIRST HAWAIIAN BANK - AGENCY FEES	2,784.	2,784.		0.		
TO FORM 990-PF, PG 1, LN 16C	2,784.	2,784.		0.		
FORM 990-PF	TAXES		STATEMENT 4			
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES		
FOREIGN TAXES PRIVATE FOUNDATION TAX	45. 144.	45.		0.		
TO FORM 990-PF, PG 1, LN 18	189.	45.		0.		

FORM 990-PF	OTHER E	XPENSES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVE MENT INC		(C) ADJUSTED NET INCOM		
MEETING EXPENSES	365.		0.			
TO FORM 990-PF, PG 1, LN 23	365.		0.		3	65.
FORM 990-PF U.S. AND S	STATE/CITY G	OVERNMENT	OBLI	GATIONS	STATEMENT	6
DESCRIPTION	U.S GOV'		ВОО	K VALUE	FAIR MARKE	т
SCHEDULE ATTACHED	x		70,442.		74,597.	
TOTAL U.S. GOVERNMENT OBLIGAT	TIONS	-		70,442.	74,5	97.
TOTAL STATE AND MUNICIPAL GOV	ERNMENT OBL	IGATIONS				
TOTAL TO FORM 990-PF, PART II	, LINE 10A	-		70,442.	74,5	97.
FORM 990-PF	CORPORAT	E STOCK			STATEMENT	7
DESCRIPTION			BOO	K VALUE	FAIR MARKE	T
SCHEDULE ATTACHED		-		174,313.	227,7	30.
TOTAL TO FORM 990-PF, PART I	I, LINE 10B	•		174,313.	227,7	30.
		=	_			-
FORM 990-PF	CORPORAT	E BONDS			STATEMENT	_ 8
DESCRIPTION			воо	K VALUE	FAIR MARKE	т
SCHEDULE ATTACHED		•		31,144.	30,8	32.
TOTAL TO FORM 990-PF, PART II	I LINE 10C	•		31,144.	30,8	32.

FORM 990-PF	PART VIII - LIST	STATEMENT 9			
NAME AND ADDRESS		TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE
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.
JAMES OKADA 9670 MAULE ROAD WAIMEA, HI 96796		DIRECTOR 2.00	0.	0.	0.
CALVIN SHIRAI P O BOX 596 WAIMEA, HI 96796		DIRECTOR 2.00	0.	0.	0.
ROBERT T TANITA P O BOX 206 WAIMEA, HI 96796		DIRECTOR 2.00	0.	0.	0.
TOTALS INCLUDED O	N 990-PF, PAGE 6,	PART VIII	0.	0.	0.