

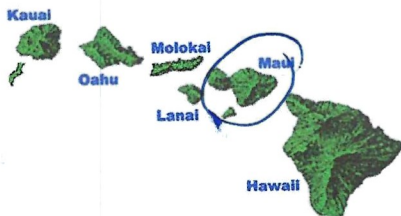
Rotary Club of Lahaina Sunset Summary

Mission: To support Lahaina community and businesses.
Category: Community Support Services
Contact: Katy Shroder, President
Address: P.O. Box 12861, Lahaina, HI 96761
Grant History: N/A

2025 Request:	\$75-150,000 for Ka La'i Ola playground construction
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Notes:

- Ka La'i Ola is a HomeAid Hawaii temporary housing site for Maui wildfire survivors, consisting of 450 modular homes on 57 acres.
- Rotary club installing 6 playgrounds throughout campus for residents.
- Each playground costs ~\$100,000.
- The total project is \$801,000. The Rotary is trying to raise \$572,000 of this cost.





Rotary Club of Lahaina Sunset

PO Box 12861

Lahaina, HI 96761

January 30, 2025

Dorcy Hawaiian Foundation
81 East Seventh Street, Suite 125
St. Paul, MN 55101

Aloha Dorcy Foundation Board Members,

On August 8, 2023, our town of Lahaina was obliterated by a wildfire, which killed 102 people and displaced more than 5,200 others. Many were aided by FEMA in finding temporary housing, only to have to recurrently move every 6-12 weeks. Others, who “fell through the cracks”, took up residence in tents on the beach and in parks. Hubs for food and other supplies were set up at distribution sites. Fast forward to present day. There are still many houseless people who are waiting to be placed in housing. One such project is Ka La’i Ola (“The place of peaceful recovery”), a temporary housing development currently under construction that will house up to 1500 wildfire survivors for up to 5 years. Ka La’i Ola, a project of HomeAid Hawai’I, Inc, is designed as a neighborhood of 450 modular homes in pods on 57 acres. HomeAid Hawai’I is a 501(c)(3) corporation (Tax ID No. 47-4980676). Our Rotary club has sponsored workdays at the project site, including purchasing/assembling furniture and smoke detectors, as well as sponsoring holiday events for children and their families.

As a psychologist working with children, I know that children process trauma through play. Rotary asked about play options for the children living at Ka La'i Ola. We were told that there were plans for a small play area to be shared by a group of pods. The playground areas throughout the village are designed to be 20x30. In total, the plans call for 3 small playgrounds in Phase 1 (serving 270 units) and another 3 more in Phase 2. Phase 2 will also see a community center and resiliency center area, which will have a larger community playground.

The Rotary Club of Lahaina Sunset Foundation wants to see these play spaces available to children of all ages. Each area, depending on the play equipment selected, will cost between \$75-\$100k. A budget is attached, which outlines the amount of money that is necessary for the total project, and the amount of money that we will be asking from the Rotary D5000 Foundation. The play areas are not for the public. They are only for the residents of Ka La'i Ola.

We are asking the Dorcy Foundation to fund one or two of these playgrounds at Ka La'i Ola (\$75-\$150k). The Rotary Club of Lahaina Sunset Foundation is a 501(c)(3) corporation with Tax ID No. 84-2237754. I am attaching supporting documentation. We have a history of making a difference in the Lahaina community and especially in our response to the wildfires. With your help, many Lahaina children will have access to a neighborhood playground.

Mahalo Nui Loa,

Katy Shroder, President

Rotary Club of Lahaina Sunset

Lahaina, HI 96761

Re: Grant documents

From Joanne Laird <mamalrd01@gmail.com>

Date Fri 2/7/2025 2:08 PM

To Katy Shroder <krshroder@gmail.com>; tammy@dorcyfdn.org <tammy@dorcyfdn.org>

Cc Liz May <liz5a@aol.com>; Allan Weiland <aw3200@gmail.com>

 6 attachments (205 KB)

Ka Lai Ola Playgrounds Budget.pdf; ATT00001.htm; ATT00002.htm; ATT00003.htm; Lahaina Sunset logo SMALL.jpg; Outlook-n2qazgic.png;

Katy and Tammy - here is the total budget for 7 Playgrounds at Ka Lai Ola that has been provided to us by Ka Lai Ola and HomeAid Hawaii.. The Maui Advisory committee is putting forth to the Maui Fires Advisory Committee and the Rotary D5000 Foundation a proposal to pay for ONE playground - \$114,000.00. That proposal is moving forward for consideration for funding next week. We do not know what other sources HomeAid Hawaii has received for funding of the playgrounds. I sit as a member of the Maui Fires Advisory Committee and can answer any questions that you might have about our funding request. If you need information from HomeAid Hawaii, please let me know and I can provide you with the contact information.

ITEMIZED PROJECT BUDGET AND NARRATIVE

Organization Name: Home Aid Hawaii

ITEMIZED BUDGET: Please list all sources of income and expense for this project.

INCOME DESCRIPTION	Unit Price	QTY	TOTAL	ROTARY	OTHER CASH	IN KIND	TOTAL	NARRATIVE - Describe what was spent
Grant from Rotary D5000 Foundation				\$571,800.00			\$571,800.00	Rotary Grant
Cash donations					\$89,000.00		\$89,000.00	Monetary Donations From Others
Inkind donations						\$140,000.00	\$140,000.00	Inkind Donations
							\$0.00	
				\$571,800.00	\$89,000.00	\$140,000.00	\$800,800.00	
EXPENSE DESCRIPTION			TOTAL	ROTARY	OTHER CASH	IN KIND	TOTAL	NARRATIVE
Site Work								
Excavation, removal of spoils	\$12,000.00	7	\$84,000.00	\$0.00	\$60,000.00	\$24,000.00	\$84,000.00	
ADA access sidewalk, curb	\$6,000.00	7	\$42,000.00	\$0.00	\$14,000.00	\$28,000.00	\$42,000.00	
Import crushed rock for base	\$5,000.00	7	\$35,000.00	\$0.00	\$15,000.00	\$20,000.00	\$35,000.00	
SUB TOTAL			\$161,000.00	\$0.00	\$89,000.00	\$72,000.00	\$161,000.00	
Play Areas			TOTAL	ROTARY	OTHER CASH	IN KIND	TOTAL	
Play equipment	\$33,000.00	7	\$231,000.00	231,000.00	0.00	\$0.00	\$231,000.00	
Park Benches	\$1,400.00	14	\$19,600.00	\$19,600.00	\$0.00	\$0.00	\$19,600.00	
Trash Receptacles	\$600.00	7	\$4,200.00	\$4,200.00	\$0.00	\$0.00	\$4,200.00	
Safety Surface - Turf	\$6,000.00	7	\$42,000.00	42,000.00	0.00	\$0.00	\$42,000.00	
Freight	\$13,000.00	7	\$91,000.00	50,000.00	0.00	\$41,000.00	\$91,000.00	
Installation labor	\$36,000.00	7	\$252,000.00	225,000.00	0.00	\$27,000.00	\$252,000.00	
SUB TOTAL			\$639,800.00	571,800.00	0.00	68,000.00	\$639,800.00	
TOTAL EXPENSE			\$800,800.00	\$571,800.00	89,000.00	140,000.00	\$800,800.00	

NOTE: On this Budget, the amount in the Rotary Column must be equal to or less than the total amount in the (Other Cash + Inkind) columns

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2023
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 07/01/23, and ending 06/30/24

- B Check if applicable:
- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization **Rotary Club of Lahaina Sunset Foundation**

Doing business as _____

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO Box 12861

City or town, state or province, country, and ZIP or foreign postal code
Lahaina HI 96761

F Name and address of principal officer:
Mariko Higashi
PO Box 12861
Lahaina HI 96761

D Employer identification number
84-2237754

E Telephone number
330-719-2158

G Gross receipts \$ **326,922**

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No
If "No," attach a list. See instructions

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **www.rotarycluboflahainasunset.org**

K Form of organization: Corporation Trust Association Other

H(c) Group exemption number _____

L Year of formation: **2019** **M** State of legal domicile: **HI**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O				
	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	6	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6	
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0	
	6	Total number of volunteers (estimate if necessary)	6	30	
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9	Program service revenue (Part VIII, line 2g)	38,314	326,922	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	38,314	326,922	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		210,563
		14	Benefits paid to or for members (Part IX, column (A), line 4)		0
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
		16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
		b	Total fundraising expenses (Part IX, column (D), line 25)		0
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	15,476	56,684	
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	15,476	267,247	
19		Revenue less expenses. Subtract line 18 from line 12	22,838	59,675	
Net Assets or Fund Balances		20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	28,313	87,988	
	22	Net assets or fund balances. Subtract line 21 from line 20	0	0	

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: **Mariko Higashi** President Date: **01/07/25**

Paid Preparer Use Only Print/Type preparer's name: **Gretchen Kremeyer** Preparer's signature: **Gretchen Kremeyer** Date: **01/07/25** Check if self-employed if PTIN: **P00768528**

Firm's name: **Carbonaro CPAs & Management Group** Firm's EIN: **99-0303190**

Firm's address: **1885 Main St Ste 408 Wailuku, HI 96793** Phone no.: **808-242-5002**

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512-514. Rows include Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; Other Revenue; and Miscellaneous Revenue.

Public Disclosure

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 or note to any line 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 domestic organizations and domestic governments. See Part IV, line 21	110,743	110,743		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	99,820	99,820		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. 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 (nonemployees):				
a Management				
b Legal				
c Accounting				
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 Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	5,088	5,088		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Supplies	14,342	14,342		
b Meals & Food	13,101	11,791	1,310	
c Holidays	9,873	9,873		
d Programs	5,032	5,032		
e All other expenses	9,248	8,008	1,240	
25 Total functional expenses. Add lines 1 through 24e	267,247	264,697	2,550	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Public Disclosure

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	28,313	1	87,988
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		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		11	
	12	Investments—other securities. See Part IV, line 11		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 33)	28,313	16	87,988	
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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		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		25	
	26	Total liabilities. Add lines 17 through 25		0	0
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	28,313	27	87,988
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	28,313	32	87,988
33	Total liabilities and net assets/fund balances	28,313	33	87,988	