

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

Return of Private Foundation
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.**
 ▶ **Go to www.irs.gov/Form990PF for instructions and the latest information.**

OMB No. 1545-0052
2019
Open to Public Inspection

For calendar year 2019, or tax year beginning 01-01-2019, and ending 12-31-2019

Name of foundation NA 'AINA KAI BOTANICAL GARDENS		A Employer identification number 99-0344486	
Number and street (or P.O. box number if mail is not delivered to street address) PO BOX 1134	Room/suite	B Telephone number (see instructions) (808) 828-0525	
City or town, state or province, country, and ZIP or foreign postal code KILAUEA, HI 967541134		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here..... <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ... <input type="checkbox"/>	
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ <u>70,591,219</u>		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
J Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other (specify) <u>MODIFIED CASH</u> <i>(Part I, column (d) must be on cash basis.)</i>			

Part I	Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)</i>	(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 (attach schedule)	4,614,858			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	35,446	35,446	35,446	
	4 Dividends and interest from securities	754,553	754,553	754,553	
	5a Gross rents	215,786	215,786	215,786	
	b Net rental income or (loss) 215,786				
	6a Net gain or (loss) from sale of assets not on line 10	27,726			
	b Gross sales price for all assets on line 6a 7,651,075				
	7 Capital gain net income (from Part IV, line 2)		1,561,069		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances 138,318				
b Less: Cost of goods sold 69,263					
c Gross profit or (loss) (attach schedule)	69,055		69,055		
11 Other income (attach schedule)	337,820	4,246	337,820		
12 Total. Add lines 1 through 11	6,055,244	2,571,100	1,412,660		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	284,604	56,921	170,762	113,842
	14 Other employee salaries and wages	1,010,714	0	189,046	820,543
	15 Pension plans, employee benefits	197,523	0	29,292	168,231
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	38,508	0	0	38,508
	c Other professional fees (attach schedule)	127,038	127,038	127,038	0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	187,948	20,667	39,795	143,120
	19 Depreciation (attach schedule) and depletion	707,557	3,685	28,613	
	20 Occupancy				
	21 Travel, conferences, and meetings	1,230	0	0	1,230
	22 Printing and publications				
	23 Other expenses (attach schedule)	1,225,509	0	15,363	1,208,214
	24 Total operating and administrative expenses. Add lines 13 through 23	3,780,631	208,311	599,909	2,493,688
	25 Contributions, gifts, grants paid	0			0
26 Total expenses and disbursements. Add lines 24 and 25	3,780,631	208,311	599,909	2,493,688	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	2,274,613				
b Net investment income (if negative, enter -0-)		2,362,789			
c Adjusted net income (if negative, enter -0-)			812,751		

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	214,890	163,918	163,918
	2 Savings and temporary cash investments	726,299	2,088,587	2,088,587
	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 (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ _____ Less: allowance for doubtful accounts ▶ _____	425,000	0	0
	8 Inventories for sale or use	84,750	76,323	76,323
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)	13,972,131	18,544,494	18,544,494
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment: basis ▶ _____ 283,940 Less: accumulated depreciation (attach schedule) ▶ _____ 164,522	98,000	119,418	119,418
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)			
	14 Land, buildings, and equipment: basis ▶ _____ 45,564,951 Less: accumulated depreciation (attach schedule) ▶ _____ 10,472,589	35,332,538	35,092,362	35,092,362
15 Other assets (describe ▶ _____)	13,977,639	14,506,117	14,506,117	
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	64,831,247	70,591,219	70,591,219	
Liabilities	17 Accounts payable and accrued expenses	3,593	5,524	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ _____)	5,169	6,295	
	23 Total liabilities (add lines 17 through 22)	8,762	11,819	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/> and complete lines 24, 25, 29 and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	0	0	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
	28 Retained earnings, accumulated income, endowment, or other funds	0	0	
29 Total net assets or fund balances (see instructions)	64,822,485	70,579,400		
30 Total liabilities and net assets/fund balances (see instructions) .	64,831,247	70,591,219		

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 29 (must agree with end-of-year figure reported on prior year's return)	1	64,822,485
2 Enter amount from Part I, line 27a	2	2,274,613
3 Other increases not included in line 2 (itemize) ▶ _____	3	3,482,302
4 Add lines 1, 2, and 3	4	70,579,400
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 29 .	6	70,579,400

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 See Additional Data Table				
b				
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 See Additional Data Table				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))	
(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 See Additional Data Table				
b				
c				
d				
e				
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	1,561,069
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) (see instructions). If (loss), enter -0- in Part I, line 8	{ If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 }		3	-42,051

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))
2018	2,783,673	19,058,044	0.146063
2017	4,045,236	18,957,292	0.213387
2016	4,181,623	16,984,204	0.246207
2015	3,618,687	16,190,603	0.223505
2014	4,001,210	11,655,864	0.343279
2 Total of line 1, column (d)			2 1.172441
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years			3 0.234488
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5			4 18,883,913
5 Multiply line 4 by line 3			5 4,428,051
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 23,628
7 Add lines 5 and 6			7 4,451,679
8 Enter qualifying distributions from Part XII, line 4			8 3,072,177

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)

Table with 11 rows for excise tax calculation. Includes sub-rows 6a-6d for credits. Total amount owed is 5,744, with 5,744 refunded.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Columns include question number, 'Yes', and 'No' responses. Questions cover political activities, unrelated business income, and asset requirements.

Part VII-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-14 regarding controlled entities, distributions, public inspection requirements, and books in care.

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Table with 3 columns: Question, Yes, No. Rows 15-16 regarding nonexempt charitable trusts and foreign accounts.

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.

Main table with 3 columns: Question, Yes, No. Rows 1a-4b regarding Form 4720 exceptions and requirements.

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...
(2) Influence the outcome of any specific public election...
(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 4945(d)(4)(A)?
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes...
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?
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?
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?
b If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?

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. See instructions

Table with 5 columns: (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.

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

Table with 5 columns: (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.

Total number of other employees paid over \$50,000.

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
PETITT ENTERPRISES 364 PUA ROAD KAPAA, HI 96746	CONSTRUCTION	243,684
NATHAN WOOD GENERAL CONTRACTOR LLC PO BOX 452 KAPAA, HI 96746	PHOTO VOLTAIC SYSTEM	77,816
ALEX GUPTON PO BOX 5194 KAILUAKONA, HI 96740	REPAIRS	51,015
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 TO PROMOTE INTEREST AND AWARENESS IN TROPICAL HORTICULTURE, AGRICULTURE AND FORESTRY BY MAKING THE NA AINA KAI BOTANICAL GARDENS AVAILABLE TO THE PUBLIC, ORGANIZING AND CONDUCTING	2,493,688
2 EDUCATIONAL TOURS OF THE NA AINA KAI BOTANICAL GARDENS, ESTABLISHING AN INTERNSHIP PROGRAM FOR THE STUDY OF TROPICAL HORTICULTURE, AGRICULTURE, AND FORESTRY, AND	0
3 OPERATING A PLANT NURSERY AND GIFT SHOP.	0
4	

Part IX-B Summary of Program-Related Investments (see instructions)

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

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	16,750,049
b	Average of monthly cash balances.	1b	2,302,017
c	Fair market value of all other assets (see instructions).	1c	119,419
d	Total (add lines 1a, b, and c).	1d	19,171,485
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	19,171,485
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	287,572
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	18,883,913
6	Minimum investment return. Enter 5% of line 5.	6	944,196

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	
2a	Tax on investment income for 2019 from Part VI, line 5.	2a	
b	Income tax for 2019. (This does not include the tax from Part VI.).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1.	7	

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	2,493,688
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	578,489
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	3,072,177
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. See instructions.	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	3,072,177

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.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2019:				
a Enter amount for 2018 only.				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2019:				
a From 2014.				
b From 2015.				
c From 2016.				
d From 2017.				
e From 2018.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2019 from Part XII, line 4: ▶ \$ _____				
a Applied to 2018, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2019 distributable amount.				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2019. <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
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.				
d Subtract line 6c from line 6b. Taxable amount—see instructions				
e Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				
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).				
8 Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions).				
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2015.				
b Excess from 2016.				
c Excess from 2017.				
d Excess from 2018.				
e Excess from 2019.				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling. 2000-04-12

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

	Tax year				(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	812,751	952,902	676,581	659,739	3,101,973
b 85% of line 2a	690,838	809,967	575,094	560,778	2,636,677
c Qualifying distributions from Part XII, line 4 for each year listed	3,072,177	2,783,673	4,045,236	4,181,623	14,082,709
d Amounts included in line 2c not used directly for active conduct of exempt activities	0	0	0	0	0
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	3,072,177	2,783,673	4,045,236	4,181,623	14,082,709
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets	70,591,219	64,831,247	68,644,893	64,407,522	268,474,881
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)	49,673,505	49,394,926	48,129,418	46,773,418	193,971,267
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					0
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)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

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 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).)
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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.

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. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

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

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

c Any submission deadlines:

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

Part XV **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
Total			▶ 3a	0
b <i>Approved for future payment</i>				
Total			▶ 3b	0

Part XVI-A Analysis of Income-Producing Activities

Table with 5 main columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, and (e) Related or exempt function income. Rows include categories like Program service revenue, Membership dues, Interest on savings, Dividends, Net rental income, Other investment income, Gain or loss from sales, Net income from special events, Gross profit from sales, and Other revenue.

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

Table with 2 columns: Line No. and description of activity. Rows include: 1A FEES FOR GUIDED TOURS OF BOTANICAL GARDENS, 1B PUBLIC EVENTS TO PROMOTE INTEREST AND AWARENESS OF THE BOTANICAL GARDENS, 10 GIFT SHOP SALES OF MERCHANDISE RELATED TO BOTANICAL GARDENS, and 11A GET COLLECTED ON SALES RELATED TO BOTANICAL GARDENS THEN PAID TO STATE.

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

Part XVII

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

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (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

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) is based on all information of which preparer has any knowledge.

Sign Here ▶	*****	2020-09-28	*****	May the IRS discuss this return with the preparer shown below (see instr.) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of officer or trustee	Date	Title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ <input type="checkbox"/>	PTIN P00220997	
	Firm's name ▶	CW ASSOCIATES CPAS			Firm's EIN ▶	26-1659234
	Firm's address ▶	700 BISHOP STREET SUITE 1040 HONOLULU, HI 96813			Phone no. (808) 531-1040	

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

List and describe the kind(s) of property sold (e.g., real estate, (a) 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.)
MORGAN STANLEY #505	P		
MORGAN STANLEY #505	P		
MORGAN STANLEY #807	P		
MORGAN STANLEY #807	P		
MORGAN STANLEY #825	P		
MORGAN STANLEY #825	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
13,542		12,443	1,099
4,113,987		3,014,143	1,099,844
1,207,887		1,260,347	-52,460
1,271,661		848,236	423,425
415,821		406,511	9,310
628,177		548,326	79,851

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
(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	
			1,099
			1,099,844
			-52,460
			423,425
			9,310
			79,851

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
JOYCE H DOTY PO BOX 1134 KILAUEA, HI 967541134	VICE PRES/DIRECTOR 30.00	0	0	0
CHARLES S O'NEILL PO BOX 1134 KILAUEA, HI 967541134	CHAIR/PRES/SECR/EXECUTIVE DIRECTOR 50.00	192,308	5,769	0
SALLY PSAILA PO BOX 1134 KILAUEA, HI 967541134	TREASURER/DIRECTOR 3.00	0	0	0
CHRIS YORK PO BOX 1134 KILAUEA, HI 967541134	DIRECTOR 3.00	0	0	0
LORI TAIRA PO BOX 1134 KILAUEA, HI 967541134	DIRECTOR 2.00	0	0	0
MARTHA FERNANDES PO BOX 1134 KILAUEA, HI 967541134	DIRECTOR/HORTICULTURIST 50.00	72,875	13,652	0
PHIL DOW PO BOX 1134 KILAUEA, HI 967541134	FORMER DIRECTOR 2.00	0	0	0

TY 2019 Accounting Fees Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	38,508	0	0	38,508

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2019 Depreciation Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
BUILDINGS & IMPROVEMENTS (CHARITABLE)		17,534,530	6,641,526		0 %	476,749	0	0	
LAND AND IMPROVEMENTS (CHARITABLE)		26,346,081	1,963,674		0 %	84,615	0	0	
EQUIPMENT		944,897	571,114		0 %	92,731	0	0	
FURNITURE, FIXTURES, AND EQUIPMENT		58,296	42,217		0 %	6,126	0	0	
OFFICE EQUIPMENT		124,675	105,691		0 %	2,603	0	0	
VEHICLES		248,771	166,894		0 %	16,120	0	0	
OFFICE EQUIPMENT (POS SYSTEM)		5,694	3,840		0 %	718	0	718	
VEHICLES (TOUR)		302,007	273,761		0 %	24,210	0	24,210	
BUILDINGS & IMPROVEMENTS (INVESTMENT)		283,940	160,837		0 %	3,685	3,685	3,685	

TY 2019 General Explanation Attachment**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486**General Explanation Attachment**

Identifier	Return Reference	Explanation	
1		990-PF, PART VII-B, STATEMENTS REGARDING ACTIVITIES, LINE 1A (4)	CERTAIN BOARD MEMBERS ARE AFFILIATED WITH ENTITIES THAT ARE COMPENSATED FOR PERSONAL SERVICES PROVIDED TO THE FOUNDATION, SUCH AS ACCOUNTING SERVICES.

TY 2019 Investments Corporate Stock Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
MARKETABLE SECURITIES	18,544,494	18,544,494

TY 2019 Investments - Land Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Category/ Item	Cost/Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDINGS & IMPROVEMENTS (INVESTMENT)	283,940	164,522	119,418	

TY 2019 Land, Etc. Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDINGS & IMPROVEMENTS (CHARITABLE)	17,534,530	7,118,275	10,416,255	
LAND AND IMPROVEMENTS (CHARITABLE)	26,346,081	2,048,289	24,297,792	
EQUIPMENT	944,897	663,845	281,052	
FURNITURE, FIXTURES, AND EQUIPMENT	58,296	48,343	9,953	
OFFICE EQUIPMENT	124,675	108,294	16,381	
VEHICLES	248,771	183,014	65,757	
OFFICE EQUIPMENT (POS SYSTEM)	5,694	4,558	1,136	
VEHICLES (TOUR)	302,007	297,971	4,036	

TY 2019 Other Assets Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486**Other Assets Schedule**

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
BRONZE STATUES & ARTWORK	9,490,340	9,580,031	9,580,031
HARDWOOD TREES	106,000	106,000	106,000
LIFE INSURANCE CASH VALUE	251,907	281,148	281,148
ANNUITY VALUE	4,129,392	4,537,644	4,537,644
OTHER ASSETS	0	1,294	1,294

TY 2019 Other Expenses Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MARKETING EXPENSES	21,996	0	0	20,132
AUTOMOBILE EXPENSE	8,960	0	0	8,960
BANK FEES	6	0	0	6
CATERING	6,964	0	0	6,886
CONTRACT LABOR	53,840	0	0	53,840
CONTRIBUTIONS	100	0	0	100
EDUCATION	261	0	0	261
EVENTS & WEDDINGS	150	0	150	0
MUSICIANS & ENTERTAINERS	100	0	100	0
DUES & SUBSCRIPTIONS	1,497	0	0	1,522

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EQUIPMENT, FURNITURE, FIXTURES	5,219	0	0	5,219
EQUIPMENT RENTAL	668	0	668	0
INSURANCE	661,715	0	0	661,715
LICENSES, PERMITS, & FEES	800	0	0	800
MERCHANT FEES	11,043	0	11,043	0
PLANTS	1,291	0	0	1,291
POSTAGE & DELIVERY	7,516	0	0	7,431
REPAIRS	165,161	0	0	164,110
OUTSIDE SERVICES	482	0	1,982	0
SUBCONTRACTORS	76,196	0	0	76,196

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SUPPLIES & OFFICE EXPENSE	42,112	0	0	41,741
TELEPHONE	15,327	0	0	15,227
TOUR FOOD	1,361	0	1,420	0
UTILITIES	135,707	0	0	135,707
VOLUNTEER EXPENSE	4,700	0	0	4,733
RENTAL	2,337	0	0	2,337

TY 2019 Other Income Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
TOUR FEES	307,978		307,978
SPECIAL EVENTS	10,853		10,853
GET	14,743		14,743
MORTGAGE INTEREST	3,768	3,768	3,768
OTHER INVESTMENT INCOME	478	478	478

TY 2019 Other Increases Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Description	Amount
UNREALIZED GAINS ON MARKETABLE SECURITIES	3,482,302

TY 2019 Other Liabilities Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Description	Beginning of Year - Book Value	End of Year - Book Value
PAYROLL LIABILITIES	4,837	5,963
OTHER CURRENT LIABILITIES	332	332

TY 2019 Other Professional Fees Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	127,038	127,038	127,038	0

TY 2019 Taxes Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GENERAL EXCISE TAX	16,755	9,564	16,755	0
PROPERTY TAX	1,035	1,035	1,035	0
PAYROLL TAXES	114,432	5,033	16,970	92,429
NET INVESTMENT INCOME TAX	50,691	0	0	50,691
FOREIGN TAX	5,035	5,035	5,035	0

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors
▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047
2019

Name of the organization
NA 'AINA KAI BOTANICAL GARDENS

Employer identification number
99-0344486

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
NA 'AINA KAI BOTANICAL GARDENS

Employer identification number
99-0344486

Part I
Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JOYCE DOTY PO BOX 582 KILAUEA, HI 96754	\$ 4,599,773	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
2	GREGG TAKARA 4370 KUKUI GROVE STREET SUITE 111 LIHUE, HI 96766	\$ 5,000	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
.		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
.		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
.		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
.		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization NA 'AINA KAI BOTANICAL GARDENS	Employer identification number 99-0344486
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Part II Noncash Property			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
1	MARKETABLE SECURITIES	\$ 4,599,773	2019-10-31
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
.		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
.		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
.		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
.		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
.		\$	

Name of organization
 NA 'AINA KAI BOTANICAL GARDENS

Employer identification number

99-0344486

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	