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# 1: Entity Description

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## A. About 'Akahiao Nature Institute

'Akahiao Nature Institute (ANI) is a 501c3 organization whose mission is to connect our youth to the natural world in order to realize a sustainable future. The organization was founded by Akemi Rogers and myself (Julie Rogers) in 2018. ANI's belief is that the world will continue to face challenges in the environmental and social arena - therefore we need to nurture strength and courage in your youth who are innately creative and connected to the earth and to the community. The name 'Akahiao represents our wish to be 'aina-based in our learning; the property that we are located at includes an 'Akahi Pu'u that our logo and name emerged from.

Vision for 'Akahiao Nature Institute: *Model For Our Future*

Our vision is to be a model for our future—a place where people and nature live as one and take care of each other in a mutually beneficial way. This is represented by love and respect for one another, a deep connection with the natural world, gratitude for this beautiful world we are in, and the spirit of collaboration.

Mission: Explore ► Discover ► Innovate ► Integrate

- *Explore* the world with a sense of wonder.
- *Discover* the hidden pathways, the unwritten histories, your own personal story, and a world of new possibilities.
- *Innovate* with creative excellence to build models for a better world.
- *Integrate* life, learning, communities and a sense of place into a purposeful existence.

Core Values:

- *Courage* to follow the North Star - An audaciousness to make a change and speak up when something isn't right.
- *Creativity* and the power of imagination- The appreciation for our unique expressions and an openness to a world of possibilities.
- *Connected* through aloha and mahalo - The recognition of our interconnectedness and embracing with compassion and gratitude.

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## B. Principal and qualifications

The current Director at ANI is Julie Rogers. My formal education includes a M.Ed. in Educational Foundations from University of Hawaii, and a B.S. in Biology and Biomedical Engineering from Tufts University. I have also earned certificates from East West Center for my participation in Asia Pacific Leadership Program, along with a mentorship certificate from The Tracking Project. My informal experiences include a year of volunteering in Bhutan helping to develop the Gross National Happiness Center, sailing with the Hokule'a during their Malama Honua voyage, running my own juice shop in Waikiki, working at Blue Planet Foundation as Community Relations Director and working in the field of environmental science organizing and compiling lead paint assessments for military housing. I have also served on the board for Hawaii Nature Center for 8 years.

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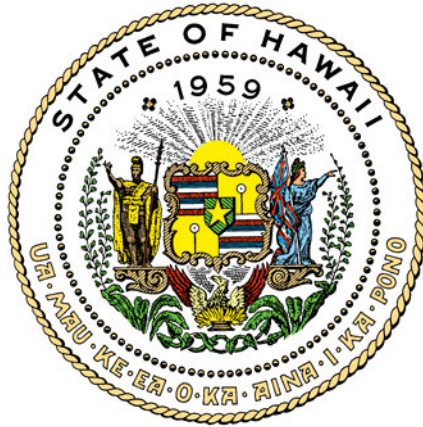
## C. Community Served

Since its inauguration, ANI has organized various youth programs for the local community taking groups on nature walks, leading them to work in the garden, cooking with the food direct from the garden and engaging in personal development workshops. Though the plan was set to start the daycare around 2021, we were forced to cut back on all of our activities due to the pandemic. We still managed to welcome groups from HTA, WHEA, Kona Pacific, and Kealakehe HS on various capacities through the years. Our reach also extends beyond West Hawai'i, and we have worked with schools from Japan (Musashi University and Soshi Educational Group), St. Andrews from Honolulu, and Rustic Pathways.

The Keiki Program at ANI (daycare) was started in the fall of 2022 with the knowledge that the best time to develop the sense of self for children is during these early pre-school ages. By giving the keiki freedom to interact, develop their own natural relationships at an early age is a very effective way to foster that deep rooted relationship that will last a lifetime. With the current focus on daycare, ANI employs one director, one lead teacher, a part-time 'Olelo Hawai'i teacher and a part-time assistant teacher. We also have several seasonal staff that return for specific programs.

According to the Hawaii County Early Childhood Profile, "just 24% of Hawai'i Island's total under 5 population might have the opportunity to attend a childcare program". This is an alarming fact, especially in light of the importance of early childhood education for future of our keiki. Additionally, food insecurity is also high in the county of Hawaii considering the amount of farms we have on this island. In increasing the capacity of our outdoor-based early childhood program, we believe that we are able to address both of these needs in the community. ANI's intention is not only to provide more spaces for early child care, but to also provide a high quality early learning experiences for the keiki in West Hawai'i.

Thus far our students have come from local families living in Kailua Kona. The families we currently have have sought us out, in search for an outdoor, nature-based education for their keiki. Most of the families are entrepreneurial families who own their own businesses in Kona. While we currently can accept funding through PATCH, none of the families have applied that way. We notified families of the funds available and for next year two of the families who are on the waitlist have qualified for the tuition assistance. Kona is a very mixed income community with families with the highest population of children under 5 years old. With the help of DHS funding, we hope to address the entirety of the community looking for quality early childcare.



## Department of Commerce and Consumer Affairs

### CERTIFICATE OF GOOD STANDING

I, the undersigned Director of Commerce and Consumer Affairs of the State of Hawaii, do hereby certify that

AKAHIAO NATURE INSTITUTE

was incorporated under the laws of Hawaii on 11/13/2018 ; that it is an existing nonprofit corporation; and that, as far as the records of this Department reveal, has complied with all of the provisions of the Hawaii Nonprofit Corporations Act, regulating domestic nonprofit corporations.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Department of Commerce and Consumer Affairs, at Honolulu, Hawaii.

Dated: May 09, 2024

Director of Commerce and Consumer Affairs

## 2. Project Description:

### A. Increasing our capacity from 6 to 30 by 2026

Our first year of operating the daycare center has been very successful with wonderful reviews from the parents and their participation during community events. All of the keiki currently enrolled have signed on to come back in the fall (except one going on to kindergarten). Without having advertised ourselves, we already have a waitlist of parents hoping to send their keiki to our daycare. We have not reached out at all to the community because we are already full enrollment numbers (12 keiki) plus four more that we are unable to accommodate due to licensing limitations.

We found that children learn so well from being outside, and this outdoor learning addresses every developmental needs of the child. They benefit so much from the physical demands of climbing up and down hills that are not paved, having to duck under trees and looking at objects that are fluttering in and out of field of vision. The outdoor aspect also provides the fresh air, the endorphins that are produced in the brain from being immersed in the natural elements. They also learn to be respectful and responsible through interactions with plants and animals that they might care for. Our garden is semi-wild, so we also feel that that it gently introduces the keiki to the real wild nature. We want them to deeply understand that nature is our ally, and that we can have a mutually beneficial relationship with it.

The original vision was to combine the Reggio Emilia approach and the Forest kindergarten approach to the daycare, and after having taken a course with Hana Hau'oli Professional Development Center, the vision is to include the progressive education approach and send our teachers to be trained in any, or all of the approaches. The importance of professional development for early childhood education cannot be understated, and we intend to one day host such workshops at our school.

We are currently operating out of one houses on the property, and this fall we plan to convert the second ranch house to bring six more children, totaling at 12 keiki for 2024 - 2025. During this year our plan is to apply for a Special Use Permit that is required for our zoning (Ag) to have a preschool so that we can enroll 24 children the following school year (2025 - 2026) and eventually up to 30 keiki. We have been in communication with the county and understand the length of the process. We ahem already begun collecting the necessary documents and plan on sending in the application in September of this year.

#### School Enrollment Schedule

Year	Enrollment	Class size & Age group	Staff
2024 - 25	12	(6) 3-5yo; (6) 2-3yo	2 FT Teachers, 1FT Teachers Assistant
2025 - 26	24	(12) 3-5yo; (12) 2-3 yo	4 FT Teachers, 1 Garden Teacher, 1 TA
2026 - 27	30	(18) 3-5 yo; (12) 2-3 yo	4 FT Teachers, 1 Garden Teacher, 1 TA
2027 - 28	30	(18) 3-5 yo; (12) 2-3 yo	4 FT Teachers, 1 Garden Teacher, 1 TA

The main need in order to accommodate more students is finding great teachers. In becoming a qualified childcare center we will need several more high quality teachers with the correct qualifications. The type of curriculum that we are planning to offer at ANI requires specialized knowledge and specific philosophies from our teachers. First and foremost, I was very lucky to have met Iris Thompson at the Early Childhood Conference in Kona. I knew right away that she was going to be either a teacher at our school or at least come train the teachers we would have. From her certificates in outdoor learning spaces, experiences taking a group of children outside and leading their learning experiences, her training with Reggio, her experience in art, horse training, and the list continues with the type of qualifications we could ask for. With

her as the Primary Lead Teacher in our school, I am very confident that we would be able to develop our quality early learning program here at ANI. Second, we would like to have a full-time 'Olelo Hawai'i and Hawaiian culture teacher who will also be the Lead Teacher for the younger keiki. We currently have Kumu Kawehi coming twice a month, and ideally we can bring her onboard as a full-time teacher. She has been amazing with the current group of keiki and is someone we hope to continue working with. Last but not least, we would like to bring on a full-time Garden Teacher. This person would be in charge of all the activities related to the garden and be able to assist the other teachers whenever necessary. The Garden Teacher would be key in linking the outdoor learning with the classroom learning and inspiring the keiki to connect with nature in a safe but exciting ways. Presently we are working with the gardener working for Kukio Mauka LLC and we would like to have a person who is dedicated to the school so her attentions can be focused on educational activities.

In preparation for the increase in student numbers, we need to gather furniture that is appropriate for toddlers and make some modifications to the existing structure. Simple modifications include adding awnings to the lanai so it can be used all day, installing gates to create perimeters for the keiki and adding a new railing to accommodate the toddlers in the existing lanai (DHS requirement). These modifications are easy and can be completed without any permits. In terms of furniture, we would need to start from scratch and gather all the furniture required indoors for preschoolers. In addition to the indoor space, we would like to transform the carport into a semi-outdoor art atelier. This is in keeping with our core value of creativity and exposing the keiki to as many mediums as possible in art and nature.

To expand our garden learning experiences, we will build a shade structure that will also act as a rain catchment. The structure will allow more keiki to be in the garden and engage in more activities outside. Our intent is to take the keiki outside rain or shine, therefore the structure will allow for protection from both elements in case it gets too hot or too rainy. In our first year of operation, the keiki engaged in planting, harvesting, eating, arts & crafts (making lei, using fibers from agave plants, painting with plant dyes, etc) , animal husbandry (feeding ducks), cooking, sharing food with their ohana, and playing imaginary games. All of these activities could have been enhanced by having a stable shade location in the garden. This would also allow more keiki to be in the garden at the same time. Thus far we have already spoken with a contractor and are currently waiting for a quote to have the pavilion built out by October. Our budget also includes various outdoor enhancements - such as outdoor sinks, outdoor music players and picnic tables. We envision the keiki being in awe and engaged through all of their senses while being in our garden.

In our effort to enhance our programming, our intention is to visit local sites that connect our keiki with the neighboring community. This is highlighted in both progressive education and in Reggio approaches. Unfortunately our location is not conducive for huaka'i on their feet, therefore having a van to transport the keiki would make these sites accessible. Kona District on its own has a plethora of amazing historical and natural sites that can impact the children's learning, and we intend to utilize these resources. Our families and the keiki should be well connected to the local landscapes in order to cherish their home and strengthen the web of our community. Sadly most families do not have the time, the knowledge nor the ability to organize their own visits and we hope we can help bridge that gap.

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## B. Project Timeline

The project has been divided into five phases that are easy to follow. Each phase has their main deliverables and timing in accordance with the school schedule. We have created these phases to distinguish the facilities phase and school operation phase for ease of tracking internal progress.

## Project Timeline in Phases

Attachment	Description	Enrollment: Staff	End Date
Phase I	Facilities set up, enroll 12 keiki & teacher training		Present - 8/5/24
Phase II	Apply for Special Use Permit, bring in garden teacher preparation for next phase	12: 4	8/6/24 - 5/31/25
Phase III	Secondary improvements for the school & major upgrades. Bring in new teachers & train		6/1/25 - 7/31/25
Phase IV	School in session, setting for next phase	24: 5	8/1/25 - 5/31/26
Phase V	Final adjustment period	30: 6	6/1/26 - 7/31/26

### 3. Community Benefits

Kona District has the highest population of children under 5, which is the community we would be serving with our preschool. As a parent living in Kailua Kona myself, I have looked at the options that are available in the Kona district and found that programs that gave access to outdoor learning was very limited and in very high demand. Many parents see the need for outdoor natural learning, and yet they are forced to place their children in schools that take place inside all day.

One of the highlights of our program is connecting with the families. We have had Ohana gathering days once a month on Saturdays engaging in various activities thus far - imu firing, camping, hiking, Easter treasure hunt and potluck. We plan on continuing such gatherings every month introducing the families to our programs and sharing with them the resources we have. Connecting communities this way is hugely beneficial and necessary, especially in light of the COVID years. Families spent these particular children's first two years in isolation and are now looking to connect in meaningful ways.

The garden that the keiki will maintain and play in is a community garden. We foresee the bounty from the garden to be shared with their ohana and with the greater community. There are a number of benefits to this type of education, including but not limited to: increased awareness of locally available food, eating more nutritious food, setting the stage for food independence, and emotional security from disbanding the scarcity mindset. During the pandemic we had a bounty of food that we were able to distribute to local kupuna communities and the food pantry. The keiki from our can be potentially be part of helping families that are suffering food insecurity here in Kona.

In developing a nature-based school, we believe learning about the local community — human and natural — is of utmost importance. Knowledge is the gateway to understanding and caring, thus we intend to share with our keiki oral histories, local songs, names of local places and the people who make Kona what it is today. Most of our formal learning will be place-based, and this will benefit the local communities in invaluable ways that may not be measurable right away. Our belief is that these children along with their families will be ambassadors of Kailua Kona and help make positive future decision for our home.

### 4. Leveraging Partnerships and Resources

Since the inception of ANI, we have had a great relationship with our landlord, Kukio Mauka LLC (owner of Huehue Ranch). They have been very supportive of our programming and have allowed us to use their facilities at a minimal charge, and have pledged to continue their support. We are very fortunate to have

access to a land that includes many varieties of flora and fauna. Once an operating ranch handling thousands of cattle, Huehue Ranch is currently being transformed into an organic, eco-conscious haven for experiential learning and the preschool we are building is in total alignment with their vision for the property. The ranch encompasses an organic garden utilizing permaculture philosophy, regenerative farming techniques, and food forest practices to grow food and medicines that our keiki will have access to. Beyond the garden lies a forest of kukui, jacaranda and silver oak trees with gentle walking paths to explore. The property also encompasses 'Akahi Pu'u with some legends of the menehune, along with various, open grassy 'class rooms' throughout.

There are two ranch houses that are the locations for the daycare, both with 3 bedrooms and 2 full bathrooms. The two houses have gates, easy access to the fenced in 3 acre garden that is currently being managed currently by the owners. The garden has been designed for educational purposes, with a sense of exploration and discovery of young children in mind. The garden is full of winding pathways through fragrant bushes and hidden trees bearing fruit at almost every season. We believe this design, though not the safest and easiest space to utilize, is the best place to foster their curiosity and adventure at this age.

Our major donor is Akemi Rogers, the founder of ANI. She continues to support the programs with annual donations. She is committed to continuing her support for the school to expand and develop into a high-quality educational institution for our local community.

Other funding sources we will be looking into:

- DHS - they offer grants to families to pay for tuition We will continue to work with them.
- Kamehameha Schools - if we are able to bring in more native Hawaiian students, we would be able to apply for some of their grants.
- Kokua Foundation - they offer small grants and resources to schools doing farm to table programs.
- Hawaii Community Foundation - we believe our program aligns with their mission.

Our ultimate goal is to become a self-sustaining preschool without the need of extra funding. While some of the costs associated with the preschool will be absorbed by Kukio Mauka LLC, the teachers salaries and their benefits; small equipments and school supplies; and basic facilities upkeep should be covered completely by the tuition by 2026 (see attachment E). Any extra funds will go into the overhead costs such as insurance, rent, director's salary and other costs that are shared with the other ANI activities.

Because of the previous programming that we have done at Huehue Ranch, we have developed strong community partnerships with our neighbors. We hope to utilize these relationships to enhance our learning for our keiki and their ohana.

- Danny and Anna Akaka - They are cultural practitioners that live less than 10 minutes away. Danny and Anna have been involved with some of our previous programming and we hope to bring them back to share some of their stories, songs and dance with our keiki.
- Pomai Bertleman - Both Iris and myself have a personal relationship with her and we plan on bringing her to share her knowledge of Hawai'i
- Hannah Springer - Hannah is an amazing oral historian that lives 2 doors down from Hu'ehu'e Ranch. Her grandfather used to be the manager and we plan on engaging her on a consistent way to train our staff about the local histories.
- Biggie and Sharrie Quirit - Residents and dedicated community members at Kealakehe-La'i 'Ōpua. They have brought their knowledge and aloha spirit on many occasions. We hope to extend our outreach into this community through sharing food and potentially finding keiki looking for early childcare.
- Chef Hui - currently exploring partnership options with them. They are located in Oahu and are always promoting food independence for Hawaii.
- Olohana Foundation - <https://olohana.org/>. We have been introduced to key people through Kalani Souza and we hope to continue our relationship with them.

We will also partner with the local families to give the children huaka'i throughout out the community. There are several fascinating locations that link the concept of ahupua'a that we would love to incorporate into our curriculum. For example, Honokoau, the arid fishpond is a historical site with activities

for the children. This is a close 15 minute drive from our campus. Upper Kaloko is an beautiful example of a rain forest and an easy hike for the keiki in our school that is a 15 minute drive. We can experience these opposing climate zones and show how the water is moving from one place to the other a part of our experiential learning. Our next door neighbor Makalei is also where we get our water from so their wells would be fun to check out with the children as well. They also have a plan for housing development which could be very interesting for our school in terms of a partnership for funding.

## 5. Management Capacity and Measurable Outcomes

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### A. Management Capacity

‘Akahiao has been in operation for 8 years as a non-profit entity. We have been operating as a very small unit without requiring sophisticated accounting tools. We use quickbooks for bookkeeping and to manage our accounts and produce necessary reports. I have been personally in charge of bookkeeping and budgeting for the organization with some help from the members of the board. Our Treasurer has extensive experience as a CFO in successful start-up companies and has been instrumental in helping with our budget.

I will personally be in charge of managing, implementing, measuring and reporting on the deliverables for this grant. During my time as an officer of the board at Hawaii Nature Center in Oahu, I gained invaluable experiences keeping track of grant deliverables and ensuring accountability for the incoming grants. As the director of ANI, my focus will be to keep track of these projects working closely with our Treasurer of the board and maintaining good standing.

With the increased staff, we will hold weekly meetings to discuss anything that the staff might have noticed and to update each other. This will be key in seeing how the project is progressing. We have built in the half day Fridays to cater to this with the teachers. This will allow the Director to dedicate her time to financial matters and tasks rather than spending time in the classrooms.

As described in the earlier chapter, the project has been split in to five phases. Each phase will focus on specific aspects of the expansion and has its own budget. In doing so, the project will be much easier to follow through and reporting our progress will also be manageable. Additionally, we would be sending a report every three months as described in Project Expenditure Reports (p. 19 of RFP 4565 document).

### B. Measurable Outcomes

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The project will have outcomes that will be apparent in five basic categories: 1) Physical Improvements; 2) Teachers, 3) Students; 4) Families and 5) Community.

- 1) Physical Improvements are the easiest outcome to measure. We will be able to show each of the improvements that came as a direct result from the funding. We will monitor the list of improvements and will provide reports on how these items have been installed and implemented.
- 2) Teachers will be an important outcome we can measure to showcase the increased capacity in early childcare availability in West Hawaii and the increased quality in our program. Being able to offer a unique, excellent program will draw teachers not only locally but from other places. As part of our expansion we will develop highly specialized teacher training programs to meet the needs of our school, bringing in experts in various fields of early childhood education. Thus far we have already engaged a parent who is a specialist in social emotional learning and a behavior specialist for our upcoming

training. We hope that our program can also act as a training space for teachers outside of our school to learn about outdoor education, and in time, be able to send out teachers to conferences around the world.

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- 3) **Students.** A simple way to measure the successful outcome here is the complete enrollment. This will demonstrate how we have been able to increase the availability of early childcare in West Hawaii. We will also be able to use the students attendance as evidence of our program's success. As part of our Reggio and Progressive education-inspired program, we will be vigorously documenting the children's progress. We will use cameras and iPads that will document various learning activities throughout the year. We plan to asses each child coming in and develop a report on how they have grown as a human being. The high staff to child ratio will be very important to organize this in the classroom on a daily basis.
- 4) **Family involvement** is an important outcome to measure because this will showcase the increased resiliency of the community. While the actual resiliency is not measurable, the actual participation of the families during our family days will be a way to measure how successfully we are able to integrate the greater community. We will document the number of family members that participated in our weekend activities.
- 5) **Community Engagement** will be measured through the number of activities we were able to involve with greater community. Our vision incudes sending extra produce to families in need, visiting local sites, learning from local practitioners and inviting the community for various events.

## 6. Budget and Financials

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A. Proposed funding request: \$600,000

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### B. Project Timeline & Budget

	Description	Enrollment: Staff	End Date	Budget
<b>Phase I</b>	Set up for 12 keiki, teacher training		Present - 8/5/24	\$41000
<b>Phase II</b>	Apply for Special Use Permit, bring in garden teacher preparation for next phase	12: 3	8/6/24 - 5/31/25	\$159000
<b>Phase III</b>	Secondary improvements for the house & major upgrades. Bring in new teachers & train		6/1/25 - 7/31/25	\$102000
<b>Phase IV</b>	School in session, setting for next phase of 30 students	24: 6	8/1/25 - 5/31/26	\$298000
<b>Phase V</b>	Final assessment period		6/1/26 - 7/31/26	\$0

**Phase I: Set up for 12 keiki & teacher training***Present - 8/5/2024*

This phase is underway with hiring a Primary Teacher and setting up the second house to house 6 more children. We are applying for a second FCCH license with DHS, allowing us to have 12 total enrolled. In order to get the house ready for more keiki, we have 3 categories of upgrades: 1) Makai House set up 2) lanai conversion and 3) garden area upgrades. The new house will require all the basic furniture for a preschool, including cubbies, child height tables, chairs, storage and book shelves. We plan to order enough furniture in one shipping order to accommodate for the expansion for Phase IV and V. The house has ample lanai space that is ideal for art and create play, so we would also like to utilize the space by adding awnings and picnic tables. Lastly, the garden needs a stable shade structure to accommodate for the children to be outside rain or shine. Currently the time in the garden is limited because the children may get hot or the ground is very wet and there is no comfortable stationary space. We also envision having lunches in the garden moving forward. None of these improvements require permits so as long as we prepare for the shipping time we should be able to complete this phase in time.

During this phase we will also organize a teacher training retreat. Because our program is so specialized, we really need to find the right teachers and train for the type of program we want to see. We plan on developing this into something larger in the future years so accommodate teachers from other schools as well.

Budget (see Appendix for Itemized list)

Makai House set up	\$12000
Lanai Conversion	\$11000
Garden Upgrades	\$18000
<b>Total Expenses</b>	<b>\$41000</b>

**Phase II: Special Use Permit & Preparation for next phase***8/12/24 - 5/31/25*

Phase II will be focused on acquiring the Special Use Permit to operate a school on our ag designated land. Because the school is heavily focused on agricultural activities, we feel that there should be no huge hurdles for this phase. We have been in touch with the county and have been told the process takes about 6 - 8 months, so we plan on getting the permit request in as soon as the school begins.

This will also be a time to see how the school is operating now with increased capacity and look for improvements that we could make in programming and facilities. We would like to bring on the Garden Teacher during this phase so that we can increase our garden activities and prepare for the coming increase in enrollment the following school year. Having a full-time garden teacher who could also act as a helper and substitute will be an immense help moving forward.

Request for Phase II:

Primary Teacher	\$68000
Teachers Assistant	\$42000
Garden Teacher (start Jan)	\$28000
Benefits (approx.)	\$21000
<b>Total Expenses</b>	<b>\$159000</b>

**Phase III: Secondary improvements for the house & major upgrades. Bring in new teachers & train**

6/1/25 - 7/31/25

During Phase III ANI will upgrade the facilities in order to offer a fantastic program for the West Hawaii families. Phase II will allow us to see what parts of the program is working, what needs more work and how we can excel. We have added improvements in this phase that will allow us to have the 'bells and whistles' for a primary school and justify the increase tuition at \$1300 that we intend to charge the following school year. Improvements include having bikes available, outdoor music instruments, a kiln, iPads and vans that would allow us to organize field trips to local sites.

We will also utilize this time to bring in more staff and train them.

Budget for Phase III: (see Appendix for Itemized list)

Equipment & Facilities	\$22000
2 x 15 Passenger Vans	\$80000
<b>Total Expenses</b>	<b>\$102000</b>

**Phase IV: School in session with 24 keiki, setting for next phase**

8/1/25 - 5/31/26

This school year we will have doubled our enrollment from 12 to 24. In preparation we will hire a co-teacher to help in the younger class and a new co-teacher to help with the Primary Teacher. The Garden Teacher will act as assistant to both groups.

Primary Teacher	\$68000
Co-Teacher x 2	\$96000
Teachers Assistant	\$42000
Garden Teacher	\$56000
Benefits (approx.)	\$36000
<b>Total Expenses</b>	<b>\$298000</b>

**Phase V: Adjustment Period**

6/1/26 - 7/31/26

During the adjustment period, we will focus our time on making sure that all of the aspects of school are operating at their best. We will take time for facilities upkeep, teacher training and fine-tuning how the year is progressing with the keiki. No new equipment will be brought in at this period. The main focus will be stream-lining the curriculum, another teacher training session and reflecting on the past year for improvements.

Attachment A:

Detailed Line Items for Phase I					
	Item name	Amount	Cost	Total	Website
Furniture	Backpack Cubbie	3	\$895	\$2,685	<a href="#">Kindergarten Cubby 4</a>
	Book Shelf	4	\$340	\$1,360	<a href="#">Library Rack</a>
	Room divider she	4	565	2260	<a href="#">Fixed Shelf 4x48</a>
	Curio Shelf	1	\$300	\$300	
	Wood Dining Tab	1	\$500	\$500	
	Chairs	12	109.99	1319.88	<a href="#">Classic Birch Chairs 11.5'</a>
	Birch Round Tab	2	\$379	\$758	<a href="#">CLassc Birch ROund Table 48"</a>
	Kids Stools	10	\$65	\$650	<a href="https://www.walmart.com/ip/CONSDAN-Kids-Stool-USA-Grown-Oak-Handcrafted-Solid-Wood-Stool-9-Low-Stool-Natural/672273058?wmlspartner=wlp&amp;selectedSellerId=101180509">https://www.walmart.com/ip/CONSDAN-Kids-Stool-USA-Grown-Oak-Handcrafted-Solid-Wood-Stool-9-Low-Stool-Natural/672273058?wmlspartner=wlp&amp;selectedSellerId=101180509</a>
	Cubbies	2	\$599	\$1,198	<a href="#">Toddler Cubbies</a>
				\$11,031	
Lanai Conversion	Awning	2	\$400	\$800	
	Patio Gates	2	\$300	\$600	
	6 person picnic T	2	\$1,750	\$3,500	<a href="#">6 person</a>
	Easels	4	\$525	\$2,100	<a href="#">Multi-use easels</a>
	Movable white bo	1	\$100	\$100	
	Art Table	2	\$1,495	\$2,990	<a href="#">30x60 22 high Table with arylc top</a>
	Patio Railing	1	\$600	\$600	
				\$10,690	
Garden Upgrade	Pinic Tables	4	\$1,250	\$5,000	<a href="#">4 person tabe &amp; char</a>
	Outdoor Sink	1	\$700	\$700	
	Pavilion Build ou	1	\$8,000	\$8,000	20x20 wood floor
	Sand Box	2	\$258	\$516	<a href="https://www.homedepot.com/p/4-66-ft-W-x-4-66-ft-L-x-4-33-ft-H-Wooden-Children-s-Sandbox-with-Retractable-Roof-G31001/302613210">https://www.homedepot.com/p/4-66-ft-W-x-4-66-ft-L-x-4-33-ft-H-Wooden-Children-s-Sandbox-with-Retractable-Roof-G31001/302613210</a>
	Builder Boards	1	\$1,948.75	\$1,948.75	<a href="https://rustykeeler.com/product/builder-boards-full-set/">https://rustykeeler.com/product/builder-boards-full-set/</a>
	Play Pants	10	\$15	\$150	<a href="https://rustykeeler.com/product/rain-gear-pull-over-pants/">https://rustykeeler.com/product/rain-gear-pull-over-pants/</a>
	Hill Slides			\$1,400	<a href="https://rustykeeler.com/product/hill-slides/">https://rustykeeler.com/product/hill-slides/</a>
				\$17,715	

## Attachment B:

Detailed Line Items for Phase III						
Outdoor enhancements						
	Bikes	6	\$279	\$1,674	<a href="#">Lakehoe, fatter tire</a>	
	Outdoor Sink	1	\$700	\$700		
	Pentatonic Music player	1	\$7,500	\$7,500	<a href="https://rustykeeler.com/product/pentatonic-tembos/">https://rustykeeler.com/product/pentatonic-tembos/</a>	
	Kiln	1	\$5,000	\$5,000		
	Laminating Machine	1	\$2,500	\$2,500		
	iPads	20	\$200	\$4,000		
	Cameras	2	\$150	\$300		
Transportation	15 passenger van	2	\$40,000	\$80,000		
				<b>\$101,674</b>	<b>Total Cost</b>	

## Attachment C:

<b>Proposed Budget for 2024 - 2025</b>			
<b>June 2024 - May 2025</b>			
Expenses		Salary	
Payroll	Primary Lead Teacher	\$68,000	
	Lead Teacher	\$55,000	
	Teachers Assistant	\$42,000	
	GardenTeacher	\$28,000	
	Benefits	\$21,000	
<b>Payroll Total</b>			<b>\$214,000</b>
Facilities	Makai House	\$12,000	
	Lanai Conversion	\$11,000	
	Garden Upgrades	\$18,000	
	Cleaning	\$8,000	
<b>Facilities Total</b>			<b>\$49,000</b>
Income			
Tuition	PreK	\$6,600	
	Daycare	\$7,200	
			\$138,000
<b>Total Expense</b>			<b>\$263,000</b>
		<b>Net income</b>	<b>-\$125,000</b>

<b>Porposed Budget for 2025 - 2026</b>			
<b>June 2025 - May 2026</b>			
Expenses		Salary	
Payroll	Primary Lead Teacher	\$68,000	
	Lead Teacher	\$55,000	
	Teachers Assistant	\$42,000	
	GardenTeacher	\$56,000	
	Co-teacher	\$48,000	
	Co-teacher	\$48,000	
	Benefits	\$40,000	
<b>Payroll Total</b>			<b>\$357,000</b>
Facilities	Upgrades	\$22,000	
	Cleaning	\$8,000	\$30,000
Transportation	2 15 passenger vans	\$80,000	\$80,000
Income			
Tuition	24 @ \$1200	\$288,000	
<b>Total Expense</b>			<b>\$467,000</b>
		<b>Net income</b>	<b>-\$179,000</b>

<b>Proposed budget for 2026 - 2027</b>			
<b>June 2026 - May 2027</b>			
Expenses		Salary	
Payroll	Primary Lead Teacher	\$68,000	
	Lead Teacher	\$55,000	
	Teachers Assistant	\$42,000	
	GardenTeacher	\$56,000	
	Co-teacher	\$48,000	
	Co-teacher	\$48,000	
	Benefits	\$40,000	
<b>Payroll Total</b>			<b>\$357,000</b>
Facilities	Upkeep	\$4,000	
	Cleaning	\$8,000	
	Rent	\$12,000	
Income			
Tuition	30 @ \$1300	\$390,000	
<b>Total Income</b>			<b>\$414,000</b>
<b>Total Expense</b>			<b>\$381,000</b>
		<b>Net income</b>	<b>\$33,000</b>

## Profit and Loss

January - December 2021

	TOTAL
Income	
Direct Public Support	
Gifts in Kind - Goods	250.00
Individ, Business Contributions	9,602.45
<b>Total Direct Public Support</b>	<b>9,852.45</b>
Other Types of Income	
Miscellaneous Revenue	225.64
<b>Total Other Types of Income</b>	<b>225.64</b>
Partner Program Income	64,500.00
Program Income	6,526.06
<b>Total Income</b>	<b>\$81,104.15</b>
<b>GROSS PROFIT</b>	<b>\$81,104.15</b>
Expenses	
Business Expenses	105.75
Direct Partner Program Expenses	
PP-Supplies	550.44
<b>Total Direct Partner Program Expenses</b>	<b>550.44</b>
Direct Program Expenses	890.52
Contractor Services	9,175.00
Meals	10,415.16
<b>Total Direct Program Expenses</b>	<b>20,480.68</b>
Facilities and Equipment	3,986.10
Operations	2,021.61
Books, Reference, Library	191.67
Online Subscriptions	1,479.32
Printing and Copying	130.61
Supplies	1,035.59
<b>Total Operations</b>	<b>4,858.80</b>
Other Types of Expenses	
Insurance - Liability, D and O	4,368.70
<b>Total Other Types of Expenses</b>	<b>4,368.70</b>
Outreach	
Conference, Convention, Meeting	690.32
<b>Total Outreach</b>	<b>690.32</b>
Payroll Expenses	128,659.67
Professional Development	197.71
<b>Total Expenses</b>	<b>\$163,898.17</b>
<b>NET OPERATING INCOME</b>	<b>\$ -82,794.02</b>
<b>NET INCOME</b>	<b>\$ -82,794.02</b>

## Akahiao Nature Institute

## Profit and Loss

January - December 2022

	TOTAL
Income	
Direct Public Support	
Individ, Business Contributions	250,000.00
<b>Total Direct Public Support</b>	<b>250,000.00</b>
Partner Program Income	75,935.00
<b>Total Income</b>	<b>\$325,935.00</b>
GROSS PROFIT	<b>\$325,935.00</b>
Expenses	
Business Expenses	
ACA Membership	843.00
<b>Total Business Expenses</b>	<b>843.00</b>
Contract Services	
Accounting Fees	1,780.10
<b>Total Contract Services</b>	<b>1,780.10</b>
Direct Partner Program Expenses	345.57
PP-Contractor	4,268.77
PP-Meals	6,817.57
<b>Total Direct Partner Program Expenses</b>	<b>11,431.91</b>
Direct Program Expenses	
Contractor Services	5,661.51
Meals	3,352.31
<b>Total Direct Program Expenses</b>	<b>9,013.82</b>
Operations	
Books, Reference, Library	121.39
Online Subscriptions	1,954.78
Supplies	258.39
<b>Total Operations</b>	<b>2,334.56</b>
Other Types of Expenses	
Insurance - Liability, D and O	648.40
<b>Total Other Types of Expenses</b>	<b>648.40</b>
Outreach	
Conference, Convention, Meeting	1,651.89
Outreach materials	400.00
<b>Total Outreach</b>	<b>2,051.89</b>
Payroll Expenses	140,327.94
Professional Development	769.40
<b>Total Expenses</b>	<b>\$169,201.02</b>
<b>NET OPERATING INCOME</b>	<b>\$156,733.98</b>
<b>NET INCOME</b>	<b>\$156,733.98</b>

## Profit and Loss

January - December 2023

	TOTAL
Income	
Direct Public Support	
Individ, Business Contributions	350,500.00
<b>Total Direct Public Support</b>	<b>350,500.00</b>
Partner Program	13,756.00
Partner Program Income	49,105.00
Preschool Tuition	3,765.00
<b>Total Income</b>	<b>\$417,126.00</b>
<b>GROSS PROFIT</b>	<b>\$417,126.00</b>
Expenses	
Business Expenses	
Business Registration Fees	7.00
<b>Total Business Expenses</b>	<b>7.00</b>
Contract Services	
Accounting Fees	1,882.46
<b>Total Contract Services</b>	<b>1,882.46</b>
Direct Partner Program Expenses	399.37
PP-Contractor	8,220.90
PP-Meals	4,105.06
PP-Supplies	269.89
<b>Total Direct Partner Program Expenses</b>	<b>12,995.22</b>
Direct Program Expenses	
Contractor Services	565.00
Meals	574.46
<b>Total Direct Program Expenses</b>	<b>1,139.46</b>
Facilities and Equipment	
Equip Rental and Maintenance	1,250.00
<b>Total Facilities and Equipment</b>	<b>1,250.00</b>
Operations	
Online Subscriptions	1,444.52
Postage, Mailing Service	68.56
Printing and Copying	70.43
Supplies	445.38
<b>Total Operations</b>	<b>2,028.89</b>
Other Types of Expenses	
Insurance - Liability, D and O	1,351.54
<b>Total Other Types of Expenses</b>	<b>1,351.54</b>

Profit and Loss

January - December 2023

	TOTAL
Outreach	
Conference, Convention, Meeting	934.47
Marketing	1,170.67
<b>Total Outreach</b>	<b>2,105.14</b>
Payroll Expenses	128,330.31
Preschool Expenses	7,253.48
Preschool Payroll Expenses	23,458.15
Professional Development	434.89
QuickBooks Payments Fees	121.74
<b>Total Expenses</b>	<b>\$182,358.28</b>
<b>NET OPERATING INCOME</b>	<b>\$234,767.72</b>
<b>NET INCOME</b>	<b>\$234,767.72</b>

## Akahiao Nature Institute

## Balance Sheet

As of December 31, 2022

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Bank of Hawaii	198,971.63
<b>Total Bank Accounts</b>	<b>\$198,971.63</b>
Accounts Receivable	
Grants Receivable	-2,000.00
<b>Total Accounts Receivable</b>	<b>\$ -2,000.00</b>
<b>Total Current Assets</b>	<b>\$196,971.63</b>
<b>TOTAL ASSETS</b>	<b>\$196,971.63</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Grants Payable	82.23
<b>Total Accounts Payable</b>	<b>\$82.23</b>
<b>Total Current Liabilities</b>	<b>\$82.23</b>
<b>Total Liabilities</b>	<b>\$82.23</b>
Equity	
Retained Earnings	40,155.42
Net Income	156,733.98
<b>Total Equity</b>	<b>\$196,889.40</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$196,971.63</b>

## Balance Sheet

As of December 31, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Bank of Hawaii	433,451.12
<b>Total Bank Accounts</b>	<b>\$433,451.12</b>
Accounts Receivable	
Grants Receivable	-2,000.00
<b>Total Accounts Receivable</b>	<b>\$ -2,000.00</b>
Other Current Assets	
Undeposited Funds	206.00
<b>Total Other Current Assets</b>	<b>\$206.00</b>
<b>Total Current Assets</b>	<b>\$431,657.12</b>
<b>TOTAL ASSETS</b>	<b>\$431,657.12</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Grants Payable	0.00
<b>Total Accounts Payable</b>	<b>\$0.00</b>
<b>Total Current Liabilities</b>	<b>\$0.00</b>
<b>Total Liabilities</b>	<b>\$0.00</b>
Equity	
Retained Earnings	196,889.40
Net Income	234,767.72
<b>Total Equity</b>	<b>\$431,657.12</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$431,657.12</b>

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

#### A For the 2021 calendar year, or tax year beginning , and ending

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

C Name of organization  
**AKAHIAO NATURE INSTITUTE**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**1555 KAPIOLANI BOULEVARD #1703**

City or town, state or province, country, and ZIP or foreign postal code  
**HONOLULU HI 96814**

D Employer identification number  
**83-3281045**

E Telephone number

G Gross receipts \$ **83,054**

F Name and address of principal officer:  
**ROBERT LANDAU**  
**46-137 HUMU STREET**  
**KANEOHE HI 96744**

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: **AKAHIAO.ORG**

H(c) Group exemption number

K Form of organization:  Corporation  Trust  Association  Other

L Year of formation: M State of legal domicile:

#### Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>SEE SCHEDULE O</b>			
	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	5
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	3
	6	Total number of volunteers (estimate if necessary)	6	0
	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	
Revenue	8 Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)			9,852
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)			73,202
	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)			83,054
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
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)			127,947	
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)			34,843	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)			162,790	
19 Revenue less expenses. Subtract line 18 from line 12			-79,736	
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)		123,874	43,888
	22 Net assets or fund balances. Subtract line 21 from line 20		250	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: **JEFFREY FUCHS** Date: **VICE PRESIDENT**

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: **FREDERIC N. PIGOTT** Preparer's signature: **FREDERIC N. PIGOTT** Date: **10/11/22** Check  if self-employed PTIN: **P00027665**

Firm's name: **TAX ASSOCIATES** Firm's EIN: **42-1470431**

Firm's address: **75-5656 KUAKINI HWY STE 302 KAILUA KONA, HI 96740** Phone no.: **808-331-8555**

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

[ ] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

[ ] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 149,422 including grants of \$ ) (Revenue \$ 73,202 )

MULIPLE PROGRAMS THAT STRIVE TO MEET THE HOLISTIC NEEDS OF EVERY CHILD TO LIVE A PURPOSEFUL LIFE, ENGAGED IN MATTERS OF SUSTAINABLE PRESENT AND TOMORROW.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

N/A

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 149,422

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.		X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Yes No

Table with 17 main rows and sub-rows (a, b, c, etc.) for each. Columns include question text, input fields (e.g., 2a, 3), and Yes/No columns. Includes questions about employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, management delegation, and documentation of meetings.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 5 columns: Question, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and compensation review processes.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

JULIE ROGERS 72-3667 MAMALAHOA HIGHWAY HI 96740 808-781-4563
KAILUA-KONA

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JEFFREY FUCHS ..... VICE PRESIDENT	20.00 ..... 0.00			X				31,600	0	0
(2) TOMOYO NONAKA ..... BOARD MEMBER	1.00 ..... 0.00	X						0	0	0
(3) SOPHIE HALLIDAY ..... SECRETARY	1.00 ..... 0.00			X				0	0	0
(4) ROBERT LANDAU ..... PRESIDENT	1.00 ..... 0.00			X				0	0	0
(5) AKEMI ROGERS ..... TREASURER	1.00 ..... 0.00			X				0	0	0
(6) .....										
(7) .....										
(8) .....										
(9) .....										
(10) .....										
(11) .....										



**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	9,852			
	g Noncash contributions included in lines 1a-1f	1g \$	250			
	<b>h Total.</b> Add lines 1a-1f			9,852		
<b>Program Service Revenue</b>	2a PROGRAM SERVICE REVENUE		Business Code			
				73,202	73,202	
	b					
	c					
	d					
	e					
	f All other program service revenue					
<b>g Total.</b> Add lines 2a-2f			73,202			
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real			
			(ii) Personal			
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities			
			(ii) Other			
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c				
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
b Less: direct expenses	8b					
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>	11a		Business Code			
	b					
	c					
	d All other revenue					
	<b>e Total.</b> Add lines 11a-11d					
<b>12 Total revenue.</b> See instructions			83,054	73,202	0	0

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	100,228	100,228		
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	18,523	18,523		
<b>10</b> Payroll taxes	9,196	9,196		
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting				
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	20,481	20,481		
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	5,409		5,409	
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	4,661		4,661	
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	690	690		
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance	2,585		2,585	
<b>24</b> 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.)				
<b>a</b> PAYROLL PROCESSING FEES	713		713	
<b>b</b> PROFESSIONAL DEVELOPMENT	198	198		
<b>c</b> MISCELLANEOUS	106	106		
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	162,790	149,422	13,368	0
<b>26</b> 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)				

**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
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing	123,874	<b>1</b>	43,888
	<b>2</b> Savings and temporary cash investments		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	
	<b>4</b> Accounts receivable, net		<b>4</b>	
	<b>5</b> 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		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation	<b>10b</b>		<b>10c</b>
	<b>11</b> Investments—publicly traded securities		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33)		123,874	<b>16</b>	43,888
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses		<b>17</b>	
	<b>18</b> Grants payable	250	<b>18</b>	
	<b>19</b> Deferred revenue		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> 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		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> 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		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25	250	<b>26</b>	0
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions		<b>27</b>	
	<b>28</b> Net assets with donor restrictions		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds	123,624	<b>31</b>	43,888
	<b>32 Total net assets or fund balances</b>	123,624	<b>32</b>	43,888
<b>33 Total liabilities and net assets/fund balances</b>	123,874	<b>33</b>	43,888	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	83,054
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	162,790
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-79,736
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	123,624
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	43,888

**Part XII Financial Statements and Reporting**

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
**(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

**2021**

Department of the Treasury  
Internal Revenue Service

**Attach to Form 990 or Form 990-EZ.**

**Open to Public Inspection**

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

AKAHIAO NATURE INSTITUTE

Employer identification number

83-3281045

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: .....
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					9,852	9,852
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3					9,852	9,852
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						9,852

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4					9,852	9,852
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10						9,852

**12** Gross receipts from related activities, etc. (see instructions) 12 71,252

**13 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

**14** Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f)) 14 100.00 %

**15** Public support percentage from 2020 Schedule A, Part II, line 14 15 %

**16a 33 1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33 1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**17a 10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

**b 10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.); 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18 %

- 19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2021 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016 .....			
b From 2017 .....			
c From 2018 .....			
d From 2019 .....			
e From 2020 .....			
f <b>Total</b> of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017 .....			
b Excess from 2018 .....			
c Excess from 2019 .....			
d Excess from 2020 .....			
e Excess from 2021 .....			



**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

AKAHIAO NATURE INSTITUTE

Employer identification number

83-3281045

FORM 990 - ORGANIZATION'S MISSION

EXPLORE THE WORLD WITH A SENSE OF WONDER; DISCOVER THE HIDDEN PATHWAYS, THE  
UNWRITTEN HISTORIES, YOUR OWN PERSONAL STORY AND A WORLD OF NEW  
POSSIBILITIES; INNOVATE WITH CREATIVE EXCELLENCE TO BUILD MODELS OF A BETTER  
WORLD AND INTEGRATE LIFE, LEARNING, COMMUNITIES AND A SENSE OF PLACE INTO  
A PURPOSEFUL EXISTENCE.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

NO REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

NO DOCUMENTS AVAILABLE TO THE PUBLIC

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

DESCRIPTION

TOT/PROG SERVICE

MGT & GENERAL

FUNDRAISING

DIRECT PROGRAM - CONTRACTOR

\$ 20,481

\$ 0

\$ 0

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2022 calendar year, or tax year beginning , and ending**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization AKAHIAO NATURE INSTITUTE		<b>D</b> Employer identification number 83-3281045
	Doing business as		<b>E</b> Telephone number
	Number and street (or P.O. box if mail is not delivered to street address) 1555 KAPIOLANI BOULEVARD #1703	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code HONOLULU HI 96814		<b>G</b> Gross receipts\$ 325,935
<b>F</b> Name and address of principal officer: ROBERT LANDAU 46-137 HUMU STREET KANEOHE HI 96744		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: AKAHIAO.ORG		<b>H(c)</b> Group exemption number	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation:	<b>M</b> State of legal domicile:

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	4	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	4	
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)	3	
	<b>6</b> Total number of volunteers (estimate if necessary)	0	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	0	
<b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	0		
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	9,852	250,000
	<b>9</b> Program service revenue (Part VIII, line 2g)	73,202	75,935
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	83,054	325,935
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)			0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		127,947	138,869
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		0	
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		34,843	29,894
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	162,790	168,763	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-79,736	157,172	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	43,888	197,409
	<b>21</b> Total liabilities (Part X, line 26)	0	0
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	43,888	197,409

**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.

<b>Sign Here</b>	Signature of officer		Date		
	ROBERT LANDAU Type or print name and title		PRESIDENT		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	FREDERIC N. PIGOTT	FREDERIC N. PIGOTT	07/28/23		P00027665
<b>Firm's Information</b>	Firm's name	Firm's EIN	Phone no.		
	TAX ASSOCIATES 75-5656 KUAKINI HWY STE 302 KAILUA KONA, HI 96740	42-1470431	808-331-8555		

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 164,876 including grants of \$ ) (Revenue \$ 75,935 )

MULIPLE PROGRAMS THAT STRIVE TO MEET THE HOLISTIC NEEDS OF EVERY CHILD TO LIVE A PURPOSEFUL LIFE, ENGAGED IN MATTERS OF SUSTAINABLE PRESENT AND TOMORROW.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

N/A

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 164,876

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.		X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	3		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>		X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>			
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>			X
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>			
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>			X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>			
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders	<b>11a</b>			
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>			
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>			X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (4), 1b (4), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

JULIE ROGERS
KAILUA-KONA

72-3667 MAMALAHOA HIGHWAY

HI 96740

808-781-4563

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TOMOYO NONAKA ..... BOARD MEMBER	1.00 ..... 0.00	X						0	0	0
(2) JEFFREY FUCHS ..... VICE PRESIDENT	1.00 ..... 0.00			X				0	0	0
(3) ROBERT LANDAU ..... PRESIDENT	1.00 ..... 0.00			X				0	0	0
(4) AKEMI ROGERS ..... TREASURER	1.00 ..... 0.00			X				0	0	0
(5) .....										
(6) .....										
(7) .....										
(8) .....										
(9) .....										
(10) .....										
(11) .....										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation.

1b Subtotal
1c Total from continuation sheets to Part VII, Section A
1d Total (add lines 1b and 1c)

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

Table with 3 columns: Question number, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	250,000			
	g Noncash contributions included in lines 1a-1f	1g \$				
	<b>h Total.</b> Add lines 1a-1f			250,000		
<b>Program Service Revenue</b>	2a PROGRAM SERVICE REVENUE		Business Code			
				75,935	75,935	
	b					
	c					
	d					
	e					
	f All other program service revenue					
<b>g Total.</b> Add lines 2a-2f			75,935			
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real			
			(ii) Personal			
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities			
			(ii) Other			
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c				
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a				
b Less: direct expenses	8b					
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19		9a				
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances		10a				
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>	11a		Business Code			
	b					
	c					
	d All other revenue					
	<b>e Total.</b> Add lines 11a-11d					
<b>12 Total revenue.</b> See instructions			325,935	75,935	0	0

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	98,340	98,340		
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	20,429	20,429		
<b>10</b> Payroll taxes	20,100	20,100		
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	1,780		1,780	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	20,008	20,008		
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses				
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	1,652	1,652		
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance	648		648	
<b>24</b> 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.)				
<b>a</b> MISCELLANEOUS	2,735	2,735		
<b>b</b> PAYROLL PROCESSING FEES	1,459		1,459	
<b>c</b> MEMBERSHIP	843	843		
<b>d</b> PROFESSIONAL DEVELOPMENT	769	769		
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	168,763	164,876	3,887	0
<b>26</b> 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)				

**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
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing	43,888	<b>1</b>	197,409
	<b>2</b> Savings and temporary cash investments		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	
	<b>4</b> Accounts receivable, net		<b>4</b>	
	<b>5</b> 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		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation	<b>10b</b>		<b>10c</b>
	<b>11</b> Investments—publicly traded securities		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33)		43,888	<b>16</b>	197,409
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses		<b>17</b>	
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> 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		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> 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		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25		0	<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions		<b>27</b>	
	<b>28</b> Net assets with donor restrictions		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds	43,888	<b>31</b>	197,409
	<b>32 Total net assets or fund balances</b>	43,888	<b>32</b>	197,409
<b>33 Total liabilities and net assets/fund balances</b>	43,888	<b>33</b>	197,409	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	325,935
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	168,763
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	157,172
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	43,888
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	-3,651
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	197,409

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>2c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
**(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public  
Inspection

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

AKAHIAO NATURE INSTITUTE

Employer identification number

83-3281045

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: .....
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received... 2 Tax revenues levied for the organization's benefit... 3 The value of services or facilities furnished by a governmental unit... 4 Total. Add lines 1 through 3... 5 The portion of total contributions by each person... 6 Public support. Subtract line 5 from line 4...

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 7 Amounts from line 4... 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources... 9 Net income from unrelated business activities... 10 Other income. Do not include gain or loss from the sale of capital assets... 11 Total support. Add lines 7 through 10...

12 Gross receipts from related activities, etc. (see instructions) 12 147,187
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here [X]

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 14: Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) 14 %
Row 15: Public support percentage from 2021 Schedule A, Part II, line 14 15 %

16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization [ ]
b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization [ ]
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization [ ]
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization [ ]
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions [ ]

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here [ ]

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization [ ]

b 33 1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization [ ]

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions [ ]

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described on line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>2</b>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
<b>2a</b>		
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 <b>Total annual distributions.</b> Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017 .....			
b From 2018 .....			
c From 2019 .....			
d From 2020 .....			
e From 2021 .....			
f <b>Total</b> of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018 .....			
b Excess from 2019 .....			
c Excess from 2020 .....			
d Excess from 2021 .....			
e Excess from 2022 .....			



**Schedule B  
(Form 990)**

**Schedule of Contributors**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2022**

Name of the organization  <u>AKAHIAO NATURE INSTITUTE</u>	Employer identification number  <u>83-3281045</u>
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**Organization type** (check one):

- |                    |   |  |
|--------------------|---|--|
| <b>Filers of:</b>  | <b>Section:</b>   |  |
| Form 990 or 990-EZ | <input checked="" type="checkbox"/> 501(c)( 3 ) (enter number) organization                               |  |
|                    | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation |  |
|                    | <input type="checkbox"/> 527 political organization   |  |
| Form 990-PF        | <input type="checkbox"/> 501(c)(3) exempt private foundation  |  |
|                    | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation            |  |
|                    | <input type="checkbox"/> 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 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 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

AKAHIAO NATURE INSTITUTE

Employer identification number

83-3281045

**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	AKEMI ROGERS 1555 KAPIOLANI BOULEVARD #1703 HONOLULU HI 96814	\$ 250,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization

AKAHIAO NATURE INSTITUTE

Employer identification number

83-3281045

FORM 990 - ORGANIZATION'S MISSION

EXPLORE THE WORLD WITH A SENSE OF WONDER; DISCOVER THE HIDDEN PATHWAYS, THE  
UNWRITTEN HISTORIES, YOUR OWN PERSONAL STORY AND A WORLD OF NEW  
POSSIBILITIES; INNOVATE WITH CREATIVE EXCELLENCE TO BUILD MODELS OF A BETTER  
WORLD AND INTEGRATE LIFE, LEARNING, COMMUNITIES AND A SENSE OF PLACE INTO  
A PURPOSEFUL EXISTENCE.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

NO REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

NO DOCUMENTS AVAILABLE TO THE PUBLIC

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

DESCRIPTION

TOT/PROG SERVICE

MGT & GENERAL

FUNDRAISING

DIRECT PROGRAM - CONTRACTOR

\$ 20,008

\$ 0

\$ 0