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990-PF

Form 990-PF
Department of the Treasury
Internal Revenue ServiceReturn of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

OMB No 1545-0052

2011

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2011 or tax year beginning		, 2011, and ending	
<p>Name of foundation NA 'AINA KAI BOTANICAL GARDENS</p> <p>Number and street (or P O box number if mail is not delivered to street address) Room/suite 4101 WAILAPA ROAD</p> <p>City or town, state, and ZIP code KILAUEA, HI 96754</p>			
<p>G Check all that apply</p> <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change		<p>Initial return of a former public charity Amended return Name change</p>	
<p>H Check type of organization</p> <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation			
<p>I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 37,995,081.</p>		<p>J Accounting method</p> <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other (specify) MODIFIED CASH <i>(Part I, column (d) must be on cash basis)</i>	
Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</i>		(a) Revenue and expenses per books	(b) Net investment income
1 Contributions, gifts, grants, etc., received (attach schedule)		5,251,534.	
2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch. B			
3 Interest on savings and temporary cash investments		40,471.	40,471.
4 Dividends and interest from securities		1,687.	1,687.
5 a Gross rents		131,830.	131,830.
b Net rental income or (loss)			
6 a Net gain or (loss) from sale of assets not on line 10 b Gross sales price for all assets on line 6a		1,348.	
7 Capital gain net income (from Part IV, line 2)			1,348.
8 Net short-term capital gain			660.
9 Income modifications			
10 a Gross sales less returns and allowances		143,512.	
b Less Cost of goods sold		61,708.	
c Gross profit or (loss) (attach schedule)		81,804.	
11 Other income (attach schedule)		333,815.	333,815.
12 Total. Add lines 1 through 11		5,842,489.	175,336.
		0	508,463.
13 Compensation of officers, directors, trustees, etc		683,133.	105,905.
14 Other employee salaries and wages		134,021.	20,798.
15 Pension plans, employee benefits			113,223.
16 a Legal fees (attach schedule)		364.	
b Accounting fees (attach schedule)		37,441.	
c Other professional fees (attach schedule)		12,495.	37,441.
17 Interest			
18 Taxes (attach schedule) (see instructions) *		85,522.	20,321.
19 Depreciation (attach schedule) and depletion		576,995.	65,166.
20 Occupancy		RECEIVED	16,580.
21 Travel, conferences, and meetings		935.	
22 Printing and publications		NOV 21 2012	935.
23 Other expenses (attach schedule) ATCH 6		1,106,218.	1,080,590.
24 Total operating and administrative expenses		2,637,124.	1,874,249.
Add lines 13 through 23		29,870	
25 Contributions, gifts, grants paid			
26 Total expenses and disbursements Add lines 24 and 25		2,637,124.	188,969.
27 Subtract line 26 from line 12			1,874,249.
a Excess of revenue over expenses and disbursements		3,205,365.	
b Net investment income (if negative, enter -0-)		145,466.	
c Adjusted net income (if negative, enter -0-)			319,494.

For Paperwork Reduction Act Notice, see instructions.
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Operating and Administrative Expenses

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	53,400.	46,845.	46,845.
	2	Savings and temporary cash investments	361,460.	232,803	232,803.
	3	Accounts receivable ►			
		Less allowance for doubtful accounts ►			
	4	Pledges receivable ►			
		Less allowance for doubtful accounts ►			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ►			
		Less allowance for doubtful accounts ►			
	8	Inventories for sale or use	109,153.	172,286.	172,286.
	9	Prepaid expenses and deferred charges			
	10 a	Investments - U S and state government obligations (attach schedule)	235,797.	269,210.	269,210.
	b	Investments - corporate stock (attach schedule) ATTACH. 7	709.	1,132,764.	1,132,764.
	c	Investments - corporate bonds (attach schedule)	639,917.	652,715.	652,715.
Liabilities	11	Investments - land, buildings, and equipment basis ►	2,036,360.		
		Less accumulated depreciation ►	258,036.		
			1,819,539.	1,778,324.	1,778,324.
	12	Investments - mortgage loans			
	13	Investments - other (attach schedule)			
Net Assets or Fund Balances	14	Land, buildings, and equipment basis ►	30,530,434		
		Less accumulated depreciation ►	4,224,978.		
	15	Other assets (describe ► ATTACH. 8)	26,432,942.	26,305,456.	26,305,456.
			5,081,237.	7,404,678.	7,404,678
	16	Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	34,734,154.	37,995,081.	37,995,081.
Foundations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.	17	Accounts payable and accrued expenses	1,338.	2,627.	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ► ATTACH. 9)	8,175	8,873.	
			9,513.	11,500.	
	23	Total liabilities (add lines 17 through 22)			
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ► <input checked="" type="checkbox"/>			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see instructions)	34,724,641.	37,983,581.	
	31	Total liabilities and net assets/fund balances (see instructions)	34,734,154.	37,995,081.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	34,724,641.
2	Enter amount from Part I, line 27a	2	3,205,365.
3	Other increases not included in line 2 (itemize) ► ATTACHMENT 10	3	53,575.
4	Add lines 1, 2, and 3	4	37,983,581.
5	Decreases not included in line 2 (itemize) ►	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	37,983,581.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)			(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a SEE ATTACHMENT 14					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(l) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (l) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))		
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	1,348.	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8			3	660.	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2010	3,333,032.	3,641,247.	0.915355
2009	3,091,340.	4,327,885.	0.714284
2008	3,433,699.	4,201,778.	0.817201
2007	2,274,336.	2,365,496.	0.961463
2006	2,968,764.	3,007,743.	0.987040
2 Total of line 1, column (d)			2 4.395343
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 0.879069
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5			4 2,853,477.
5 Multiply line 4 by line 3			5 2,508,403.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 1,455.
7 Add lines 5 and 6			7 2,509,858.
8 Enter qualifying distributions from Part XII, line 4			8 2,502,174.
If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions			

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter "N/A" on line 1 . . . Date of ruling or determination letter _____ (attach copy of letter if necessary - see instructions)	1	2,909.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> and enter 1% of Part I, line 27b		
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2	3	2,909.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0
5	Tax based on Investment Income Subtract line 4 from line 3 If zero or less, enter -0-	5	2,909
6	Credits/Payments		
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	3,875.
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	500.
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d	7	4,375.
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	1,466.
11	Enter the amount of line 10 to be Credited to 2012 estimated tax ►	11	1,466. Refunded

Part VII-A Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		X
	<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>			
c	Did the foundation file Form 1120-POL for this year?	1c	N/A	
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ► \$ _____ (2) On foundation managers ► \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		X
	<i>If "Yes," attach a detailed description of the activities</i>			
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b	N/A	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		X
	<i>If "Yes," attach the statement required by General Instruction T</i>			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ► HAWAII			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? If "Yes," complete Part XIV	9	X	
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11	X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12	X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X
Website address ► <u>WWW.NAAINAKAI.COM</u>			
14	The books are in care of ► <u>NA 'AINA KAI BOTANICAL GARDENS</u> Telephone no ► <u>808-828-0525</u> Located at ► <u>4101 WAILAPA ROAD, KILAUEA, KAUAI, HI</u> ZIP + 4 ► <u>96754</u>	15	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ► <u>15</u>	16	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
16	At any time during calendar year 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22-1. If "Yes," enter the name of the foreign country ►		

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <u>ATTCH 15</u>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b	X
	Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	If "Yes," list the years ►		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	2b	X
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ►		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If "Yes," did it have excess business holdings in 2011 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011)	3b	N/A
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4b	X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year did the foundation pay or incur any amount to	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	5b	N/A
	Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
	If "Yes," attach the statement required by Regulations section 53 4945-5(d)			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6b	X
	If "Yes" to 6b, file Form 8870			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7b	N/A

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ATTACHMENT 11		0	0	0

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ATTACHMENT 12		108,000.	15,560.	0

Total number of other employees paid over \$50,000 ► 0

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ►		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 TO PROMOTE INTEREST AND AWARENESS IN TROPICAL HORTICULTURE, AGRICULTURE AND FORESTRY BY MAKING THE NA AINA KAI BOTANICAL GARDENS AVAILABLE TO THE PUBLIC, ORGANIZING AND CONDUCTING	
2 EDUCATIONAL TOURS OF THE NA AINA KAI BOTANICAL GARDENS, ESTABLISHING AN INTERNSHIP PROGRAM FOR THE STUDY OF TROPICAL HORTICULTURE, AGRICULTURE, AND FORESTRY, AND	
3 OPERATING A PLANT NURSERY AND GIFT SHOP.	
4	1,874,249.

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments. See instructions	
3 NONE	
Total. Add lines 1 through 3 ►	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes	
a	Average monthly fair market value of securities	1a 753,452.
b	Average of monthly cash balances	1b 365,155.
c	Fair market value of all other assets (see instructions)	1c 1,778,324.
d	Total (add lines 1a, b, and c)	1d 2,896,931.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e
2	Acquisition indebtedness applicable to line 1 assets	2 0.
3	Subtract line 2 from line 1d	3 2,896,931.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4 43,454.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5 2,853,477.
6	Minimum investment return. Enter 5% of line 5	6 142,674.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ► and do not complete this part)

1	Minimum investment return from Part X, line 6	1
2a	Tax on investment income for 2011 from Part VI, line 5	2a NONE
b	Income tax for 2011. (This does not include the tax from Part VI)	2b
c	Add lines 2a and 2b	2c NONE
3	Distributable amount before adjustments Subtract line 2c from line 1	3 NONE
4	Recoveries of amounts treated as qualifying distributions	4 NONE
5	Add lines 3 and 4	5 NONE
6	Deduction from distributable amount (see instructions)	6 NONE
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7 NONE

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes.	
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a 1,874,249.
b	Program-related investments - total from Part IX-B	1b 0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2 627,925.
3	Amounts set aside for specific charitable projects that satisfy the	
a	Suitability test (prior IRS approval required)	3a 0.
b	Cash distribution test (attach the required schedule)	3b 0.
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4 2,502,174.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5 0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6 2,502,174.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only				
b Total for prior years 20 09 20 08 20 07				
3 Excess distributions carryover, if any, to 2011				
a From 2006				
b From 2007				
c From 2008				
d From 2009				
e From 2010				
f Total of lines 3a through e				
4 Qualifying distributions for 2011 from Part XII, line 4 ►, \$				
a Applied to 2010, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2011 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2011. (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount - see instructions				
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount - see instructions				
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2012				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2007				
b Excess from 2008				
c Excess from 2009				
d Excess from 2010				
e Excess from 2011				

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

1a	If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, enter the date of the ruling				► 04/12/2000																																																																																				
b	Check box to indicate whether the foundation is a private operating foundation described in section				X 4942(j)(3) or 4942(j)(5)																																																																																				
2a	<table border="1"> <thead> <tr> <th rowspan="2">Tax year</th> <th colspan="3">Prior 3 years</th> <th rowspan="2">(e) Total</th> </tr> <tr> <th>(a) 2011</th> <th>(b) 2010</th> <th>(c) 2009</th> <th>(d) 2008</th> </tr> </thead> <tbody> <tr> <td>142,674.</td> <td>182,062.</td> <td>216,394.</td> <td>210,089.</td> <td>751,219.</td> </tr> <tr> <td>121,273.</td> <td>154,753.</td> <td>183,935.</td> <td>178,576.</td> <td>638,537.</td> </tr> <tr> <td>2,502,174.</td> <td>3,335,654.</td> <td>3,091,340.</td> <td>3,433,699.</td> <td>12,362,867.</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2,502,174.</td> <td>3,335,654.</td> <td>3,091,340.</td> <td>3,433,699.</td> <td>12,362,867.</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>37,995,081.</td> <td>34,734,154.</td> <td>34,192,351.</td> <td>35,450,906.</td> <td>142,372,492.</td> </tr> <tr> <td>33,882,420.</td> <td>30,773,854</td> <td>30,519,561.</td> <td>30,198,638.</td> <td>125,374,473.</td> </tr> <tr> <td>95,116.</td> <td>121,375.</td> <td>144,263.</td> <td>140,059.</td> <td>500,813.</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					Tax year	Prior 3 years			(e) Total	(a) 2011	(b) 2010	(c) 2009	(d) 2008	142,674.	182,062.	216,394.	210,089.	751,219.	121,273.	154,753.	183,935.	178,576.	638,537.	2,502,174.	3,335,654.	3,091,340.	3,433,699.	12,362,867.						2,502,174.	3,335,654.	3,091,340.	3,433,699.	12,362,867.						37,995,081.	34,734,154.	34,192,351.	35,450,906.	142,372,492.	33,882,420.	30,773,854	30,519,561.	30,198,638.	125,374,473.	95,116.	121,375.	144,263.	140,059.	500,813.																														
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b	'Endowment' alternative test- enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . . .																																																																																								
c	'Support' alternative test- enter																																																																																								
(1)	Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)																																																																																								
(2)	Support from general public and 5 or more exempt organizations as provided in section 4942 (j)(3)(B)(ii)																																																																																								
(3)	Largest amount of support from an exempt organization																																																																																								
(4)	Gross investment income																																																																																								

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see instructions.)**1 Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

JOYCE H. DOTY

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ► if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

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

c Any submission deadlines

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

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<i>a Paid during the year</i>				
Total			► 3a	NONE
<i>b Approved for future payment</i>				
Total			► 3b	NONE

Part XVI-A · Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a TOUR FEES					309,521.
b FUNDRAISERS					11,545.
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	40,471.	
4 Dividends and interest from securities			14	1,687.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property			16	131,830.	
6 Net rental income or (loss) from personal property .					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	1,348.	
9 Net income or (loss) from special events . . .					
10 Gross profit or (loss) from sales of inventory . .					81,804.
11 Other revenue a					
b OTHER					214.
c VENDING MACHINE			03	2,796.	
d GET					9,739.
e					
12 Subtotal Add columns (b), (d), and (e)				178,132.	412,823.
13 Total Add line 12, columns (b), (d), and (e)				13	590,955.

Part XVI D Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
▼	
1A	FEES FOR GUIDED TOURS OF BOTANICAL GARDENS
1B	PUBLIC EVENTS TO PROMOTE INTEREST AND AWARENESS OF THE
BOTANICAL GARDENS	
10	GIFT SHOP SALES OF MERCHANDISE RELATED TO BOTANICAL GARDENS
11B	MISCELLANEOUS INCOME
11D	TAXES COLLECTED ON SALES RELATED TO BOTANICAL GARDENS THEN
	PAID TO STATE

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

1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
		Yes	No
a	Transfers from the reporting foundation to a noncharitable exempt organization of (1) Cash (2) Other assets	1a(1)	X
b	Other transactions (1) Sales of assets to a noncharitable exempt organization (2) Purchases of assets from a noncharitable exempt organization (3) Rental of facilities, equipment, or other assets (4) Reimbursement arrangements (5) Loans or loan guarantees (6) Performance of services or membership or fundraising solicitations	1b(1) 1b(2) 1b(3) 1b(4) 1b(5) 1b(6)	X X X X X X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c	X
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received		

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign _____ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Sign
Here

~~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, they are correct, complete and accurate. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.~~

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May the IRS discuss this return with the preparer shown below
(see instructions)? Yes No

Paid Preparer Use Only	Print/Type preparer's name ROBERTA A. STRAUGHN	Preparer's signature <i>Roberta A. Mayr</i>	Date NOV 12 2012	Check <input type="checkbox"/> if self-employed	PTIN P00652847
	Firm's name ► DELOITTE TAX LLP	Firm's EIN ► 86-1065772			
	Firm's address ► 1132 BISHOP STREET, SUITE 1200 HONOLULU, HI	96813	Phone no 808-543-0700		

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

Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No 1545-0047

2011

Name of the organization

NA 'AINA KAI BOTANICAL GARDENS

Employer identification number

99-0344486

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

501(c)() (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor Complete Parts I and II

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals Complete Parts I, II, and III

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to 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. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ► \$ _____

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2011)

Name of organization NA 'AINA KAI BOTANICAL GARDENS

Employer identification number
99-0344486**Part I** Contributors (see instructions) Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JOYCE DOTY P.O. BOX 582 KILAUEA, HI 96754	\$ 4,121,394.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2	MEREDITH HODGES 2457 SO. COUNTY RD. 19 LOVELAND, CO 80537	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
3	OTHER CONTRIBUTIONS < \$5000	\$ 22,286.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
4	JOYCE DOTY P.O. BOX 582 KILAUEA, HI 96754	\$ 1,100,854.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization NA 'AINA KAI BOTANICAL GARDENS

Employer identification number

99-0344486

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
4	MARKETABLE SECURITIES	\$ 1,100,854.	VARIOUS
		\$	
		\$	
		\$	
		\$	

Name of organization NA 'AINA KAI BOTANICAL GARDENS

Employer identification number

99-0344486

Part III **Exclusively** religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry.

For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions) ► \$ _____

Use duplicate copies of Part III if additional space is needed

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

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

<u>DESCRIPTION</u>	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME
INTEREST INCOME	40,471.	40,471.	40,471.
TOTAL	<u><u>40,471.</u></u>	<u><u>40,471.</u></u>	<u><u>40,471.</u></u>

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>
DIVIDEND INCOME	1,687.	1,687.	1,687.
TOTAL	<u><u>1,687.</u></u>	<u><u>1,687.</u></u>	<u><u>1,687.</u></u>

NA 'AINA KAI BOTANICAL GARDENS

99-0344486

ATTACHMENT 3

FORM 990-PF, PART I - GROSS SALES LESS RETURNS AND ALLOWANCES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
GIFT SHOP INCOME	143,512.
TOTAL	<u>143,512.</u>

FORM 990PF, PART I - OTHER INCOME

<u>DESCRIPTION</u>	<u>TOURS</u>	<u>VENDING MACHINE SNACKS & DRINKS</u>	<u>FUNDRAISERS</u>	<u>GET</u>	<u>MISCELLANEOUS</u>	<u>TOTALS</u>

REVENUE

AND

EXPENSES

PER BOOKS

<u>309</u>	<u>,521.</u>
<u>2</u>	<u>,796.</u>
<u>11</u>	<u>,545.</u>
<u>9</u>	<u>,739.</u>
	<u>214.</u>

TOTALS333,815.

ADJUSTED

NET

<u>INCOME</u>
<u>309,521.</u>
<u>2,796.</u>
<u>11,545.</u>
<u>9,739.</u>
<u>214.</u>

333,815.ATTACHMENT 4

FORM 990PF, PART I - TAXESATTACHMENT 5

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
GENERAL EXCISE TAX	11,448.	11,448.	11,448.	
PROPERTY TAX	-2,363.	-2,363.	-2,363.	
PAYROLL TAX	72,402.		11,236.	
FEDERAL ESTIMATED TAX	4,000.			61,166.
FOREIGN TAX	35.	35.		4,000.
 TOTALS	 <u>85,522.</u>	 <u>9,120.</u>	 <u>20,321.</u>	 <u>65,166.</u>

FORM 990PF, PART I - OTHER EXPENSES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
AUTOMOBILE EXPENSE	3,238.	3,238.	3,238.
BANK FEES	148.	148.	148.
CONTRACT LABOR	109,015.	109,015.	109,015.
DUES & SUBSCRIPTIONS	636.	636.	636.
EDUCATION	77.	77.	77.
EMPLOYEE & VOLUNTEER MEETINGS	7,060.	7,060.	7,060.
VOLUNTEER EXPENSE	4,654.	4,654.	4,654.
INSURANCE	508,198.	508,198.	508,198.
MARKETING EXPENSES	17,726.	17,726.	17,726.
MERCHANT FEES	12,502.	12,502.	12,502.
PLANTS	3,309.	3,309.	3,309.
POSTAGE & DELIVERY	7,990.	7,990.	7,990.
REPAIRS	36,729.	36,729.	36,729.
SUBCONTRACTORS	185,994.	185,994.	185,994.
SUPPLIES	33,762.	33,762.	33,762.
TELEPHONE	9,725.	9,725.	9,725.
TOUR FOOD	3,253.	3,253.	3,253.
UTILITIES	147,638.	147,638.	147,638.
CATERING	4,938.	4,938.	4,938.
OUTSIDE SERVICE	8,396.	8,396.	8,396.
EQUIPMENT RENTAL	1,160.	1,160.	1,160.
LICENSES, PERMITS & FEES	70.	70.	70.
TOTALS	<u>1,106,218.</u>	<u>25,365.</u>	<u>1,080,590.</u>

ATTACHMENT 6

FORM 990PF, PART II - CORPORATE STOCK

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
MARKETABLE SECURITIES	709.	1,132,764.	1,132,764.
TOTALS	<u>709.</u>	<u>1,132,764.</u>	<u>1,132,764.</u>

FORM 990PF, PART II - OTHER ASSETSATTACHMENT 8

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
BRONZE STATUES & ARTWORK	4,974,230.	5,193,860.	5,193,860.
HARDWOOD TREES	106,000.	106,000.	106,000.
LIFE INSURANCE CASH VALUE		100,275.	100,275.
ANNUITY VALUE		2,003,536.	2,003,536.
OTHER ASSETS	1,007.	1,007.	1,007.
TOTALS	<u>5,081,237.</u>	<u>7,404,678.</u>	<u>7,404,678.</u>

ATTACHMENT 9FORM 990PF, PART II - OTHER LIABILITIES

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>
PAYROLL LIABILITIES	6,475.	7,173.
SECURITY DEPOSIT	1,700.	1,700.
TOTALS	<u>8,175.</u>	<u>8,873.</u>

ATTACHMENT 10FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
UNREALIZED GAIN ON MARKETABLE SECURITIES	53,575.
TOTAL	<u><u>53,575.</u></u>

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 11

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS	EXPENSE ACCT
			TO EMPLOYEE	AND OTHER
		BENEFIT PLANS	ALLOWANCES	
JOYCE H. DOTY 4101 WAILAPA ROAD KILAUEA, HI 96754	PRES/DIRECTOR/CHAIR 24 . 00	0	0	0
CHARLES S. O'NEILL 4101 WAILAPA ROAD KILAUEA, HI 96754	SEC/DIRECTOR 4 . 00	0	0	0
SALLY PSAILA 4101 WAILAPA ROAD KILAUEA, HI 96754	TREASURER/DIRECTOR 2 . 00	0	0	0
BILL FONTANA 4101 WAILAPA ROAD KILAUEA, HI 96754	DIRECTOR 2 . 00	0	0	0
MARILYN GAGEN 59-398 KA NANI DRIVE KAMUELA, HI 96743-8500	DIRECTOR 2 . 00	0	0	0
CHRIS YORK 4101 WAILAPA ROAD KILAUEA, HI 96754	VP/DIRECTOR 2 . 50	0	0	0
GRAND TOTALS		0	0	0

ATTACHMENT 12

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES</u>
CHRISTOPHER FERNANDES 4101 WAILAPA ROAD KILAUEA, HI 96754	MECHANIC 62 .50	54,000.	7,780.	0
MARTHA FERNANDES 4101 WAILAPA ROAD KILAUEA, HI 96754	HORTICULTURIST 50.00	54,000.	7,780.	0
	<u>TOTAL COMPENSATION</u>	<u>108,000.</u>	<u>15,560.</u>	<u>0</u>

Description of Property

SA X9024 1 000

FORM 990-PF - PART IV

CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
178,278.		MORGAN STANLEY #129-069807-277 (S/T) 177,615.				VARIOUS	663.	VARIOUS
187,733.		MORGAN STANLEY #129-069807-277 (L/T) 181,648.				VARIOUS	6,085.	VARIOUS
95.		MORGAN STANLEY #129-069815-277 (S/T) 98.				VARIOUS	-3.	VARIOUS
877.		MORGAN STANLEY #129-069815-277 (L/T) 6,274.				VARIOUS	-5,397.	VARIOUS
TOTAL GAIN (LOSS)							<u>1,348.</u>	

NA 'AINA KAI BOTANICAL GARDENS

99-0344486

FORM 990-PF, PART VII-B - STATEMENTS REGARDING ACTIVITIES

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LINE 1a(4)

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AN OFFICER OF THE ORGANIZATION IS AFFILIATED WITH A LAW FIRM THAT PROVIDES LEGAL SERVICES TO THE ORGANIZATION.

AN OFFICER OF THE ORGANIZATION PROVIDES ACCOUNTING SERVICES TO THE ORGANIZATION.