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990-EZ

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2014

OMB No. 1545-1150

Open to Public Inspection

Department of the Treasury

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

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

			Innieri	2014 and anding	Doos	mber 31	, 20	
		1	ar year, or tax year beginning January 1 C Name of organization	, 2014, and ending			ation number	
	_	f applicable			D Emplo	-		
Ļ	7	s change	Mohala Farms	t address) Room/suite	E Teloch	20-232	5306	
-	_ Name o ⊓ trutual re	=	Number and street (or P.O. box, if mail is not delivered to street	address)	E Telephone number			
Ť	=	turn/terminated	PO Box 204	4-1		808-478-8469		
	Amend	led return	City or town, state or province, country, and ZIP or foreign pos	stai code		F Group Exemption Number ▶		
		ation pending	Waialua, HI 96791	::				
G		unting Method:	✓ Cash	H			organization is not	
1	Websi		mohalafarms.org		•	to attach S		
_			eck only one) — ✓ 501(c)(3)		(Form 99	U, 99U-EZ,	or 990-PF).	
K	Form	of organization:	☑ Corporation ☐ Trust ☐ Associati					
			7b to line 9 to determine gross receipts. If gross receipt					
			v) are \$500,000 or more, file Form 990 instead of Form			\$	B	
	Part I		e, Expenses, and Changes in Net Assets of					
_			the organization used Schedule O to respond					
D)	1		ons, gifts, grants, and similar amounts received .			1	5,542	
الي موال موال	2		ervice revenue including government fees and co		· ·	2	3,204	
-	3		ip dues and assessments		· ·	3		
=	4	Investmen			· ·	4		
	56		ount from sale of assets other than inventory .			1		
	t		or other basis and sales expenses			_		
	•		· ·	5c				
	6	Gaming ar						
2 <u>~</u> 2 2~3		a Gross inc \$15,000)	Ì					
1 2015	ē	b Gross inco	าร					
	é	from fund						
₩3.		sum of suc	ch gross income and contributions exceeds \$15,0	00) 65 559	400			
	(ct expenses from gaming and fundraising events	[6 C]) >	70			
		d Net incom	e or (loss) from gaming and fundraising events	(add lines 6a and) bb and su	btract			
		line 6c)		· · · · · · 🖫 🐷 · ·		6d	400	
	7:	a Gross sale	s of inventory, less returns and allowances	78-11	70,267			
		b Less: cost	of goods sold $\ldots \ldots \ldots \ldots \ldots$	764	34,717			
			fit or (loss) from sales of inventory (Subtract line 7	o from line 7a) 🧲 🚍		7c	35,550	
	8		nue (describe in Schedule O)		L	8		
_	9					9	44,696	
	10		d similar amounts paid (list in Schedule O)		-	10		
	11		aid to or for members		· ·	11		
	ន្ត 12		ther compensation, and employee benefits			12	35,000	
	12 13 14 15		nal fees and other payments to independent contr			13	2,040	
į	ğ 14	Occupancy, rent, utilities, and maintenance				14	6,997	
	யி 15		ublications, postage, and shipping			15	154	
	16	•	enses (describe in Schedule O)			16	65,089	
_	17	Total exp	enses. Add lines 10 through 16	<u> </u>	. 🕨	17	109,280	
	ള 18		(deficit) for the year (Subtract line 17 from line 9)			18	(64,585)	
	g 19	Net asset	s or fund balances at beginning of year (from lin	e 27, column (A)) (must agre	e with	.		
	As	-	ar figure reported on pnor year's return)			19	239,945	
	Net Assets		nges in net assets or fund balances (explain in Sc			20		
_	<u> 21</u>	Net assets	or fund balances at end of year. Combine lines 1	8 through 20	. ▶	21	175,360 - 990- 57 (2014)	

Pai						
	Check if the organization used Schedule	O to respond to ar	ny question in this		<u> </u>	🗸
	,		-	(A) Beginning of year	L.,	(B) End of year
22	Cash, savings, and investments			179,446		118,344
23	Land and buildings			42,500		40,016
24	Other assets (describe in Schedule O)			18,000	25	17,000
25	Total assets				26	
26	Total liabilities (describe in Schedule O) Net assets or fund balances (line 27 of column	(B) must agree with		239,946		175 200
27 Par					2,	175,360
rai	Check if the organization used Schedule	•				Expenses
Wha	is the organization's primary exempt purpose?					quired for section
Desc	ribe the organization's program service accomplise assured by expenses. In a clear and concise m	shments for each of	f its three largest p	rogram services,		(c)(3) and 501(c)(4) anizations; optional for ars.)
	ons benefited, and other relevant information for ea					
28	Farm Internship Program Intensive, comprehensive	training program for	r approximately 30 i	nterns each year		
	who develop and increase their knowledge and skills	for running an organ	nic farm operation. A	ctivities include		
	planting, composting, pest and weed management, h					
		includes foreign gra		<u> ▶ ⊔</u>	28a	18,500
29	Educational Farm Tours Information sharing and ha					
	for wide variety of community groups, including Hon			iool groups,		
	Waialua United Church of Christ and the Hawaii Farm					
	<u> </u>	includes foreign gra		🕨 📙	29 a	3,500
30	Collaborative Partnerships New partnerships forme					
	Erdman. 6-month farm training program for post-9-11	veteran (Mission Co	ntinues) and week i	ong day camps		
	for 15 elementary and middle school youth. (Grants \$) If this amount	includes foreign gra	nts check here	▶ □	30a	1,500
21	Other program services (describe in Schedule O)			· · · · ·	-	1,300
31		includes foreign gra		▶ □	318	,
32	Total program service expenses (add lines 28a t				32	
Par			one even if not com	pensated-see the i	nstru	
	Check if the organization used Schedule					🗆
	(a) Name and tritle	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC (if not paid, enter -0-)		1	Estimated amount of other compensation
Evel	yn Giddings, President					
	ox 62044, Honolulu, HI 96839	President, 1 hour				
Ms.	udy Kern	Vice President, 1				
1205	Kahului Street, Honolulu, HI 96825	hour				
Ms. I	Kathleen Maddux	<u> </u>				
3368	Paty Drive, Honolulu, HI 96822	Treasurer, 1 hour			_ _	
Mr. F	onald Arita				- 1	
PO E	ox 61606, Honolulu, HI 96839	Secretary, 1 hour			_	
Mark	Hamamoto	Executive Director				
<u>PO E</u>	ox 204, Waialua, HI 96791	10 hours				
		-				
			<u> </u>		╌	
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		I	I	Ī	- 1	

Part				
	instructions for Part V) Check if the organization used Schedule O to respond to any question in this	Part	v Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	res	NO ✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		√
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		√
b b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35b 35c		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		1
37a b 38a	Enter amount of political expenditures, direct or indirect, as described in the instructions Did the organization file Form 1120-POL for this year?	37b		
	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? If "Yes," complete Schedule L, Part II and enter the total amount involved	38a		✓
39 a	Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on line 9			
b 40a	Gross receipts, included on line 9, for public use of club facilities			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		1
С	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization			
	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		1
41	List the states with which a copy of this return is filed ► Hawaii			
42a	The organization of books are in our of the interest of the in	808-47		
	Located at ▶ PO Box 204, Waialua, HI ZIP + 4 ▶		-0204	
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)?	42b	Yes	No ✓
	If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
С	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c	<u> </u>	_
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year	· ·	Yes	► □ No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		o
þ	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		1
c d	Did the organization receive any payments for indoor tanning services during the year?	44c 44d		1
45-	•	45a	-	1
45a b	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a 45b		\ \ \

Form 990	FEZ (20	114)								-	age 🕶
	-									Yes	No
		e organization engage, directly or in							ļ		
		ndidates for public office? If "Yes," co		, Part I		• •	· · ·		46		<u> </u>
Part V		Section 501(c)(3) organizations			. =0						
		All section 501(c)(3) organizations	s must answer que	stions 47-49b an	d 52, and	a com	piete th	e tadi	es to	riine	es
		50 and 51.			Abia Dau	4.1/1					
		Check if the organization used Sch	leaule O to respond	to any question in	this Par	t VI	· · · · ·	· ·		 i	
47	D:4 +F	ne organization engage in lobbying	activities or have a	caction 501/h) aloc	tion in off	fact du	ring the	tav [Yes	No
		If "Yes," complete Schedule C, Part		Section 30 I(II) elect	uon in e n	iect du	ing the	ا ۱۵۰	47		/
	•	organization a school as described in		i)? If "Voc " complet	 o Schodu	lo E		`	48		<u> </u>
		e organization make any transfers to							49a		<u></u>
		s," was the related organization a se			inzation.	• •		_	49b		
50	Comp	elete this table for the organization's	five highest compen	sated employees (ther than	office	rs, direct			s and	d kev
-	emplo	oyees) who each received more than	\$100,000 of comper	nsation from the org	anization	. If the	re is non	e, ente	er "No	one."	•
-,-	-		(b) Average	(c) Reportable		lealth be					
	(a) l	Name and title of each employee	hours per week	compensation	honofit r		employee d deferred		timated or comp		
			devoted to position	(Forms W-2/1099-MIS		ompensa					
None											
											
	Total	number of other employees paid ove	or \$100 000	<u> </u>							
		plete this table for the organization's			nt contra	— ctors v	vho each	rece	ived i	more	than
31	\$100,	000 of compensation from the organ	nization. If there is no	one, enter "None."			000.				
		Name and business address of each independent	1	(b) Type of s	enice.		(c)	Compe	ensatio		
	(a)	Name and business address of each independ	en contracto	(b) Type or s				, comp	J. 130410	··	
None				1							
								-			
				1							
			· · · · · · · · · · · · · · · · · · ·								
	 .			1							
				-							
				 	-	+					
				1							
	Total	number of other independent contra	ctors each receiving	over \$100 000	—						
		he organization complete Schedu			nanization	ns mu	st attaci	า ล			
		leted Schedule A						.▶☑	Yes		No
Under pe	natties	of periury, I declare that I have examined this n	eturn, including accompan	ying schedules and state	ments, and	to the be	est of my kr	nowledg	ge and	belief,	ıt ıs
true, corr	ect, an	d complete Declaration of preparer (other than	officer) is based on all info	ormation of which prepare	erhasany k	nowledg	е.				
-		Martours						15			
Sign		Signature of officer				Date	·	•			
Here	Mark Hamamoto, Executive Director										
		Type or print name and title	16		D-4:				TIA!		
Paid		Print/Type preparer's name	Preparer's signature		Date		Check	1 1	MIT		
Prepa	arer			<u> </u>		self-employed					
Use C	Only Firm's name >					Firm's EIN ▶					
May +h	o IDC	Firm's address ▶ discuss this return with the preparer	shown above? See	instructions		Phone	по.	▶ □	Yes	<u></u>	No.
IVICIV LIL	ひ ロコン	GISSESS THE FOREIT WITH THE PROPERTY						لـا			

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name	of the organization					Employer identification	number	
Moha	la Farms					20-23		
Par	t I Reason for Public Char	rity Status (All	organizations must	comple	te this p	art.) See instructio	ns.	
The c	organization is not a private founda		•	-	•	•		
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.)							
3	A hospital or a cooperative hos		•				P10 F - 4 44 -	
4	A medical research organization hospital's name, city, and state): 						
5	An organization operated for section 170(b)(1)(A)(iv). (Comp		college or university	owned o	r operate	ed by a government	al unit described in	
6 7	 A federal, state, or local govern An organization that normally described in section 170(b)(1) 	receives a subs	tantial part of its sup				n the general public	
8	A community trust described in	n section 170(b)	(1)(A)(vi). (Complete I	Part II.)				
9	☐ An organization that normally receipts from activities related support from gross investme acquired by the organization a	I to its exempt nt income and fter June 30, 197	functions—subject to unrelated business t 75. See section 509(a	certain taxable ii 1)(2). (Cor	exception ncome (la nplete Pa	ns, and (2) no more ess section 511 ta art III.)	than 331/3% of its	
10 11	☐ An organization organized and ☐ An organization organized and one or more publicly supported	operated exclusi l organizations d	vely for the benefit of, escribed in section 5 0	to perfor 09(a)(1) o	m the fun r section	ctions of, or to carry 509(a)(2). See secti	on 509(a)(3). Check	
	the box in lines 11a through 11a		** -	_		·	=	
а	☐ Type I. A supporting organize the supported organization(sorganization. You must companization.) the power to re	gularly appoint or ele					
b								
C	☐ Type III functionally integrated its supported organization(s)						y integrated with,	
d	☐ Type III non-functionally integrated is not functionally integrated requirement (see instructions)	ated. The organi	zation generally must	satisfy a	distributi	on requirement and		
е	Check this box if the organiz functionally integrated, or Ty	ation received a	written determination	from the	IRS that	it is a Type I, Type I	I, Type III	
f	Enter the number of supported of	organizations .						
g	Provide the following information	about the supp	orted organization(s).					
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section	(iv) is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)	
			(see instructions))	Yes	No			
(A)			····					
(B)				\ <u></u>				
(C)								
(D)								
(E)						 		
Total		I	I	ł	Ī	1	I	

Schedu	le A (Form 990 or 990-EZ) 2014						Page 2
Part							
	(Complete only if you checked the						llify under
	Part III. If the organization fails to	qualify unde	r the tests lis	ted below, pl	ease comple	te Part III.)	
	on A. Public Support						
Calen	dar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1	Gifts, grants, contributions, and			j			
	membership fees received. (Do not					1	
	include any "unusual grants.")	13,974	5,950	262,000	10,118	8,746	300,788
2	Tax revenues levied for the						
	organization's benefit and either paid						
	to or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
4	Total. Add lines 1 through 3	13,974	5,950	262,000	10,118	8,746	300,788
5	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					1	
	shown on line 11, column (f)						250,000
6	Public support. Subtract line 5 from line 4.						50,788
	on B. Total Support	(=) 0010	(h) 0011	(=) 0010	(d) 0012	(a) 2014	/O Total
	dar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7	Amounts from line 4	13,974	5,950	262,000	10,118	8,746	300,788
8	Gross income from interest, dividends,						
	payments received on securities loans, rents, royalties and income from similar						
	sources		-	•		•	
9	Net income from unrelated business						
9	activities, whether or not the business						
	is regularly carried on						
10	Other income. Do not include gain or						
10	loss from the sale of capital assets		'				
	(Explain in Part VI.)	34,001	36,352	27,194	40,913	35,550	174,010
11	Total support. Add lines 7 through 10	34,001	00,002	27,104	10,010	00,002	474,798
12	Gross receipts from related activities, etc	. (see instruction	ons)			12	3,204
13	First five years. If the Form 990 is for the			d, third, fourth,	or fifth tax ye	ear as a sectio	
	organization, check this box and stop he	_					▶ 🗆
Secti	on C. Computation of Public Suppor	rt Percentage	e				
14	Public support percentage for 2014 (line			1, column (f))		14	10.70 %
15	Public support percentage from 2013 Scl	nedule A, Part	II, line 14 .			15	10.61 %
16a	331/3% support test-2014. If the organi				l line 14 is 331	3% or more, cl	neck this
	box and stop here. The organization qua						. 🕨 🗆
b	331/3% support test-2013. If the organ					15 is 331/3%	or more,
	check this box and stop here. The organ	ization qualifie:	s as a publicly	supported org	anization .		. 🕨 🗆
17a	10%-facts-and-circumstances test-2	014. If the orga	nization did no	ot check a box	on line 13, 16	a, or 16b, and	ine 14 is
	10% or more, and if the organization me	ets the "facts-a	and-circumsta	nces" test, che	ck this box an	d stop here. E	xplain in
	Part VI how the organization meets the "f	acts-and-circu	mstances" tes	t. The organiza	ation qualifies	as a publicly si	
	organization						. ▶ ☑
b	10%-facts-and-circumstances test-2	013. If the orga	ınization did n	ot check a box	on line 13, 16	a, 16b, or 17a,	and line
	15 is 10% or more, and if the organization	tion meets the	"facts-and-ci	rcumstances"	test, check th	is box and st	op here.

 \square

Part VI	Part III, line 12. Also complete this part for any additional information. (See instructions.)
PART II, Lir	ne 10. Inventory being sold to support the mission and objectives of Mohala Farms.
PART II, Lir	ne 17A.
Percentage	of Financial Support: A particularly large capital improvement contribution by a single donor in 2012 significantly lowered
Mohala Far	m's public support from 22.59% to 10.70%.
Sources of	Support: Over the last 9 years, financial contributions have been received from a wide variety of public sources, including
the Atherto	n Family Foundation, the Hawaii People's Fund, Lima Kokua Foundation, The Hawaii Conference UCC, Church of the Crossroads,
UCC Judd	Street Church, Whole Foods Market, the Police Activities League, CH2M Hill Foundation, North Shore Community Land Trust and
many indiv	iduals.
Availability	of Public Facilities or Services: Mohala Farms utilizes it's 6-acres as a demonstration organic and sustainable farm. Both formal
and inform	al educational tours and activities are provided to a wide variety of community groups and individual members who come to the
farm. A 20'	x 30' traditional Hawaiian hale is used regularly as a public meeting and discussion space. Recent groups who have used the
farm groun	ds and/or the Hale include the Hawaii Nature Center, the Hawaii Farmer's Union, the Hawaii Vegetarian Society, the YMCA,
the Boys a	nd Girls Club, Queen Liliuokalani Children's Center, Honolulu Weed and Seed, Leeward and Kapiolani Community College's
Go Farm Pi	ograms, the Waialua United Church of Christ and the Waikiki Senior Center. Dozens of individuals and families interested in
organic fan	ming are provided informal tours throughout the year.
Public Part	icipation in Programs or Policies: Executive Director, Mark Hamamoto, and Board Member, Kathleen Maddux, have represented
Mohala Far	ms at numerous public presentations, including at Neighborhood Board meetings, at the North Shore Food Summit, at GMO
Awareness	Community Forums and at the Hoa 'Aina O Makaha Open House.

SCHEDULE O (Form 990 or 990-EZ)

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.

OMB No. 1545-0047

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization ► Attach to Form 990 or 990-EZ.
► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Mohala Farms	20-2325306								
PART I, Line 16. Other Expenses: Primarily ongoing capital improvement expenses, including constru	ction of numerous storage sheds for								
tools, equipment, fertilizer and chicken feed. Purchase of new solar equipment and batteries. Increased cost for insurance and chicken feed.									
Back taxes to the State of Hawaii for General Excise, along with penalties, totaled over \$10,000.	Back taxes to the State of Hawaii for General Excise, along with penalties, totaled over \$10,000.								
PART II, Line 24. 2012 Ford Transit Connect. This van is used for produce deliveries.									
	·····								