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	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	45,671	28,302	28,302
2	Savings and temporary cash investments	835,173	640,142	640,142
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	96,065	91,764	91,764
9	Prepaid expenses and deferred charges			
10a	Investments—U S and state government obligations (attach schedule)			
b	Investments—corporate stock (attach schedule)	12,683,426	15,437,326	15,437,326
c	Investments—corporate bonds (attach schedule)			
11	Investments—land, buildings, and equipment basis ► _____	254,337		
	Less accumulated depreciation (attach schedule) ► _____	142,549	122,255	111,788
12	Investments—mortgage loans			
13	Investments—other (attach schedule)			
14	Land, buildings, and equipment basis ► _____	44,033,703	35,429,985	36,445,554
	Less accumulated depreciation (attach schedule) ► _____	7,588,149		36,445,554
15	Other assets (describe ► _____)	7,976,155	8,874,076	8,874,076
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	57,188,730	61,628,952	61,628,952
Liabilities				
17	Accounts payable and accrued expenses	2,958	100,757	
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 ► _____)	2,922	12,720	
23	Total liabilities (add lines 17 through 22)	5,880	113,477	
Net Assets or Fund Balances				
	Foundations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
24	Unrestricted			
25	Temporarily restricted			
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 31.			
27	Capital stock, trust principal, or current funds	0	0	
28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
29	Retained earnings, accumulated income, endowment, or other funds	0	0	
30	Total net assets or fund balances (see instructions)	57,182,850	61,515,475	
31	Total liabilities and net assets/fund balances (see instructions)	57,188,730	61,628,952	

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	57,182,850
2	Enter amount from Part I, line 27a	2	4,849,752
3	Other increases not included in line 2 (itemize) ► _____	3	0
4	Add lines 1, 2, and 3	4	62,032,602
5	Decreases not included in line 2 (itemize) ► _____	5	517,127
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	61,515,475

Part IV Capital Gains and Losses for Tax on Investment Income

List and describe the kind(s) of property sold (e.g., real estate, (a) 2-story brick warehouse, or common stock, 200 shs MLC Co)		How acquired (b) P—Purchase D—Donation	Date acquired (c) (mo, day, yr)	Date sold (d) (mo, day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				
(e) Gross sales price		(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) (e) plus (f) minus (g)
a	See Additional Data Table			
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69		(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a	See Additional Data Table			
b				
c				
d				
e				
2	Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		2 1,848,218
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 -34,995

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?
If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part

Yes No

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2014	4,001,210	11,655,864	0 343279
2013	4,529,307	5,123,980	0 883943
2012	3,380,836	3,029,631	1 115923
2011	2,502,174	2,853,477	0 876886
2010	3,333,032	3,641,247	0 915355
2 Total of line 1, column (d).			2 4 135386
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 827077
4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5.			4 16,190,603
5 Multiply line 4 by line 3.			5 13,390,875
6 Enter 1% of net investment income (1% of Part I, line 27b).			6 23,410
7 Add lines 5 and 6.			7 13,414,285
8 Enter qualifying distributions from Part XII, line 4.			8 3,618,687

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 page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter "N/A" on line 1	1	46,820
	Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
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	0
3	Add lines 1 and 2.	3	46,820
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	46,820
6	Credits/Payments		
a	2015 estimated tax payments and 2014 overpayment credited to 2015	6a	46,000
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	14,000
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d.	7	60,000
8	Enter any penalty for underpayment of estimated tax Check here <input checked="" 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	13,180
11	Enter the amount of line 10 to be Credited to 2015 estimated tax ►	11	13,180
			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?		Yes	No
1a			1a	No
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?		1b	No
	<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	No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ► \$ _____ 0 (2) On foundation managers ► \$ _____ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ _____ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i>		2	No
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? <i>If "Yes," attach a conformed copy of the changes</i>		3	No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?		4a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?		4b	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>		5	No
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	Yes
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>		7	Yes
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ► HI			
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? <i>If "No," attach explanation</i> .		8b	Yes
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 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		9	Yes
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		10	No

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	No
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	No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ►WWW NAAINAKAI COM	13	Yes
14	The books are in care of ►NA 'AINA KAI BOTANICAL GARDENS Located at ►4101 WAILAPA ROAD KILAUEA HI	Telephone no ►(808) 828-0525 ZIP+4 ►96754	
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. ► 15		
16	At any time during calendar year 2015, 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 instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ►	16	Yes No

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?	<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)? Organizations relying on a current notice regarding disaster assistance check here. ►	1b	No
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 2015?	1c	No
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 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	If "Yes," list the years ► 20____, 20____, 20____, 20____		
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	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20____, 20____, 20____, 20____		
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 2015 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 2015)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	No
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 2015?	4b	No

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

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions). Yes 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? Yes 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)? Organizations relying on a current notice regarding disaster assistance check here. ►

5b

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?

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?

b. Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870.

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7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

b. If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? Yes No

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Other Key Executives

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)

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	Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MARTHA FERNANDES	HORTICULTURALIST	62,308	9,757	0
4101 WAILAPA ROAD KILAUEA, HI 96754	50 00			
CHRISTOPHER FERNANDES	MECHANIC	60,231	10,131	0
4101 WAILAPA ROAD KILAUEA, HI 96754	55 00			
ROBERTO IGAYA	GROUNDS CREW MANAGER	60,148	8,501	0
4101 WAILAPA ROAD KILAUEA, HI 96754	50 00			

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
PHIL DOW CONSTRUCTION	CONSTRUCTION, REPAIRS, MAINTENANCE	1,011,786
PO BOX 466 KAPAA, HI 96746		
NATHAN WOOD GENERAL CONTRACTOR LLC	PHOTO VOLTAIC SYSTEM INSTALLATION	99,322
PO BOX 452 KAPAA, HI 96746		
R & R CLEANING	JANITORIAL	82,241
6008 KAWAIHAU ROAD KAPAA, HI 96746		

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

activities and other beneficiaries served, conferences convened, research papers produced, etc	Expenditure
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	2,119,512
2 EDUCATIONAL TOURS OF THE NA AINA KAI BOTANICAL GARDENS,ESTABLISHING AN INTERNSHIP PROGRAM FOR THE STUDY OF TROPICAL HORTICULTURE, AGRICULTURE, AND FORESTRY, AND	0
3 OPERATING A PLANT NURSERY AND GIFT SHOP	0
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

Amount

	Amount
1	
2	
All other program-related investments See instructions	
3	

All other program-related investments See instructions

3

Total. Add lines 1 through 3

0

Part X Minimum Investment Return

(All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes		
a	Average monthly fair market value of securities.	1a	15,315,929
b	Average of monthly cash balances.	1b	1,009,443
c	Fair market value of all other assets (see instructions).	1c	111,788
d	Total (add lines 1a, b, and c).	1d	16,437,160
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	16,437,160
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	246,557
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	16,190,603
6	Minimum investment return. Enter 5% of line 5.	6	809,530

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 2015 from Part VI, line 5.	2a	
b	Income tax for 2015 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc, purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	2,119,512
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	1,499,175
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	3,618,687
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	3,618,687
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 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2015				
a From 2010.				
b From 2011.				
c From 2012.				
d From 2013.				
e From 2014.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2015 from Part XII, line 4 ► \$ _____				
a Applied to 2014, 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 2015 distributable amount.				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2015 (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 2014 Subtract line 4a from line 2a Taxable amount—see instructions.				
f Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015.				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).				
8 Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions).				
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a.				
10 Analysis of line 9				
a Excess from 2011.				
b Excess from 2012.				
c Excess from 2013.				
d Excess from 2014.				
e Excess from 2015.				

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 2015, enter the date of the ruling. . . . ►	2000-04-12				
b Check box to indicate whether the organization is a private operating foundation described in section <input checked="" type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)					
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.					
b 85% of line 2a.					
c Qualifying distributions from Part XII, line 4 for each year listed.					
d Amounts included in line 2c not used directly for active conduct of exempt activities.					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c.					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets.					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
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)(iii).					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization 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

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 or email address of the person to whom applications should be addressed

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

c Any submission deadlines

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

Part XV Supplementary Information(continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Part XVI-A Analysis of Income-Producing Activities

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					284,791
b SPECIAL EVENTS					7,700
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments.					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities.			14	54	
5 Net rental income or (loss) from real estate			14	381,938	
a Debt-financed property.					
b Not debt-financed property.			16	269,826	
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	-13,238	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					55,127
11 Other revenue	a GET				14,300
b MISCELLANEOUS					155
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e).		0		638,580	362,073
13 Total Add line 12, columns (b), (d), and (e).					1,000,653

(See worksheet in line 13 instructions to verify calculations)

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

(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)
MORGAN STANLEY #505			
MORGAN STANLEY #807			
MORGAN STANLEY #825			
MORGAN STANLEY #505			
MORGAN STANLEY #807			
MORGAN STANLEY #825			
MORGAN STANLEY #161			

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis (h) plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
69,341		55,026	14,315
235,459		275,971	-40,512
157,101		165,899	-8,798
2,762,242		1,859,077	903,165
1,816,511		1,517,334	299,177
1,123,799		826,909	296,890
1,015,424		631,443	383,981

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

(i) F M V as of 12/31/69	Adjusted basis (j) as of 12/31/69	Excess of col (i) (k) over col (j), if any	Gains (Col (h) gain minus col (k), but not less than -0-) or (l) Losses (from col (h))
			14,315
			-40,512
			-8,798
			903,165
			299,177
			296,890
			383,981

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

(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	Contributions to employee benefit plans and deferred compensation (d)	(e) Expense account, other allowances
JOYCE H DOTY	PRES/DIRECTOR/CHAIR 24 00	0	0	0
4101 WAILAPA ROAD KILAUEA, HI 96754				
CHARLES S O'NEILL	SEC/DIRECTOR 4 00	0	0	0
4101 WAILAPA ROAD KILAUEA, HI 96754				
SALLY PSAILA	TREASURER/DIRECTOR 2 00	0	0	0
4101 WAILAPA ROAD KILAUEA, HI 96754				
CHRIS YORK	DIRECTOR 2 00	0	0	0
4101 WAILAPA ROAD KILAUEA, HI 96754				
LORI TAIKA	DIRECTOR 2 00	0	0	0
4101 WAILAPA ROAD KILAUEA, HI 96754				

TY 2015 Accounting Fees Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	31,164	0	0	31,164

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

TY 2015 Depreciation Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
BUILDINGS & IMPROVEMENTS (CHARITABLE)		17,471,636	4,634,122		0 %	526,071	0	0	
LAND AND IMPROVEMENTS (CHARITABLE)		25,273,819	1,335,431		0 %	247,229	0	0	
EQUIPMENT		679,741	377,018		0 %	19,101	0	0	
FURNITURE, FIXTURES, AND EQUIPMENT		40,877	6,238		0 %	8,037	0	0	
OFFICE EQUIPMENT		112,246	86,720		0 %	4,837	0	0	
VEHICLES		151,271	131,022		0 %	9,542	0	0	
OFFICE EQUIPMENT (POS SYSTEM)		2,106	1,228		0 %	421	0	421	
VEHICLES (TOUR)		302,007	180,957		0 %	20,175	0	20,175	
BUILDINGS & IMPROVEMENTS (INVESTMENT)		254,337	132,082		0 %	10,467	10,467	10,467	

TY 2015 General Explanation Attachment

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

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

TY 2015 Investments Corporate Stock Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Name of Stock	End of Year Book Value	End of Year Fair Market Value
MARKETABLE SECURITIES	15,437,326	15,437,326

TY 2015 Investments - Land Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Category/ Item	Cost/Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDINGS & IMPROVEMENTS (INVESTMENT)	254,337	142,549	111,788	

**TY 2015 Land, Etc.
Schedule****Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDINGS & IMPROVEMENTS (CHARITABLE)	17,471,636	5,160,193	12,311,443	
LAND AND IMPROVEMENTS (CHARITABLE)	25,273,819	1,582,660	23,691,159	
EQUIPMENT	679,741	396,119	283,622	
FURNITURE, FIXTURES, AND EQUIPMENT	40,877	14,275	26,602	
OFFICE EQUIPMENT	112,246	91,557	20,689	
VEHICLES	151,271	140,564	10,707	
OFFICE EQUIPMENT (POS SYSTEM)	2,106	1,649	457	
VEHICLES (TOUR)	302,007	201,132	100,875	

TY 2015 Legal Fees Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	8,072	0	0	8,072

TY 2015 Other Assets Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
BRONZE STATUES & ARTWORK	5,525,453	6,544,372	6,544,372
HARDWOOD TREES	106,000	106,000	106,000
LIFE INSURANCE CASH VALUE	145,627	186,450	186,450
ANNUITY VALUE	2,199,075	2,037,069	2,037,069
OTHER ASSETS	0	185	185

TY 2015 Other Decreases Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Description	Amount
UNREALIZED LOSSES ON MARKETABLE SECURITIES	517,127

TY 2015 Other Expenses Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MARKETING EXPENSES	13,387	0	0	13,926
AUTOMOBILE EXPENSE	9,120	0	0	9,141
BANK FEES	37	0	0	37
CATERING	8,642	0	0	8,642
CONTRIBUTIONS	100	0	0	100
CONTRACT LABOR	112,676	0	0	112,676
OUTSIDE SERVICE	8,116	0	8,116	0
DUES & SUBSCRIPTIONS	1,463	0	0	1,463
EDUCATION	634	0	0	634
EQUIPMENT RENTAL	1,637	0	1,637	0
INSURANCE	631,803	0	0	631,803
MERCHANT FEES	17,672	0	17,672	0
PLANTS	825	0	0	875
POSTAGE & DELIVERY	4,353	0	0	4,410
PRINTING & REPRODUCTION	343	0	0	343
REPAIRS	174,036	0	0	175,299
SUBCONTRACTORS	33,511	0	0	33,511
SUPPLIES	34,187	0	0	33,519
TELEPHONE	14,163	0	0	14,163
TOUR FOOD	2,753	0	2,735	0
UTILITIES	147,904	0	0	147,904
VOLUNTEER EXPENSE	3,113	0	0	3,022

TY 2015 Other Income Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
TOUR FEES	284,791		284,791
SPECIAL EVENTS	7,700		7,700
GET	14,300		14,300
MISCELLANEOUS	155		155

TY 2015 Other Liabilities Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Description	Beginning of Year - Book Value	End of Year - Book Value
PAYROLL LIABILITIES	2,922	12,720

TY 2015 Other Professional Fees Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	127,308	127,308	127,308	0

TY 2015 Taxes Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GENERAL EXCISE TAX	16,538	10,693	16,538	0
PROPERTY TAX	4,797	4,797	4,797	0
NET INVESTMENT INCOME TAX	68,340	0	11,947	80,287
FEDERAL ESTIMATED TAX	47,821	0	0	47,821
FOREIGN TAX	5,775	5,775	5,775	0

2015

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

► Attach to Form 990, 990-EZ, or 990-PF
 ► Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at
www.irs.gov/form990

Name of the organization

NA 'AINA KAI BOTANICAL GARDENS

Employer identification number

99-03444486

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

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

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc , purposes, but no such contributions totaled more than \$1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not 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 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 its Form 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization

NA 'AINA KAI BOTANICAL GARDENS

Employer identification number

99-0344486

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JOYCE DOTY PO BOX 582 KILAUEA, HI 96754	\$ 6,981,650	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions)
2	LARRY AND SANDY BERTOLONE 2330 HOOHU 5 KOLOA, HI 96756	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
3	THE RUTH E HALVERSON REVOCABLE TRUS C/O DOUGLAS C SHELDON TRUSTEE 13164 WAKEMAN, OH 44889	\$ 126,702	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)

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
1	MARKETABLE SECURITIES, REAL PROPERTY	\$ 6,981,650	2015-12-31
(a) No.from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No.from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No.from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No.from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No.from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	

Name of organization

NA 'AINA KAI BOTANICAL GARDENS

Employer identification number

99-0344486

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

(a) No.from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
			<p style="text-align: center;">(e) Transfer of gift</p> <p>Transferee's name, address, and ZIP 4</p> <p>Relationship of transferor to transferee</p> <p>— — —</p>
			<p style="text-align: center;">(e) Transfer of gift</p> <p>Transferee's name, address, and ZIP 4</p> <p>Relationship of transferor to transferee</p> <p>— — —</p>
			<p style="text-align: center;">(e) Transfer of gift</p> <p>Transferee's name, address, and ZIP 4</p> <p>Relationship of transferor to transferee</p> <p>— — —</p>
			<p style="text-align: center;">(e) Transfer of gift</p> <p>Transferee's name, address, and ZIP 4</p> <p>Relationship of transferor to transferee</p> <p>— — —</p>