

00232
MALAMA LEARNING CENTER

2020 Client

RICKY TAKEMOTO, CPA, LLC
745 Fort Street, Suite 2124
Honolulu, HI 96813-3821
808-380-5588

RICKY TAKEMOTO, CPA, LLC

CERTIFIED PUBLIC ACCOUNTANT AND BUSINESS ADVISORS

SERVICE AGREEMENT

Dear Clients:

We look forward to assisting you in meeting your tax filing requirements and also advising you on any accounting, tax, business consulting, and other financial matters that you specifically request. To ensure a complete understanding, we ask that you confirm your request in writing. This agreement also includes a review of our mutual responsibilities. Because this mutual understanding is important, we ask that you review and sign this agreement prior to our commencement of service.

If you have any questions regarding this service agreement, please discuss this with us prior to signing this agreement. We will be happy to discuss any issue about the process before beginning, since we believe this will allow us to deliver better services and will insure greater satisfaction to you.

This letter indicates the extent of the professional services we will render on your behalf. We will not perform any services not specifically requested. Please indicate all the services you wish us to perform. By accepting your signed agreement, we are indicating our acceptance of your assignment.

Please complete the checklist on page 2, review the attached information and sign & date in the space provided to indicate that you agree with the terms of this engagement. **If you submit your tax information without signing your agreement to our engagement terms, we will deem your submission as your acceptance of our engagement terms, including your agreement to waive confidentiality as explained on page 3.** You may return the checklist to our office when you submit your tax information or beforehand if you wish. Completion of the tax organizer is optional which may save us time but completing and signing this service agreement is required.

We would like to express our sincere appreciation for this opportunity to work with you as your accounting, tax or financial advisor.

Sincerely,

Ricky Takemoto, CPA

To Ricky Takemoto, CPA

We / I agree and accept the terms of this service and fee arrangement as detailed on the following pages:

Print Name(s)

Date

Signature

Title

MALAMA LEARNING CENTER

Please prepare the following returns for 2020 or as indicated (please check all that apply):

_____ Form 990 Federal return of Organization Exempt from Income Tax for the year(s)

_____ Form G-45 and/or G-49 Hawaii General Excise Tax returns for the periods and years required

_____ Other State income tax returns. Indicate State(s) & years required:

_____ Other returns for the years indicated:

Please indicate any other requests:

_____ Other services:

Please note any special timing required or other circumstances about this engagement:

Fee arrangement:

You will be billed at our standard rates for the time it takes for completing the work including time for telephone calls, explanations, correspondence, deliveries and gathering of information. These standard rates include our standard billing rates and processing charges of \$100.00 per individual tax returns or \$125.00 per each business or trust tax return. Our minimum fee for US resident individual tax returns is \$500.00; for Non-resident individual returns, \$750.00; for Trust returns, \$1,000.00 and for all business returns, \$1,200.00. We reserve the right to increase or decrease our fees based on our determination of the value of the services rendered. (See details following)

ADDITIONAL TERMS

YOUR RESPONSIBILITIES AS A TAXPAYER:

For engagements requiring the preparation of tax returns, you are responsible for providing the information necessary for the preparation of complete and accurate returns to confirm the reasonable accuracy of the data included in your return and to confirm that you have the required documentation to substantiate all deductions claimed. You should retain all the documents, cancelled checks and other data that substantiate your income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority, if requested. You have the final responsibility for your income tax returns, and therefore, should review them carefully prior to signing and filing them.

OUR ASSIGNMENT:

We will prepare your Federal and State income tax returns from information that you furnish to us. We will not audit or verify the data you submit, although we may ask you for clarification of certain items. To assist you in gathering the information necessary for the preparation of your returns, we will provide you with a tax organizer; the tax organizer will help you gather your information in an orderly and efficient manner. Based on our past experience, a properly completed tax organizer will minimize our time and thus the fees for our services.

LIMITATIONS OF OUR SERVICE:

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for the preparation of your returns and we will provide additional assistance as you specifically request to resolve non-income tax related issues that may arise during the preparation of your tax returns. Our fee will include these additional costs.

DUE DATE:

The filing deadline for the tax return is May 17, 2021. In order to meet the filing deadline, the information needed to complete the return should be received in this office no later than . If your return is not completed by May 17, 2021, you may be subject to late filing or late payment penalties.

EXTENSIONS:

We do not automatically file extensions for our clients. You must notify us in writing, email or fax if you wish us to file an extension. Failure to file an extension may make you subject to various penalties and interest. If an extension of the time is required, any tax due with this return must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties. You may also incur additional fees for estimated tax calculations and extension filings.

WAIVER OF CONFIDENTIALITY:

We value your confidence in us and your trust of confidentiality of the information you give us; however, there may be situations that occur in which not disclosing confidential information provided by you (or your spouse, other family member, employee or employer) to another client of ours, that could be detrimental to that other client, would be or could be a breach of confidentiality on our part to that other client or to you. Therefore, by having us as your tax preparer and financial advisor, you agree that you waive our duty of confidentiality to you regarding any information that could be detrimental to another client of ours and you will hold us harmless if such a breach by us should occur. If this waiver you are granting is confusing to you, please consult with us so we can explain and have you understand our need to insist on this waiver.

TECHNICAL ISSUES:

We will use professional judgment in resolving tax matters where the tax law is unclear or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

POSSIBLE REVIEW BY TAXING AUTHORITIES:

All returns are subject to potential review by taxing authorities. Should the taxing authorities have questions about your tax returns, or select the returns for examination, we will be pleased to respond to the request and assist you in the agent's review. Any proposed adjustments by an examining agent are subject to certain rights of appeal. In the event of such government tax examination, at your request, we will be pleased to represent you. Our fee for the preparation of your 2020 or other returns does not include the cost of subsequent responses to tax agency inquiries or examinations. Our fees for such services will be charged in accordance with our fee schedule at the time the services are rendered.

POSSIBLE REVIEW BY PEER REVIEWER:

We subscribe to a program of peer review for maintenance of quality control in our office. As part of this program, your return may be selected for review by other CPAs under strict rules of confidentiality. Your acceptance below constitutes your agreement for disclosure under the program.

OUR FEE ARRANGEMENTS:

The fee for our services will be based upon the amount of time required using our standard hourly billing rates or what we believe to be reasonable for such services. You will also reimburse us for expenses that may be incurred for your account such as travel, postage, typing, computer, and reproduction charges.

Our current regular billing rates are as follows:

	<u>Hourly Rates</u>
Manager	\$ 180.00 - \$ 270.00
Senior Accountant	\$ 90.00 - \$ 170.00
Staff Accountant	\$ 40.00 - \$ 85.00

All charges are subject to 4.712% Hawaii general excise tax.

OUR CREDIT TERMS FOR SERVICES RENDERED:

1. We will commence the assignment upon your acceptance of the arrangements. If we request a retainer, the amount so paid will be applied to your invoice upon completion of the work. All invoices sent to you will be deemed to be proper and conclusive unless notice to the contrary is given in writing within 15 days from the date of such billing.
2. Payment for services rendered will be due and payable immediately upon completion of the requested assignment and presentation of the invoice. Any invoice or portion thereof rendered during a particular month and not paid in full within 30 days of the invoice date will be increased by a finance charge equal to 1.50% of the unpaid balance, for each month the invoice or any portion is outstanding.
3. The parties to this engagement agree that any dispute that may arise regarding the meaning, performance, or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation upon the written request of any party of the engagement. All mediations initiated as a result of this engagement shall be administered by and follow the rules of Dispute Prevention & Resolution, Inc. The results of this mediation shall be binding only upon agreement of each party to be found. Costs of any mediation proceedings shall be shared by both parties.
4. Reserving the right to withdraw: We both recognize the importance of performing our obligations under this agreement in a timely way and fully cooperating with the other. In the event that either of us fails to timely perform or fully cooperate, the other party may, in its sole discretion, elect to suspend performance or terminate the agreement regardless of the prejudice to the other person. We agree that we will give ten days written notice of an intent to suspend or terminate, specifying the grounds for our decision, and will give the other an opportunity to cure the circumstances which are cited as grounds for that decision. In the event of suspension or termination, all fees and costs are immediately due on billing.

Forms 990 / 990-EZ Return Summary

For calendar year 2020, or tax year beginning _____, and ending _____

-*2056

MALAMA LEARNING CENTER

Net Asset / Fund Balance at Beginning of Year 721,367

Revenue

Contributions	394,384
Program service revenue	158,584
Investment income	4,790
Capital gain / loss	424
Fundraising / Gaming:	
Gross revenue _____	
Direct expenses _____	
Net income _____	
Other income	0

Total revenue 558,182

Expenses

Program services	510,244
Management and general	102,148
Fundraising	999

Total expenses 613,391

Excess / (deficit) -55,209

Changes -824

Net Asset / Fund Balance at End of Year 665,334

Reconciliation of Revenue

Total revenue per financial statements	_____
Less:	
Unrealized gains	_____
Donated services	_____
Recoveries	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total revenue per return	558,182

Reconciliation of Expenses

Total expenses per financial statements	_____
Less:	
Donated services	_____
Prior year adjustments	_____
Losses	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total expenses per return	613,391

Balance Sheet

	Beginning	Ending	Differences
Assets	937,559	1,107,591	
Liabilities	216,192	442,257	
Net assets	721,367	665,334	-56,033

Miscellaneous Information

Amended return _____
 Return / extended due date 11/15/21
 Failure to file penalty _____

**IRS e-file Signature Authorization
for an Exempt Organization**

Department of the Treasury
Internal Revenue Service

For calendar year 2020, or fiscal year beginning 2020, and ending 20

2020

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization or person subject to tax

MALAMA LEARNING CENTER

Taxpayer identification number

**** - ***2056**

Name and title of officer or person subject to tax

**ELDEN ESMERALDA
PRESIDENT**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>558,182</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above organization of I am a person subject to tax with respect to (name of organization) _____, (EIN) _____ and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **RICKY TAKEMOTO, CPA, LLC** to enter my PIN **42056** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶ **11/15/21**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.**

ERO's signature ▶ **RICKY M. TAKEMOTO**

Date ▶ **11/15/21**

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of 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)

OMB No. 1545-0047

2020
Open to Public Inspection

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2020 calendar year, or tax year beginning , and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization MALAMA LEARNING CENTER		D Employer identification number ** - *** 2056
	Doing business as		E Telephone number 808-305-8287
	Number and street (or P.O. box if mail is not delivered to street address) PO BOX 1662	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code HONOLULU HI 96806		G Gross receipts\$ 558,758
F Name and address of principal officer: ELDEN ESMERALDA			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ WWW.MALAMALEARNINGCENTER.ORG			H(c) Group exemption number ▶
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 2004	M State of legal domicile: HI

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE A PLACE THAT BRINGS ART, SCIENCE TOGETHER TO PROMOTE SUSTAINABLE LIVING THROUGHOUT HAWAII. TO TEACH AND INSPIRE COMMUNITIES TO CREATE HEALTHY LIVING ENVIRONMENTS.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	11
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	536,319	394,384
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	18,419	158,584
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,502	5,214
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	559,240	558,182
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	226,002	261,447
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 999		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	282,862	351,944
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	508,864	613,391	
19 Revenue less expenses. Subtract line 18 from line 12	50,376	-55,209	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	937,559	1,107,591
	22 Net assets or fund balances. Subtract line 21 from line 20	216,192	442,257
		721,367	665,334

Part II Signature Block

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

Sign Here	Signature of officer ELDEN ESMERALDA		Date PRESIDENT	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name RICKY M. TAKEMOTO	Preparer's signature RICKY M. TAKEMOTO	Date 11/09/21	Check <input checked="" type="checkbox"/> if self-employed PTIN *****
	Firm's name ▶ RICKY TAKEMOTO, CPA, LLC		Firm's EIN ▶ ** - *** 7267	
	Firm's address ▶ 745 FORT STREET, SUITE 2124 HONOLULU, HI 96813-3821		Phone no. 808-380-5588	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO PROVIDE A PLACE THAT BRINGS ART, SCIENCE TOGETHER TO PROMOTE SUSTAINABLE LIVING THROUGHOUT HAWAII. TO TEACH AND INSPIRE COMMUNITIES TO CREATE HEALTHY LIVING ENVIRONMENTS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

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

4a (Code:) (Expenses \$ 180,248 including grants of\$) (Revenue \$ 180,070) OLA NA KINI: OLA NA KINI INVOLVES STUDENTS, TEACHERS, CULTURAL PRACTITIONERS, COMMUNITY MEMBERS, SCIENTISTS, RESOURCE MANAGERS, AND VISITORS THROUGH HANDS-ON, PLACE-BASED EDUCATION WITH REAL-WORLD APPLICATIONS. THE PROGRAM INVOLVES BRINGING BACK LIFE-GIVING PLANTS TO PLACES WHERE THEY ONCE THRIVED. EDUCATION IS WOVEN THROUGHOUT THE PROGRAM FOR A WIDE AUDIENCE INCLUDING ELEMENTARY TO COLLEGE STUDENTS AND VOLUNTEERS. THEY ARE DEVISING CREATIVE SOLUTIONS TO MANY CHALLENGES, WORKING DIRECTLY WITH CONSERVATION AND AGRICULTURAL PROFESSIONALS AND LEARNING FIRST-HAND ABOUT 21ST CENTURY CAREERS.

4b (Code:) (Expenses \$ 96,960 including grants of\$) (Revenue \$ 108,668) MALAMA AINA FIELD SCHOOL: THIS SUMMER PROGRAM HAS BEEN HELD SINCE 2013 AND EXPANDED TO WAIANAE HIGH SCHOOL IN 2018. MALAMA LEARNING CENTER CREATED THE MALAMA AINA FIELD SCHOOL WITH PARTNER ORGANIZATIONS TO HELP STUDENTS LEARN SCIENCE, MATH, AND OTHER SUBJECT AREAS THROUGH ENVIRONMENTAL EDUCATION THAT IS PLACE-BASED AND EXPERIENTIAL IN NATURE. STUDENTS ENROLLED IN THIS PROGRAM EARN A SCIENCE COURSE CREDIT, WHICH HELPS THEM PROGRESS TOWARD GRADUATION, WHICH IS A GOAL OF THE PROGRAM.

4c (Code:) (Expenses \$ 13,546 including grants of\$) (Revenue \$ 5,682) HAWAII GREEN COLLAR INSTITUTE (HGCI): THIS PROGRAM INVOLVES WORKSHOPS FOR TEACHERS AND STUDENTS TO GAIN FIRST-HAND KNOWLEDGE FROM COMMUNITY EXPERTS AND PARTICIPATE IN PLACE-BASED, HANDS-ON EXPERIENCES IN THE THAT WILL CONNECT TEACHING TO LOCAL AND GLOBAL ISSUES. HGCI PROGRAMS INSTRUCT HOW EDUCATION CAN SEAMLESSLY INCORPORATE STEAM, HA (NA HOPENA A'O), AND NGSS.

4d Other program services (Describe on Schedule O.) (Expenses \$ 219,490 including grants of\$) (Revenue \$ 237,451)

4e Total program service expenses ▶ 510,244

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	11
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	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)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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

Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 8, Yes, No. Rows include questions about voting members, family relationships, management delegation, and document retention.

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed HI
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

RICKY TAKEMOTO, CPA, LLC HONOLULU

841 BISHOP ST. STE 208

HI 96813

808-380-5588

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRANDI CRABBE TREASURER	0.00 0.00	X		X				0	0	0
(2) ERIC ENOS DIRECTOR	0.00 0.00	X						0	0	0
(3) ELDEN ESMERALDA PRESIDENT	0.00 0.00	X		X				0	0	0
(4) MARK GLICK DIRECTOR	0.00 0.00	X						0	0	0
(5) DOUGLAS PHILPOTTS VICE PRESIDENT	0.00 0.00	X		X				0	0	0
(6) LANI RAMOS-HARRINGTON DIRECTOR	0.00 0.00	X						0	0	0
(7) JEFFERY SAMPSON DIRECTOR	0.00 0.00	X						0	0	0
(8) GEORGETTE STEVENS SECRETARY	0.00 0.00	X		X				0	0	0
(9)										
(10)										
(11)										

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	7,000			
	d Related organizations	1d				
	e Government grants (contributions)	1e	96,530			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	290,854			
	g Noncash contributions included in lines 1a-1f	1g	\$			
	h Total. Add lines 1a-1f		394,384			
Program Service Revenue	2a OTHER	Business Code				
		900099	110,483	110,483		
	b OLA NA KINI	611710	47,419	47,419		
	c HGCI	611600	682	682		
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f		158,584				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		4,790		4,790	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		6a				
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other		1,000		
		7a				
		b Less: cost or other basis and sales exps.	7b		576	
	c Gain or (loss)	7c		424		
d Net gain or (loss)			424	424		
8a Gross income from fundraising events (not including \$ 7,000 of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		558,182	159,008	0	4,790	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	212,829	151,472	60,492	865
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	30,085	19,616	10,443	26
10 Payroll taxes	18,533	13,161	5,297	75
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	29,355	16,459	12,896	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	201,449	201,449		
12 Advertising and promotion				
13 Office expenses	2,558	2,190	368	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	2,052	2,052		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,236	2,392	1,844	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	23,662	23,662		
23 Insurance	4,036	4,753	-717	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SUPPLIES	48,762	40,530	8,199	33
b SUBGRANTS	7,500	7,500		
c SCHOOL/WORKSHOP EXPENSES	6,450	6,450		
d HONORARIUM EXPENSE	5,997	5,997		
e All other expenses	15,887	12,561	3,326	
25 Total functional expenses. Add lines 1 through 24e	613,391	510,244	102,148	999
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	41,996	1	55,371
	2 Savings and temporary cash investments	833,587	2	1,000,011
	3 Pledges and grants receivable, net	10,798	3	
	4 Accounts receivable, net	3,500	4	5,617
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 70,873		
	b Less: accumulated depreciation	10b 24,281	47,678	10c 46,592
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		937,559	16	1,107,591
Liabilities	17 Accounts payable and accrued expenses	9,801	17	28,848
	18 Grants payable		18	
	19 Deferred revenue	201,486	19	330,394
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	4,905	25	83,015
	26 Total liabilities. Add lines 17 through 25	216,192	26	442,257
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	89,733	27	163,447
	28 Net assets with donor restrictions	631,634	28	501,887
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	721,367	32	665,334	
33 Total liabilities and net assets/fund balances	937,559	33	1,107,591	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	558,182
2	Total expenses (must equal Part IX, column (A), line 25)	2	613,391
3	Revenue less expenses. Subtract line 2 from line 1	3	-55,209
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	721,367
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-824
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	665,334

Part XII Financial Statements and Reporting

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

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

Federal Statements

Statement 1 - Form 4562, Line 26 - Property Used More Than 50% in a Qualified Business

	Property Type								
	<u>Date</u>	<u>Business %</u>	<u>Cost</u>	<u>Depr Basis</u>	<u>Period</u>	<u>Method</u>	<u>Deduction</u>	<u>Section 179</u>	
2009 CHEVY VAN		1/18/18	100.00	\$ 8,500	\$	5.0	200DBHY	\$	\$
CHEVY TRUCK		2/14/20	100.00	6,500		5.0	200DBHY		
2006 NISSAN XTERRA		3/21/16	100.00	10,000	5,000	5.0	200DBHY	288	
TOTAL				<u>\$ 25,000</u>	<u>\$ 5,000</u>			<u>\$ 288</u>	<u>\$ 0</u>

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.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

MALAMA LEARNING CENTER

Employer identification number

**** - *** 2056**

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

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

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

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
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 shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2019 Schedule A, Part II, line 14 15 %

16a 33 1/3% support test—2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

b 33 1/3% support test—2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

17a 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶

b 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	271,733	409,555	401,044	536,319	394,384	2,013,035
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	76,579	49,953	22,341	18,419	158,584	325,876
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	348,312	459,508	423,385	554,738	552,968	2,338,911
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						2,338,911

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6	348,312	459,508	423,385	554,738	552,968	2,338,911
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,609	2,968	3,602	4,502	4,790	18,471
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	2,609	2,968	3,602	4,502	4,790	18,471
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on			1,029			1,029
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	350,921	462,476	428,016	559,240	557,758	2,358,411
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	99.17 %
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	97.23 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	1 %
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	1 %

- 19a 33 1/3% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i>)	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	
9 Distributable amount for 2020 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required— <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Area with horizontal dotted lines for supplemental information.

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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Name of the organization

MALAMA LEARNING CENTER

Employer identification number

**** - *** 2056**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(**3**) (enter number) organization

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

MALAMA LEARNING CENTER

Employer identification number

**** - *** 2056**

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	HAWAIIAN ELECTRIC 1001 BISHOP STREET HONOLULU HI 96813	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

MALAMA LEARNING CENTER

Employer identification number

** - *** 2056

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number of funds, aggregate values, and compliance questions.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number of easements, and monitoring details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange program
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶ %
- b** Permanent endowment ▶ %
- c** Term endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		70,873	24,281	46,592
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				46,592

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) TEMPORARY LIABILITIES	72,000
(3) PAYROLL LIABILITIES	11,015
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	83,015

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

MALAMA LEARNING CENTER

Employer identification number

**** - ***2056**

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS

VARIOUS OTHER PROGRAMS THAT FOCUS ON CURRICULUM AND VIDEO DEVELOPMENT FOR ENVIRONMENTAL EDUCATION.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
NO REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

NO BOARD MEMBER SHALL DISCUSS OR VOTE ON ANY MATTER UNDER CONSIDERATION BY THE BOARD OF MLC OR COMMITTEE IN WHICH THE BOARD MEMBER HAS A CONFLICT OF INTEREST. THE MINUTES OF SUCH MEETING SHALL REFLECT THAT A DISCLOSURE WAS MADE AND THAT THE BOARD MEMBER HAVING THE CONFLICT OF INTEREST ABSTAINED FROM DISCUSSION AND VOTING. BOARD MEMBER MAY REQUEST THE PRESIDENT OF THE BOARD OF MLC TO DETERMINE WHETHER A CONFLICT OF INTEREST EXISTS IN ANY MATTER. THE PRESIDENT AND THE BOARD SHALL RESOLVE THE QUESTION.

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

NO DOCUMENTS AVAILABLE TO THE PUBLIC

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

DESCRIPTION

TOT/PROG SERVICE

MGT & GENERAL

FUNDRAISING

PROFESSIONAL SERVICES

\$ 53,783

\$ 0

\$ 0

PROFESSIONAL SERVICES

Name of the organization

Employer identification number

MALAMA LEARNING CENTER

**** - ***2056**

\$ 27,533 \$ 0 \$ 0

PROFESSIONAL SERVICES

\$ 120,133 \$ 0 \$ 0

TOTAL

\$ 201,449 \$ 0 \$ 0

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

BOOK / TAX DEPRECIATION DIFFERENCE \$ -824

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

MALAMA LEARNING CENTER

Identifying number
**** - ***2056**

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,040,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,590,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	▶ 13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	15,847
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2020	17	1,027
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ <input type="checkbox"/>	

Section B—Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	6,788
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	23,662
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 23	

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions 26 Property used more than 50% in a qualified business use: 27 Property used 50% or less in a qualified business use: 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

42 Amortization of costs that begins during your 2020 tax year (see instructions): 43 Amortization of costs that began before your 2020 tax year 44 Total. Add amounts in column (f). See the instructions for where to report

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
7-year GDS Property:									
4	PALEHUA MINI	3/26/20	15,847		X	0	7 HY 200DB	0	15,847
			<u>15,847</u>			<u>0</u>		<u>0</u>	<u>15,847</u>
Prior MACRS:									
3	PALEHUA NURSERY BASEYARD	11/20/19	40,026			40,026	39 MMS/L	128	1,027
			<u>40,026</u>			<u>40,026</u>		<u>128</u>	<u>1,027</u>
Listed Property:									
1	2006 Nissan Xterra	3/21/16	10,000		X	5,000	5 HY 200DB	9,136	288
	Sold/Scrapped: 4/24/20								
2	2009 CHEVY VAN	1/18/18	8,500		X	0	5 HY 200DB	8,500	0
5	CHEVY TRUCK	2/14/20	6,500		X	0	5 HY 200DB	0	6,500
			<u>25,000</u>			<u>5,000</u>		<u>17,636</u>	<u>6,788</u>
Grand Totals			80,873			45,026		17,764	23,662
Less: Dispositions and Transfers			10,000			5,000		9,136	288
Less: Start-up/Org Expense			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>70,873</u>			<u>40,026</u>		<u>8,628</u>	<u>23,374</u>

HI Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	HI Prior	HI Current	Federal Current	Difference Fed - HI
7-year GDS Property:								
4	PALEHUA MINI	3/26/20	15,847	15,847	0	2,264	15,847	13,583
			<u>15,847</u>	<u>15,847</u>	<u>0</u>	<u>2,264</u>	<u>15,847</u>	<u>13,583</u>
Prior MACRS:								
3	PALEHUA NURSERY BASEYARD	11/20/19	40,026	40,026	128	1,027	1,027	0
			<u>40,026</u>	<u>40,026</u>	<u>128</u>	<u>1,027</u>	<u>1,027</u>	<u>0</u>
Listed Property:								
1	2006 Nissan Xterra	3/21/16	10,000	10,000	8,272	576	288	-288
	Sold/Scrapped: 4/24/20							
2	2009 CHEVY VAN	1/18/18	8,500	8,500	4,420	1,632	0	-1,632
5	CHEVY TRUCK	2/14/20	6,500	6,500	0	1,300	6,500	5,200
			<u>25,000</u>	<u>25,000</u>	<u>12,692</u>	<u>3,508</u>	<u>6,788</u>	<u>3,280</u>
	Grand Totals		80,873	80,873	12,820	6,799	23,662	16,863
	Less: Dispositions		10,000	10,000	8,272	576	288	-288
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		<u>70,873</u>	<u>70,873</u>	<u>4,548</u>	<u>6,223</u>	<u>23,374</u>	<u>17,151</u>

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
7-year GDS Property:										
4	PALEHUA MINI	3/26/20	15,847			X	0	7 HY 200DB	0	15,847
			<u>15,847</u>				<u>0</u>		<u>0</u>	<u>15,847</u>
Prior MACRS:										
3	PALEHUA NURSERY BASEYARD	11/20/19	40,026				40,026	39 MMS/L	128	1,027
			<u>40,026</u>				<u>40,026</u>		<u>128</u>	<u>1,027</u>
Listed Property:										
1	2006 Nissan Xterra	3/21/16	10,000			X	5,000	5 HY 200DB	9,136	288
	Sold/Scrapped: 4/24/20									
2	2009 CHEVY VAN	1/18/18	8,500			X	0	5 HY 200DB	8,500	0
5	CHEVY TRUCK	2/14/20	6,500			X	0	5 HY 200DB	0	6,500
			<u>25,000</u>				<u>5,000</u>		<u>17,636</u>	<u>6,788</u>
Grand Totals			80,873				45,026		17,764	23,662
Less: Dispositions and Transfers			<u>10,000</u>				<u>5,000</u>		<u>9,136</u>	<u>288</u>
Net Grand Totals			<u>70,873</u>				<u>40,026</u>		<u>8,628</u>	<u>23,374</u>

Bonus Depreciation Report

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
1	2006 Nissan Xterra	3/21/16	10,000	100	0	0	5,000	5,000
2	2009 CHEVY VAN	1/18/18	8,500	100	0	0	8,500	0
3	PALEHUA NURSERY BASEYARD	11/20/19	40,026		0	0	0	40,026
4	PALEHUA MINI	3/26/20	15,847		0	15,847	0	0
5	CHEVY TRUCK	2/14/20	6,500	100	0	6,500	0	0
Grand Total			80,873		0	22,347	13,500	45,026
Less: Dispositions and Transfers			10,000		0	0	5,000	5,000
Net Grand Total			<u>70,873</u>		<u>0</u>	<u>22,347</u>	<u>8,500</u>	<u>40,026</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<u>MACRS Adjustments:</u>						
Page 1	1	1	2006 Nissan Xterra	288	288	0
Page 1	1	2	2009 CHEVY VAN	0	0	0
Page 1	1	3	PALEHUA NURSERY BASEYARD	1,027	1,027	0
Page 1	1	4	PALEHUA MINI	15,847	15,847	0
Page 1	1	5	CHEVY TRUCK	6,500	6,500	0
				<u>23,662</u>	<u>23,662</u>	<u>0</u>

Future Depreciation Report FYE: 12/31/21

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<u>Prior MACRS:</u>					
3	PALEHUA NURSERY BASEYARD	11/20/19	40,026	1,026	1,026
4	PALEHUA MINI	3/26/20	15,847	0	0
			<u>55,873</u>	<u>1,026</u>	<u>1,026</u>
<u>Listed Property:</u>					
2	2009 CHEVY VAN	1/18/18	8,500	0	0
5	CHEVY TRUCK	2/14/20	6,500	0	0
			<u>15,000</u>	<u>0</u>	<u>0</u>
Grand Totals			<u>70,873</u>	<u>1,026</u>	<u>1,026</u>

HI Future Depreciation Report FYE: 12/31/21

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>HI</u>
<u>Prior MACRS:</u>				
3	PALEHUA NURSERY BASEYARD	11/20/19	40,026	1,026
4	PALEHUA MINI	3/26/20	15,847	3,881
			<u>55,873</u>	<u>4,907</u>
<u>Listed Property:</u>				
2	2009 CHEVY VAN	1/18/18	8,500	979
5	CHEVY TRUCK	2/14/20	6,500	2,080
			<u>15,000</u>	<u>3,059</u>
	Grand Totals		<u>70,873</u>	<u>7,966</u>

Form **990****Two Year Comparison Report****2019 & 2020**

For calendar year 2020, or tax year beginning , ending

Name

Taxpayer Identification Number

MALAMA LEARNING CENTER**** - ***2056**

		2019	2020	Differences	
Revenue	1. Contributions, gifts, grants	1. 397,974	297,854	-100,120	
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3. 138,345	96,530	-41,815	
	4. Program service revenue	4. 18,419	158,584	140,165	
	5. Investment income	5. 4,502	4,790	288	
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.	424	424	
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. Total revenue. Add lines 1 through 11	12.	559,240	558,182	-1,058
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16. 226,002	261,447	35,445	
	17. Professional fundraising fees	17.			
	18. Other professional fees	18. 97,545	230,804	133,259	
	19. Occupancy, rent, utilities, and maintenance	19.			
	20. Depreciation and Depletion	20. 704	23,662	22,958	
	21. Other expenses	21. 184,613	97,478	-87,135	
	22. Total expenses. Add lines 13 through 21	22.	508,864	613,391	104,527
	23. Excess or (Deficit). Subtract line 22 from line 12	23.	50,376	-55,209	-105,585
Other Information	24. Total exempt revenue	24. 559,240	558,182	-1,058	
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26. 22,921	163,798	140,877	
	27. Total assets	27. 937,559	1,107,591	170,032	
	28. Total liabilities	28. 216,192	442,257	226,065	
	29. Retained earnings	29. 721,367	665,334	-56,033	
	30. Number of voting members of governing body	30. 8	8		
31. Number of independent voting members of governing body	31. 8	8			
32. Number of employees	32. 11	11			
33. Number of volunteers	33.				

Form **990****Tax Return History****2020**

Name

MALAMA LEARNING CENTER

Employer Identification Number

**** - *** 2056**

	2016	2017	2018	2019	2020	2021
Contributions, gifts, grants	271,733	409,555	401,044	536,319	394,384	
Membership dues						
Program service revenue	71,629	49,953	22,341	18,419	158,584	
Capital gain or loss					424	
Investment income	2,609	2,968	3,602	4,502	4,790	
Fundraising revenue (income/loss)	-4,638	-3,463	2,029			
Gaming revenue (income/loss)						
Other revenue						
Total revenue	341,333	459,013	429,016	559,240	558,182	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	146,046	192,555	209,347	226,002	261,447	
Professional fees	96,094	125,759	151,105	97,545	230,804	
Occupancy costs						
Depreciation and depletion	6,000	1,600	9,460	704	23,662	
Other expenses	71,708	85,581	94,027	184,613	97,478	
Total expenses	319,848	405,495	463,939	508,864	613,391	
Excess or (Deficit)	21,485	53,518	-34,923	50,376	-55,209	
Total exempt revenue	341,333	459,013	429,016	559,240	558,182	
Total unrelated revenue						
Total excludable revenue	74,238	52,921	27,972	22,921	163,798	
Total Assets	735,312	838,580	808,447	937,559	1,107,591	
Total Liabilities	89,832	139,582	136,651	216,192	442,257	
Net Fund Balances	645,480	698,998	671,796	721,367	665,334	

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
	\$ 4,790		14			
TOTAL	<u>\$ 4,790</u>					

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Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
PROFESSIONAL SERVICES	\$ 53,783	\$ 53,783	\$	\$
PROFESSIONAL SERVICES	27,533	27,533		
PROFESSIONAL SERVICES	120,133	120,133		
TOTAL	\$ 201,449	\$ 201,449	\$ 0	\$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
SUPPLIES	\$ 5,834	\$ 5,834	\$	\$
COMMUNICATIONS EXPENSES	3,398	2,318	1,080	
SCHOOL/WORKSHOP EXPENSES	3,076	3,076		
AUTO EXPENSES	2,403	1,133	1,270	
FEES	1,176	200	976	
TOTAL	\$ 15,887	\$ 12,561	\$ 3,326	\$ 0

Schedule A, Part III, Line 1(e)

Description	Amount
GOVERNMENT GRANTS	\$ 96,530
CONTRIBUTIONS	33,446
OTHER GRANTS	257,408
CALABASH AND COOKS CASH CONTRIBUTION	7,000
TOTAL	\$ 394,384

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Schedule A, Part III, Line 2(e)

<u>Description</u>	<u>Amount</u>
OLA NA KINI	\$ 47,419
FIELD SCHOOL	
HGCI	682
OTHER	110,483
TOTAL	\$ <u>158,584</u>

Schedule A, Part III, Line 10a(e)

<u>Description</u>	<u>Amount</u>
	\$ 4,790
TOTAL	\$ <u>4,790</u>

Schedule A, Part III, Line 11

<u>Description</u>	<u>Amount</u>
CALABASH AND COOKS	\$
TOTAL	\$ <u>0</u>