## Friends of Amy B.H. Greenwell Ethnobotanical Garden Summary

Mission:

To preserve, conserve, and provide research, education, and enjoyment of

Native botanical and cultural resources.

Category:

Environment preservation and education

Contact:

Rose Schilt, Board Member

Address:

P.O. Box 1053, Captain Cook, HI 96704

**Grant History:** 

2020: \$35,000 #1 of 3-yr grant 2021: \$80,000 #2 +nursery 2022: \$35,000 #3 installment

**TOTAL GRANTS TO DATE: \$115,000** 

2023 Request:

\$50,000 for nursery expansion and improvements; docent training

#### Notes:

- In 2020, a 3-year grant was approved to give \$35,000 each year in 2020, 2021, and 2022.
   The first installment was made in April 2020. These funds are being applied toward general operating expenses.
- 2021 Capital campaign request totals \$81,610:
  - \$45,980 nursery infrastructure revitalization
  - \$25,000 butterfly house and garden
  - \$10,630 signage and trail map.
- Purchased Bishop Museum 13.6-acre garden for \$1.4 million in 2019.
- Conservation easements placed on garden permits funding through Hawaii County.
- Amy Greenwell was a botanist and archaeologist. She died in 1974. She bequeathed the land to the Bishop Museum at that time to develop a Hawaiian ethnobotanical garden.
- The <u>nursery</u> structure requires repairs and a horticulturalist to supervise volunteers and help them re-start selling rare and cultivar plants to public.
- Butterfly house to raise and showcase butterflies for education and pollination purposes.
- Signage and trail maps are needed for self-guided tours throughout the garden trails.
- 2021 grant awarded \$35,000 to fulfill second installment of multi-year grant and \$45,000 toward revitalization of the nursery infrastructure.
- 2022 installment completes terms of 3-year grant.

<u>2023</u>: Tremendous progress in making garden self-sustaining with diverse funding sources and public events.

Request is for \$25,000 for expanding space and sprinkling systems and \$25,000 for docent training modules.



Friends of Amy B.H. Greenwell Ethnobotanical Garden | PO Box 1053 | Captain Cook, HI | 96704

January 30, 2023

Laurence H. Dorcy Hawaiian Foundation Attn: Tamra Davis Cownie, Foundation Administrator 81 East Seventh Street, Suite 125 St. Paul, MN 55101

Re: Hānau Hou, to bring alive —Revitalizing the Garden (2020-2022)

Reviving the Nursery to Full Function (2021)

Dear Tammy,

Greetings to you, and I hope this finds you and your staff well for 2023! I am writing to provide updates on our current grants from the Dorcy Foundation for Reviving the Nursery and for Revitalizing the Garden, and to ask if there is interest in further involvement with us. We have made exciting progress, in spite of the challenges of these pandemic years, and feel very fortunate to have your support.

Please accept our apologies for the lapse in communication. Our former Board President, Maile Melrose and myself, enjoyed meeting with you in 2021. However, Maile had to resign her Board role with the Friends in spring 2022 in order to focus on medical care, but unfortunately, she did pass away earlier this month. Our Butterfly Garden will be named after her. Maile regarded you and your Foundation very highly, as we all do. Maile always recalled the story of Kila DeMello coming to the Garden one morning in January 2020 and thrusting some info into her hand, saying 'you all should apply for this'. We and Maile were all so grateful for that first meeting, and the difference your support has made.

I am assisting our new Board President, Alan Rolph, on continuing our grant reporting to you. Alan has been on the Board several years, comes from a family with deep roots in the community, and is a retired geologist and business leader. He and our Board are working with our new part-time Director, Kim Kaho'onei, funded by a 3-year Ceres Foundation grant, and soon-to-be-hired grant writer/coordinator. Kim is firmly anchored in Hawaiian culture, community, language and educational approaches. They will continue communications with the Dorcy Foundation. Please let us know if you would like a further final report this spring, and let us know of any guidelines for fiscal or program reporting that you have.

Our vision has progressed in reviving the Nursery, revitalizing the Garden, serving the community, and diversifying and collaborating for funding. Our partnership with B.P. Bishop Museum continues to be productive as they have assisted us with part-time management and maintenance. Our long-time Garden Manager, Peter Van Dyke, is retiring this month, but with Hawai'i County funding assistance, we will have assistance until this key position is filled, which we aim for FTE. The Museum is going through leadership change now, but we anticipate positive discussion towards renewing our co-operating agreement later this year. On a project level, we are collaborating with several nonprofit, business, County and State partners. We also link with the USDA Forest Service as the first federally-designated Pacific Community Forest.

#### Reviving the Nursery to Full Function (2021)

The Nursery was given 'liftoff' with the Dorcy Foundation grant and can now tell a wonderful success story with its new roof, repaired irrigation systems and supplies, and the skilled contract horticulturist. Staffed by a key volunteer manager, the contract horticulturist through this grant, and other volunteers, the stabilized and expanded Nursery is now propagating, preserving and also distributing hundreds of plants, edible cultivars and tree saplings annually in several ways:

- Plant Sales. Through 2022, 4 quarterly plant sales were held, with over 40 species and varieties of plants available, resulting in total annual sales of \$24,550. This was a first under Friends' Garden ownership, following the prior years of closure as well as during the main years of the pandemic.
- **Arbor Day**. To celebrate Arbor Day, held November 5, 2022, over 200 plants/trees of about 20 species were gifted to island families at a festive event and Annual Membership Meeting. Our Arbor Day was also co-sponsored by a program of the Hawai'i Dept. of Land and Natural Resources.
- Breadfruit Education and Food Security. For 'Roots and Shoots: 'Ulu (breadfruit) for the Future', the Nursery propagated about 250 breadfruit saplings that were given to island families and schools through a public-private funded partnership project.
   Propagation workshops were held for students, gardeners, and farmers.
- Federal and state permits are being kept current for us to handle, preserve and share protected and endangered species.
- Conservation of the Garden and Horticultural Education promote cultivar and plant care at Saturday morning volunteer 'weedings' throughout about 10 acres of the Garden, with landscaping also supported through the Nursery.

The final budget for the restricted grant was \$45,000 that we received in spring 2021 (Attachment 1). In part, as a result of Covid, we delayed completing this project. All non-contract funds were used, and funds for the contract horticulturist conclude in April '23.

However, the good news for improving our self-support is that the horticulturist contract will have continued coverage through our next Hawai'i County Stewardship grant, PONC (Preservation, Open Space and Natural Resources Preservation Commission), for which we are annually eligible to apply for maintenance and preservation assistance.

#### Hānau Hou, to bring alive —Revitalizing the Garden (2020-22, continuing)

We highlight here some of the key accomplishments made possible with the last three years of general operating support generously provided by the Dorcy Foundation. Your support has allowed us to move beyond struggling to cover the basics, and overcome some of the challenges of 'saving the Garden' as its new owners (as of November 2019). We have also faced the challenges which the Covid pandemic brought, just after we had our Grand Reopening Festival (February 2020).

**Funding.** Most importantly, we have been able to diversify our funding base over the last 3 years, with state, county and private funding support, along with significant membership and private donations. Our funding sources for 2022-23 are listed (Attachment 2). We have a professional bookkeeper, with oversight of a CPA firm for our financial reporting. Below, in a very condensed summary, are some areas which show our progress.

- Public Access. The Garden has gradually increased its open days from one or two, to now four per week in 2022-23. We have maintained entrance as free or by donation, up to now. Our total number of children and adults annually has increased from a few hundred per year to a projection of over 20,000 in 2023, including the farmer's market days. We developed an interpretive flyer and map for individuals for selfguiding (Attachment 3).
- Strategic Planning, 2021-25. In early 2021 we began a process of defining our vision, mission, goals and activity aims for the Friends and the Garden (Attachment 4). This will be revised annually as we continue to move forward.
- Administration. With a 3-year grant from the Ceres Trust (2022), we hired our first part-time Director, and will soon hire a part-time grant writing/coordinator. A Gift Shop run by Friends volunteers is being planned.
- Education. In 2022, an increasing number of groups and in-person tours were active in the Garden: K-12 school and university groups, Hawaiian immersion classes, Girl Scout and Boy Scout troops, and Hawaiian art and craft groups. In collaboration with a state program and private partners, Lili'uokalani Trust and Bishop Museum and other groups, we developed brief educational videos for web and classroom use in our 'Roots and Shoots 'Ulu (breadfruit) for the Future' project. Click on here to see our newest short video, not yet on our website: Ke Kalu'ulu Bountiful Breadfruit Groves of Kona.

- Events. We will host 4 quarterly plant sales and 3 events this year, including the upcoming Grow Hawaiian Festival (Attachment 5); the annual Kalo (taro) Harvest (video on website); and annual Arbor Day Tree Give-away.
- Website. Please visit our website to see some of the videos and educational/horticultural events/harvests of the last two years of work, education and food production at the Garden. We are now interviewing for a new webmaster, and will revamp for improved effectiveness, and membership and donation tracking, as well as a silent auction fundraiser in the future.
- Garden and Infrastructure Stewardship. We are now completing the first of 3 years of Hawai'i County Stewardship support through PONC. While no employees can be funded, these grants may assist with contracted maintenance, horticulturist, and educator; building preservation and renovation; some ADA accessibility; essential Nursery and Garden supplies; fencing and security; canopy/tree care; alien species control (little fire ant); and archaeological mapping and documentation. The noncontiguous Pa'ikapahu Heiau will be studied and mapped with assistance from Bishop Museum, as future interpretation phases are planned.
- Hale o Pulelehua (Butterfly). With PONC County funding (above) and also a private grant from the Cooke Foundation Ltd. In 2021, our repair and restoration of Amy Greenwell's original home is nearly complete. It is being repurposed as a community meeting space and caretaker's residence. This facility anchors the parcel where our first Butterfly Garden is being planted, and a very small prototype 'butterfly and insectorum' space for science education and fun for children, is being trialed.
- Weekly Farmers Market. The farmer's market, hosted by Kona Pure Green Market, on Sunday when the Garden is open, now attracts up to about 500 people weekly. This use agreement helps pay up to 25% of the Garden Manager salary.
- Re-branding and Planning. On February 4 '23, we are having a facilitated Workshop to create focus, a new brand and an aka or Hawaiian name (our legal name will be retained), and logo, as we revitalize the Garden. This work is being facilitated by an organizational development facilitator, Dr. Deborah Galuk of MN, who formerly worked in the corporate human resources sector with our own Treasurer, Pat Todd.

#### Proposed projects for 2023.

In summary, as we continue our campaign to Revitalize the Garden, we aim to assure that this legacy resource reaches its full potential to serve the community and the islands. We would welcome any continued interest the Dorcy Foundation might have to partner further with us, in any areas of mutual interest or assist with General Operating. For your files, we are also including our current financials (Attachments 6, 7).

In 2023, we are working to address areas of need identified by our strategic plan. The following are two priority projects not otherwise funded, which would help meet our larger goals of addressing food security, cultural preservation, environmental conservation, and indigenous knowledge.

- (1.) Nursery expansion and infrastructure. The current Nursery areas are now overflowing with plants, as it supplies the Garden with replacement plants, as well as quarterly public plant sales. The interest among gardeners, farmers, schools and the public is increasing, as evidenced by the popularity of our plant sales and Arbor Day, with people driving in from other parts of Big Island. Expanding formal covered space and automatic drip and/or sprinkling.
- (2.) **Docent training modules.** We propose to contract for docents' training modules for K-12 children, for youth and adults. We expect to have a County and/or State-funded Garden educator position this year, based on current grants in progress, who could coordinate a volunteer docent program in 2023-24, along with other planned duties, but training materials are essential for docents. Trained docents make possible a more personal and enriching experience for students, residents and visitors, increasing public support for the Garden.

  Survey Hawai'i gardens resources, adapt and develop detailed materials. \$25,000

Other areas of need include updated signage in Hawaiian and English; and pre-planning and research for our envisioned Butterfly House for science education.

In the meantime, we would like to invite you or anyone of your organization to visit the Garden if you are on Big Island. We would like to extend an invitation to Kila DeMello for our Grow Hawaiian Festival on February 25<sup>th</sup>, if she would be interested to join us, although we know this is a busy time of year.

We appreciate your support that has contributed so significantly to our work with the community, so that this treasured resource, this special Garden, once again is thriving.

Aloha.

Rose Schilt

Founding Board Member and Volunteer rosejeff.aloha@gmail.com

cc: Dorcy Foundation, Kila DeMello

Rose Schilt

cc: Friends of Amy Greenwell Ethnobotanical Garden- Alan Rolph, Kimberly Kaho'onei, Pat Todd

Laurence H. Dorcy Hawaiian Foundation Grant:

Reviving the Nursery - Friends of Amy Greenwell Ethnobotanical Garde

•	Ori	ginal Budget		Re	vised Budget	
Repairs and Basic Supplies and Equipment	S	pring 2021	Subtotals		Fall 2022	Subtotals *
1. Roofing and Greenhouse Complex			•			
Roofing, clear polycarbonate, 1290 sq. ft.	\$	2,424		\$	2,424	
Shipping Freight from California	\$	96		\$	96	
Ground Freight, Hilo to Kona; forklift	\$	780		\$	780	
Roof Felt and Roof Poles	\$	24	\$ 3,324	\$	974	\$ 4,274
2. Irrigation and Repair		*************************				
Timers	\$	500		\$	225	
Pipe	\$	250		\$	125	
Tubing	\$	300		\$	100	
Sprinkler heads	\$	200	\$ 1,250	\$	173	\$ 623
3. Potting Bench Repair		***********************		*******	*******************************	
Finer meshed wire for bench tops: 14 @ \$25/table	\$	350		\$	350	
Bar stock (1.25" x 4'): 3 @ \$9	\$	27		\$	27	
Fastener hardware	\$	20		\$	20	
Paint, anti-rust, for nursery bar stock	\$	40	\$ 437	\$	40	\$ 437
4. Basic Equipment	*******	***************************************		******	***********************	
Tools	\$	500		\$	300	
Hoses	Ś	200		\$	190	
Security door slides for 3 barn/shed doors 3 @ \$1!	Ś	45		\$	45	
Locks on doors: 3 @ \$40	\$	120	\$ 865	\$	117	\$ 652
5. Horticultural Supplies	********	*************************				
Weed mat (12'x300'): 2 rolls @ \$780 =	\$	1,560		\$	1,450	
Planting media:				•	,	
Perlite, 8 bales @ \$29.50	\$	236		\$	236	
Vermiculite, 4 bales @ \$34.50	\$	138		\$	138	
Promix (w/fungicide), 4 bales @ \$55.00	\$	220		\$	220	
Screened black cinder: 6 cu.yd. @ \$140	\$	840		\$	840	
Soil and Cinder soil: 16 cu.yd. @ \$65	\$	1,040		\$	1,040	
Delivery of cinder soil and cinder soil, 2 @ \$175	\$	350		\$	350	
Pots - assortment: \$1000	Ś	624		\$	624	
Plant labels, pesticides, tanglefoot, fertilizer	\$	420	\$ 5,428		420	\$ 5,318
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		*********			************************	/
Subtotal	\$	11,304	######	\$	11,304	\$11,304
Contract Technician						
6. Contract to Bishop Museum for Horticulturist,						
24 hrs/wk x 52 wks @ \$27/hr	\$	33,696	######	\$	33,696	\$33,696
				,		
TOTAL	\$	45,000	. ######	\$	45,000	\$45,000

Subtotals\* - Accurate subtotals for the six budget categories. Individual line items for spending within categories 1-5 may vary from projected as shown.

# Funding Sources spanning 2022-23 Complete, Secured or in Process

<ul> <li>COUNTY OF HAWAI'I</li> <li>Public Access, Open Space, and Natural Resources         Conservation Commission (PONC) and Department of Finance         PONC 2 application, Sept. 2021.     </li> <li>Secured, Nov. 2022. Pending contract, and will be from Spring 2022 to Dec. 2023.</li> </ul>	ce: \$ 95,380
<ul> <li>PONC 1 application, Aug. 2020. Approved Sept. 2022.</li> <li>In process, Garden infrastructure, fencing, etc.</li> </ul>	\$ 191,609
<ul> <li>STATE OF HAWAI'I</li> <li>Project completed, 'Ulu: 'Roots and Shoots for the Future', Public and private funding, including Division of Forestry and Wildlife, Ka'ulunani Program; Lili'uokalani Trust, Bishop Museum, Eugene Clapp, others, total c.</li> <li>Arbor Day 2022, \$2,700. Division of Forestry and Wildlife,</li> </ul>	\$ 15,000
Ka'ulunani Program – Arbor Day 2023 (being submitted)  FEDERAL - None at this time.  PRIVATE FOUNDATIONS	\$ 3,000
<ul> <li>Laurence H. Dorcy Hawaiian Foundation         <ul> <li>2022, completed 3<sup>rd</sup> year general operating support</li> <li>Nursery Revival, 2021 – 2022</li> </ul> </li> <li>The Ceres Trust, 2<sup>nd</sup> annual of 3 years         <ul> <li>Secured.</li> </ul> </li> </ul>	\$ 35,000 \$ 45,000 \$ 60,000
<ul> <li>ORGANIZATIONAL SUPPORT - ESTIMATED 2023</li> <li>Membership fees</li> <li>Private Donations</li> <li>Books/Mission - related Plant Sales</li> <li>Events, tours, and Garden Use Fees</li> </ul>	\$ 1,500 \$ 33,000 \$ 26,700 \$ 7,200
PARTNERSHIP SUPPORT  Bernice Pauahi Bishop Museum	\$ tbd

## Friends of Amy B H Greenwell Ethnobotanical Garden Statement of Financial Position - \*\*\*Draft

As of December 31, 2022

	To	otal
ASSETS		
Current Assets		
Bank Accounts		0.00
Bank Account -01		0.00
Bank Account -90		258,106.67
Bank Account -91		370.00
Bank Account -92		2,175.80
Petty Cash		0.00
Total Bank Accounts	\$	260,652.47
Accounts Receivable		
Accounts Receivable (A/R)		0,00
Total Accounts Receivable	\$	0.00
Other Current Assets		
Accrued Revenue		0.00
Earnest Money Deposits		0.00
Escrow		0.00
Inventory Asset		1,381.42
Prepaid Expenditures		5,616.00
Undeposited Funds		192.11
Total Other Current Assets	\$	7,189.53
Total Current Assets	. \$	267,842.00
Fixed Assets		
Accumulated Depreciation		-46,139.45
Property, Plant, & Equipment		
Acquisition Costs		36,336.30
Amy B.H. Greenwell Ethnobotanical Garden Building Values		621,973.78
Amy B.H. Greenwell Ethnobotanical Garden Land Value		829,132.56
Building Improvements		36,319.84
Land Improvements		18,677.20
Machinery & Equipment		15,183.24
Total Property, Plant, & Equipment	\$	1,557,622.92
Total Fixed Assets	\$	1,511,483.47
Other Assets		
Other Long-term Assets		150.00
Utilities Deposits	\$	150.00
Total Other Long-term Assets	\$	150.00
Total Other Assets	\$	1,779,475.47
TOTAL ASSETS		
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		7,276.20
Accounts Payable (A/P)	\$	7,276.20
Total Accounts Payable		
Other Current Liabilities		72,862.90
Deferred Grant Revenue		79.39
Hawaii GET Tax Payable		0.00
Hawaii Department of Taxation Payable	\$	79.39
Total Hawaii GET Tax Payable		0.00
Out Of Scope Agency Payable		
Special Events Liability		0.00
Grand Reopening / Grow Hawaii Liability		0.00

Total Special Events Liability	\$ 0.00
Total Other Current Liabilities	\$ 72,942.29
	\$ 80,218.49
Total Current Liabilities	80,218.49
Total Liabilities	\$ 00,£105
Equity	40 000 52
Opening Balance Equity	18,608.52
Retained Earnings	1,660,477.26
Temporarily Restricted Net Assets	15,657.00
	-15,657.00
Unrestricted Net Assets	20,171.20
Net Revenue	
Total Equity	\$ 1,699,256.98
TOTAL LIABILITIES AND EQUITY	\$ 1,779,475.47
TOTAL LIABILITIES AND EQUIT	

<sup>\*\*\*</sup> Statement being reviewed; pending a few invoices/receipts trickling in; CPA guidance.

Monday, Jan 30, 2023 02:31:51 PM GMT-8 - Accrual Basis

# Friends of Amy B H Greenwell Ethnobotanical Garden Statement of Activity - \*\*\*DRAFT January - December 2022

	То	tal
Revenue		
Admission Fees		
Educational Admission Fees		500.00
Total Admission Fees	\$	500.00
Grant Contributions & Support		
Government Grants		
County Grants		95,804.50
State Grants Restricted		3,236.14
Total Government Grants	\$	99,040.64
Private Foundation Grants		
Ceres Trust		45,264.60
Hawaii Community Foundation		1,500.00
Total Private Foundation Grants	\$	46,764.60
Total Grant Contributions & Support	\$	145,805.24
Other Public Support		
Donations - Cash, Check and Square		46,973.60
Donations Restricted - Cash and Check		2,000.00
Membership - Cash, Check & Square		435.00
Membership Website - Stripe		1,030.00
Website Donations - Stripe		
Donations - Unrestricted		7,065.00
Total Website Donations - Stripe	\$	7,065.00
Total Other Public Support	\$	57,503.60
Sales of Product Revenue		
In-Kind Donations of Goods		576.00
Sales of Garden Produce and Plants		24,661.80
Sales of Garden Products		440.00
Visitor Center Store Tax Liable Sales		225.00
Total Sales of Product Revenue	\$	25,902.80
Service Revenue		
Credit Card Processing Revenue		351.24
Garden Facility Use		2,000.00
Total Service Revenue	\$	2,351.24
Special Events Revenue		
Special Events Donations		450.00
Special Events Receipts	*	402.00
Total Special Events Revenue	\$	852.00
Total Revenue	\$	232,914.88
Cost of Goods Sold		
Cost of Goods Sold		110.18
Total Cost of Goods Sold	\$	110.18
Gross Profit	\$	232,804.70
Expenditures		
Advertising & Marketing		1,490.51
Bank Charges & Fees		2.92
Computer Hardware		2,269.96
Cost Reimbursement Grant Expense		
Kaulunani Urban and Community Forestry Cost-Share Grant		
Artwork		1,200.00
Labels		100.00
Labor to Pot and Maintain Saplings		100.00
Shipping Ulu		200,00
Travel		100.00
Videography		1,386.14

Webmaster		150.00
Total Kaulunani Urban and Community Forestry Cost-Share Grant	\$	3,236.14
Total Cost Reimbursement Grant Expense	\$	3,236.14
Dues & Subscriptions		275.00
Fraudulent Charges on Debit and Credit Cards		0.00
Gardening Supplies and Equipment		11,097.41
GET Tax Expense		95.82
Insurance		
Accident	, 1	120.05
Directors and Officers		1,024.52
Employee Health Insurance		5,042.79
EPLI Employment Practices Liability		83.04
General Liability		1,513.76
Property		7,338.04
Temporary Disability		166.08
Umbrella Policy		373.20
Workers' Compensation		405.12
Total Insurance	\$	16,066.60
Landscape Maintenance	Ť	41,122.96
Legal & Professional Services		15,340.63
Meals & Entertainment		98.73
Merchant Card Fees		760.47
Miscellaneous Expenses		3.55
Office Supplies & Software		3,405,30
Payroll Gross Wages		33,230.88
Payroll Tax Expenses		
Federal Unemployment		50.32
FICA Medicare		481.91
FICA Social Security		2,060.39
State Unemployment		933.81
Total Payroll Tax Expenses	\$	3,526.43
Program Expenses	*	2,990.11
Property Taxes		830,00
Rent & Lease		74,00
Repairs & Maintenance		57,338.68
Security		649.36
Shipping, Freight & Delivery		90.88
Special Events Expense		1,051.61
Taxes & Licenses		100.00
Travel		700.00
Utilities		-200.00
Utilities - Electricity		5,115.43
Utilities - Garbage Service		4,969.60
Utilities - Internet		2,619.76
Utilities - Telephone	# * * * * * * * * * * * * * * * * * * *	676.57
Utilities - Water		4,024.46
Total Utilities	\$	17,205.82
Total Expenditures	\$	213,053.77
Net Operating Revenue	\$	19,750.93
Other Revenue		
Dividend Revenue		420.27
Total Other Revenue	\$	420.27
Net Other Revenue	\$	420.27
Net Revenue	\$	20,171.20

<sup>\*\*\*</sup> Statement being reviewed; pending a few invoices/receipts trickling in; CPA guidance.

### **Attachment 7**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

OMB No. 1545-0047

Department of the Treasury

Open to Public

Inter	mal Reve	enue Service Go to www.irs.gov/Form990 for instructions and the	ne latest	information.		Inspection
A	For th	ne 2021 <u>calendar year, or tax year beginning</u> , and ending				
В	Check if a	applicable: C Name of organization Friends of Amy B H Greenwell			D Employe	er identification number
П	Address					
		Doing husiness as			81-2	793124
	Name ch	Ange Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	E Telephor	
	Initial retu	m PO Box 1053			808-	323-3318
一	Final retu	rn/ City or town, state or province, country, and ZIP or foreign postal code	terminate de la constante de l	teritorio de en comenzada contracemento de destractorio escandida con		reactions and all the second s
	terminate	Captain Cook HI 96704				ceipts\$ 140,432
	Amended			1	G Gross red	celpis) 220, 232
	Annlicatio			H(a) Is this a g	roup return for	subordinates Yes X No
	Аррисан	LIGAL CITCAL OC				H. H.
		PO Box 1053		H(b) Are all su		idddd.
		Captain Cook HI 96704	-	If "No	," attach a list	. See instructions
1	Tax-exe	mpt status: X 501(c)(3) 501(c) ( ) ◀ (insert no.) 4947(a)(1) or 527	7			
J	Website	amygreenwell.garden		H(c) Group ex	emption numb	per
K	Form of	organization: X Corporation Trust Association Other	L Ye	ar of formation: 2		M State of legal domicile: HI
SHIPPOTENTIAL	art I	Summary	anaminin manaminin	ti kiliki semilikuti yanga milyopo dineng sangsardia, dinenia sa		
100000000000000000000000000000000000000	-				<del></del>	
a)	' '	Briefly describe the organization's mission or most significant activities:				
2		See Schedule O			*****	
Ë		·				
Ver		·				
0	2 (	Check this box ▶ if the organization discontinued its operations or disposed of mo	ore than	25% of its ne	t assets.	
ලේ	3 1	Number of voting members of the governing body (Part VI, line 1a)			3	15
O CO	4 1	Number of independent voting members of the governing body (Part VI, line 1b)			4	15
Ţ	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)		**********	5	0
Activities & Governance					1	200
<						0
		Total unrelated business revenue from Part VIII, column (C), line 12				0
whitehead	l b i	Net unrelated business taxable income from Form 990-T, Part I, line 11	·····	Prior Ye		Current Year
	0	Contributions and grants (Part VIII line 1b)	-	The Control of the Co	4,614	133,475
Revenue	0	Contributions and grants (Part VIII, line 1h)	····-  -			
ē	9 1	Program service revenue (Part VIII, line 2g)	-		2,170	2,553
è	10	nvestment income (Part VIII, column (A), lines 3, 4, and 7d)			278	357
UL.	11 (	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			3,821	4,047
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)		25	0,883	140,432
	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
ທ	15 5	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)				0
Expenses	1621	Professional fundraising fees (Part IX, column (A), line 11e)		<del></del>		0
er	h	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0				
X				0.	2,753	82,706
Bodies.		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)				62,706
		Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)			2,753	82,706
	19	Revenue less expenses. Subtract line 18 from line 12			8,130	57,726
Net Assets or Fund Balances			-	Beginning of Cu		End of Year
Sse	20	Total assets (Part X, line 16)			7,205	1,739,869
A D	21	Total liabilities (Part X, line 26)			5,380	60,318
Ž.Ē	22 1	Net assets or fund balances. Subtract line 21 from line 20		1,62	1,825	1,679,551
P	art II	Signature Block				
Uı	nder pe	nalties of perjury, I declare that I have examined this return, including accompanying schedules	s and stat	ements, and to	the best of	mv knowledge and belief, it is
		ect, and complete. Declaration of preparer (other than officer) is based on all information of which				,
	the state of the s		ar (transportation of the second or the second		00/	01/22
Q:a	ar sub	Signature of officer			Date	01/22
Sig					Dato	
He	re		reast	rer		
		Type or print name and title		····	·	
		Print/Type preparer's name Preparer's signature		Date	Check	if PTIN
Paid	d	Gretchen Kremeyer Gretchen Kremeyer		08/01	/22 self-en	ployed P00768528
Pre	parer	Firm's name > Carbonaro CPAs & Management Gro	up		Firm's EIN	99-0303190
Use	Only	1885 Main St Ste 408		T T	\	
	_	Firm's address > Wailuku, HI 96793		١,	Phone no.	808-242-5002
Mar	y the IE	RS discuss this return with the preparer shown above? See instructions			.101.0 1104	X Yes No
.vica)	y 11	to another the retain that the property directly above, doe included				00 100   110

Statement of Revenue Part VIII Check if Schedule O contains a response or note to any line in this Part VIII (A) Total revenue (B) Related or exempt (C) Unrelated (D) Revenue excluded from tax under sections 512-514 function revenue business revenue , Gifts, Grants 1a Federated campaigns **b** Membership dues ..... 1b c Fundraising events ..... 1c d Related organizations ..... 1d e Government grants (contributions) 3,850 1e f All other contributions, gifts, grants, 129,625 1f and similar amounts not included above ..... g Noncash contributions included in lines 1a-1f ..... 133,475 h Total. Add lines 1a-1f ..... **Business Code** 712130 1,950 1,950 Program Service Membership Dues 712130 603 603 Admissions . ...... f All other program service revenue ..... 2,553 g Total. Add lines 2a-2f ..... Investment income (including dividends, interest, and 357 357 other similar amounts) Income from investment of tax-exempt bond proceeds Royalties ..... 6a Gross rents 6a b Less: rental expenses 6b c Rental inc. or (loss) d Net rental income or (loss) 7a Gross amount from (i) Securities (ii) Other sales of assets 7a other than inventory Other Revenue b Less: cost or other basis and sales exps. c Gain or (loss) 7c d Net gain or (loss) ..... 8a Gross income from fundraising events (not including \$ of contributions reported on line. 1c). See Part IV, line 18 ..... 8a b Less: direct expenses ..... c Net income or (loss) from fundraising events 9a Gross income from gaming activities. See Part IV, line 19 b Less; direct expenses ..... 9b c Net income or (loss) from gaming activities 10a Gross sales of inventory, less 4,047 returns and allowances ...... 10a b Less: cost of goods sold ..... 10b 4,047 4,047 c Net income or (loss) from sales of inventory. **Business Code** iscellaneous Revenue d All other revenue Total. Add lines 11a-11d ..... 140,432 6,600 0 357 Total revenue. See instructions ...

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 (B) Program service (A) Total expenses (D) Do not include amounts reported on lines 6b, 7b, Management and Fundraising 8b, 9b, and 10b of Part VIII. expenses general expenses expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members ..... Compensation of current officers, directors, trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits ..... 10 Payroll taxes Fees for services (nonemployees): a Management Legal 5,292 10,583 5,291 c Accounting d Lobbying Professional fundraising services, See Part IV, line 17 Investment management fees ..... f Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) 2,779 2,779 2,683 2,683 12 Advertising and promotion 2,096 1,048 1,048 13 Office expenses 526 473 53 Information technology 14 15 Royalties 1,096 10,959 9,863 Occupancy 16 Travel 17 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 19 Interest 20 Payments to affiliates ..... 18,570 16,713 857 Depreciation, depletion, and amortization 22 7.382 6,644 738 Insurance 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.) 10,305 10,305 Repairs & Maintenance Landscape Maintenance 7,840 7,840 7,344 7,344 Gardening Supplies 658 592 66 Security 99 981 882 e All other expenses 0 82,706 72,457 10,249 Total functional expenses. Add lines 1 through 24e . . . 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 if following SOP 98-2 (ASC 958-720)

			(A) Beginning of year		(B) End of year
1	Cash—non-interest-bearing		166,458	1	243,917
2	Savings and temporary cash investments			2	
3			104,057	3	38,850
4				4	
5	Loans and other receivables from any current or former	officer director		•	
1	trustee, key employee, creator or founder, substantial co				
	controlled entity or family member of any of these persor			5	
6	Loans and other receivables from other disqualified pers				
	under section 4958(f)(1)), and persons described in secti			6	ERENNIEN ORDER EINE EIN AUGUSTUS EINE STEINE
7				7	
7 8	Inventories for sale or use			8	
9	Prepaid expenses and deferred charges			9	
	a Land, buildings, and equipment: cost or other				
1.0	basis Complete Part VI of Schedule D	1.502.626			
1,	basis. Complete Part VI of Schedule D 1 Less: accumulated depreciation 1	0b 45,674	1,426,540	10c	1,456,952
11	Investments—publicly traded securities			11	
12				12	
13				13	<del></del>
14				14	
15			150	15	150
16		5)	1,697,205	16	1,739,869
17			7,047	17	2,190
18				18	
19	Deferred revenue		35,000	19	58,128
20	Tax-exempt bond liabilities			20	
21	Escrow or custodial account liability. Complete Part IV of	Schedule D		21	
22					
	trustee, key employee, creator or founder, substantial co	ntributor, or 35%			
22	controlled entity or family member of any of these persor	ns		22	
23	Secured mortgages and notes payable to unrelated third	parties		23	
24	Unsecured notes and loans payable to unrelated third pa	rties	33,333	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			25	
26	Total liabilities. Add lines 17 through 25		75,380	26	60,318
2	Organizations that follow FASB ASC 958, check here	X			
	and complete lines 27, 28, 32, and 33.				
27	Net assets without donor restrictions		1,611,188	27	1,630,268
28	Net assets with donor restrictions		10,637	28	49,283
5	Organizations that do not follow FASB ASC 958, che	ck here ▶			
:	and complete lines 29 through 33.				
29				29	
30				30	
31	Retained earnings, endowment, accumulated income, or			31	
27 28 29 30 31 32 32 32 32 32 32 32 32 32 32 32 32 32	Total net assets or fund balances		1,621,825	32	1,679,551
33			1,697,205	33	1,739,869

Form **990** (2021)