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 self-guiding (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 non-contiguous 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. $25,000

(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 25th, 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

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

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

Laurence H. Dorcy Hawaiian Foundation Grant: *Attachment 1*

Reviving the Nursery - Friends of Amy Greenwell Ethnobotanical Garde

Repairs and Basic Supplies and Equipment	Original Budget Spring 2021	Subtotals	Revised Budget 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	$ 200		$ 190	
Security door slides for 3 barn/shed doors 3 @ $15	$ 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	$ 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.

Attachment 2

Funding Sources spanning 2022-23

Complete, Secured or in Process

COUNTY OF HAWAI'I

- Public Access, Open Space, and Natural Resources Conservation Commission (PONC) and Department of Finance: PONC 2 application, Sept. 2021. **Secured**, Nov. 2022. Pending contract, and will be from Spring 2022 to Dec. 2023. $ 95,380

- PONC 1 application, Aug. 2020. Approved Sept. 2022. $ 191,609
  In process, Garden infrastructure, fencing, etc.

STATE OF HAWAI'I

- 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. $ 15,000
- Arbor Day 2022, $2,700. Division of Forestry and Wildlife, Ka'ulunani Program – Arbor Day 2023 (being submitted) $ 3,000

FEDERAL - None at this time.

PRIVATE FOUNDATIONS

- Laurence H. Dorcy Hawaiian Foundation
  - 2022, completed 3rd year general operating support $ 35,000
  - Nursery Revival, 2021 – 2022 $ 45,000
- The Ceres Trust, 2nd annual of 3 years Secured. $ 60,000

ORGANIZATIONAL SUPPORT - *ESTIMATED* 2023

- Membership fees $ 1,500
- Private Donations $ 33,000
- Books/Mission -related Plant Sales $ 26,700
- Events, tours, and Garden Use Fees $ 7,200

PARTNERSHIP SUPPORT

Bernice Pauahi Bishop Museum $ tbd

Friends of Amy B. H. Greenwell Ethnobotanical Garden

E KOMO MAI – Welcome

Ka mālama ʻana i ka moʻomeheu.

I mea e ola ai mai kēia mua aku.

Preserving culture. So that there is life to come.

IF the gate is open and:
IF you accept the following kuleana (responsibility) by signing in, THEN you are welcome to enter and enjoy the Garden.

MY KULEANA: I will:

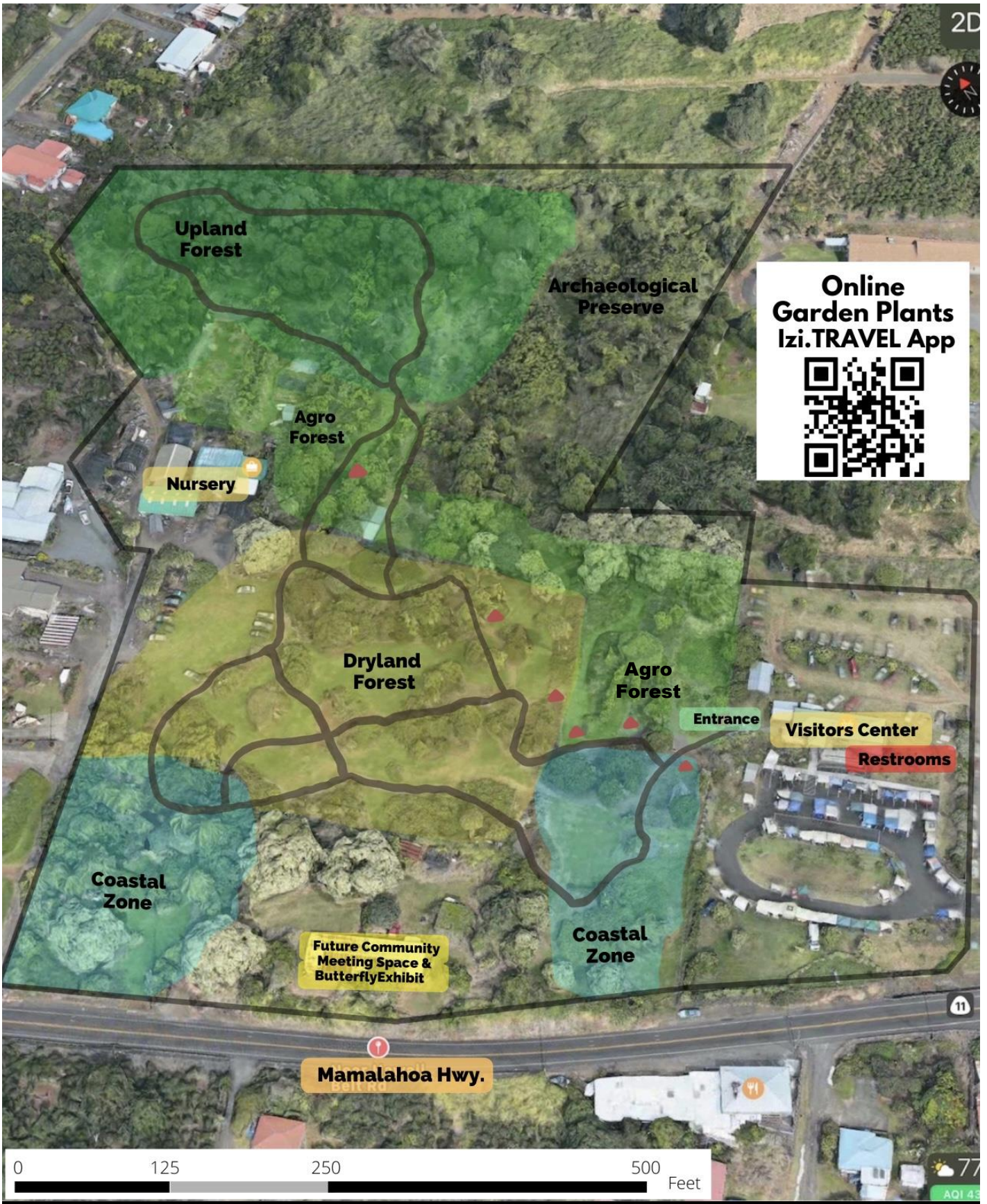
- Respect the land, plants, and people in this place
- Take responsibility for the safety of myself and those in my care who are with me
- If with keiki (children) I will be attentive so that they can also honor this kuleana
- Be mindful of and avoid standing under trees with falling fruit such as coconuts
- Not fly drones over the Garden
- Not smoke or drink alcohol in the Garden
- Walk on maintained pathways or mowed grass areas only
- Not pick, cut, up-root or gather seeds, flowers, fruits, leaves, branches, or seedlings
- Leave the Garden as I have found it
- Not take or move any rocks or disturb any archaeological features such as rock walls, all are part of the ancient Hawaiian mo'olelo (history)

Amy B.H. Greenwell Ethnobotanical Garden is a Community Forest and a living treasure, where everyone can explore and learn about our native forests and cultural resources.

- This is the only garden on Hawai'i Island that represents endemic and indigenous Hawaiian plants, as well as "canoe plants", brought by the original Polynesian settlers.
- Several forested zones here support over 250 native and Polynesian-introduced tree and plant species, many of which are rare or endangered.
- Many archaeological sites reflect traditional Hawaiian agriculture throughout the area.

The Garden is designed and planted in four zones that represent a traditional Kona ahupuaʻa.

- **Upland** zone **(Wao Lipo)**
  - represents upland native forests of Hawaiʻi Island, with a canopy of ʻōhiʻa lehua and koa.
  - has understory with kokiʻo keʻokeʻo (hibiscus), maile , māmaki, and several fern species.
- **Agroforestry** zone **(ʻĀpaʻa, Kaluʻulu)**
  - includes tree, shrub, vine and herbaceous species to provide food, timber, fiber, medicinal, and other culturally important products.
  - has a canopy of culturally important trees, such as kukui and ʻulu (breadfruit). Important lower-story crops include hala, ʻawapuhi, ʻōlena, traditional maiʻa (banana), kō (sugar cane), and kalo (taro).
- **Lower Dryland Forest** zone (**Wao Lama**)
  - has rare and endangered tree species such as hala pepe, kokiʻo, and rare hardwood species such as lama, kauila, and uhiuhi.
- **Coastal** zone (**Kahakai**)
  - a dryer area with coastal shrubs such as naupaka and ʻohai, and the more iconic coastal trees of niu (coconut), milo and hau.



Amy Greenwell Ethnobotanical Gardens

AGEG Community Forest Boundary Line

Pathway /Trail

Info Panels

Please Scan QR code for Donations & Membership

Website www.amygreenwell.garden

The Friends of Amy Greenwell Ethnobotanical Gardens is a nonprofit organization. Donations are tax-deductible

Garden is open Thursday through Sunday from 9am to 2pm

82-6160 Mamalahoa Hwy,

Captain Cook, 96704

Attachment 4, 2 pages

Strategic Plan Summary 2021

Friends of Amy B. H. Greenwell Ethnobotanical Garden

Protect the Garden in Perpetuity
-Leverage resources to develop strategic partnerships
-Restore & perpetuate living collection & ancient sites

Provide Educational & Recreational Opportunities
-Tours, workshops & events for school children & adults
-Online learning tools
-Create butterfly Garden & house

E Komo Mai Welcome the Public
-Expand Garden access hours
-Upkeep of landscaping & trails
-Docent recruitment & training

Malama 'aina Care for the land
-Propagate & promote Hawaiian cultivars & plants
-Update & monitor plant & archeological maps

Vision: Ka mālama 'ana i ka mo'omeheu. I mea e ola ai mai kēia mua aku. Preserving culture. So that there is life to come.

Provide Research Opportunities
-Engage Universities & Museums for scientific studies
- Maintain archeological preserve

Develop Operational Capabilities
-Upgrade nursery capabilities
-Master plan for future venues
-Maintain existing buildings
-Hire staff to build capacity

Mission: As stewards of the Garden's legacy, we cultivate opportunities for everyone to enjoy our Hawaiian botanical and cultural resources through educational programs, scientific research recreation and conservation for the islands and the world.

Strengthen Friends Board Governance
-Strategic Plan developed
-Committees now formed with specific responsibilities

Sustain a Community Hub
-Host Pure Kona Green Market & other events
-Maintain & develop local input & community partnerships

Secure Financial Resources
-Expand membership categories & donations
-Retail & plant sales as a revenue stream
-Continue fundraising & create endowment

Goals Summary

-Hānau Hou – To bring alive - Garden is a gathering place centered on Hawaiian resources & culture.

-Aloha Kākou – Welcome to all - Experiences in a natural setting, promoting education, recreation, well-being & multicultural values for all.

-Nā 'Ōpio – Youth for the future - Children educated in botany & culture, as they become the next generation to steward the environment.

-Mālama 'āina – Caring for the land - The Garden is a Community Forest, supporting conservation of Hawaiian plants, contributing to environmental education, food security, climate concerns & sustainability.

-Laulima – Many hands working together – We inspire volunteerism & endeavor to form strategic partnerships to sustain the Garden's natural resources & cultural heritage for the future.

www.amygreenwell.garden
V8 -March 23,2021

Friends of Amy B. H. Greenwell Ethnobotanical Garden

Strategic Plan Goals 2021

Hānau Hou – Revitalizing the Garden

The Garden is a gathering place centered on Hawaiian ethnobotany and cultural practices that celebrate and contribute to the vitality of our island communities. The Garden is protected in perpetuity.

Aloha kākou – Welcome to all.

The Garden invites everyone to vibrant experiences in an authentic setting, promoting education, recreation, and multicultural values for all.

Nā ʻōpio – Youth for the future.

Children and youth are inspired by the Garden's stunning legacy, the beauty of nature and the excitement of learning, as they become the next generation to steward the environment.

Mālama ʻāina – Caring for the land.

As owner of the Garden and Community Forest, the Friends support conservation of Hawaiian plants and cultivars, and contribute to environmental education, food security, climate concerns, ecosystem restoration and sustainability.

Laulima – Many hands working together.

The Friends inspire volunteerism and engage with strategic partners to sustain the Garden and Hawaii's cultural heritage for the future.

Kukui, the State tree of Hawai'i (candlenut*, Aleuretes moluccanus*). Our logo features its leaves. Kukui are prominent in the Garden, with abundant ancient and modern uses. Read more in the Amy Greenwell Garden Ethnobotanical Guide to Native Hawaiian Plants, being reprinted this year by Bishop Museum Press.

Photos by (top to bottom) – Maile Melrose (1,2), Akinori Imai (3), DLNR (4), R. Kealohapauʻole Manakū (5), Noa Kekuewa Lincoln (6).

www.amygreenwell.garden
V.1,Spring, 2021

2023 GROW HAWAIIAN FESTIVAL

PRESENTED BY THE FRIENDS OF AMY GREENWELL ETHNOBOTANICAL GARDEN

FEBRUARY 25TH, 2023

9:00AM - 2:30PM

Celebrating Hawaiian Culture & Natural History

Speakers, cultural demonstrations, music, hands-on-activities, informational displays, Hawaiian Arts Market, & food. Kapa making, poi pounding, wood carving, weaving, cordage making, ʻawa and taro experts on hand. Bring in your mystery plants for botanists to identify!

More info:
https://www.amygreenwell.garden

(808) 346-8901

amygreenwell.garden

Amy Greenwell Garden 82-6160
Māmalahoa Hwy, Captain Cook HI 96704

Friends of Amy B H Greenwell Ethnobotanical Garden
Statement of Financial Position - ***Draft
As of December 31, 2022

	Total
ASSETS	
Current Assets	
Bank Accounts	
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	
Utilities Deposits	150.00
Total Other Long-term Assets	**$ 150.00**
Total Other Assets	**$ 150.00**
TOTAL ASSETS	**$ 1,779,475.47**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	7,276.20
Total Accounts Payable	**$ 7,276.20**
Other Current Liabilities	
Deferred Grant Revenue	72,862.90
Hawaii GET Tax Payable	79.39
Hawaii Department of Taxation Payable	0.00
Total Hawaii GET Tax Payable	**$ 79.39**
Out Of Scope Agency Payable	0.00
Special Events Liability	
Grand Reopening / Grow Hawaii Liability	0.00

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

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

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

	Total
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		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		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

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

Attachment 7

Form **990**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047
2021
Open to Public Inspection

A For the 2021 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: **Friends of Amy B H Greenwell Ethnobotanical Garden**

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): **PO Box 1053** Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: **Captain Cook HI 96704**

D Employer identification number: **81-2793124**

E Telephone number: **808-323-3318**

G Gross receipts$ **140,432**

F Name and address of principal officer:
Maile Melrose
PO Box 1053
Captain Cook HI 96704

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ **amygreenwell.garden**

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: **2016**

M State of legal domicile: **HI**

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: **See Schedule O**

2 Check this box ▶ ☐ 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	15
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	0
6 Total number of volunteers (estimate if necessary)	6	200
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

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	244,614	133,475
9 Program service revenue (Part VIII, line 2g)	2,170	2,553
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	278	357
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)	250,883	140,432

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)		0
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	82,753	82,706
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	82,753	82,706
19 Revenue less expenses. Subtract line 18 from line 12	168,130	57,726

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,697,205	1,739,869
21 Total liabilities (Part X, line 26)	75,380	60,318
22 Net assets or fund balances. Subtract line 21 from line 20	1,621,825	1,679,551

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 — Date: 08/01/22

▶ **Pat Todd** **Treasurer**
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Gretchen Kremeyer	Gretchen Kremeyer	08/01/22		P00768528

Firm's name ▶ **Carbonaro CPAs & Management Group** Firm's EIN ▶ **99-0303190**

Firm's address ▶ **1885 Main St Ste 408 Wailuku, HI 96793** Phone no. **808-242-5002**

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

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2021)

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:

See Schedule O

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 ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

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 $ 72,457 including grants of$) (Revenue $ 6,600)

See Schedule O

4b (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses ▶ 72,457

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)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		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? *If "Yes," complete Schedule C, Part II*	4		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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		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? *If "Yes," complete Schedule D, Part I*	6		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? *If "Yes," complete Schedule D, Part II*	7	X	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		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? *If "Yes," complete Schedule D, Part VI*	11a	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? *If "Yes," complete Schedule D, Part VII*	11b		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? *If "Yes," complete Schedule D, Part VIII*	11c		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? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		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)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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? *If "Yes," complete Schedule F, Parts I and IV*	14b		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? *If "Yes," complete Schedule F, Parts II and IV*	15		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? *If "Yes," complete Schedule F, Parts III and IV*	16		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? *If "Yes," complete Schedule G, Part I.* See instructions	17		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? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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? *If "Yes," complete Schedule I, Parts I and II*	21		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? *If "Yes," complete Schedule I, Parts I and III*	**22**		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? *If "Yes," complete Schedule J*	**23**		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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
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?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
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? *If "Yes," complete Schedule L, Part I*	**25a**		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? *If "Yes," complete Schedule L, Part I*	**25b**		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? *If "Yes," complete Schedule L, Part II*	**26**		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? *If "Yes," complete Schedule L, Part III*	**27**		X
28	Was the organization a party to a business transaction with one of the following parties (see the 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? *If "Yes," complete Schedule L, Part IV*	**28a**		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	**28b**		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	**28c**		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		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? *If "Yes," complete Schedule R, Part I*	**33**		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		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)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		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? *If "Yes," complete Schedule R, Part VI*	**37**		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	**38**	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	**1a**	6		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	**1b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	**1c**			

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	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.				
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			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
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?	13a			
	Note: See the instructions for additional information the organization must report on Schedule O.				
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?	15			X
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16			X
	If "Yes," complete Form 4720, Schedule O.				
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17			
	If "Yes," complete Form 6069.				

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

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6		X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

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. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

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 ▶

Friends of Amy BH Greenwell PO Box 1053
Captain Cook HI 96704 808-323-3318

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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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 (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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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) Maile Melrose	5.00									
President	0.00	X		X				0	0	0
(2) Noa Kekuewa Lincoln	5.00									
Vice-President	0.00	X		X				0	0	0
(3) Marie Morin	5.00									
Secretary	0.00	X		X				0	0	0
(4) Pat Todd	5.00									
Treasurer	0.00	X		X				0	0	0
(5) Michael Bell	5.00									
Director	0.00	X						0	0	0
(6) Ashley Kaiao Obrey	5.00									
Director	0.00	X						0	0	0
(7) R. Kealohapau'ole Manaku	5.00									
Director	0.00	X						0	0	0
(8) Alan Rolph	5.00									
Director	0.00	X						0	0	0
(9) Nathan Smith	5.00									
Director	0.00	X						0	0	0
(10) Kanani Wall	5.00									
Director	0.00	X						0	0	0
(11) M.E. Greenwell	5.00									
Director	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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			
(12) Shirley A.P. Kauhaihao	5.00									
Director	0.00	X						0	0	0
(13) Louis Putzel	5.00									
Director	0.00	X						0	0	0
(14) A. Rose Schilt	5.00									
Director	0.00	X						0	0	0
(15) Marcia L. Timboy	5.00									
Director	0.00	X						0	0	0
(16) Kimberly Kaho'onei	40.00									
Garden Director	0.00			X				0	0	0
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? *If "Yes," complete Schedule J for such individual*		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? *If "Yes," complete Schedule J for such individual*		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? *If "Yes," complete Schedule J for such person*		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				
	d Related organizations	1d				
	e Government grants (contributions)	1e	3,850			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	129,625			
	g Noncash contributions included in lines 1a-1f	1g	$			
	h **Total.** Add lines 1a–1f		133,475			
Program Service Revenue		Business Code				
	2a **Membership Dues**	712130	1,950	1,950		
	b **Admissions**	712130	603	603		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f		2,553			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		357			357
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental inc. or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales exps. 7b					
	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 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	4,047				
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory		4,047	4,047		
Miscellaneous Revenue		Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d					
	12 **Total revenue.** See instructions		140,432	6,600	0	357

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				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	**10,583**	**5,291**	**5,292**	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
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.)	**2,779**	**2,779**		
12 Advertising and promotion	**2,683**	**2,683**		
13 Office expenses	**2,096**	**1,048**	**1,048**	
14 Information technology	**526**	**473**	**53**	
15 Royalties				
16 Occupancy	**10,959**	**9,863**	**1,096**	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	**18,570**	**16,713**	**1,857**	
23 Insurance	**7,382**	**6,644**	**738**	
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 11g expenses on Schedule O.)				
a **Repairs & Maintenance**	**10,305**	**10,305**		
b **Landscape Maintenance**	**7,840**	**7,840**		
c **Gardening Supplies**	**7,344**	**7,344**		
d **Security**	**658**	**592**	**66**	
e All other expenses	**981**	**882**	**99**	
25 Total functional expenses. Add lines 1 through 24e	**82,706**	**72,457**	**10,249**	**0**
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 ▶ ☐ 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	166,458	1	243,917
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	104,057	3	38,850
	4	Accounts receivable, net		4	
	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: 1,502,626			
	b	Less: accumulated depreciation — 10b: 45,674	1,426,540	10c	1,456,952
	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	150	15	150
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1,697,205	16	1,739,869
Liabilities	17	Accounts payable and accrued expenses	7,047	17	2,190
	18	Grants payable		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	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	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
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ 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
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ 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	1,621,825	32	1,679,551
	33	Total liabilities and net assets/fund balances	1,697,205	33	1,739,869

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	140,432
2	Total expenses (must equal Part IX, column (A), line 25)	2	82,706
3	Revenue less expenses. Subtract line 2 from line 1	3	57,726
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,621,825
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,679,551

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on 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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	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.	2c		
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?	3a		X
b	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	3b		

SCHEDULE A (Form 990)

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

2021

Open to Public Inspection

Name of the organization Friends of Amy B H Greenwell Ethnobotanical Garden

Employer identification number 81-2793124

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).)

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 331/3% 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 on 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7,863	10,944	1,454,096	244,614	133,475	1,850,992
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	7,863	10,944	1,454,096	244,614	133,475	1,850,992
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)						203,754
6 Public support. Subtract line 5 from line 4						1,647,238

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	7,863	10,944	1,454,096	244,614	133,475	1,850,992
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources			145	278	357	780
9 Net income from unrelated business activities, whether or not the business is regularly carried on				2,318		2,318
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						1,854,090

12	Gross receipts from related activities, etc. (see instructions)	12	10,892

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 2021 (line 6, column (f) divided by line 11, column (f))	14	88.84%
15	Public support percentage from 2020 Schedule A, Part II, line 14	15	91.97%

16a **33 1/3% support test—2021.** 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—2020.** 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—2021.** 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—2020.** 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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
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						
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.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
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.)						

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** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2020** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2021.** 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—2020.** 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? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	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)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	4b		
c	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)? *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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	5a		
b	**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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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? *If "Yes," provide detail in* ***Part VI.***	6		
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? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
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)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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 on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	**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? *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.*	**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? *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.*	**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)? *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).*	**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? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described on 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? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**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** ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
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? *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.*	**2a**		
b	Did the activities described on 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? *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.*	**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? *If "Yes" or "No," provide details in* ***Part VI.***	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	**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 *(explain in detail in **Part VI**)*:			
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 ☐ 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—*provide details in* ***Part VI***)	
6	Other distributions (*describe in* ***Part VI***). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	
9	Distributable amount for 2021 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-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

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.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990 or Form 990-PF.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2021

Name of the organization
Friends of Amy B H Greenwell Ethnobotanical Garden

Employer identification number
81-2793124

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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

[X] 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 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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), 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).

Name of organization
Friends of Amy B H Greenwell

Employer identification number
81-2793124

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	Cooke Foundation, Limited 827 Fort Street Mall Honolulu HI 96813	$ 35,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	Laurence H. Dorcy Foundation PO Box 14729 Minneapolis MN 55414	$ 45,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	The Healy Foundation 721 NW 9th Avene., Ste 229 Portland OR 97209	$ 20,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	King Spruce Company 50 Congress St. Ste 410 Boston MA 02109-4060	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	The James M. Cox Foundation 6205-A Peachtree Dunwoody Road Atlanta GA 30328	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (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
2021
Open to Public Inspection

Name of the organization
Friends of Amy B H Greenwell Ethnobotanical Garden

Employer identification number
81-2793124

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☒ Preservation of land for public use (for example, recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☒ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	2
b Total acreage restricted by conservation easements	2b	13.60
c Number of conservation easements on a certified historic structure included in (a)	2c	0
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	2

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ 0

4 Number of states where property subject to conservation easement is located ▶ 1

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☒ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ 195

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ 3,623

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☒ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

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:

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**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:

		Yes	No
(i) Unrelated organizations	**3a(i)**		
(ii) Related organizations	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

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		**865,469**		**865,469**
b Buildings		**621,974**	**44,914**	**577,060**
c Leasehold improvements				
d Equipment		**15,183**	**760**	**14,423**
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				**1,456,952**

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

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 ☐

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII **Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part II, Line 5 - Monitoring and Enforcement Policy

Conservation easements are monitored by the Board of Directors for the Organization, and the properties are regularly maintained with the effort of volunteers, as well as paid staff from the former land owner. The Board has a written agreement with the County of Hawaii which outlines the conditions and management goals and restrictions for the various parcels.

Part II, Line 9 - Accounting for Conservation Easements

The Organization records land as a fixed asset on the Statement of Net Position, which includes permanent conservation easements in accordance with FASB ASC 820, and recognizes the value of the property based on the purchase price. The Organization received an appraisal prior to the

Part XIII Supplemental Information *(continued)*

purchase of the easement, which included the change in value related to the conservation easement.

SCHEDULE O (Form 990)

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 Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: Friends of Amy B H Greenwell Ethnobotanical Garden

Employer identification number: 81-2793124

Form 990 - Organization's Mission

As stewards of the Garden's legacy, we cultivate opportunities for everyone to enjoy our Hawaiian botanical and cultural resources through educational programs, scientific research, recreation and conservation for the islands and the world. We will protect the Garden in perpetuity by leveraging resources to develop strategic partnerships and by restoring and perpetuating our living collection and ancient sites. Ka malama 'ana I ka mo'omeheu. I mea e ola ai mai keia mua aku: we will preserve the culture so that there is life to come.

Form 990, Part III, Line 4a - First Accomplishment

Garden Open: Following both state and county COVID restrictions, the Garden was opened to the public four days a week with free admission.

Garden Upkeep: A faithful cadre of volunteers assisted the Garden staff in maintaining and enhancing the Garden.

Garden Nursery: Thanks to a volunteer nursery manager and grants for upgrading and maintaining the nursery, the Garden is back in business propagating indigenous, endemic and endangered plants.

Education: While limited by restrictions from hosting many tours, workshops and events for school children and adults, the Garden hosted Punana Leo's graduation and welcomed students from summer school programs at Kealekehe and Konwaena Elementary Schools.

Name of the organization	Employer identification number
Friends of Amy B H Greenwell	81-2793124

Form 990, Part VI, Line 6 – Classes of Members or Stockholders

Any person interested in the purposes and objectives of the Organization may become a member upon payment of annual dues.

Form 990, Part VI, Line 7a - Election of Members and Their Rights

Board members shall be elected at the Annual Members' Meeting by a vote of the members. Candidates for the Board must be members of the Organization.

Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members

Each member in good standing (current on dues) shall be entitled to one vote on each matter submitted to a vote of the members.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Form 990 will be emailed to the Board of Directors for review prior to approval and filing.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

The Board of Directors are required to recuse themselves from voting if a conflict of interest is identified.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Governing documents and the Form 990 are available upon request.

Form **8879-TE**

IRS *e-file* Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

For calendar year 2021, or fiscal year beginning . . . . . , 2021, and ending . . . . . , 20 . . . . .

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to *www.irs.gov/Form8879TE* for the latest information.**

Name of filer

Friends of Amy B H Greenwell Ethnobotanical Garden

EIN or SSN

81-2793124

Name and title of officer or person subject to tax

Pat Todd
Treasurer

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** 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, 7b, 8b, 9b,** or **10b,** 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 ▶	[X]	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 140,432
2a	**Form 990-EZ** check here ▶	[ ]	**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here ▶	[ ]	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here ▶	[ ]	**b**	**Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**
5a	**Form 8868** check here ▶	[ ]	**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here ▶	[ ]	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here ▶	[ ]	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here ▶	[ ]	**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here ▶	[ ]	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here ▶	[ ]	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

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

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) Friends of Amy B H Greenwell Ethnobotanical Garden, (EIN) 81-2793124 and that I have examined a copy of the 2021 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

[X] I authorize Carbonaro CPAs & Management Group to enter my PIN 93124 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2021 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 entity, I will enter my PIN as my signature on the tax year 2021 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 ▶ Patricia B Todd Treasurer Date ▶ 8.1.2022

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.

99020529000

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 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 ▶ Gretchen Kremeyer Date ▶

ERO Must Retain This Form — See Instructions

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