EXTENDED TO AUGUST 15, 2023

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

▶ 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.

2021	
Open to Public Inspection	

<u>A</u>	ror une	ϵ 2021 calendar year, or tax year beginning $000000000000000000000000000000000000$	enaing S	EP 30, 2022	
В	Check if applicable	C Name of organization		D Employer identifie	cation number
	Addre:				
	Name chang	Doing business as HAWAII YOUTH CONSERVATION (CORPS	51-06526	65
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number	r
	Final return	677 ALA MOANA BOULEVARD	1200	808-735-	
	termin ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	11,704,793.
	Ameno return	ded HONOLULU, HI 96813		H(a) Is this a group re	eturn
	Applic			for subordinates	
	pendir	SAME AS C ABOVE		H(b) Are all subordinates in	
T	Tax-exe	empt status: $X = 501(c)(3) = 501(c)(3)$ (insert no.) $4947(a)(1)$	or 527	1	list. See instructions
		te: > WWW.KUPUHAWAII.ORG		H(c) Group exemption	n number 🕨
K	Form of	organization: X Corporation Trust Association Other	L Year	of formation: 2007 N	■ State of legal domicile: HI
	art I	Summary			
	1	Briefly describe the organization's mission or most significant activities: CHAR	ITABLE	, SCIENTIFIC	C, AND
Activities & Governance	3	EDUCATIONAL PURPOSES			
5	2	Check this box if the organization discontinued its operations or dispose	sed of more	than 25% of its net ass	sets.
۶	3	Number of voting members of the governing body (Part VI, line 1a)		3	14
Č	4	Number of independent voting members of the governing body (Part VI, line 1b)		4	13
Q V	5 5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)		5	360
į	6	Total number of volunteers (estimate if necessary)		6	19523
[7 a			7a	0.
_	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0.
				Prior Year	Current Year
a	8	Contributions and grants (Part VIII, line 1h)		9,993,652.	9,854,071.
2	9	Program service revenue (Part VIII, line 2g)		1,234,920.	1,807,927.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		-2,816.	1,578.
α	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		4,720.	9,183.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		11,230,476.	11,672,759.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
ų	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		8,989,574.	8,978,903.
Fxnenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
ם ג	<u>}</u> b	Total fundraising expenses (Part IX, column (D), line 25) 219, 3	<u> 37. </u>		
Ú	^j 17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		2,098,070.	2,526,451.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		11,087,644.	11,505,354.
_	19	Revenue less expenses. Subtract line 18 from line 12		142,832.	167,405.
Net Assets or	Ces		Ве	ginning of Current Year	End of Year
sets	현 전 전	Total assets (Part X, line 16)		10,299,309.	10,923,462.
t As	21	Total liabilities (Part X, line 26)		2,683,395.	3,207,464.
No.	22	Net assets or fund balances. Subtract line 21 from line 20		7,615,914.	7,715,998.
	art II	Signature Block			
		lties of perjury, I declare that I have examined this return, including accompanying schedule		-	knowledge and belief, it is
true	e, correc	tt, and complete. Declaration of preparer (other than officer) is based on all information of wi	hich preparer	has any knowledge.	
		Electronically filed by Verity CPAs Signature of officer		 Date	
Sig		ļ,		Date	
He	re	JOHN LEONG, CEO Type or print name and title			
				Date Check	PTIN
ъ	4	Print/Type preparer's name Preparer's signature			
Pai		DUSTIN VERITY DAG VERITY CDAG	7 10	08/14/23 self-employ	
	parer	Firm's name VERITY CPAS		Firm's EIN ▶	45-4462880
US	Only	Firm's address 1050 BISHOP ST., #106		DI 00	05165026
_		HONOLULU, HI 96813		Phone no. 8 U	85465026
Ma	y the IF	RS discuss this return with the preparer shown above? See instructions			X Yes No

51-0652665 Page **2** KUPU Form 990 (2021)

Pai	t 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:	
	KUPU PROGRAMS ARE TRAINING YOUNG ADULTS IN THE EMERGING "GREEN" JOB	
	SECTOR TO HELP MAKE HAWAII MORE SELF-SUSTAINING, WHILE ENGAGING THESE	
	YOUTH MEMBERS IN RELEVANT AND IMPORTANT COMMUNITY SERVICE THROUGHOUT	
	THE STATE. PROGRAM FOCUSES INCLUDE CONSERVATION, RENEWABLE ENERGY,	
2	Did the organization undertake any significant program services during the year which were not listed on the	
	prior Form 990 or 990-EZ?	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?	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	
 4а	revenue, if any, for each program service reported. (Code:) (Expenses \$9, 259, 367. including grants of \$) (Revenue \$1, 817, 110)	
44	KUPU PROVIDED OPPORTUNITIES FOR YOUNG ADULTS TO GET INVOLVED IN TO	<u>•</u>)
	SERVE THEIR	
	COMMUNITY AND LEARN THE IMPORTANCE OF ENVIRONMENTAL STEWARDSHIP WHILE	
	GAINING	
	VALUABLE EXPERIENCE, KNOWLEDGE, AND SKILLS THAT ASSIST THEM IN	
	CONTINUING THEIR LIFE	
	PURSUITS. KUPU HAD THE FOLLOWING IMPACT THIS YEAR:	
	CLEARED NEARLY 9,198 ACRES OF INVASIVE SPECIES	
	RESTORED 122,571 NATIVE PLANTS	
	DISTRIBUTED \$522,000 IN EDUCATION AWARDS	
	PROVIDED SERVICE AND TRAINING OPPORTUNITIES TO 456 PARTICIPANTS	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
		—
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$	
40	(Code:) (Expenses \$	— ′
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$\frac{\text{including grants of \$}}{\text{(Revenue \$}}\)	
4e	Total program service expenses ▶ 9,259,367.	
	Form 990 (2	2021)

51-0652665 Page **3**

Form 990 (2021) KUPU 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			7.7
	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.			
а	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			7.7
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		_X_
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			7.7
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		<u>X</u>
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			37
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	37	<u>X</u>
	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		37	
	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		37	
_	Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?		37	
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X	37
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			v
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		<u>X</u>
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			v
40	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		<u>X</u>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			v
4-	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,			v
40	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			v
40	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,"	ا مد ا		v
00	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		_X
	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	_		v
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21		X

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Form **990** (2021)

Form	990 (2021) KUPU 51-065	2665	Р	age 4
Pai	t 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		
С	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		Х
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):			
а	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		Х
	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		Х
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		Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	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		Х
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 t V Statements Regarding Other IRS Filings and Tax Compliance	38	X	
Pai				
	Check if Schedule O contains a response or note to any line in this Part V		·····	ᆜ
		1	Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	_		
		<u>0</u>		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming		77	
	(gambling) winnings to prize winners?	1c	990	(0001)
13200	1 12 00 21	⊢∩rm	1 330	つロソコ)

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Form 990 (2021) KUPU
Part V Statements Regarding Other IRS Filings and Tax Compliance (continued) 51-0652665 Page **5**

			Yes	No					
2 a	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 360								
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X						
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.								
За	a Did the organization have unrelated business gross income of \$1,000 or more during the year?								
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).								
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		<u>X</u>					
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X					
С	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		<u> X</u>					
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	Gh.							
7	were not tax deductible? Organizations that may receive deductible contributions under section 170(c)	6b							
7	Organizations that may receive deductible contributions under section 170(c). 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		Х					
	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	7.		х					
٦	to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year 7d	7c							
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e							
f	Did the constitution of the first three constitutions of the first	7f							
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.								
а	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:								
а	Initiation fees and capital contributions included on Part VIII, line 12								
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities								
11	Section 501(c)(12) organizations. Enter:								
а	Gross income from members or shareholders								
b	Gross income from other sources. (Do not net amounts due or paid to other sources against								
	amounts due or received from them.)								
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	-							
	Section 501(c)(29) qualified nonprofit health insurance issuers.								
а	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	-							
	Enter the amount of reserves on hand	44-		X					
	Did the organization receive any payments for indoor tanning services during the tax year?	14a							
	If "Yes," has it filed a Form 720 to report these payments? <i>If</i> "No," provide an explanation on Schedule O Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	14b		_					
15		15		х					
	excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	13		43					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х					
	If "Yes," complete Form 4720, Schedule O.	10							
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any								
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17							
	If "Yes." complete Form 6069.								

KUPU 51-0652665 Page 6 Form 990 (2021) 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 Section A. Governing Body and Management No Yes 14 **1a** Enter the number of voting members of the governing body at the end of the tax year 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. 13 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Х of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 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? Х 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? 8b 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 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 10a 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? X 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 14 X Did the organization have a written document retention and destruction policy? 14 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? Х The organization's CEO, Executive Director, or top management official 15a X 15b Other officers or key employees of the organization 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 X taxable entity during the year? 16a 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? 16h Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed ▶HI 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 X Own website Another's website X Upon request Other (explain on Schedule O) Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial

Form **990** (2021)

677

State the name, address, and telephone number of the person who possesses the organization's books and records

ALA MOANA BOULEVARD NO 1200, HONOLULU.

statements available to the public during the tax year.

THE ORGANIZATION - 808-735-1221

96813

Form 990 (2021) KUPU 51-0652665 Page **7**

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 the 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.

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

See the instructions for the order in which to list the persons above.

(A) Name and title	(B) Average hours per week	box	not c , unle	Pos heck ss per	sition more than one erson is both an director/trustee)			(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	In stit utional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) JOHN LEONG CEO	40.00	-		Х				158,509.	63,000.	24,300.
(2) JANICE PAK	40.00					\vdash		130,303.	05,000.	24,500.
CFO	40.00	1		x				155,560.	0.	30,990.
(3) MATT BAUER	40.00									
C00				Х				161,760.	0.	21,347.
(4) JAMES RILEY	40.00									
VP OF EXTERNAL AFFAIRS						X		137,692.	0.	7,413.
(5) KATHLEEN THURSTON	1.00								_	_
DIRECTOR		Х						0.	0.	0.
(6) JULIANNA RAPU LEONG	1.00									
DIRECTOR	1 00	Х				_		0.	0.	0.
(7) KAULANA PARK	1.00			l						
PRESIDENT	1 00	Х	_	X	_	┡		0.	0.	0.
(8) BRADLEY TOTHEROW	1.00									
TREASURER	1 00	Х		X		_		0.	0.	0.
(9) MICHAEL WILSON	1.00	3,7							_	
DIRECTOR (10) JOHN NEFF	1 00	Х				\vdash		0.	0.	0.
DIRECTOR	1.00	Х						0.	0.	0.
(11) DARCIE YUKIMURA	1.00	Δ				\vdash		0.	0.	0.
DIRECTOR	1.00	Х						0.	0.	0.
(12) KATHLEEN MORIMOTO	1.00	- 22				\vdash		0.	0.	•
DIRECTOR	1.00	х						0.	0.	0.
(13) RODNEY CHONG	1.00					\vdash				
SECRETARY		х		x				0.	0.	0.
(14) TYLER TOKIOKA	1.00					\vdash				
VICE PRESIDENT		Х		X				0.	0.	0.
(15) LANCE WILHELM	1.00									-
DIRECTOR		Х						0.	0.	0.
(16) TIFFANY GARZA	1.00									
DIRECTOR		Х	L	L	L	L	L	0.	0.	0.
(17) TIM JOHNS	1.00									
DIRECTOR		Х						0.	0.	0.

132007 12-09-21 Form **990** (2021)

Form 990 (2021) KUPU

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

(R) (C) (D) (E) Page 8 51-0652665

(A) Name and title	(B) Average hours per week	not cl , unles	Pos neck i ss per	more rson i	than o s both or/trust	an	(D) Reportable compensation from	(E) Reportable compensation from related		(F) Estimated amount of other			
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MIS(1099-NEC)	ations comper 9-MISC/ from		om the anizati I relate	e ion ed
(18) ROB NELSON DIRECTOR	1.00	Х						0.		0.			0.
1b Subtotal c Total from continuation sheets to Part VII							>	613,521.	63,00	0.	8 4	1,0!	50.
d Total (add lines 1b and 1c)]	<u> </u>	613,521.	63,00	-	84	1,0!	50.
 Total number of individuals (including but no compensation from the organization 	ot limited to th	ose	liste	d ab	ove) who	o re	eceived more than \$100,	000 of reportable				4
3 Did the organization list any former officer,	director, trust	ee. k	ev e	lam	ove	e. or	hia	hest compensated emp	lovee on			Yes	No
line 1a? If "Yes," complete Schedule J for so 4 For any individual listed on line 1a, is the su	uch individual										3		X
and related organizations greater than \$150	0,000? If "Yes,	" co	mple	ete S	Sche	edule	J f	or such individual			4	х	
5 Did any person listed on line 1a receive or a rendered to the organization? If "Yes." com									dual for services		5		Х
Section B. Independent Contractors	-												
1 Complete this table for your five highest control the organization. Report compensation for the organization.	· ·	-							· · · · · · · · · · · · · · · · · · ·	∍nsatic	on fro	m	
(A)								(B)			(C		_
Name and business	address	NC	ONE	<u> </u>			+	Description of s	ervices		mpen	isatioi	<u> </u>
							+						
2 Total number of independent contractors (in	ncluding but no	ot lin	nited	l to t	thos	se list	ted	above) who received mo	ore than				
\$100,000 of compensation from the organiz	zation >				()				F	orm §	990 (2	2021)

132008 12-09-21

KUPU 51-0652665 Page 9 Form 990 (2021) Part VIII **Statement of Revenue** Check if Schedule O contains a response or note to any line in this Part VIII (B) (C) (D) Revenuè excluded Total revenue Related or exempt Unrelated from tax under function revenue business revenue sections 512 - 514 Contributions, Gifts, Grants and Other Similar Amounts 1a **1 a** Federated campaigns 1b **b** Membership dues c Fundraising events 1c d Related organizations 1d 7,722,262. e Government grants (contributions) 1e f All other contributions, gifts, grants, and similar amounts not included above ... 2,131,809 1f g Noncash contributions included in lines 1a-1f 1g |\$ 9,854,071. h Total. Add lines 1a-1f **Business Code** 1,807,927 2 a PROGRAM SERVICE FEES 900099 1,807,927. Program Service Revenue b f All other program service revenue 1,807,927. g Total. Add lines 2a-2f Investment income (including dividends, interest, and 2,079 2,079 other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties (i) Real (ii) Personal 6 a Gross rents 6b **b** Less: rental expenses ... c Rental income or (loss) d Net rental income or (loss) (i) Securities (ii) Other 7 a Gross amount from sales of 31,533. assets other than inventory 7a b Less: cost or other basis 32,034 Other Revenue and sales expenses 7b -501. 7с c Gain or (loss) -501. -501. d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ contributions reported on line 1c). See Part IV, line 18 **b** Less: direct expenses _____ c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 9a

10a and allowances **b** Less: cost of goods sold c Net income or (loss) from sales of inventory **Business Code** 11 a REBATES 900099 6,323 6,323 b MISCELLANEOUS REVENUE 900099 2,860 2,860 d All other revenue 9,183. Total. Add lines 11a-11d 11,672,759. 1,817,110, 1,578 Total revenue. See instructions 12

9b

Form **990** (2021)

b Less: direct expenses

c Net income or (loss) from gaming activities10 a Gross sales of inventory, less returns

Form 990 (2021) KUPU Part IX Statement of Functional Expenses

	Check if Schedule O contains a respons	se or note to any line in t	this Part IX	(C)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	Total expenses	(B) Program service expenses	Management and general expenses	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,	615 466	40 114	444 054	100 200
_	trustees, and key employees	615,466.	42,114.	444,954.	128,398
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	0 225 007	7 1/2 502	1 116 212	66,112
7	Other salaries and wages	8,325,007.	7,142,582.	1,116,313.	00,112
8	Pension plan accruals and contributions (include				
•	section 401(k) and 403(b) employer contributions)	38,430.	14,290.	23,960.	180
9	Other employee benefits	30,430.	14,290•	23,900.	100
10 11	Payroll taxes Fees for services (nonemployees):				
	` ' ' '				
a b	Management				
	Legal Accounting				
	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
a.	Other. (If line 11g amount exceeds 10% of line 25,				
9	column (A), amount, list line 11g expenses on Sch O.)	350,251.	163,634.	178,908.	7,709
12	Advertising and promotion	2,232.	100.	2,132.	,
13	Office expenses	, -		,	
14	Information technology				
15	Royalties				
16	Occupancy	415,030.	302,067.	103,716.	9,247
17	Travel	187,387.	168,713.	18,674.	-
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	298,224.	295,001.	3,223.	
23	Insurance	73,467.	34,686.	38,648.	133
24	Other expenses. Itemize expenses not covered				
	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A),				
	amount, list line 24e expenses on Schedule 0.)				
а	OTHER EXPENSES	700,024.	668,134.	31,816.	74
b	SUPPLIES AND EQUIPMENT	230,528.	164,310.	59,224.	6,994
С	BAD DEBT EXPENSE	167,317.	165,171.	2,146.	0
d	TRAINING EXPENSES	81,835.	79,670.	1,675.	490
е	All other expenses	20,156.	18,895.	1,261.	
25	Total functional expenses. Add lines 1 through 24e	11,505,354.	9,259,367.	2,026,650.	219,337
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)				000

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51-0652665 Page **11**

KUPU

Form 990 (2021)
Part X Balance Sheet

Par	rt X	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part			
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	683,047.		851,624.
	2	Savings and temporary cash investments	43,072.		43,104.
	3	Pledges and grants receivable, net	245,077.		205,672.
	4	Accounts receivable, net		4	4,476,866.
	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	
υ	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use	28,486.		38,986
۲	9	Prepaid expenses and deferred charges	00 012	9	104,414.
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 6,147,	317.		
	b	Less: accumulated depreciation 10b 1,158,		10c	4,988,920.
	11	Investments - publicly traded securities	166,664.	11	213,579.
	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	297.		297.
	16	Total assets. Add lines 1 through 15 (must equal line 33)	10,299,309.		10,923,462.
	17	Accounts payable and accrued expenses	769,305.	17	706,047
	18	Grants payable		18	
	19	Deferred revenue		19	2,425,912.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
န္	22	Loans and other payables to any current or former officer, director,			
ijij		trustee, key employee, creator or founder, substantial contributor, or 359			
Liabilities		controlled entity or family member of any of these persons		22	
-	23			23	
	24	Unsecured notes and loans payable to unrelated third parties	1,428,852.	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	00.616		FF F0F
		of Schedule D			75,505.
	26	Total liabilities. Add lines 17 through 25	2,683,395.	26	3,207,464.
,,		Organizations that follow FASB ASC 958, check here 🕨 🗓			
če		and complete lines 27, 28, 32, and 33.	7 205 052		7 427 070
lar	27	Net assets without donor restrictions			7,437,872.
Ä	28	Net assets with donor restrictions	309,961.	28	278,126.
ĭ		Organizations that do not follow FASB ASC 958, check here			
F F		and complete lines 29 through 33.			
ţ	29	Capital stock or trust principal, or current funds		29	
sse	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated income, or other funds		31	7 715 000
ž	32	Total net assets or fund balances		32	7,715,998.
	33	Total liabilities and net assets/fund balances	10,299,309 .	33	10,923,462.

51-0652665 Page **12**

Form 990 (2021)

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Pai	rt 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	11,67		
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,50		
3	Revenue less expenses. Subtract line 2 from line 1	3		7,40	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,61	5,9 <u>2</u>	<u>14.</u>
5	Net unrealized gains (losses) on investments	5	<u> </u>	7,32	<u>21.</u>
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			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	7,71	5,99	98.
Pai	rt 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 X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		_X_
	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				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	
	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 X Consolidated basis Both consolidated and separate basis				
С	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?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule O.			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	gle 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	ed audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b	Х	
			Form	990 ((2021)

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Name of the organization

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

Employer identification number

KUPU 51-0652665 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 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). 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: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in 5 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). X 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 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 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 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. 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. 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. 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. 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. 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. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other n your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) No above (see instructions))

51-0652665 Page **2**

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.)

Sec	ction A. Public Support							
Cale	ndar 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.")	7819740.	8745758.	7563102.	9993652.	9854071.	43976323.	
2	Tax revenues levied for the organ-							
	ization'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	7819740.	8745758.	7563102.	9993652.	9854071.	43976323.	
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)						4028238.	
	Public support. Subtract line 5 from line 4.						39948085.	
Sec	tion B. Total Support							
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total	
7	Amounts from line 4	7819740.	8745758.	7563102.	9993652.	9854071.	43976323.	
8	Gross income from interest,							
	dividends, payments received on							
	securities loans, rents, royalties,							
	and income from similar sources	2,435.	1,504.	981.	466.	2,079.	7,465.	
9	Net income from unrelated business							
	activities, whether or not the							
	business is regularly carried on							
10	Other income. Do not include gain							
	or loss from the sale of capital							
	assets (Explain in Part VI.)	46,747.	8,296.	3,890.	4,720.	9,183.		
11	Total support. Add lines 7 through 10						44056624.	
12	Gross receipts from related activities,	•	,				<u>,608,410.</u>	
13	First 5 years. If the Form 990 is for the	•				. , . ,		
	organization, check this box and stop						>	
	ction C. Computation of Publi						00 67	
14	Public support percentage for 2021 (li					14	90.67 %	
15	Public support percentage from 2020					15	88.96 %	
16a	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	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							
47.	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,							
1/a		-						
	and if the organization meets the facts		•	-		· ·	. —	
I.	meets the facts-and-circumstances te	-	•		-	Zo and line 15 in		
a	10% -facts-and-circumstances test	_					10% Or	
	more, and if the organization meets the				-		ightharpoonup	
40	organization meets the facts-and-circu							
18	8 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions							

Schedule A (Form 990) 2021

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.)

Se	ction A. Public Support						
Cale	endar 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 per-						
	formed, 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 bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization'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						
	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
k	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						
	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support				'	'	
Cale	endar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
	Amounts from line 6			, ,			
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources						
k	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
(Add lines 10a and 10b						
	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.)						
	First 5 years. If the Form 990 is for the	ne organization's fir	rst, second, third,	fourth, or fifth tax	year as a section 5	01(c)(3) organization	on,
	check this box and stop here	-					
Se	ction C. Computation of Publi	c Support Per	centage				
	Public support percentage for 2021 (I			column (f))		15	%
16	Public support percentage from 2020	Schedule A, Part	III, line 15			16	%
Se	ction D. Computation of Inves	tment Income	e Percentage				
17	Investment income percentage for 20)21 (line 10c, colur	mn (f), divided by li	ne 13, column (f))		17	%
	Investment income percentage from					18	%
	a 33 1/3% support tests - 2021. If the					3 1/3%, and line 1	
	more than 33 1/3%, check this box ar						>
k	33 1/3% support tests - 2020. If the						and
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization						

51-0652665 Page 4

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

- 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.
- 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).
- 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.
- 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.
- 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.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? |f "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- 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.
- 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.
- 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).
- 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?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 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.
- 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).
- 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).
- 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.
 - 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.
- 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.
- 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.
 - 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.)

	Yes	No
_		
1		
2		
3a		
Ja		
3b		
0.0		
3с		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
,		
8		
9a		
9b		
9с		
10a		
10b		<u> </u>
ule A (Forn	n 990)	2021

132024 01-04-21

Par	rt IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	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		
С	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		
Sect	tion B. Type I Supporting Organizations	•		
			Yes	No
	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's off directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)		100	
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one support organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.			
	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		
Sect	tion 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		103	140
	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	4		
Sect	the supported organization(s). tion D. All Type III Supporting Organizations	1		
000	tion D. All Type in Supporting Organizations		V	
			Yes	No
	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		
	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		
Sect	tion E. Type III Functionally Integrated Supporting Organizations			
1 a	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruction of the organization satisfied the Activities Test. Complete line 2 below.	ructions).		
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity	ty (see instruction	s).	
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	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		
	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		
	Parent of Supported Organizations. Answer lines 3a and 3b below.			
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
		Ju		
J	of its supported organizations? If #Vos # describe in Part VI the release to the property of the property organizations?	3h		

132025 01-04-22

	rt V Type III Non-Functionally Integrated 509(a)(3) Support	ing Organi	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualify	ring trust on N	lov. 20, 1970 (explain in l	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mu		•	
Sect	ion 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		
Sect	ion 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	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		
Sect	ion 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-function	ally integrated	d Type III supporting orga	nization (see
	instructions).			

Schedule A (Form 990) 2021

	dule A (Form 990) 2021 KUPU	(a)(2) Supporting Orga	nizotiono / ·		1-0652665 Page 7
Par		(a)(s) Supporting Orga	nizations (continu	ed)	O
	on D - Distributions				Current Year
	Amounts paid to supported organizations to accomplish exe			1	
2	Amounts paid to perform activity that directly furthers exemp	ot purposes of supported		•	
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	8	3_	
<u> 4</u>	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pri	ovide details in Part VI)		5	
<u>_6</u> _	Other distributions (describe in Part VI). See instructions.			6_	
	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	he organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2021 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount	1		10	
Secti	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2021	s	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2021 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2021				
а	From 2016				
b	From 2017				
С	From 2018				
d	From 2019				
е	From 2020				
f	Total of lines 3a through 3e				
	Applied to underdistributions of prior years				
	Applied to 2021 distributable amount				
i	Carryover from 2016 not applied (see instructions)				
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2021 from Section D,				
-	line 7: \$				
	Applied to underdistributions of prior years				
	Applied to 2021 distributable amount				
	Remainder. Subtract lines 4a and 4b from line 4.				
	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				
٠	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:				
	Excess from 2017				
	Excess from 2018				
	Excess from 2019				
	2.0000 0111 20 10				

Schedule A (Form 990) 2021

d Excess from 2020 e Excess from 2021

Schedule A	(Form 990) 2021 KUPU 51-0652665 Page 8
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 C (Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527 Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.

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

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

	Section 501(c)(4), (5), or (6) organizat	ions: Complete Part III.			
Nan	ne of organization			Empl	oyer identification number
_	KUPU				51-0652665
Pa	art I-A Complete if the org	anization is exempt und	er section 501(c)	or is a section 527 or	ganization.
2	Provide a description of the organiz Political campaign activity expendit Volunteer hours for political campai	ures		> \$	
Pa	art I-B Complete if the org	anization is exempt und	er section 501(c)(3).	
1	Enter the amount of any excise tax	incurred by the organization und	der section 4955	▶\$	
	Enter the amount of any excise tax				
	If the organization incurred a sectio				
4a	Was a correction made?				Yes No
	of If "Yes," describe in Part IV.				\(0\)
_	art I-C Complete if the org	•		<u> </u>	
	Enter the amount directly expended				
2	Enter the amount of the filing organ				
2	exempt function activities				
3	line 17b				
4					
5	Enter the names, addresses and en				
•	made payments. For each organiza				
	contributions received that were pro-	omptly and directly delivered to	a separate political orga	anization, such as a separat	e segregated fund or a
	political action committee (PAC). If	additional space is needed, prov	vide information in Part	IV.	
	(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2021

LHA

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Schedule C (Form 990) 2						652665 Page 2
-	_	ation is exen	npt under sectior	1 501(c)(3) and file	d Form 5768 (ele	ction under
A Check ▶ ☐ if the exp	penses, and share of e	xcess lobbying e	expenditures).	Part IV each affiliated	group member's name	e, address, EIN,
	Limits on	Lobbying Expe	nd "limited control" pro nditures ints paid or incurred.)	• • •	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying exp	enditures to influence	public opinion (g	grassroots lobbying)		6,219.	
b Total lobbying exp	enditures to influence	a legislative bod	dy (direct lobbying)		24,878.	
c Total lobbying exp	enditures (add lines 1a	and 1b)			31,097.	
d Other exempt purp					9,259,367.	
e Total exempt purp	ose expenditures (add	lines 1c and 1d)		9,290,464.	
f Lobbying nontaxal	ole amount. Enter the	amount from the	e following table in both		614,523.	
If the amount on line	e 1e, column (a) or (b) is	: The lob	bying nontaxable am	ount is:		
Not over \$500,000	1	20% of	the amount on line 1e.			
Over \$500,000 but	not over \$1,000,000	\$100,00	00 plus 15% of the exc	ess over \$500,000.		
Over \$1,000,000 b	ut not over \$1,500,00	\$175,00	00 plus 10% of the exc	ess over \$1,000,000.		
Over \$1,500,000 b	ut not over \$17,000,0	00 \$225,00	00 plus 5% of the exce	ss over \$1,500,000.		
Over \$17,000,000		\$1,000,	000.			
g Grassroots nontax	able amount (enter 25	% of line 1f)			153,631.	
h Subtract line 1g fro	om line 1a. If zero or le	ss, enter -0			0.	
i Subtract line 1f fro	m line 1c. If zero or les	s, enter -0			0.	
j If there is an amou	nt other than zero on	either line 1h or l	line 1i, did the organiza	ation file Form 4720		
reporting section 4	911 tax for this year?					Yes No
(Some	organizations that m		eraging Period Under 01(h) election do not l	Section 501(h) have to complete all c	of the five columns be	low.
•	_	See the separa	ate instructions for lir	nes 2a through 2f.)		
		Lobbying Exper	nditures During 4-Yea	ar Averaging Period		
Calendar ye (or fiscal year beg	I	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxal				604,260.	614,523.	1,218,783.
b Lobbying ceiling at (150% of line 2a, c						1,828,175.
c Total lobbying exp	enditures			15,195.	31,097.	46,292.

Schedule C (Form 990) 2021

304,696.

457,044.

9,258.

153,631.

6,219.

d Grassroots nontaxable amount e Grassroots ceiling amount

(150% of line 2d, column (e))

f Grassroots lobbying expenditures

151,065.

3,039.

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description				(b)	
	e lobbying activity.	Yes	No	Amo	ount
1	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: Valunteers?				
b	Volunteers? Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
	Media advertisements?				
	Mailings to members, legislators, or the public?				
	Publications, or published or broadcast statements?				
	Grants to other organizations for lobbying purposes?				
	Direct contact with legislators, their staffs, government officials, or a legislative body?				
	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? Other activities?				
j	Total. Add lines 1c through 1i				
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?				
b	If "Yes," enter the amount of any tax incurred under section 4912				
С	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
Par	t III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(6).	501(c)(5),	or sec	tion	
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?		1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?				
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the	prior year?	3		
_	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "I answered "Yes."			II-A, line	3, is
1	Dues, assessments and similar amounts from members		1		
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political	ı			
_	expenses for which the section 527(f) tax was paid).		00		
	Current year		2a		
	Carryover from last year		2b		
	Total		2c 3		
			3		
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and police.				
	and the second second second		1		
5	expenditure next year? Taxable amount of lobbying and political expenditures. See instructions		5		
Par			5		
	de the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group li	st); Part II-A, I	ines 1 a	nd 2 (See	
instru	ctions); and Part II-B, line 1. Also, complete this part for any additional information.				

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 Inspection

Name of the organization

Employer identification number 51-0652665

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 ▶ \$ Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(ii) and section 170(h)(4)(B)(ii)? 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 It 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 X Assets included in Form 990, Part X Assets include				
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and section 170(h)(4)(B)(ii)? 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 X VIII, line 1 (ii) Assets included in Form 990, Part X VIII, line 1 (iii) Assets included on Form 990, Part X VIII, line 1 (iv) Assets included on Form 990, Part X VIII, line 1 (iv) Assets included in Form 990, Part X VIII, line 1 (iv) Assets included in Form 990, Part X VIII, line 1 (iv) Assets included in Form 990, Part X VIII, line 1 (iv) Assets included in Form 990, Part X VIII, line 1 (iv) Assets included in Form 990, Part X VIII, line 1 (iv) Assets included in Form 990, Part X VIII, line 1 (iv) Assets included in Form 990, Part X VIII, line 1 (iv) Assets included in Form 990, Part X VIII, line 1 (iv) Assets included in Form 990, Part X VIII, line 1 (iv) Assets included in Form 990, Part X VIII, line 1		▶ \$		
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a Revenue included on Form 990, Part VIII, line 1 b Assets included in Form 990, Part X ▶ \$	2		·	gain, provide
b Assets included in Form 990, Part X	_		_	L \$
				•

Part VI Land, Buildings, and Equipment.

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

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value	
1a Land						
b Buildi	ings		5,248,995.	734,859.	4,514,136.	
c Lease	ehold improvements		220,555.	22,304.	198,251.	
d Equip			364,191.	219,251.	144,940.	
e Other			313,576.	181,983.	131,593.	
	Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. column (B). line 10c.)					

Schedule D (Form 990) 2021

51-0652665 Page **3** זוסווא

(a) Description of security or category (including name of security)	(b) Book value	11b. See Form 990, Part X, line 12.(c) Method of valuation: Cost or end-of-year market va
A Financial desiration	(b) Book value	(c) Method of Valuation. Good of one of year market va
Closely held equity interests		
Other		
(A)		
(A)		
(C)		
(D)		
E)		
(F)		
G)		
H)		
I. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		
Complete if the organization answered "Yes" or	Earm 000 Dort IV line	11a Cas Form 000 Port V line 12
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market va
1)		
2)		
3)		
4)		
5)		
6)		
(7)		
(8)		
(9)		
al. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		
Complete if the organization answered "Yes" or	n Form 990 Part IV line	11d See Form 990 Part X line 15
-	escription	(b) Book value
(a) D	CSCription	(b) Book van
(4)		
(2)		
(2) (3)		
(2) (3) (4)		
(2) (3) (4) (5)		
(2) (3) (4) (5)		
(2) (3) (4) (5) (6) (7)		
(2) (3) (4) (5) (6) (7)		
(2) (3) (4) (5) (6) (7) (8)		
(2) (3) (4) (5) (6) (7) (8) (9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities.		
(2) (3) (4) (5) (6) (7) (8) (9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of		11e or 11f. See Form 990, Part X, line 25.
(2) (3) (4) (5) (6) (7) (8) (9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities.		
(2) (3) (4) (5) (6) (7) (8) (9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability		11e or 11f. See Form 990, Part X, line 25. (b) Book value
(2) (3) (4) (5) (6) (7) (8) (9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" or (a) Description of liability (1) Federal income taxes		11e or 11f. See Form 990, Part X, line 25.
(2) (3) (4) (5) (6) (7) (8) (9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" or (a) Description of liability (1) Federal income taxes (2) LEASE LIABILITY		11e or 11f. See Form 990, Part X, line 25. (b) Book value
(2) (3) (4) (5) (6) (7) (8) (9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" or (a) Description of liability (1) Federal income taxes (2) LEASE LIABILITY (3)		11e or 11f. See Form 990, Part X, line 25. (b) Book value
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Complete if the organization answered "Yes" or (a) Description of liability (1) Federal income taxes (2) LEASE LIABILITY (3) (4) (5) (6)		11e or 11f. See Form 990, Part X, line 25. (b) Book value

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2021

	ule D (Form 990) 2021 KUPU				0652665	Page 4
Part	XI Reconciliation of Revenue per Audited Financial Statement	ts With	Revenue per Re	turn.		
	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	11,772	<u>,886.</u>
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:					
a l	Net unrealized gains (losses) on investments	2a	-67,321. 167,448.			
b I	Donated services and use of facilities	2b	167,448.			
c l	Recoveries of prior year grants	2c				
d (Other (Describe in Part XIII.)	2d				
	Add lines 2a through 2d			2e	100	<u>,127.</u>
3	Subtract line 2e from line 1			3	11,672	,759.
	Amounts included on Form 990, Part VIII, line 12, but not on line 1:					
	nvestment expenses not included on Form 990, Part VIII, line 7b			-		
	Other (Describe in Part XIII.)	4b				•
	Add lines 4a and 4b			4c	11 600	0.
5 Dord	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		Evnances nor [5	11,672	,759.
Part	XII Reconciliation of Expenses per Audited Financial Statemer	nts with	Expenses per F	Retur	n.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				11 670	000
	Total expenses and losses per audited financial statements			1	11,672	,802.
	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 - 1	167 440			
	Donated services and use of facilities	2a	167,448.	-		
	Prior year adjustments	2b		-		
	Other losses	2c		-		
	Other (Describe in Part XIII.)	2d			167	110
	Add lines 2a through 2d			2e	11,505	,448.
	Subtract line 2e from line 1			3	11,505	, 334.
	Amounts included on Form 990, Part IX, line 25, but not on line 1:	ا مه ا				
	nvestment expenses not included on Form 990, Part VIII, line 7b			-		
	Other (Describe in Part XIII.)	4b		4.		0.
	Add lines 4a and 4b			4c	11,505	
5 Part	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) XIII Supplemental Information.			5	11,505	, , , , , , , ,
	e the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV	/ lines 1h	and 2h: Part V line 4	· Dort \	V line 2: Part V	'I
	d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition			, ran i	A, IIIle Z, Part A	Л,
III IES Z	u and 4b, and Part An, lines 20 and 4b. Also complete this part to provide any addition	orial irriorri	iation.			
PAR	ΓX, LINE 2:					
1 1110	1 11, 11111 2.					
тне	ORGANIZATION IS EXEMPT FROM FEDERAL INCOME	י ייבאד	S UNDER SE	СТТ	ON	
			D ONDER DE	011	011	
501	(C)(3) OF THE INTERNAL REVENUE CODE AND IS	CLASS	SIFIED AS A	N		
ORG	ANIZATION THAT IS NOT A PRIVATE FOUNDATION	AS DE	FINED IN S	ECT	ION 509	(A)
						17
OF '	THE INTERNAL REVENUE CODE. THE ORGANIZATION	I IS A	ALSO EXEMPT	FR	OM STATE	2
					<u> </u>	
INC	OME TAXES INDER SECTION 235 OF THE HAWAII F	REVISE	D STATUTES			
IN I	EVALUATING A TAX POSITION FOR THE RECOGNITI	ON, T	HE ORGANIZ	ATI	ON	
EVA	LUATES WHETHER IT IS MORE-LIKELY-THAN-NOT T	TAHT	A TAX POSIT	ION	WILL BE	3
SUS	TAINED UPON EXAMINATION, INCLUDING RESOLUTI	ONS C	F RELATED	APP:	EALS OR	
	·					
LIT:	IGATION PROCCESSES, BASED ON THE TECHNICAL	MERIT	S OF THE P	OSI	TION.]	F

THE TAX POSITION MEETS THE MORE-LIKELY-THAN-NOT RECOGNITION THRESHOLD, THE

132054 10-28-21

Part XIII Supplemental Information (continued)
TAX POSITION IS MEASURED AND RECOGNIZED AS THE LARGEST AMOUNT OF TAX
BENEFIT THAT, IN MANAGEMENT'S JUDGMENT, IS GREATER THAN 50% LIKELY OF
BEING REALIZED UPON ULTIMATE SETTLEMENT.
THE ORGANIZATION FILES INFORMATION RETURNS IN THE UNITED STATES (U.S.)
FEDERAL JURISDICTION. THE ORGANIZATION'S EVALUATION OF TAX POSITIONS WAS
PERFORMED FOR THE FISCAL YEARS SEPTEMBER 30, 2020 THROUGH 2022, FOR THE
U.S. FEDERAL JURISDICTION, THE TAX YEARS WHICH REMAIN SUBJECT TO
EXAMINATION BY THE INTERNAL REVENUE SERVICE AS OF SEPTEMBER 30, 2022.
IT IS THE ORGANIZATION'S POLICY TO RECOGNIZE ACCRUED INTEREST RELATED TO
ANY UNRECOGNIZED TAX BENEFITS, AS WELL AS, ANY RELATED PENALTIES IN OTHER
EXPENSES. THE ORGANIZATION DID NOT RECOGNIZE ANY INTEREST OR PENALTIES
ASSOCIATED WITH UNRECOGNIZED TAX BENEFITS AS OF SEPTEMBER 30, 2022, 2021 &
2020.

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

2021

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

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

e organization Employer identification number KUPU 51-0652665

Questions Regarding Compensation

			Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
		_		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director, but explain in Part III.			
	X Compensation committee Written employment contract			
	☐ Independent compensation consultant ☐ X Compensation survey or study			
	X Form 990 of other organizations X Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing			
	organization or a related organization:			
а	Receive a severance payment or change-of-control payment?	4a		Х
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		Х
	Participate in or receive payment from an equity-based compensation arrangement?	4c		Х
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the revenues of:			
а	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the net earnings of:			
а	The organization?	6a		X
	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments			
	not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9		l

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W	I-2 and/or 1099-MIS0 compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	compensation incentive		(iii) Other compensation reportable compensation			reported as deferred on prior Form 990
(1) JOHN LEONG	(i)	158,509.	0.	0.	0.	17,389.		
CEO	(ii)	63,000.	0.	0.	0.	6,911.	69,911.	0.
(2) JANICE PAK	(i)	155,560.	0.	0.	0.	30,990.	186,550.	0.
CFO	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MATT BAUER	(i)	161,760.	0.	0.	0.	21,347.		0.
C00	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							-
	(ii)							-
	(i)							
	(ii)							<u> </u>

Part III Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.
PART II, COMPENSATION FROM REPORTABLE ORGANIZATION
PART II, COMPENSATION FROM REPORTABLE ORGANIZATION KUPU HAS A
COEMPLOYMENT ARRANGEMENT WITH ALTRES, WHO IS AN OUTSOURCED HR/PAYROLL
PROVIDER AND THE EMPLOYER OF RECORD. W2 ISSUED BY ALTRES COMPROMISED
OF \$158,509 OF COMPENSATION PAID FOR BY KUPU FOR SERVICES RELATED
ORGANIZATION FOR SERVICES PERFORMED FOR THAT ORGANIZATION. TO CEO JOHN
LEONG REPORTS TOTAL BASE COMPENSATION OF \$221,509 WHICH IS PERFORMED IN
THE ROLE OF CEO AND \$63,000 OF COMPENSATION PAID FOR BY A RELATED
ORGANIZATION FOR SERVICES PERFORMED FOR THAT ORGANIZATION.

SCHEDULE L

Department of the Treasury Internal Revenue Service

(Form 990)

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

► 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	KUPU						51-	-			on nu	mber
		ons (section 50	01(c)(3	3), sect	ion 501(c)(4), and sec	ction 501(c)(29) organ						
Complete if the o					<u> </u>	, or Form 990-EZ, Pa	rt V, line	e 40k	٥.			
1 (a) Name of disqualified p	person (b) F	Relationship bety			lified (c	c) Description of trans	saction	(d)			d) Corrected	
(,		person and or	ganiza	alion		,p				Y	es	No
										+	-	
										+	\dashv	
										+		
										\top		
2 Enter the amount of tax i section 4958	•		•			ing the year under	•	\$				
3 Enter the amount of tax,							_	• \$				
		· 										
Part II Loans to and	d/or From Int	erested Pers	sons.	•								
Complete if the	organization ansv	vered "Yes" on I	Form 9	990-EZ	, Part V, line 38a or F	orm 990, Part IV, line	26; or	if the	e orgar	nizatio	n	
reported an amo									(h) App	roved	63.14	
(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	ue (g) In default?		by board o		r	
			То	From			Yes I	No	Yes	No	Yes	No
				-								
			-									-
								\dashv				
Total Part III Grants or As	eistance Rer	efiting Inter		d Per	> \$	ļ						
Complete if the		_										
(a) Name of interested p		(b) Relationship			(c) Amount of	(d) Type	of	Т	(e)	Purp	ose of	 F
(a) Hame of interested (interested pers the organiza	son an		assistance	assistand				assista		'
								\perp				
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								+				

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990) 2021

<u> </u>	ed "Yes" on Form 990, Part IV, line 28a, 28		(d) Description ((e) Sha	arina of
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	transaction		zation's nues?
JOHN LEONG	OFFICER/DIRECTOR WI	245,809.	PAYMENT OF	Yes	No X
				-	
Part V Supplemental Information.			1		
	ponses to questions on Schedule L (see i	nstructions).			
SCH L, PART IV, BUSINESS	ΨΡΔΝΩΔΟΨΤΟΝΩ ΤΝΝΟΙ.VIIN	C TNTEDESTE	ED PERSONS:		
SCH E, TAKT IV, BOSTNESS	INANDACTIOND INVOLVIN	G INTERESTI	EL TERBOND.		
(A) NAME OF PERSON: JOHN	LEONG				
(B) RELATIONSHIP BETWEEN	INTERESTED PERSON AND	ORGANIZATI	ON:		
OFFICER/DIRECTOR WITH A F	AMILY RELATIONSHIP WI	TH ANOTHER	OFFICER/DIR	ECTO	R
(D) DESCRIPTION OF TRANSA	CTION: PAYMENT OF COM	PENSATION T	O A FAMILY		
MEMBER OF A CURRENT OFFIC	ER/DIRECTOR. CEO JOH	N LEONG IS	MARRIED TO		
	NO TOUN LEONG DEGET	VED COMPENS	NAME ON EOD		
DIRECTOR JULIANA RAPU LEO	NG. JOHN LEONG RECEI	VED COMPENS	SATION FOR		
SERVICES PERFORMED AS AN	EMPLOYEE OF THE ORGAN	IZATION.			

SCHEDULE O (Form 990)

Department of the Treasury

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.

2021
Open to Public Inspection

Internal Revenue Service

Name of the organization

KUPU

Employer identification number 51-0652665

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SUSTAINABLE AGRICULTURE, CULINARY TRAINING, AND HAWAIIAN CULTURAL

CONSERVATION AND AGRICULTURE ACTIVITIES.

FORM 990, PART VI, SECTION A, LINE 2:

JULIANNA RAPU LEONG (DIRECTOR) AND JOHN LEONG (CEO) ARE HUSBAND AND WIFE.

FORM 990, PART VI, SECTION A, LINE 8B:

KUPU DOES NOT HAVE COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BOARD.

FORM 990, PART VI, SECTION B, LINE 11B:

THE CFO AND VP OF ACCOUNTING REVIEW THE FORM 990 IN DETAIL FOLLOWED BY THE CEO AND FINANCE COMMITTEE OF THE BOARD OF DIRECTORS. UPON FINANCE COMMITTEE APPROVAL, THE FORM 990 DRAFT IS DISTRIBUTED, REVIEWED, AND APPROVED ELECTRONICALLY BY THE FULL BOARD OF DIRECTORS PRIOR TO FILING. REVIEW DISCUSSION OCCURS BOTH ELECTRONICALLY, VIA CONFERENCE CALL, AND/OR IN MEETINGS, IF NECESSARY.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL BOARD MEMBERS AND EXECUTIVE LEVEL STAFF MEMBERS ARE REQUIRED TO SIGN A

CONFLICT OF INTEREST POLICY ON AN ANNUAL BASIS. ALL NEW BOARD MEMBERS MUST

SIGN THE POLICY AS A PART OF HIS / HER ONBOARDING PACKET AT THEIR

ORIENTATION MEETING PRIOR TO THEIR FIRST BOARD MEETING.

FORM 990, PART VI, SECTION B, LINE 15:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

Schedule O (Form 990) 2021 Page 2

Name of the organization **Employer identification number** 51-0652665 KUPU THE CEO DETERMINES THE EXECUTIVE TEAM'S COMPENSATION (BOTH SALARY AND BONUS) ON AN ANNUAL BASIS. DETAILED MARKET COMPARISONS ARE COMPLETED ON A BIENNIAL BASIS BY THE CFO. THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS DETERMINES THE CEO'S COMPENSATION (BOTH SALARY AND BONUS) ON AN ANNUAL BASIS BASED ON ANNUAL GOALS AS WELL AS MARKET COMPS. DETAILED MARKET COMPARISONS ARE COMPLETED ON A BIENNIAL BASIS BY THE CFO. FORM 990, PART VI, SECTION C, LINE 18: THE ORGANIZATION MAKES ITS FORM 1023 AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST. THE 990 IS AVAILABLE ON ITS OWN WEBSITE. FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST. A MINIMUM OF AT LEAST THREE YEARS OF FINANCIAL STATEMENTS AND 990 RETURNS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE.

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Department of the Treasury Internal Revenue Service Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

KUPU						51-06526	65	
Part I Identification of Disregarded Entities. Complete	ete if the organization answered "Yes"	on Form 990, Part IV, line 33	3.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) (c) Primary activity Legal domicile (state or foreign country)			me End-of-year		dissets Direct contribution entity		9
'AINA & INNOVATION WORKFORCE HAWAII LLC - 85-2237438, 677 ALA MOANA BLVD SUITE 1200, HONOLULU, HI 96813	TO PROVIDE EDUCATION, TRAINING, AND DEVELOPMENT FOR HAWAII'S YOUTH	HAWAII		0.	0.	KUPU		
Part II Identification of Related Tax-Exempt Organizations during the tax year.	ations. Complete if the organization a	answered "Yes" on Form 990	, Part IV, line 34, b	ecause it had one	or more	related tax-exe	mpt	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Direc	(f) et controlling entity	ent	rolled
				501(c)(3))			Yes	No

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2021

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

<u>·</u>											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(g) (h)		(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile	Direct controlling	Predominant income	ominant income Share of total Share of Disproportionate Code V-UBI		General	Percentage ownership			
or related organization		(state or foreign	entity		end-of-year assets	allocations?		amount in box 20 of Schedule K-1 (Form 1065)	partner	ownersnip	
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes N	0
											
											+

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership		tion b)(13) rolled tity?
		country)		,				Yes	No
-									
									_

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	/			1a					
С	Gift, grant, or capital contribution from related organization(s)				1c					
	Loans or loan guarantees to or for related organization(s)									
	Loans or loan guarantees by related organization(s)									
f	Dividends from related organization(s)				1f					
g	Sale of assets to related organization(s)				1g					
h	Purchase of assets from related organization(s)				1h					
i	Exchange of assets with related organization(s)				1i					
j	Lease of facilities, equipment, or other assets to related organization(s)				. <u>1j</u>					
k Lease of facilities, equipment, or other assets from related organization(s)										
- 1	Performance of services or membership or fundraising solicitations for related organ									
m Performance of services or membership or fundraising solicitations by related organization(s)										
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)										
Sharing of paid employees with related organization(s)										
p Reimbursement paid to related organization(s) for expenses										
q	Reimbursement paid by related organization(s) for expenses				1q	\perp				
r	Other transfer of cash or property to related organization(s)				1r					
s	Other transfer of cash or property from related organization(s)				1s					
2	If the answer to any of the above is "Yes," see the instructions for information on w	ho must complete th	is line, including covered re	elationships and transaction thresholds.						
	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount	involved					
1)										
2)										
3)										
4)										
η										
5)										
-,										
6)										

Page 3

Yes No

Schedule R (Form 990) 2021 KUPU 51-0652665 Page 4

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec. 501(c)(3) orgs.? Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproptionat allocatio	Code samount in of Scheol (Form	V-UBI n box 20 l' dule K-1 1065)	(j) General ormanaging partner? Yes No	(k) Percentage ownership
	-										