EXTENDED TO NOVEMBER 16, 2020 Return of Organization Exempt From Income Tax Form **990** (Rev. January 2020)

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information. Open to Public Inspection

OMB No. 1545-0047

Α	For th	e 2019 calendar year, or tax year beginning	and	ending					
	Check if applicab	C Name of organization			D Emp	loyer identific	eation number		
Г	Addre	ss KAUAI ISLAND UTILITY COOPERATIVE							
	Name				\dashv	99-0346113			
F	Initial	Number and street (or P.O. box if mail is not del	ivered to street address)						
	Final	AA63 PAHEE OF OFF 1	ivorou to street address;	Room/suite		ohone number 8-246-4300			
	termir ated		ZIP or foreign postal code		G Gross		156,319,548.		
	Amen return					this a group re			
	Application	F Name and address of principal officer: DAVII	BISSELL						
F Name and address of principal officer: DAVID BISSELL for subordinates?									
$\overline{\Gamma}$	Tax-ex	empt status: 501(c)(3) X 501(c) (12)		or 52			cluded? Yes Mo list. (see instructions)		
J	Websi	te: WWW.KIUC.COOP				oup exemption			
K	orm of	organization: X Corporation Trust As	sociation Other	L Yea	r of formation		State of legal domicile: HI		
Pa	art I	Summary							
Governance	1	Briefly describe the organization's mission or most a CONSERVATIVE AND SUSTAINABLE MANNER		E POWER	TO OUR M	MEMBERS IN			
rnal	2	Check this box if the organization discor	ntinued its operations or dispos	sed of mor	e than 25%	6 of its net ass	ets.		
o Ve	3	Number of voting members of the governing body				` -	9		
Ğ	4	Number of independent voting members of the gov					9		
80	5	Total number of individuals employed in calendar y					157		
Viţi	6	Total number of volunteers (estimate if necessary)				6	0		
Activities &	7 a	Total unrelated business revenue from Part VIII, col	lumn (C), line 12			7a	55,277.		
_	b	Net unrelated business taxable income from Form	990-T, line 39			7b	46,329.		
				_	Prior	Year	Current Year		
Revenue	8					0.	0.		
	9					2,659,637.	154,917,476.		
še	10	Investment income (Part VIII, column (A), lines 3, 4,			1	L,967,188.	2,031,612.		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c,				539,821.	-661,392.		
		Total revenue - add lines 8 through 11 (must equal			165	5,166,646.	156,287,696.		
		Grants and similar amounts paid (Part IX, column (A				82,690.	69,751.		
		Benefits paid to or for members (Part IX, column (A				3,432,528.	7,225,706.		
ses	15	Salaries, other compensation, employee benefits (F				2,189,670.	2,295,549.		
Expenses	Ioa	Professional fundraising fees (Part IX, column (A), li				0.	0.		
Ä	47	Total fundraising expenses (Part IX, column (D), line		<u> </u>	151	3,396,261.	146,696,690.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, Total expenses. Add lines 13-17 (must equal Part I)				1,101,149.	156,287,696.		
		Revenue less expenses. Subtract line 18 from line				L,065,497.	0.		
- OC		rievende less expenses. Subtract line 16 from line	12			Current Year	End of Year		
ets (20	Total assets (Part X, line 16)		۲		2,331,530.	347,042,029.		
ASS	21	Total liabilities (Part X, line 26)				5,672,459.	226,772,072.		
Net Assets	22	Net assets or fund balances. Subtract line 21 from	line 20			5,659,071.	120,269,957.		
Pa	art II	Signature Block		-					
Und	er pena	Ities of perjury, I declare that I have examined this return,	including accompanying schedules	s and staten	nents, and to	the best of my	knowledge and belief, it is		
true	, correc	t, and complete. Declaration of preparer (other than office	r) is based on all information of wh	nich prepare	er has any kn		,		
		Harissa Jonas				10/7	120		
Sig	n	Signature of officer				Date			
Here KARISSA JONAS, FINANCIAL VP & CFO									
		Type or print name and title			5.				
		Print/Type preparer's name	Preparer's signature		Date	Check if	PTIN		
Paid		WENDY CAMPOS	WENDY CAMPOS		09/05/20	self-employe			
	arer	Firm's name MOSS ADAMS LLP	•			Firm's EIN	91-0189318		
Use Only Firm's address 805 SW BROADWAY STE 1200							242 1445		
Ma:	the II	PORTLAND, OR 97205 RS discuss this return with the preparer shown above	400 (a.a. imatumeti)			Phone no.503			
ivia	, uie II	to discuss this return with the preparer shown above	ver isee instructions)				X Yes No		

_ u	Check if Schedule O contains a response or note to any line in this Part III		Х
1	Briefly describe the organization's mission: SEE SCHEDULE O		
	<u> </u>		
2		on the	
	prior Form 990 or 990-EZ?		Yes X 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 s If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program service		
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocation	s to others, the total ex	kpenses, and
	revenue, if any, for each program service reported.		
4a	GENERATED, TRANSMITTED AND DISTRIBUTED ELECTRICITY TO APPROXIMATELY) (Revenue \$)
	38,059 ACTIVE SERVICES AT YEAR END ON THE ISLAND OF KAUAI.		
4b	(Code:) (Expenses \$ including grants of \$	_) (Revenue \$)
4c	Code:) (Expenses \$ including grants of \$	_) (Revenue \$)
4d			,
	(Expenses \$\frac{\text{including grants of \$}}{\text{(Revenue \$}})
4e	Total program service expenses		

Form 990 (2019) KAUAI ISLAND UTILITY COOPERATIVE 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?	2		Х
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		Х
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		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	_		v
_	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			v
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		Х
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			Х
_	Schedule D, Part III	8		
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?			Х
40	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	40		х
44	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		Λ
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,		х	
L	Part VI	11a	Λ	
D	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	446	х	
_	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		
C	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	11c		х
А	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 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	110		
u		11d	х	
_	Part X, line 16? If "Yes," complete Schedule D, Part IX Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	116		
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	<u> </u>		
	Schedule D, Parts XI and XII	12a		х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
_	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		Х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		Х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		Х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21	Х	

Part IV Checklist of Required Schedules	
Form 990 (2019) KAUAI ISLAND UTILIS	TY COOPER

	·		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		Х
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	Х	
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		Х
	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		
	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		
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		
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		Х
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		Х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions, for applicable filing thresholds, conditions, and exceptions):			
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
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
С	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If	00-		х
29	"Yes," complete Schedule L, Part IV	28c 29		X
30	Did the organization receive more trial \$25,000 in non-cash contributions? If "yes," complete Schedule M. Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	29		
30	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? <i>If</i> "Yes," <i>complete</i>			
	Schedule N, Part II	32		х
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		Х
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	
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Х	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	Х	
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		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			x
20	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		^
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38	х	
Pai	Note: All Form 990 filers are required to complete Schedule O rt V Statements Regarding Other IRS Filings and Tax Compliance	30		
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable			
	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	X	l

Form 990 (2019) KAUAI ISLAND UTILITY COOPERATIVE

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

	i (continued)				V	N1.					
22	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,				Yes	No					
Za	filed for the calendar year ending with or within the year covered by this return	2a	157								
h	If at least one is reported on line 2a, did the organization file all required federal employment tax return			2b	Х						
b	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e -file (see instructions			ZU							
32				За	Х						
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b	Х						
	a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a										
та	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)?										
h	If "Yes," enter the name of the foreign country	ccount	/·	4a		Х					
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ac	ccounts	(FBAR)								
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		, (1 B) (1 l).	5a		х					
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction.			5b		х					
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c							
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did th										
	any contributions that were not tax deductible as charitable contributions?			6a		х					
b	If "Yes," did the organization include with every solicitation an express statement that such contributi										
	were not tax deductible?		,	6b							
7	Organizations that may receive deductible contributions under section 170(c).										
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices pro	ovided to the payor?	7a							
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b							
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	ıs requi	red								
	to file Form 8282?	········		7с							
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d									
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	ontract?	·	7e							
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra	act?		7f							
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo	rm 889	9 as required?	7g							
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization		a Form 1098-C?	7h							
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	by the		_							
_				8							
9	Sponsoring organizations maintaining donor advised funds.			0-							
a				9a 9b							
b 10	Section 501(c)(7) organizations. Enter:			90							
а	Initiation fees and capital contributions included on Part VIII, line 12	10a									
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10a									
11	Section 501(c)(12) organizations. Enter:	100									
	Gross income from members or shareholders	11a	154,466,637.								
	Gross income from other sources (Do not net amounts due or paid to other sources against		, , ,								
	amounts due or received from them.)	11b	3,790,192.								
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form			12a							
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b									
13	Section 501(c)(29) qualified nonprofit health insurance issuers.										
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	13b									
С	Enter the amount of reserves on hand	13c									
				14a		Х					
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul			14b							
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner										
	excess parachute payment(s) during the year?			15		Х					
	If "Yes," see instructions and file Form 4720, Schedule N.										
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	income	e?	16		Х					
	If "Yes," complete Form 4720, Schedule O.										

Form 990 (2019) KAUAI ISLAND UTILITY COOPERATIVE

Part VI Governance, Management, and Disclosure
For each "Yes" response to lines 2 through 7b below, and for a "No" response or Schedule Q. See instructions. to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	9		
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b		9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		х
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
_	of officers, directors, trustees, or key employees to a management company or other person?	3		x
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		х
6	Did the organization have members or stockholders?	6	Х	
_	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
, ,	more members of the governing body?	7a	х	
h	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	14		
	and any other the management had 0	7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	15		
		8a	Х	
b	The governing body? Each committee with authority to act on behalf of the governing body?	8b		х
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	OD		
3	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)	<u> </u>		
	(This Section B requests information about policies not required by the internal Revenue Code.)		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	103	X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	104		
		10b		
112	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	114		
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe	120		
·		12c	х	
13	in Schedule O how this was done Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written whistleblower policy? Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent	14		
13	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
_	The organization's CEO, Executive Director, or top management official	15a	Х	
	Other officers or key employees of the organization	15b		х
b	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	130		
160	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
ioa		16a		х
h	taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation	IUa		
b	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure	100		
17 18	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 1024A) if applicable), 990, and 990 T (Section 501(c))	Je oply	availa	hlc
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3) for public inspection. Indicate how you made these available. Check all that apply.	ys urily)	avalia	NIC
10		d finar	oial	
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, are	iu iinan	uai	
20	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records CORINNE CUARESMA, CONTROLLER - 808-246-8212			
	4/63 DAHEE CT CT T 1 LIHIE HT 96766-2000			

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

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

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

(A)	(B)	Jugan		((C)		-	(D)	(E)	(F)
Name and title	Average	Position (do not check more than one						Reportable	Reportable	Estimated
	hours per week		box, unless person is b officer and a director/to					compensation from	compensation from related	amount of other
	(list any	tor	to					the	organizations	compensation
	hours for	Individual trustee or director				pa		organization	(W-2/1099-MISC)	from the
	related	stee o	ustee			ensat		(W-2/1099-MISC)		organization
	organizations	al trus	onal tr		oloyee	comp				and related
	below line)	dividu	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) ALLAN SMITH	8.00	Ē	Ë	-0¢	- S	± 5	Po			
CHAIRMAN	1.00	х		x				13,948.	0.	0.
(2) JAN TENBRUGGENCATE	20.00	Λ						13,540.	٠.	
VICE CHAIR	20.00	х		x				12,534.	0.	0.
(3) CALVIN MURASHIGE	12.00							12,001.	-	
SECRETARY		х		x				13,677.	0.	0.
(4) PETER YUKIMURA	15.00							, .		
TREASURER	1.00	х		х				17,184.	0.	0.
(5) TEOFILO TACBIAN	15.00									
DIRECTOR		х						19,031.	0.	0.
(6) DEE CROWELL	16.00									
DIRECTOR	4.00	Х						15,532.	0.	0.
(7) JIM MAYFIELD	12.00									
DIRECTOR		Х						14,863.	0.	0.
(8) JANET KASS	6.00									
DIRECTOR		Х						14,600.	0.	0.
(9) DAVID IHA	10.00									
DIRECTOR		Х						12,046.	0.	0.
(10) DAVID BISSELL	60.00									
CEO	1.00			Х				523,999.	0.	153,586.
(11) KARISSA JONAS	55.00									
FINANCIAL VP & CFO				х				274,528.	0.	90,940.
(12) MICHAEL YAMANE	40.00									
CHIEF OF OPERATIONS	50.00				Х			244,367.	0.	183,987.
(13) CAREY KOIDE	50.00							002 045	•	142.054
T&D MANAGER	F0 00				Х			223,847.	0.	143,854.
(14) BRAD ROCKWELL	50.00				х			211 127	0.	EO 410
POWER SUPPLY MANAGER (15) MAILE ALFILER	E0 00				^			211,137.	٠.	59,412.
MEMBER SERVICES MANAGER	2.00				х			157,266.	0.	99 591
(16) HARLEY ECKERT	50.00				_			137,200.	0.	89,591.
FINANCIAL PLANNING & STRATEGY MANAGE	30.00					X		221,658.	0.	74,819.
(17) TOM YAMAMOTO	40.00					<u> </u>		221,030.	<u> </u>	, 4, 513.
PRIMARY TROUBLEPERSON						x		211,078.	0.	51,816.
	l				L			1 211,070.	<u> </u>	22,010.

932007 01-20-20 Form **990** (2019)

Form 990 (2019) KAUAI ISLANL	OTILITY CO	OPE	KAT.	IAE					99-034611	3	Page o
Part VII Section A. Officers, Directors, Trus	stees, Key Emp	oloy	ees,	and	l Hig	ghes	t C	ompensated Employee	s (continued)		
(A)	(B)			(0	C)			(D)	(E)	(F	F)
Name and title	Average hours per week	Position (do not check more than one box, unless person is both an officer and a director/trustee)						Reportable compensation from	Reportable compensation from related	Estim amou	
	(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)	organizations (W-2/1099-MISC)	organi and re	n the ization
(18) TIM BRANTNER	50.00										
PRIMARY TROUBLEPERSON	1	<u> </u>				Х		210,545.	0.	3	37,383.
(19) PATRICK MALAMA PRIMARY TROUBLEPERSON	50.00					x		202,190.	0.	16	56,726.
(20) ELIZABETH UBAY	50.00										
HUMAN RESOURCES & SAFETY MANAGER		_				Х		196,345.	0.	6	55,590.
		_									
1b Subtotal								2,810,375.	0.	1,11	17,704.
c Total from continuation sheets to Part V d Total (add lines 1b and 1c)							▶	2,810,375.	0.	1,11	0. 17,704.
Total number of individuals (including but a compensation from the organization							o re	ceived more than \$100,	000 of reportable		89
										Yo	es No
3 Did the organization list any former officer	, director, trust	ee, k	кеу е	empl	oye	e, or	hig	hest compensated emp	loyee on		
line 1a? If "Yes," complete Schedule J for										3	Х
4 For any individual listed on line 1a, is the s	um of reportable	e co	mne	ensa	tion	and	oth	er compensation from the	ne organization		

3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on			
	line 1a? If "Yes," complete Schedule J for such individual	3		X
4				
	and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	Х	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services			
	rendered to the organization? If "Yes." complete Schedule J for such person	5		X
0	tion B. Indonendant Contractors			

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MCMILLEN, LLC, 1401 SHORELINE DRIVE, SUITE		
100, BOISE, ID 83702	ENGINEERING SERVICES	2,316,262.
WAALANI ENTERPRISES LLC		
PO BOX 798, LAWAI, HI 96765	GRADING AND EXCAVATING	673,638.
MORIHARA LAU & FONG LLP		
841 BISHOP ST STE 400, HONOLULU, HI 96813	LEGAL SERVICES	510,972.
HALLUX ECOSYSTEM RESTORATION LLC		
1544 HALEUKANA ST UNIT 2, LIHUE, HI 96766	PREDATOR CONTROL CONSULTANTS	470,135.
HAWAIIAN ISLAND TECHNOLOGIES LLC		
2530 KIPUKA ST, KOLOA, HI 96756	IT SERVICES	332,617.
2 Total number of independent contractors (including but not limited to those	e listed above) who received more than	
\$100,000 of compensation from the organization	5	
	·	_ 000 (

Form 990 (2019) KAUAI ISLAI
Part VIII Statement of Revenue

		Check if Schedule O	ontair	ns a response o	or note to any lin	e in this Part VIII			
						(A)	(B)	(C)	(D)
						Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under
							iunction revenue	business revenue	sections 512 - 514
S, S	1 a	Federated campaigns		1a					
Contributions, Gifts, Grants and Other Similar Amounts	b			4.					
جَ ۾									
fts,		-		1					
ig ig		Government grants (contr	bution						
Sin		All other contributions, gifts,							
ē Ħ	'								
ë₽	_	similar amounts not included							
o d	g			•					
Oa	n	Total. Add lines 1a-1f			Business Code				
	•	ELECTRICITY			221000	154,466,636.	154,466,636.		
<u>i</u>	2 a				221000	450,840.			
er v	b	SERVICE FEES			221000	430,840.	450,840.		
n S	С								
Jrar Sev	d								
Program Service Revenue	е								
Δ.	f	All other program service	revenu	ıe					
	g					154,917,476.			
	3	Investment income (include	-						
		other similar amounts)				2,031,612.			2,031,612.
	4	Income from investment of	f tax-e	xempt bond p	roceeds				
	5	Royalties							
			l L	(i) Real	(ii) Personal				
	6 a	Gross rents	6a	87,129.					
	b	Less: rental expenses	6b	31,852.					
	С	Rental income or (loss)	6с	55,277.					
	d	Net rental income or (loss)				55,277.		55,277.	
	7 a	Gross amount from sales of		(i) Securities	(ii) Other				
		assets other than inventory	7a						
	b	Less: cost or other basis							
e		and sales expenses	7b						
ther Revenue	С	Gain or (loss)	7c						
Be		Net gain or (loss)							
ē		Gross income from fundraising							
₹		including \$	-	of					
		contributions reported on							
		Part IV, line 18							
	b	Less: direct expenses							
		Net income or (loss) from							
		Gross income from gamin							
		Part IV, line 19		I .					
	b	Less: direct expenses		I					
		Net income or (loss) from							
		Gross sales of inventory, I			,				
		and allowances		I .					
	b	Less: cost of goods sold		I .					
		Net income or (loss) from			•				
		The state of the set in the set i		Jinesiy	Business Code				
Sno	11 a	MISCELLANEOUS SERVI	CE		900099	637,944.	637,944.		
neo	ii a				900099	308,383.	308,383.		
Miscellaneous Revenue		NET LOSS FROM SUBSI			900099	-1,662,996.	-1,662,996.		
Be		All other revenue			-	, ,	, , _ ,		
Σ		Total. Add lines 11a-11d			—	-716,669.			
	12	Total revenue. See instruction			•	156,287,696.	154,200,807.	55,277.	2,031,612.

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

	Check if Schedule O contains a response or note to any line in this Part IX						
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses		
1	Grants and other assistance to domestic organizations						
	and domestic governments. See Part IV, line 21	69,751.					
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	7,225,706.					
5	Compensation of current officers, directors,						
	trustees, and key employees	2,295,549.					
6	Compensation not included above to disqualified						
	persons (as defined under section 4958(f)(1)) and						
	persons described in section 4958(c)(3)(B)						
7	Other salaries and wages						
8	Pension plan accruals and contributions (include						
^	section 401(k) and 403(b) employer contributions)			-			
9	Other employee benefits						
10	Payroll taxes						
11	Fees for services (nonemployees):						
a b	Management						
C	Legal Accounting						
d	Lobbying	96,077.					
e	Professional fundraising services. See Part IV, line 17	,					
f	Investment management fees						
g	Other. (If line 11g amount exceeds 10% of line 25,						
	column (A) amount, list line 11g expenses on Sch O.)						
12	Advertising and promotion						
13	Office expenses						
14	Information technology						
15	Royalties						
16	Occupancy						
17	Travel						
18	Payments of travel or entertainment expenses						
40	for any federal, state, or local public officials						
19	Conferences, conventions, and meetings	5,985,149.					
20 21	Interest Payments to affiliates	3,503,149.		 			
22	Depreciation, depletion, and amortization	14,578,745.					
23	Insurance	, , , .					
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	UNRELATED BUSINESS TAX	-3,095.					
b	POWER COST	88,187,379.					
С	ADMINISTRATIVE	16,070,722.					
d	OTHER TAXES	13,076,700.					
е	All other expenses	8,705,013.					
25	Total functional expenses. Add lines 1 through 24e	156,287,696.					
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)				<u> </u>		

Form 990 (2019)
Part X Balance Sheet

Par	tΧ	Balance Sheet					
		Check if Schedule O contains a response or	note to any lin	ne in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	19,559,018.	1	15,184,928.		
	2	Savings and temporary cash investments		2			
	3	Pledges and grants receivable, net		3			
	4	Accounts receivable, net			10,416,829.	4	10,254,999.
	5	Loans and other receivables from any curren					
		trustee, key employee, creator or founder, su	bstantial cont	ributor, or 35%			
		controlled entity or family member of any of t	hese persons			5	
	6	Loans and other receivables from other disqu	ualified person				
		under section 4958(f)(1)), and persons descri	bed in section	4958(c)(3)(B)		6	
S	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use			15,051,310.	8	15,175,034.
As	9	Donatal distriction of the second			1,420,681.	9	1,760,123.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	l I	552,029,779.			
	b	Less: accumulated depreciation		304,563,481.	245,004,850.	10c	247,466,298.
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, lir			39,291,573.	12	32,197,769.
	13	Investments - program-related. See Part IV, li				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			21,587,269.	15	25,002,878.
	16	Total assets. Add lines 1 through 15 (must e	352,331,530.	16	347,042,029.		
	17	Accounts payable and accrued expenses	15,959,222.	17	18,889,084.		
	18	Grants payable		18			
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Comple				21	
G	22	Loans and other payables to any current or f	ormer officer,				
Liabilities		trustee, key employee, creator or founder, su	bstantial cont	ributor, or 35%			
ig		controlled entity or family member of any of t				22	
" "	23	Secured mortgages and notes payable to un	205,059,695.	23	193,767,960.		
	24	Unsecured notes and loans payable to unrela	•	······ F		24	
	25	Other liabilities (including federal income tax,					
		parties, and other liabilities not included on li					
		of Schedule D	,	·	15,653,542.	25	14,115,028.
	26	Total liabilities. Add lines 17 through 25			236,672,459.	26	226,772,072.
		Organizations that follow FASB ASC 958,					
es		and complete lines 27, 28, 32, and 33.					
auc	27	Net assets without donor restrictions				27	
Bal	28	Net assets with donor restrictions				28	
5		Organizations that do not follow FASB AS					
교		and complete lines 29 through 33.					
ğ	29	Capital stock or trust principal, or current fur	ıds		533.	29	550.
Sets	30	Paid-in or capital surplus, or land, building, o			0.	30	0.
Ass	31	Retained earnings, endowment, accumulated			115,658,538.	31	120,269,407.
Net Assets or Fund Balances	32	Total net assets or fund balances			115,659,071.	32	120,269,957.
~	33	Total liabilities and net assets/fund balances			352,331,530.	33	347,042,029.

Form **990** (2019)

Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u>		X
1	Total revenue (must equal Part VIII, column (A), line 12)	1	156	,287,	696.
2	Total expenses (must equal Part IX, column (A), line 25)	2	156	,287,	696.
3	Revenue less expenses. Subtract line 2 from line 1	3			0.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	115	,659,	071.
5	Net unrealized gains (losses) on investments	5		124,	384.
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	4	,486,	502.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	120	,269,	957.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				Х
				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 in Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х
	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	Х	
	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	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	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		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		

Form **990** (2019)

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.

Inspection

OMB No. 1545-0047

Name of the organization

KAUAI ISLAND UTILITY COOPERATIVE

Employer identification number

99-0346113 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the Part I organization answered "Yes" on Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of year Aggregate value of contributions to (during year) 2 3 Aggregate value of grants from (during year) Aggregate value at end of year 4 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds 5 are the organization's property, subject to the organization's exclusive legal control? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of a historically important land area Preservation of land for public use (for example, recreation or education) Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last Held at the End of the Tax Year day of the tax year. Total number of conservation easements 2a Total acreage restricted by conservation easements 2b Number of conservation easements on a certified historic structure included in (a) 2c Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register 2d Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ______ Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 6 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? 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. 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 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 Assets included in Form 990, Part X

Par	t III Organizations Maintaining C	ollections of Ar	t, Histo	orical Tre	asures, or	Other	Similar As	sets (continue	ed)
3	Using the organization's acquisition, accession	on, and other record	s, check	any of the f	following that	make sig	nificant use o	f its		
	collection items (check all that apply):									
а	Public exhibition	d	ι 🔲 ι	Loan or exc	hange progra	ım				
b	Scholarly research	е	(Other						
С	Preservation for future generations									
4	Provide a description of the organization's co	llections and explair	n how the	ey further th	ne organizatio	n's exem	ot purpose in	Part XIII	_	
5	During the year, did the organization solicit or	r receive donations o	of art, his	storical treas	sures, or othe	r similar a	ssets			
	to be sold to raise funds rather than to be ma								es es	☐ No
Par	t IV Escrow and Custodial Arrang	gements. Comple	ete if the	organizatio	n answered "	Yes" on F	orm 990, Par	t IV, line	9, or	
	reported an amount on Form 990, Par	t X, line 21.								
1a	Is the organization an agent, trustee, custodia	an or other intermed	iary for c	ontributions	s or other ass	ets not in	cluded			
	on Form 990, Part X?								es/	O No
b	If "Yes," explain the arrangement in Part XIII a									
								А	mount	
С	c Beginning balance 1c									
	Additions during the year						1d			
f	Ending balance						1f			
2a	Did the organization include an amount on Fo						/?	. 🔲 ነ	es es	No
b	If "Yes," explain the arrangement in Part XIII.									
Pai	t V Endowment Funds. Complete i	f the organization an	swered '	"Yes" on Fo	rm 990, Part	IV, line 10).			
		(a) Current year	(b) P	rior year	(c) Two year	s back (d) Three years I	back (e	e) Four y	ears back_
1a	Beginning of year balance									
b	Contributions									
С	Net investment earnings, gains, and losses									
d	Grants or scholarships									
	Other expenditures for facilities									
	and programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the curr	ent year end balance	e (line 1g	, column (a)) held as:					
а	Board designated or quasi-endowment		%							
b	Permanent endowment	%								
С	Term endowment	%								
	The percentages on lines 2a, 2b, and 2c show	uld equal 100%.								
За	Are there endowment funds not in the posses	ssion of the organiza	tion that	are held ar	nd administer	ed for the	organization			
	by:							_	Υ	es No
	(i) Unrelated organizations								3a(i)	
	(ii) Related organizations								3a(ii)	
b	If "Yes" on line 3a(ii), are the related organiza	tions listed as requir	ed on Sc	chedule R?				[3b	
4	Describe in Part XIII the intended uses of the									
Par	t VI Land, Buildings, and Equipm	ent.								
	Complete if the organization answered	d "Yes" on Form 990	, Part IV	, line 11a. S	ee Form 990,	Part X, lii	ne 10.			
	Description of property	(a) Cost or o basis (investr		. ,	or other (other)	` '	cumulated reciation	(d) Book v	/alue
1a	Land			10	,193,192.				10,1	93,192.
	Buildings			46	,776,975.	2	3,420,318.		23,3	56,657.
	Leasehold improvements									
	Equipment			483	,560,905.	28	1,143,163.		202,4	17,742.
	Other				,498,707.				11,4	98,707.
	. Add lines 1a through 1e. (Column (d) must e		X. colum				>			66,298.
				, ,, , 				•		

Part VII	Investments -	Other	Securities.
----------	---------------	-------	-------------

on Form 990 Part IV line 1	I1h Soo Form 000 Part V line 12
· · · · · ·	(c) Method of valuation: Cost or end-of-year market value
(b) Book value	(C) Method of Valuation. Cost of end-of-year market value
1,675,641.	COST
29,988,504.	COST
533,624.	COST
32,197,769.	
on Form 990, Part IV, line 1	I1c. See Form 990, Part X, line 13.
(b) Book value	(c) Method of valuation: Cost or end-of-year market value
	29,988,504. 533,624. 32,197,769. on Form 990, Part IV, line

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶
Part IX Other Assets.

(4) (5) (6) (7) (8) (9)

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

(a) Description	(b) Book value
(1) ACCRUED UNBILLED REVENUE	8,186,977.
(2) SPECIAL DEPOSIT	5,710.
(3) DEFERRED DEBITS	16,810,191.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	25,002,878.

Part X Other Liabilities.

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

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	DEFERRED CREDITS	11,316,569.
(3)	POST RETIREMENT BENEFIT OBLIGATIONS	341,773.
(4)	CUSTOMER DEPOSITS	1,413,869.
(5)	ENERGY RATE ADJUSTMENT	239,490.
(6)	OTHER LIABILITY	803,327.
(7)		
(8)		
(9)		
Total.	(Column (b) must equal Form 990, Part X, col. (B) line 25.)	14,115,028.

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

Pa	rt XI Reconciliation of Revenue per Audited Financial S	tatements With Revenu	e per Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV	, line 12a.		
1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities			
С	Recoveries of prior year grants			
d	- · · · · · · · · · · · · · · · · · · ·			
е			2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
С			4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line	12.)	5	
Pa	rt XII Reconciliation of Expenses per Audited Financial	Statements With Expens	ses per Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV	, line 12a.		
1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donated services and use of facilities	2a		
b				
С	0.11			
d	Other (Describe in Part XIII.)	2d		
е	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1			
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
С	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line	e 18.)	5	
Pa	rt XIII Supplemental Information.			
Prov	ide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a ar	nd 4; Part IV, lines 1b and 2b; P	art V, line 4; Part X, line 2; Part	XI,
lines	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide $\overline{}$	any additional information.		
PART	TX, LINE 2:			
THE	COOPERATIVE IS EXEMPT FROM FEDERAL INCOME TAXES UNDER	THE PROVISIONS		
OF S	SECTION 501(C)(12) OF THE INTERNAL REVENUE CODE, EXCEPT	TO THE EXTENT		
OF U	JNRELATED BUSINESS INCOME, IF ANY. THE COOPERATIVE ADDI	PTED FINANCIAL		
ACCO	DUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS COD	FICATION (ASC)		
740-	-10, RELATING TO ACCOUNTING FOR UNCERTAIN TAX POSITIONS	, AS OF		
DECI	EMBER 31, 2019 AND 2018, THE COOPERATIVE DOES NOT HAVE $ ho$	ANY UNCERTAIN		
TAX	POSITIONS. THE COOPERATIVE FILES AN EXEMPT ORGANIZATION	N AND UNRELATED		
BUS	INESS INCOME TAX RETURN IN THE U.S. FEDERAL JURISDICTION	N AND THE		
CORI	PORATE SUBSIDIARIES FILE A CORPORATE RETURN IN THE U.S.	FEDERAL AND		
STAT	TE OF HAWAII JURISDICTIONS.			

Schedule D (Form 990) 2019 KAUAI ISLAND UTILITY COOPERATIVE Part XIII Supplemental Information (continued)	99-0346113	Page 5
Part XIII Supplemental Information (continued)		
THE COOPERATIVE IS NOT EXEMPT UNDER HAWAII REVISED STATUTES FROM STATE		
INCOME TAXES; HOWEVER, MARGINS THAT ARE ALLOCATED WITHIN A SPECIFIC TIME		
PERIOD ARE CONSIDERED A DEDUCTION FOR STATE INCOME TAX PURPOSES. FOR THE		
STATE OF HAWAII, THE COOPERATIVE IS ALSO ASSESSED A 5.885% OF GROSS		
REVENUES PUBLIC SERVICE COMPANY TAX IN LIEU OF GENERAL EXCISE TAXES AND		
COUNTY REAL PROPERTY TAXES. ALSO, THE COOPERATIVE IS ASSESSED A 0.5% OF		
GROSS REVENUES PUBLIC UTILITY COMMISSION FEE. FOR THE COUNTY OF KAUA'I,		
HAWAII, THE COOPERATIVE IS ASSESSED A 2.5% FRANCHISE FEE ON GROSS		
REVENUES.		

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

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

2019
Open to Public

Inspection

OMB No. 1545-0047

Name of the organization **Employer identification number** KAUAI ISLAND UTILITY COOPERATIVE 99-0346113 Part I **General Information on Grants and Assistance** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? X Yes Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed. (f) Method of 1 (a) Name and address of organization (b) EIN (c) IRC section (d) Amount of (e) Amount of (g) Description of (h) Purpose of grant valuation (book, or government (if applicable) cash grant non-cash noncash assistance or assistance FMV, appraisal, assistance other) KAUAI UNITED WAY P.O. BOX 1087 99-0146288 501(C)(3) 0 NOT APPLICABLE NOT APPLICABLE LIHUE, HI 96766 29,251. CHARTTABLE GIVING NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION -20701 COOPERATIVE WAY - DULLES VA COOPERATIVE SYSTEM 20166 0. NOT APPLICABLE NOT APPLICABLE INTEGRITY FUND 52-0891669 6,543. Enter total number of section 501(c)(3) and government organizations listed in the line 1 table Enter total number of other organizations listed in the line 1 table

Page 2

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
Part IV Supplemental Information. Provide the information	n required in Part I, lin	e 2; Part III, columr	n (b); and any other ac	dditional information.	
ART I, LINE 2:					
AUAI UNITED WAY IS A NON-PROFIT, VOLUNTEER-DRI	IVEN ORGANIZATION	I, DEDICATED			
O SERVING THE SOCIAL NEEDS OF KAUAI SINCE 1943	3. PARTICIPATING	G AGENCIES			
RE MONITORED THROUGHOUT THE YEAR TO MAKE SURE	THAT PROGRAMS CO	ONTINUE TO BE			
DMINISTERED EFFICIENTLY AND WITHIN GUIDELINES.					
DMINISTERED EFFICIENTIL AND WITHIN GOIDELINES.	•				
THE COOPERATIVE RELIES ON THE DONEE ORGANIZATION	ONS TO USE THE FU	INDS AS			
NTENDED BY THE COOPERATIVE.					

SCHEDULE J (Form 990)

Department of the Treasury

Internal Revenue Service

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.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number KAUAI ISLAND UTILITY COOPERATIVE 99-0346113

Pa	art I Questions Regarding Compensation			
	·		Yes	No
1a	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			
	X Independent compensation consultant X Compensation survey or study			
	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
	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		
b	Any related organization?	5b		
	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		
b	Any related organization?	6b		
	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		
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		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9		1

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

Schedule J (Form 990) 2019

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-2 and/or 1099-MIS	SC compensation	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns	(F) Compensation in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation	perients	(B)(i)-(D)	reported as deferred on prior Form 990
(1) DAVID BISSELL	(i)	494,837.	0.	29,162.	131,930.	21,656.	677,585.	0.
CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) KARISSA JONAS	(i)	253,833.	20,000.	695.	70,026.	20,914.	365,468.	0.
FINANCIAL VP & CFO	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MICHAEL YAMANE	(i)	201,367.	39,794.	3,206.	161,343.	22,644.	428,354.	0.
CHIEF OF OPERATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) CAREY KOIDE	(i)	185,021.	36,163.	2,663.	135,069.	8,785.	367,701.	0.
T&D MANAGER	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) BRAD ROCKWELL	(i)	175,877.	33,613.	1,647.	38,547.	20,865.	270,549.	0.
POWER SUPPLY MANAGER	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) MAILE ALFILER	(i)	130,830.	26,038.	398.	67,726.	21,865.	246,857.	0.
MEMBER SERVICES MANAGER	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) HARLEY ECKERT	(i)	183,628.	36,036.	1,994.	53,905.	20,914.	296,477.	0.
FINANCIAL PLANNING & STRATEGY MANAGE	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) TOM YAMAMOTO	(i)	210,217.	0.	861.	30,951.	20,865.	262,894.	0.
PRIMARY TROUBLEPERSON	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) TIM BRANTNER	(i)	210,363.	0.	182.	15,718.	21,665.	247,928.	0.
PRIMARY TROUBLEPERSON	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) PATRICK MALAMA	(i)	201,331.	0.	859.	143,753.	22,973.	368,916.	0.
PRIMARY TROUBLEPERSON	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) ELIZABETH UBAY	(i)	163,237.	32,413.	695.	42,131.	23,459.	261,935.	0.
HUMAN RESOURCES & SAFETY MANAGER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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.
SCHEDULE J, PART II, COLUMN C
INCLUDED IN PART II, COLUMN C IS THE CHANGE IN ACTUARIAL VALUE FOR THE
DEFINED BENEFIT PLAN RATHER THAN THE ACTUAL EXPENSE OF THE COOPERATIVE
FOR THIS PLAN, AS FOLLOWS:
DAVID BISSELL:
REPORTED CHANGE - \$122,410
ACTUAL EXPENSE - \$69,916
KARISSA JONAS:
REPORTED CHANGE - \$60,506
ACTUAL EXPENSE - \$62,628
MICHAEL YAMANE:
REPORTED CHANGE - \$153,095
ACTUAL EXPENSE - \$84,575
CAREY KOIDE:
REPORTED CHANGE - \$127 574

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.
ACTUAL EXPENSE - \$76,858
BRAD ROCKWELL:
REPORTED CHANGE - \$31,389
ACTUAL EXPENSE - \$46,025
MAILE ALFILER:
REPORTED CHANGE - \$62,330
ACTUAL EXPENSE - \$22,923
HARLEY ECKERT JR.:
REPORTED CHANGE - \$53,905
ACTUAL EXPENSE - \$45,829
ELIZABETH UBAY:
REPORTED CHANGE - \$35,375
ACTUAL EXPENSE - \$41,459
TOM YAMAMOTO: Schedule J (Form 990) 2019

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.
REPORTED CHANGE - \$22,419
ACTUAL EXPENSE - \$21,712
PATRICK MALAMA:
REPORTED CHANGE - \$135,492
ACTUAL EXPENSE - \$58,819
TIMOTHY BRANTNER:
REPORTED CHANGE - \$7,148
ACTUAL EXPENSE - \$21,712

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or 990-EZ.

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

2019

Open to Public Inspection

Employer identification number Name of the organization KAUAI ISLAND UTILITY COOPERATIVE 99-0346113 FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: TO PROVIDE RELIABLE POWER SAFELY THAT IS FAIRLY AND COMPETITIVELY PRICED. PRACTICE CONSERVATION AND EFFICIENT USE OF ENERGY RESOURCES AND INCREASE SUSTAINABLE POWER SUPPLY AND ENVIRONMENTAL STEWARDSHIP WHILE IMPROVING THE QUALITY OF LIFE FOR MEMBERS AND KAUA'I. FORM 990, PART VI, SECTION A, LINE 6: KIUC HAS APPROXIMATELY 26,053 MEMBERS. THE MEMBERSHIP FEE IS \$.01 PER MEMBER. FORM 990, PART VI, SECTION A, LINE 7A: EACH DIRECTOR IS ELECTED TO A 3 YEAR TERM. THE 9 DIRECTOR'S TERMS ARE STAGGERED SUCH THAT EACH YEAR 3 DIRECTOR SEATS ARE UP FOR ELECTION. EACH CURRENT MEMBER IS ENTITLED TO CAST A BALLOT AND VOTE FOR 3 DIRECTORS TO FILL THE 3 VACANT SEATS, REGARDLESS OF THEIR BILLING AMOUNT, FORM 990, PART VI, SECTION A, LINE 8B: THE COOPERATIVE DOES NOT HAVE COMMITTEES WITH BOARD AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY, FORM 990, PART VI, SECTION B, LINE 11B: 1) AFTER THE COMPLETED FORM 990 IS RECEIVED FROM THE TAX PREPARER, THE CONTROLLER WILL PERFORM A DETAILED REVIEW OF THE FORM 990, VERIFYING THE FIGURES TO THE BOOKS OF RECORD. 2) THE CFO WILL PERFORM A MORE GENERAL REVIEW OF THE FORM 990 FOR

REASONABLENESS.

Name of the organization KAUAI ISLAND UTILITY COOPERATIVE	Employer identification number 99-0346113
3) THE FORM 990 WILL BE MADE AVAILABLE TO THE BOARD OF DIRECTORS FOR THEIR	
INDIVIDUAL REVIEW. IF THE DIRECTORS HAVE ANY QUESTIONS ABOUT THE FORM 990,	
THE CFO WILL MEET WITH THEM TO ANSWER THEIR QUESTIONS.	
4) THE FORM 990 WILL BE FILED WITH THE IRS FOLLOWING THIS PROCESS.	
FORM 990, PART VI, SECTION B, LINE 12C:	
ANY DIRECTOR, OFFICER OR MEMBER OF A COMMITTEE WITH BOARD-DELEGATED POWERS	
WHO HAS A DIRECT OR INDIRECT FINANCIAL INTEREST IS COVERED BY THIS POLICY.	
1) THE BOARD OF DIRECTORS DETERMINES WHETHER A CONFLICT EXISTS.	
2) THE BOARD OF DIRECTORS REVIEWS ACTUAL CONFLICTS.	
3) ANY PERSON COVERED BY THIS POLICY WHO IS DEEMED TO HAVE A CONFLICT OF	
INTEREST IS PROHIBITED FROM PARTICIPATING IN THE BOARD'S DELIBERATIONS AND	
DECISION IN THE TRANSACTION.	
FORM 990, PART VI, SECTION B, LINE 15A:	
ALL NON-BARGAINING UNIT [NBU] EMPLOYEES' SALARIES ARE DETERMINED IN	
ACCORDANCE WITH NRECA'S COMPENSATE SALARY PLAN. IN ADDITION, THE BOARD	
CONSULTS WITH NRECA COMPENSATION CONSULTANTS REGARDING THE CEO'S	
COMPENSATION. THIS PROCESS IS UNDERTAKEN ANNUALLY.	
FORM 990, PART VI, SECTION C, LINE 18:	
THE ORGANIZATION MAKES ITS 990 AVAILABLE TO THE PUBLIC ON ITS WEBSITE AND	
UPON REQUEST.	
FORM 990, PART VI, SECTION C, LINE 19:	
THE ORGANIZATION MAKES ITS BYLAWS, CONFLICT OF INTEREST POLICY, AND AUDITED	
FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC ON THEIR WEBSITE AND UPON	
REQUEST.	

SCHEDULE R (Form 990)

Part I

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

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

(a)

Name, address, and EIN (if applicable)

Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(b)

Primary activity

Open to Public Inspection

(f)

Direct controlling

OMB No. 1545-0047

Name of the organization

KAUAI ISLAND UTILITY COOPERATIVE

Employer identification number
99-0346113

(c)

Legal domicile (state or

(d)

Total income

(e)

End-of-year assets

of disregarded entity		foreign country)			er	ntity	•
Part II Identification of Related Tax-Exempt Organizations during the tax year.	tions. Complete if the organization an	nswered "Yes" on Form 990	, Part IV, line 34, b	pecause 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 501(c)(3))	(f) Direct controlling entity	Section 5 contrenti	rolled
KIUC CHARITABLE FOUNDATION - 51-0592268 4463 PAHEE ST STE 1 LIHUE, HI 96766-2000	FOUNDATION	HAWAII	501(C)(3)	LINE 7	KAUAI ISLAND UTILITY COOPERATIVE	x	

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.

(b)	(c)	(d)	(e)	(f)	(g)	(H	ո)	(i)	(j)	(k)		
Primary activity	Legal domicile (state or foreign	Direct controlling	Predominant income	Share of total	Share of end-of-year assets	Disproportionate allocations?		Disproportionate allocations?		Code V-UBI amount in box	Genera manag partne	Percentage ownership
	oouniny)					103	140	(103			
LAR POWER												
ENERATION	DE	N/A	N/A				x	N/A	X			
)I	Primary activity LAR POWER	Primary activity Legal domicile (state or foreign country) LAR POWER	Primary activity Legal domicile (state or foreign country) LAR POWER Legal domicile (state or foreign country) Direct controlling entity	Primary activity Legal domicile (state or foreign country) Direct controlling entity entity Predominant income (related, unrelated, excluded from tax under sections 512-514) LAR POWER	Primary activity Legal domicile (state or foreign country) Direct controlling entity Predominant income (related, unrelated, excluded from tax under sections 512-514) Share of total income	Primary activity Legal domicile (state or foreign country) LAR POWER Legal domicile (state or foreign country) Direct controlling entity Predominant income (related, unrelated, excluded from tax under sections 512-514) Share of total income end-of-year assets	Primary activity Legal domicile (state or foreign country) LAR POWER Legal domicile (state or foreign country) Predominant income (related, unrelated, excluded from tax under sections 512-514) Share of total income end-of-year assets Yes	Primary activity Legal domicile (state or foreign country) LAR POWER Lag Direct controlling entity Predominant income (related, unrelated, excluded from tax under sections 512-514) Predominant income (related, unrelated, excluded from tax under sections 512-514) Share of total income end-of-year assets Yes No	Primary activity Legal domicile (state or foreign country) Lar POWER Legal domicile (state or foreign country) Direct controlling entity Predominant income (related, unrelated, excluded from tax under sections 512-514) Share of total income end-of-year assets Yes No Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	Primary activity Legal domicile (state of foreign country) Lar POWER Direct controlling entity Direct controlling entity Predominant income (related, unrelated, excluded from tax under sections 512-514) Share of total income end-of-year assets Disproportionate end-of-year assets Disproportionate allocations? Yes No Predominant income (related, unrelated, excluded from tax under sections 512-514) Share of total income end-of-year assets Disproportionate end-of-year assets Disproportionate allocations? Yes No Predominant income (related, unrelated, excluded from tax under sections 512-514) Predominant income (related, unrelated, excluded from tax under sections 512-514) Predominant income (related, unrelated, excluded from tax under sections 512-514) Predominant income end-of-year assets Disproportionate allocations? Predominant income (related, unrelated, excluded from tax under sections 512-514) Predominant income end-of-year assets Disproportionate allocations? Predominant income (related, unrelated, excluded from tax under sections 512-514) Predominant income end-of-year assets Disproportionate allocations? Predominant income end-of-year assets Predom		

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 country)	(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	contr ent	b)(13) rolled tity?
KIUC RENEWABLE SOLUTIONS ONE LLC -			KAUAI ISLAND					Yes	No
45-3822840, 4463 PAHEE ST STE 1, LIHUE, HI	SOLAR POWER		UTILITY						
96766-2000	GENERATION	DE	COOPERATIVE	C CORP	-6,149,073.	33,487,471.	100%	Х	<u> </u>
KIUC RENEWABLE SOLUTIONS TWO HOLDINGS LLC -	HOLDING COMPANY FOR		KAUAI ISLAND						
46-3410355, 4463 PAHEE ST STE 1, LIHUE, HI	SOLAR POWER		UTILITY						
96766-2000	GENERATION	DE	COOPERATIVE	C CORP	-878,168.	-1,140,941.	100%	х	

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

Note	: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
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?			
а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	Х	
	Gift, grant, or capital contribution to related organization(s)	1b		Х
С	Gift, grant, or capital contribution from related organization(s)	1c		Х
	Loans or loan guarantees to or for related organization(s)	1d	Х	
е	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		Х
g	Sale of assets to related organization(s)	1g		Х
	Purchase of assets from related organization(s)	1h	Х	
	Exchange of assets with related organization(s)	1i		Х
	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
- 1	Performance of services or membership or fundraising solicitations for related organization(s)	11		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		Х
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		Х
	Sharing of paid employees with related organization(s)	10		X
р	Reimbursement paid to related organization(s) for expenses	1p		Х
	Reimbursement paid by related organization(s) for expenses	1q	Х	
r	Other transfer of cash or property to related organization(s)	1r		Х
s	Other transfer of cash or property from related organization(s)	1s	Х	
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.			

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) KIUC RENEWABLE SOLUTIONS ONE LLC	A	970,521.	CASH
(2) KIUC RENEWABLE SOLUTIONS ONE LLC	н	2,332,864.	CASH
(3) KIUC RENEWABLE SOLUTIONS ONE LLC	Q	379,491.	CASH
(4) KIUC RENEWABLE SOLUTIONS ONE LLC	S	494,590.	CASH
(5) KIUC RENEWABLE SOLUTIONS TWO LLC	D	14,417,925.	CASH
(6) KIUC RENEWABLE SOLUTIONS TWO LLC	Н	2,187,963.	CASH

Schedule R (Form 990) KAUAI ISLAND UTILITY COOPERATIVE 99-0346113

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(7) KIUC RENEWABLE SOLUTIONS TWO LLC	Q	64,211.	саѕн
(8)			
(9)			
(10)			
(11)			
(13)			
(14)			
(15)			
(16)			
(17)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

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) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec 501(c)(3) orgs.?	(g) Share of end-of-year assets	Dispretion allocat	opor- late tions?	General manage partner	(k) Percentage ownership
	_								000) 0040