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Form	9	<u> </u>	

Department of the Treasury Internal Revenue Service

EXTENDED TO NOVEMBER 15, 2021

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047 **Open to Public** Inspection

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

AF	or th	e 2020 calendar year, or tax year beginning and	ending		
B c	heck if pplicab	C Name of organization		D Employer identifie	cation number
	Addr	KAUAI ISLAND UTILITY COOPERATIVE			
	Name	99-0346113			
	Initial	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number	
	Final Fetur			808-246-4300	
	termi ated			G Gross receipts \$	146,141,817.
	Amer	LINUE, HI 96786-2000		H(a) Is this a group re	eturn
	Appli tion pend	F Name and address of principal officer: DAVID BISSED		for subordinates	? Yes X No
	pond	SAME AS C ABOVE		H(b) Are all subordinates in	cluded? Yes No
		empt status: 501(c)(3) 🛛 x 501(c) (12) ◀ (insert no.) 4947(a)(1) c	or 527	1 '	list. See instructions
		te: WWW.KIUC.COOP		H(c) Group exemption	
		f organization: X Corporation Trust Association Other	L Year	of formation: 1999	State of legal domicile: HI
Гс	irt I	Summary			
e	1	Briefly describe the organization's mission or most significant activities: PROVIDE A CONSERVATIVE AND SUSTAINABLE MANNER.	S POWER 1	TO OUR MEMBERS IN	
Activities & Governance	•				-1-
/err	2 3	Check this box if the organization discontinued its operations or dispos			ets.
60	4	Number of voting members of the governing body (Part VI, line 1a) Number of independent voting members of the governing body (Part VI, line 1b)		3	9
00	4 5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)			146
ties	6				140
tivi	-	Total number of volunteers (estimate if necessary)			55,563.
Ac		Net unrelated business taxable income from Form 990-T, Part I, line 11			49,107.
			1	Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)		0.	0.
Revenue	9	Program service revenue (Part VIII, line 2g)		154,917,476.	145,146,816.
eve	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		2,031,612.	1,692,563.
ŭ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-661,392.	-729,774.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	and a second s	156,287,696.	146,109,605.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		69,751.	80,743.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		7,225,706.	7,414,742.
ŝ	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		2,295,549.	2,689,235.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
x be	b	Total fundraising expenses (Part IX, column (D), line 25)	0.		
Ш	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		146,696,690.	135,924,885.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		156,287,696.	146,109,605.
	19	Revenue less expenses. Subtract line 18 from line 12		0.	0.
s or			Be	ginning of Current Year	End of Year
Assets (Balanc	20	Total assets (Part X, line 16)		347,042,029.	370,739,170.
et As	21	Total liabilities (Part X, line 26)		226,772,072.	244,222,819.
Pund	22 rt	Net assets or fund balances. Subtract line 21 from line 20		120,269,957.	126,516,351.
I TO		Julia Diock			

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

Sign Here		Signature of KARISSA Type or prin	10/4/202 Date	-1					
Paid	Print/Type preparer's name Preparer's signature Date Check PTIN d WENDY CAMPOS 10/01/21 self-employed P00448102								
Preparer		's name 🕨	MOSS ADAMS LLP			Firm's EIN 🕨 🥬	L-0189318		
Use Only	Firm	's address 🕨	805 SW BROADWAY STE 120	0					
	PORTLAND, OR 97205 Phone no.503-242-1447								
May the IF	RS di	scuss this re	turn with the preparer shown abo	ve? See instructions			X Yes	No	

LHA For Paperwork Reduction Act Notice, see the separate instructions. 032001 12-23-20

 90 (2020) KAUAI ISLAND U	Accomplishments	99-0346	5113 Pag
	se or note to any line in this Part III]
 Briefly describe the organization's mission:			L
SEE SCHEDULE O			
Did the organization undertake any significant			
			Yes X
f "Yes," describe these new services on Sche			Yes X
Did the organization cease conducting, or ma		any program services?	Yes A
f "Yes," describe these changes on Schedule			
Describe the organization's program service a			
Section 501(c)(3) and 501(c)(4) organizations a		and allocations to others, the total e	xpenses, and
evenue, if any, for each program service repo			
Code:) (Expenses \$	including grants of \$) (Revenue \$	
SENERATED, TRANSMITTED AND DISTRIE		LY	
88,445 ACTIVE SERVICES AT YEAR END	ON THE ISLAND OF KAUAI.		
Code:) (Expenses \$	including grants of \$) (Revenue \$	
Code:) (Expenses \$	including grants of \$) (Revenue \$	
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Dther program services (Describe on Schedul Expenses \$ incluc) (Revenue \$	
Dther program services (Describe on Schedul	e O.)) Form 990 (2

KAUAI ISLAND UTILITY COOPERATIVE Form 990 (2020) KAUAI ISLAND UTILI Part IV Checklist of Required Schedules

99-0346113 Page 3

			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		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		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			
	similar amounts as defined in Revenue Procedure 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			
0		8		x
9	Schedule D, Part III Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for	0		
9				
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			x
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			
	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	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	Х	L
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	Х	
е	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			
	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			
	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
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			1
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
.,		17		x
19	column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
18		10		x
10	1c and 8a? If "Yes," complete Schedule G, Part II	18		
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes,"			x
	complete Schedule G, Part III	19		l
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or		v	1
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	X	<u> </u>
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			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	24a		x
h	Schedule K. If "No," go to line 25a Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24a 24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	2.40		
•	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		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	07		x
28	entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		A
20	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
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		x
	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		x
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
~~	Schedule N, Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	22		x
34	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	34	x	
35a	Part V, line 1 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	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			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?			
Da	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Pa				
	Check if Schedule O contains a response or note to any line in this Part V		Vaa	
1-	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 114		Yes	No
	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b	-		
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
5	(gambling) winnings to prize winners?	1c	х	
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	4			,

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Form	990 (2020) KAUAI ISLAND UTILITY COOPERATIVE		99-034611	3	Р	age 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)					
					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,					
	filed for the calendar year ending with or within the year covered by this return	2a	146			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	s?		2b	х	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a				3a	х	
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule C			3b	Х	
	At any time during the calendar year, did the organization have an interest in, or a signature or other at					
	financial account in a foreign country (such as a bank account, securities account, or other financial ac			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 Ac	counts	(FBAR).			
5a			·····	5a		x
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transac			5b		x
	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 the					
	any contributions that were not tax deductible as charitable contributions?			6a		x
b	If "Yes," did the organization include with every solicitation an express statement that such contribution					
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and serv	vices pro	ovided to the pavor?	7a		
				7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was					
	to file Form 8282?			7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co		,	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file For		9 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organizat			 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained					
-		•		8		
9	Sponsoring organizations maintaining donor advised funds.			-		
a				9a		
b				9b		
10	Section 501(c)(7) organizations. Enter:					
	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	10b				
11	Section 501(c)(12) organizations. Enter:	I				
а	Gross income from members or shareholders	11a	144,755,899.			
b	Gross income from other sources (Do not net amounts due or paid to other sources against					
	amounts due or received from them.)	11b	2,404,250.			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
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				14a		x
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule			14b		
15 15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remunera					
-	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		x
	If "Yes," complete Form 4720, Schedule O.					
	,			-	990	(0000

Form **990** (2020)

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	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See 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	a	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	Enter the number of voting members included on line 1a, above, who are independent	b	9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship wit	th any other			
	officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the dire				
	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 v				X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	?			X
6	Did the organization have members or stockholders?		6	Х	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoir	nt one or			
	more members of the governing body?		7a	х	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stock				
	persons other than the governing body?		7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by	the following:			
а	The governing body?	-	. 8a	х	
b	Each committee with authority to act on behalf of the governing body?				X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached				
	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	ue Code.)			
		,		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		10a		X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapter				
	and branches to ensure their operations are consistent with the organization's exempt purposes?		10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body be			х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.				
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		12a	х	
b				х	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? // "Yes,"	" describe			
	in Schedule O how this was done		12c	х	
13	Did the organization have a written whistleblower policy?			х	
14	Did the organization have a written document retention and destruction policy?		14	х	
15	Did the process for determining compensation of the following persons include a review and approval by	independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
а	The organization's CEO, Executive Director, or top management official		15a	х	
	Other officers or key employees of the organization				Х
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).				
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	t with a			
	taxable entity during the year?		16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its	s participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organizati	ion's			
	exempt status with respect to such arrangements?		16b		
Sec	tion C. Disclosure				
17	List the states with which a copy of this Form 990 is required to be filed $igstar{}^{ m HI}$				
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 9	90-T (Section 501(c)(3)s only)	availa	ble
	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, conflic	,	and finan	cial	
19	statements available to the public during the tax year.				
19	State the name, address, and telephone number of the person who possesses the organization's books a	and records 🕨			
19 20	otato no hamo, addiceo, and telephone namber of the percent time percenter of gainzation o beene t				
	CORINNE CUARESMA, CONTROLLER - 808-246-8212				

Form 990 (2	2020) KAUAI ISLAND UTILITY COOPERATIVE	99-0346113	Page 7
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Comp	pensated	
	Employees, and Independent Contractors		
	Check if Schedule O contains a response or note to any line in this Part VII		х
Section A.	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees		
1a Comple	to this table for all persons required to be listed. Depart compensation for the colonder year anding with	or within the organization's	tox yoor

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.
 Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

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

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

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

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Form 990 (2020)

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Part VII Baction A. Officers, Directors, Truetees, Kor Employees, and Highest Componented Employees. Continued. F Name and title Average Pours for week, bit and year of a second vectors (N2/1089-MISC) Pool Point Componented Employees. Continued. Reportable Properation from related pours for organization from tele Reportable records average paid experience (N2/1089-MISC) Reportable records average paid experience from related pours for organization from tele Reportable records average paid experience from related pours for organization (18) ELIZABSET: UDAY (19) 90,00 X 199,687. 0. 62,724. (20) ANXIES OFTO 50,00 X 199,687. 0. 19,720. (20) BALEYER MINAGES 0.00 X 199,687. 0. 10,720. (20) BALEYER MINAGES 0.00 X 199,687. 0. 10,720. (20) BALEYER MINAGES 0.00 X 199,687. 0. 10,720. (20) BALEYER MINAGES 0.00 X 199,623. 0. 10,720. (20) BALEYER MINAGES 0.00 X 199,623. 0. 973,208. (20) BALEYER Settoral X	Form 990 (2020) KAUAI ISLAND									99-034	611	3	Р	age 8
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2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 89 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 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual 4 X 4 X 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services 5 X Section B. Independent Contractors 1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year. Compensation 0 0 (B) (C) Compensation NMALANI ENTERPRISES LLC Description of services Compensation 00, BOISE, ID 83702 BRADING AND EXCAVATING 1,190,083. MCMILLEN, LLC, 1401 SHORELINE DRIVE, SUITE ENGINEERING SERVICES 804,125. 1544 HALEUKANA ST UNIT 2, LIHUE, HI 96766 PREDATOR CONTROL CONSU									3,209,862.		٥.		971,	208.
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the organization. Report compensation for the calendar year ending with or within the organization's tax year. (A) (B) (C) Name and business address Description of services Compensation WAALANI ENTERPRISES LLC Description of services Compensation PO BOX 798, LAWAI, HI 96765 GRADING AND EXCAVATING 1,190,083. MCMILLEN, LLC, 1401 SHORELINE DRIVE, SUITE ENGINEERING SERVICES 804,125. 100, BOISE, ID 83702 ENGINEERING SERVICES 804,125. HALLUX ECOSYSTEM RESTORATION LLC ENGINEERING CONTROL CONSULTANTS 616,161. MORIHARA LAU & FONG LLP B EEGAL SERVICES 546,962. 841 BISHOP ST STE 400, HONOLULU, HI 96813 LEGAL SERVICES 546,962. HAWAIIAN ISLAND TECHNOLOGIES LLC IT SERVICES 461,559. 2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 13														
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Name and business addressDescription of servicesCompensationWAALANI ENTERPRISES LLC		he calendar ye	ear e	endir	ng wi	ith o	or wit	hin		ear.				
WAALANI ENTERPRISES LLC Image: constraint of the organization PO BOX 798, LAWAI, HI 96765 GRADING AND EXCAVATING 1,190,083. MCMILLEN, LLC, 1401 SHORELINE DRIVE, SUITE Image: constraint of the organization Image: constraint of th											~			
PO BOX 798, LAWAI, HI 96765 GRADING AND EXCAVATING 1,190,083. MCMILLEN, LLC, 1401 SHORELINE DRIVE, SUITE ENGINEERING SERVICES 804,125. 100, BOISE, ID 83702 ENGINEERING SERVICES 804,125. HALLUX ECOSYSTEM RESTORATION LLC PREDATOR CONTROL CONSULTANTS 616,161. MORIHARA LAU & FONG LLP Image: Services in the services in the organization in the org		address						_	Description of s	ervices		ompe	nsatio	n
MCMILLEN, LLC, 1401 SHORELINE DRIVE, SUITE 100, BOISE, ID 83702 ENGINEERING SERVICES HALLUX ECOSYSTEM RESTORATION LLC 1544 HALEUKANA ST UNIT 2, LIHUE, HI 96766 PREDATOR CONTROL CONSULTANTS MORIHARA LAU & FONG LLP 841 BISHOP ST STE 400, HONOLULU, HI 96813 LEGAL SERVICES HAWAIIAN ISLAND TECHNOLOGIES LLC 2530 KIPUKA ST, KOLOA, HI 96756 IT SERVICES 2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 13												1	100	002
100, BOISE, ID 83702 ENGINEERING SERVICES 804,125. HALLUX ECOSYSTEM RESTORATION LLC Image: style="text-align: center;">1544 HALEUKANA ST UNIT 2, LIHUE, HI 96766 PREDATOR CONTROL CONSULTANTS 616,161. MORIHARA LAU & FONG LLP Image: style="text-align: center;">100, HONOLULU, HI 96766 PREDATOR CONTROL CONSULTANTS 616,161. MORIHARA LAU & FONG LLP Image: style="text-align: center;">100, HONOLULU, HI 96813 LEGAL SERVICES 546,962. HAWAIIAN ISLAND TECHNOLOGIES LLC Image: style="text-align: center;">11 SERVICES 461,559. 2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 13 13								083.						
HALLUX ECOSYSTEM RESTORATION LLC 1544 HALEUKANA ST UNIT 2, LIHUE, HI 96766 PREDATOR CONTROL CONSULTANTS 616,161. MORIHARA LAU & FONG LLP 841 BISHOP ST STE 400, HONOLULU, HI 96813 LEGAL SERVICES 546,962. HAWAIIAN ISLAND TECHNOLOGIES LLC 15 SERVICES 461,559. 2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 13								125						
1544 HALEUKANA ST UNIT 2, LIHUE, HI 96766 PREDATOR CONTROL CONSULTANTS 616,161. MORIHARA LAU & FONG LLP									125.					
MORIHARA LAU & FONG LLP 841 BISHOP ST STE 400, HONOLULU, HI 96813 LEGAL SERVICES 546,962. HAWAIIAN ISLAND TECHNOLOGIES LLC IT SERVICES 461,559. 2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 13									161					
841 BISHOP ST STE 400, HONOLULU, HI 96813 LEGAL SERVICES 546,962. HAWAIIAN ISLAND TECHNOLOGIES LLC IT SERVICES 461,559. 2530 KIPUKA ST, KOLOA, HI 96756 IT SERVICES 461,559. 2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 13								-f	LIDATOR CONTROL C				<u>ото</u> ,	
HAWAIIAN ISLAND TECHNOLOGIES LLC IT SERVICES 461,559. 2530 KIPUKA ST, KOLOA, HI 96756 IT SERVICES 461,559. 2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 13										962				
2530 KIPUKA ST, KOLOA, HI 96756 IT SERVICES 461,559. 2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 13								f					• ,	
Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 13								ŀ	IT SERVICES				461,	559.
\$100,000 of compensation from the organization 13		ncluding but no	ot lin	nited	d to t	hos	e list	_		ore than				
	\$100,000 of compensation from the organized	\$100,000 of compensation from the organization 13												

032008 12-23-20

and Other Similar Amounts		Check if Schedule O c	conta	ins a respo	nse or note to any	line in this Part VIII			Г
nounts						1	(8)		·····
nounts						(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	Revenue exclu
nou	1 a	Federated campaigns		1a					
Ĕ		Membership dues							
7		Fundraising events							
ar /	d	Related organizations		1d					
in	е	Government grants (contri	ibutic	ons) 1e					
ŝ	f	All other contributions, gifts,	grants	s, and					
the		similar amounts not included	abov	9 1f					
0 P	-	Noncash contributions included in							
an	h	Total. Add lines 1a-1f				•			
					Business Co				
	2 a	ELECTRICITY	_		221000	135,958,087	· · ·		
Revenue	b	SERVICE FEES & OTHE	R		221000	9,188,729	. 9,188,729.		
ent	С								
Bev	d								
_	e								
		All other program service				145,146,816			
+		Total. Add lines 2a-2f				145,140,010	•		
	3	Investment income (includ	Ũ			1,692,563			1,692,5
	4	other similar amounts) Income from investment o				1,692,563	•		1,052,5
	4 5	Royalties		•	1				
	5	noyailles		(i) Real					
	6 2	Gross rents	62	87,7		<u> </u>			
		Less: rental expenses	6b	32,2		-			
		Rental income or (loss)	6c	55,5		-			
		Net rental income or (loss)				55,563		55,563.	
		Gross amount from sales of	<u> </u>	(i) Securit				,	
	<i>.</i> .	assets other than inventory	7a	()					
	b	Less: cost or other basis				-			
<u>p</u>		and sales expenses	7b						
anija	с	Gain or (loss)	7c						
		Net gain or (loss)				•			
	8 a	Gross income from fundraisin	ng eve	nts (not					
5		including \$		of					
		contributions reported on	line 1	c). See					
		Part IV, line 18			8a				
		Less: direct expenses			8b				
	С	Net income or (loss) from	fundr	aising ever	nt <u>s</u>]	►			
	9 a	Gross income from gamin							
		Part IV, line 19			9a				
		Less: direct expenses			9b				
		Net income or (loss) from			s <u></u>	>			
1	10 a	Gross sales of inventory, I							
		and allowances			10a				
		Less: cost of goods sold			10b				
+	С	Net income or (loss) from	sales	of inventor					
			NC		Business Co 900099		250 061		
a 1		PATRONAGE ALLOCATION NONOPERATING & OTHE			900099	250,861 96,608		+	
ven		NET LOSS FROM SUBS	л		900099	/	· · · · ·	+	
Revenue L	-					-1,132,806	1,132,806.	+	
		All other revenue				-785,337			
	<u>е</u> 2	Total. Add lines 11a-11d Total revenue. See instruction				146,109,605		55,563.	1,692,5

KAUAI ISLAND UTILITY COOPERATIVE Part IX Statement of Functional Expenses

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

Page 10 99-0346113

	Check if Schedule O contains a respons	e or note to any line in the (A)	his Part IX (B)	(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	80,743.			
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	7,414,742.			
5	Compensation of current officers, directors,				
	trustees, and key employees	2,689,235.			
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):				
а	Management				
	• • • • • • • • • • • • • • • • • • •				
	Accounting				
	Lobbying	130,209.			
е	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 0.)				
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	C 200 07C			
20	Interest	6,302,276.			
21	Payments to affiliates	4.4.500.455			
22	Depreciation, depletion, and amortization	14,739,457.			
23					
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.)	10.100			
а	UNRELATED BUSINESS TAX	10,129.			
b	POWER COST	75,685,307.			
С	ADMINISTRATIVE	17,507,671.			
d	OTHER TAXES	12,214,991.			
	All other expenses	9,334,845.			
25	Total functional expenses. Add lines 1 through 24e	146,109,605.			
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

10

032010 12-23-20

2020.04030 KAUAI ISLAND UTILITY COOP 611853_1

Form **990** (2020)

13501001 146892 611853

Liabilities

Net Assets or Fund Balances

24

25

26

27

28

29

30

31

32

33

of Schedule D

Total liabilities. Add lines 17 through 25

and complete lines 27, 28, 32, and 33.

and complete lines 29 through 33.

Total liabilities and net assets/fund balances

24

25

26

27

28

29

30

31

32

33

550.

Ο.

14,115,028.

226,772,072.

120,269,407.

120,269,957.

347,042,029.

12,782,160.

565.

Ο.

244,222,819.

126,515,786.

126,516,351.

370,739,170.

Form 990 (2020)

	trustee, key employee, creator or founder, substa					
	controlled entity or family member of any of these		5			
6	Loans and other receivables from other disqualifi					
	under section 4958(f)(1)), and persons described	in sectio	on 4958(c)(3)(B)		6	
7	Notes and loans receivable, net				7	
8	Inventories for sale or use			15,175,034.	8	16,334,353.
9	_			1,760,123.	9	2,002,488.
10a	Land, buildings, and equipment: cost or other					
	basis. Complete Part VI of Schedule D	10a	575,756,950.			
b	Less: accumulated depreciation	10b	316,110,457.	247,466,298.	10c	259,646,493.
11	Investments - publicly traded securities		11			
12	Investments - other securities. See Part IV, line 1	32,197,769.	12	30,301,164.		
13					13	
14	Intangible assets				14	
15	Other assets. See Part IV, line 11			25,002,878.	15	34,224,737.
16	Total assets. Add lines 1 through 15 (must equa	al line 33)	347,042,029.	16	370,739,170.
17	Accounts payable and accrued expenses			18,889,084.	17	16,367,022.
18	Grants payable				18	
19	Deferred revenue				19	
20	Tax-exempt bond liabilities		20			
21	Escrow or custodial account liability. Complete Part IV of Schedule D				21	
22	2 Loans and other payables to any current or former officer, director,					
	trustee, key employee, creator or founder, substantial contributor, or 35%					
	controlled entity or family member of any of these	e persor	ıs		22	
23	Secured mortgages and notes payable to unrelate	ted third	parties	193,767,960.	23	215,073,637.

(B) End of year Beginning of year 15,184,928. 17,779,425. 1 1 Cash - non-interest-bearing 2 Savings and temporary cash investments 2 3 Pledges and grants receivable, net 3 10,254,999. 10,450,510. Accounts receivable, net 4 4 5 Loans and other receivables from any current or former officer, director, 6 7 Assets 16,334,353. 8 2,002,488. 9 10 259,646,493. 11 30,301,164. 12 13 14 34,224,737. 15 370,739,170. 16 16,367,022. 17

Form 990 (2020) Part X Balance Sheet

KAUAI	ISLAND	UTILITY	COOPERATIVE

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

Unsecured notes and loans payable to unrelated third parties

Net assets without donor restrictions

Capital stock or trust principal, or current funds

Paid-in or capital surplus, or land, building, or equipment fund

Retained earnings, endowment, accumulated income, or other funds

Total net assets or fund balances

Net assets with donor restrictions

Organizations that do not follow FASB ASC 958, check here

Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X

Organizations that follow FASB ASC 958, check here

(A)

Form	990 (2020) KAUAI ISLAND UTILITY COOPERATIVE	99-03461	13	Pa	_{ge} 12
	rt XI Reconciliation of Net Assets				2
	Check if Schedule O contains a response or note to any line in this Part XI				X
1	Total revenue (must equal Part VIII, column (A), line 12)	1	146	,109,	605.
2	Total expenses (must equal Part IX, column (A), line 25)	2	146	,109,	605.
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	120	,269,	957.
5	Net unrealized gains (losses) on investments	5		246,	805.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			-3.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	5	,999,	592.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	126	,516,	351.
Pa	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 in Schedule C	Э.			
2a			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	,		х	
	review, or compilation of its financial statements and selection of an independent accountant?		2c	A	
2-	If the organization changed either its oversight process or selection process during the tax year, explain on Sche				
за	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sing	jie Audit	0		x
Ŀ	Act and OMB Circular A-133?	ad audit	3a		
a	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the require an audita available and describe any store taken to undergo such audits.		3b		1
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		1 30	000	<u> </u>

Form **990** (2020)

032012 12-23-20

SCHEDULE D)
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Department of the Treasury

Internal Revenue Service

(Form	990)
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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.



Nam	e of the organization	E	Employer identification number				
Par	KAUAI ISLAND UTILITY COOPERATIVE	or Other	Similar Eunda		99-0346113		
Fai			Similar Funds		units. Complete if the		
	organization answered "Yes" on Form 990, Part IV, line 6.	a) Donor advi	and funda	(h) [undo and other appounts		
	·	aj Dunur auvi		(0) -	unds and other accounts		
1	Total number at end of year						
2	Aggregate value of contributions to (during year)						
3	Aggregate value of grants from (during year)						
4	Aggregate value at end of year						
5	Did the organization inform all donors and donor advisors in writing that						
	are the organization's property, subject to the organization's exclusive				Yes No		
6	Did the organization inform all grantees, donors, and donor advisors in						
	for charitable purposes and not for the benefit of the donor or donor ad	-		· ·			
Par	impermissible private benefit?			<u></u>	Yes No		
				Part IV, line			
1	Purpose(s) of conservation easements held by the organization (check		<u>,</u>				
	Preservation of land for public use (for example, recreation or ed	ucation)			ally important land area		
	Protection of natural habitat	L	Preservation of the second	of a certified	historic structure		
	Preservation of open space						
2	Complete lines 2a through 2d if the organization held a qualified conse	ervation contr	ibution in the form	of a conser			
	day of the tax year.				Held at the End of the Tax Year		
а	Total number of conservation easements			28	a		
b							
	Number of conservation easements on a certified historic structure inc				C		
d	Number of conservation easements included in (c) acquired after 7/25/						
	listed in the National Register						
3	3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax						
	year 🕨						
4	Number of states where property subject to conservation easement is	located >					
5	Does the organization have a written policy regarding the periodic mor	nitoring, inspe	ction, handling of				
	violations, and enforcement of the conservation easements it holds?						
6	Staff and volunteer hours devoted to monitoring, inspecting, handling	of violations,	and enforcing con	servation ea	asements during the year		
	▶						
7	Amount of expenses incurred in monitoring, inspecting, handling of vic	plations, and e	enforcing conserva	ation easem	ents during the year		
	►\$						
8	Does each conservation easement reported on line 2(d) above satisfy t	•					
	and section 170(h)(4)(B)(ii)?				Yes No		
9	In Part XIII, describe how the organization reports conservation easem	ents in its rev	enue and expense	e statement	and		
	balance sheet, and include, if applicable, the text of the footnote to the	e organizatior	's financial statem	ents that de	escribes the		
_	organization's accounting for conservation easements.	<u>.</u>					
Par			easures, or O	ther Simi	lar Assets.		
	Complete if the organization answered "Yes" on Form 990, Part	t IV, line 8.					
1a	If the organization elected, as permitted under FASB ASC 958, not to r	report in its re	evenue statement	and balance	e sheet works		
	of art, historical treasures, or other similar assets held for public exhibit	tion, educatio	on, or research in f	urtherance of	of public		
	service, provide in Part XIII the text of the footnote to its financial statements that describes these items.						
b	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	n, education,	or research in furt	herance of p	public service,		
	provide the following amounts relating to these items:						
	(i) Revenue included on Form 990, Part VIII, line 1			🕨	► \$		
	(ii) Assets included in Form 990, Part X				▶ \$		
2	If the organization received or held works of art, historical treasures, or	r other similar	assets for financia	al gain, prov	ide		
	the following amounts required to be reported under FASB ASC 958 re	-					
	Revenue included on Form 990, Part VIII, line 1				▶ \$		
	Assets included in Form 990, Part X			🕨	▶ \$		
LHA	For Paperwork Reduction Act Notice, see the Instructions for Forn	n 990.			Schedule D (Form 990) 2020		
032051	12-01-20						
	1	2					

2020.04030 KAUAI ISLAND UTILITY COOP 611853_1

Sche	hedule D (Form 990) 2020 KAUAI ISLAND UTILITY COOPERATIVE 99-0346113 Page 2										
Par	Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)										
3	Using the organization's acquisition, accession	on, and other record	s, check	any of the	following that	t make si	gnificant u	use of its			
	collection items (check all that apply):										
а	Public exhibition	d	I 🗌 L	oan or exc	hange progra	am					
b											
с	Preservation for future generations										
4	Provide a description of the organization's co	llections and explair	how the	ey further th	ne organizatio	on's exen	npt purpos	se in Part	XIII.		
5	During the year, did the organization solicit or	-		-	-						
	to be sold to raise funds rather than to be ma	intained as part of th	he oraani	zation's co	llection?				Yes		No
Par	t IV Escrow and Custodial Arrang										-
	reported an amount on Form 990, Par			5				, , ,			
1a	Is the organization an agent, trustee, custodia	an or other intermed	iarv for c	ontribution	s or other as	sets not i	ncluded				
	on Form 990, Part X?								Yes		No
b	If "Yes," explain the arrangement in Part XIII a							······			
			ie in ig te						Amoun	t	
с	Beginning balance						1c		7 4110 0411		-
b	Additions during the year										
۵ ۵	Distributions during the year										
f	Ending balance										
	Did the organization include an amount on Fo								Yes		No
	If "Yes," explain the arrangement in Part XIII.]
Par								<u></u>			
		(a) Current year		rior year	(c) Two yea	I		ears hack	(e) Fou	vears	hack
1a	Beginning of year balance	(a) ourient year	(0)11	loi yeai	(C) 1 WO you					yours	DUCK
b											
С	Contributions										
с А	Net investment earnings, gains, and losses										
u	Other expenditures for facilities										
e											
f	Administrative expenses										
g	Provide the estimated percentage of the curr	ont year and balance	o (lino 1a	oolumn (o)) hold oo:						
2	Board designated or quasi-endowment	•	e (iine rg %	, column (a	III HEIU as.						
a 5	Permanent endowment	%									
b		%									
С	The percentages on lines 2a, 2b, and 2c should be a should be should be a should be a should be a should be should be a should	-									
20	Are there endowment funds not in the posses	•	tion that	are hold a	nd administa	ad for th	o organiza	otion			
Ja		ssion of the organiza	uon mai	are neiù ai	nu auminister		e organiza		1	Yes	No
	by:								0-(1)	res	No
	(i) Unrelated organizations								3a(i)		
L	(ii) Related organizations If "Yes" on line 3a(ii), are the related organization								3a(ii)		
									3b		
4 Par	Describe in Part XIII the intended uses of the tVI Land, Buildings, and Equipm		wment it	inas.							
1 41	Complete if the organization answered			lina 11a C	Soo Form 000	Dort V	lina 10				
							ccumulate		(d) Boo	k volu	
	Description of property	(a) Cost or o basis (investr			t or other (other)		preciation		(a) 600	k value	3
4-	Land				,186,757.		. colation		10	186,	757
	Land				,188,757.		24,381,	431		209,	
	Buildings			4/	, , , , , , , , , , , , , , , , , , , ,		27, JUL,		23	2091	500.
	Leasehold improvements			107	801 700		01 720	0.26	106	165	702
	Equipment				,894,729.	2	91,729,			165,	
	Other				,084,133.					084,	
Tota	. Add lines 1a through 1e. (Column (d) must e	qual Form 990, Part	X, colum	<u>n (B), line 1</u>	0c.)	<u></u>			223	646,	473.

Schedule D (Form 990) 2020

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) INVESTMENTS IN ASSOCIATED ORGS	1,798,546.	COST
(B) INVESTMENTS IN SUBSIDIARY COMPANIES	28,165,118.	COST
(C) RURAL ECONOMIC DEVELOPMENT LOANS	337,500.	COST
(D)		
(E)		
(F)		
(G)		
(H)		
Total (Col (b) must equal Form 990 Part X col (B) line 12)	30,301,164.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) ACCRUED UNBILLED REVENUE	7,349,891.
(2) SPECIAL DEPOSITS	-755.
(3) DEFERRED DEBITS	26,862,217.
(4) POST-RETIREMENT BENEFIT ASSET	13,384.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Colymn (b) must equal Form 990. Part X. col. (B) line 15.)	34,224,737.
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	10,872,902.
(3)	CUSTOMER DEPOSITS	1,283,952.
(4)	OTHER LIABILITIES	625,306.
(5)		
(6)		
(7)		
(8)		
(9)		
Total.	(Column (b) must equal Form 990. Part X. col. (B) line 25.)	12,782,160.

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

Schedule D (Form 990) 2020

Sche	dule D (Form 990) 2020 KAUAI ISLAND UTILITY COOPERATIVE		99-0346113	Page 4
	t XI Reconciliation of Revenue per Audited Financial Stateme	nts With Revenue per	^r Return.	U
	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	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
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 revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	
Pa	t XII Reconciliation of Expenses per Audited Financial Stateme	ents With Expenses p	er 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	Prior year adjustments	2b		
с	Other losses			
d	Other (Describe in Part XIII.)			
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 18.)		5	
Pa	t XIII Supplemental Information.			
Prov	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part	IV, lines 1b and 2b; Part V,	ine 4; Part X, line 2; Part XI,	
lines	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addi	itional information.		
PART	X, LINE 2:			
THE	COOPERATIVE IS EXEMPT FROM FEDERAL INCOME TAXES UNDER THE PROV	VISIONS		
OF S	ECTION 501(C)(12) OF THE INTERNAL REVENUE CODE, EXCEPT TO THE	EXTENT		
OFU	NRELATED BUSINESS INCOME, IF ANY. THE COOPERATIVE ADOPTED FIN	NANCIAL		
ACCO	UNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION	ON (ASC)		

740-10, RELATING TO ACCOUNTING FOR UNCERTAIN TAX POSITIONS. AS OF

DECEMBER 31, 2020 AND 2019, THE COOPERATIVE DOES NOT HAVE ANY UNCERTAIN

TAX POSITIONS. THE COOPERATIVE FILES AN EXEMPT ORGANIZATION AND UNRELATED

BUSINESS INCOME TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND THE

CORPORATE SUBSIDIARIES FILE A CORPORATE RETURN IN THE U.S. FEDERAL AND

STATE OF HAWAII JURISDICTIONS.

chedule D (Form 990) 2020 KAUAI ISLAND UTILITY COOPERATIVE	99-0346113	Page
Part XIII Supplemental Information (continued)		
HE COOPERATIVE IS NOT EXEMPT UNDER HAWAII REVISED STATUTES FROM STATE		
NCOME TAXES; HOWEVER, MARGINS THAT ARE ALLOCATED WITHIN A SPECIFIC TIME		
ERIOD ARE CONSIDERED A DEDUCTION FOR STATE INCOME TAX PURPOSES. FOR THE		
TATE OF HAWAII, THE COOPERATIVE IS ALSO ASSESSED A 5.885% OF GROSS		
EVENUES PUBLIC SERVICE COMPANY TAX IN LIEU OF GENERAL EXCISE TAXES AND		
OUNTY REAL PROPERTY TAXES. ALSO, THE COOPERATIVE IS ASSESSED A 0.5% OF		
ROSS REVENUES PUBLIC UTILITY COMMISSION FEE. FOR THE COUNTY OF KAUA'I,		
AWAII, THE COOPERATIVE IS ASSESSED A 2.5% FRANCHISE FEE ON GROSS		
EVENUES.		
EVENUES.		

Schedule D (Form 990) 2020

SCHEDULE I (Form 990)	Go	irants and Oth vernments, an ete if the organizatio	d Individual	s in the Ŭni	ted States		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		Go to www.ir	Attach to Form s.gov/Form990 form		nation		Open to Public Inspection
Name of the organization	JTILITY COOPER		3.gov/1 0111330 10				Employer identification number 99-0346113
Part I General Information on Grants a	nd Assistance						
 Does the organization maintain records t criteria used to award the grants or assis 2 Describe in Part IV the organization's pro Part II Grants and Other Assistance to I 	tance? cedures for monito Domestic Organiz	oring the use of grant ations and Domestic	funds in the United Governments. C	States. complete if the org			X Yes No
recipient that received more than 1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
KAUAI UNITED WAY PO BOX 1087 LIHUE, HI 96766	99-0146288	501(C)(3)	29,339.	0.	NOT APPLICABLE	NOT APPLICABLE	CHARITABLE GIVING
KIUC CHARITABLE FOUNDATION 4463 PAHEE ST STE 1 LIHUE, HI 96766-2000	51-0592268	501(C)(3)	24,403.	0.	NOT APPLICABLE	NOT APPLICABLE	RELATED EXEMPT OPERATIONS
2 Enter total number of section 501(c)(3) a		instance listed in the					▶ 2.
 2 Enter total number of section 501(c)(3) and 3 Enter total number of other organizations 	s listed in the line 1	table	e line 1 table				

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

Schedule | (Form 990) 2020 KAUAI ISLAND UTILITY COOPERATIVE

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(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 required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

KAUAI UNITED WAY IS A NON-PROFIT, VOLUNTEER-DRIVEN ORGANIZATION, DEDICATED

TO SERVING THE SOCIAL NEEDS OF KAUAI SINCE 1943. PARTICIPATING AGENCIES

ARE MONITORED THROUGHOUT THE YEAR TO MAKE SURE THAT PROGRAMS CONTINUE TO BE

ADMINISTERED EFFICIENTLY AND WITHIN GUIDELINES.

THE COOPERATIVE RELIES ON THE DONEE ORGANIZATIONS TO USE THE FUNDS AS

INTENDED BY THE COOPERATIVE.

Page 2

sc	HEDULE J	Compens	ation Information	I	OMB No. 1	1545-004	47
	rm 990)		rs, Trustees, Key Employees, and Highest		20	20	
•		Comp	ensated Employees		20	ZU	J
Dono	tment of the Treasury		nswered "Yes" on Form 990, Part IV, line 23. ach to Form 990.		Open to	Publ	ic
	al Revenue Service		0 for instructions and the latest information.		Inspe		
Nam	ne of the organization	1		Employer id	entificatio	on nui	nber
		KAUAI ISLAND UTILITY COOPER	RATIVE	99-03	46113		
Pa	rt I Question	s Regarding Compensation					
						Yes	No
1a			of the following to or for a person listed on Form	990,			
		line 1a. Complete Part III to provide any rele					
	First-class or c		Housing allowance or residence for perso				
	Travel for com	•	Payments for business use of personal res				
		ation and gross-up payments	Health or social club dues or initiation fee				
		spending account	Personal services (such as maid, chauffer	r, chet)			
L	If any of the here-	an line to ave abacked with the event in the					
D			follow a written policy regarding payment or		416		
•	•	rovision of all of the expenses described abo			<u>1b</u>		
2	•		or allowing expenses incurred by all directors,		0		
	trustees, and onice	rs, including the CEO/Executive Director, rec	parding the items checked on line 1a?		2		
3	Indicate which if a	w, of the following the organization used to	establish the compensation of the organization's				
5			boxes for methods used by a related organization				
		ation of the CEO/Executive Director, but exp	, ,	1110			
	X Compensation	· ·	Written employment contract				
		ompensation consultant	X Compensation survey or study				
		ther organizations	X Approval by the board or compensation c	ommittee			
				ommittee			
4	During the year, did	any person listed on Form 990, Part VII, Se	ction A, line 1a, with respect to the filing				
	organization or a re		, , , , , , , , , , , , , , , , , , , ,				
а	•	e payment or change-of-control payment?			4a		x
b	Participate in or rec	eive payment from a supplemental nonquali			41	Х	
с	Participate in or rec	eive payment from an equity-based compen			4c		X
	If "Yes" to any of lir	ies 4a c, list the persons and provide the app	blicable amounts for each item in Part III.				
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organization:	s must complete lines 5-9.				
5	For persons listed of	n Form 990, Part VII, Section A, line 1a, did	the organization pay or accrue any compensatio	n			
	contingent on the r	evenues of:					
а	The organization?				. <u>5</u> a		
					. 5 b		
	If "Yes" on line 5a o	r 5b, describe in Part III.					
6	For persons listed of	on Form 990, Part VII, Section A, line 1a, did	the organization pay or accrue any compensatio	n			
	contingent on the r	5					
а							<u> </u>
b					. 6b		
		r 6b, describe in Part III.					
7			the organization provide any nonfixed payments				
					. 7		
8	-	-	ued pursuant to a contract that was subject to th	e			
		ption described in Regulations section 53.49			8		
9		d the organization also follow the rebuttable	presumption procedure described in				
	Regulations section				. 9		<u> </u>
LHA	For Paperwork R	eduction Act Notice, see the Instructions f	or Form 990.	Schedu	ile J (Forn	n 990)	2020

032111 12-07-20

Schedule J (Form 990) 2020

99-0346113

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-MI	SC compensation	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)	
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation	Denents	(()())	reported as deferred on prior Form 990	
(1) DAVID BISSELL	(i)	525,215.	0.	557,818.	82,984.	19,361.	1,185,378.	0.	
CEO	(ii)	0.	0.	0.	0.	0.	0.	٥.	
(2) KARISSA JONAS	(i)	261,292.	0.	692.	81,567.	22,467.	366,018.	٥.	
FINANCIAL VP & CFO	(ii)	Ο.	0.	0.	0.	0.	0.	0.	
(3) MAILE ALFILER	(i)	134,714.	23,010.	620.	141,243.	22,413.	322,000.	٥.	
MEMBER SERVICES MANAGER	(ii)	0.	0.	0.	0.	0.	0.	٥.	
(4) BRAD ROCKWELL	(i)	202,469.	30,522.	1,302.	53,669.	22,413.	310,375.	٥.	
CHIEF OF OPERATIONS	(ii)	٥.	0.	0.	0.	0.	0.	٥.	
(5) CAREY KOIDE	(i)	152,002.	31,957.	1,042.	69,038.	7,585.	261,624.	٥.	
T&D MANAGER (RETIRED)	(ii)	0.	0.	0.	0.	0.	0.	٥.	
(6) JOHN COX	(i)	144,461.	17,291.	1,448.	38,739.	22,467.	224,406.	٥.	
T&D MANAGER	(ii)	0.	0.	0.	0.	0.	0.	٥.	
(7) PATRICK MALAMA	(i)	207,800.	0.	895.	168,337.	20,820.	397,852.	٥.	
PRIMARY TROUBLEPERSON	(ii)	0.	0.	0.	0.	0.	0.	٥.	
(8) TOM YAMAMOTO	(i)	209,794.	0.	896.	39,024.	22,413.	272,127.	٥.	
PRIMARY TROUBLEPERSON	(ii)	Ο.	0.	0.	0.	0.	0.	0.	
(9) ELIZABETH UBAY	(i)	169,186.	28,809.	692.	54,932.	7,792.	261,411.	0.	
HR & SAFETY MANAGER	(ii)	Ο.	0.	0.	0.	0.	0.	0.	
(10) TRAVIS OTTO	(i)	197,140.	0.	480.	32,257.	22,967.	252,844.	0.	
PRIMARY TROUBLEPERSON	(ii)	Ο.	0.	0.	0.	0.	0.	0.	
(11) HARLEY ECKERT, FINANCIAL	(i)	162,110.	31,846.	1,605.	0.	18,720.	214,281.	٥.	
PLANNING & STRATEGY MGR (RETIRED)	(ii)	0.	0.	0.	0.	0.	0.	٥.	
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								

Schedule J (Form 990) 2020

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 I, LINE 4B:

DAVID BISSELL: AMOUNT PAID - \$529,633

KIUC ADOPTED A SUPPLEMENTAL EXECUTIVE BENEFIT RESTORATION ("EBR") PLAN,

EFFECTIVE JANUARY 1, 2015. THE EBR PLAN IS A NON-QUALIFIED PLAN MAINTAINED

BY KIUC. BENEFITS UNDER THE EBR PLAN ARE BASED ON THE DIFFERENCE BETWEEN

AMOUNTS WITHOUT INTERNAL REVENUE SERVICE (IRS) QUALIFIED PENSION PLAN

LIMITS ON COMPENSATION AND BENEFITS AND THOSE WITH SUCH LIMITS AS

DETERMINED UNDER THE PROVISION OF THE NRECA RS PLAN. THERE IS A RISK OF

FORFEITURE IF PARTICIPANTS LEAVE THE COMPANY PRIOR TO BECOMING FULLY VESTED

IN THE EBR PLAN.

PART II, COLUMN C:

INCLUDED IN 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 - \$73,294

ACTUAL EXPENSE - \$72,590

Schedule J (Form 990) 2020

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.

KARISSA JONAS:	
REPORTED CHANGE - \$71,877	
ACTUAL EXPENSE - \$65,798	
MAILE ALFILER:	
REPORTED CHANGE - \$135,723	
ACTUAL EXPENSE - \$47,880	
BRAD ROCKWELL:	
REPORTED CHANGE - \$45,439	
ACTUAL EXPENSE - \$48,355	
CAREY KOIDE:	
REPORTED CHANGE - \$63,035	
ACTUAL EXPENSE - \$59,396	
JOHN COX:	
REPORTED CHANGE - \$32,829	
ACTUAL EXPENSE - \$34,857	
PATRICK MALAMA:	
REPORTED CHANGE - \$159,830	
ACTUAL EXPENSE - \$34,695	
TOM YAMAMOTO:	
	Sebedule 1/Eerm 000) 2020

Schedule J (Form 990) 2020

Page 3

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 - \$30,500	
ACTUAL EXPENSE - \$23,210	
ELIZABETH UBAY:	
REPORTED CHANGE - \$48,021	
ACTUAL EXPENSE - \$43,558	
TRAVIS OTTO:	
REPORTED CHANGE - \$24,219	
ACTUAL EXPENSE - \$23,210	
HARLEY ECKERT:	
REPORTED CHANGE - \$0	
ACTUAL EXPENSE - \$42,071	
	Schedule J (Form 990) 2020

SCHEDULE O (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	Supplemental Information to Form 990 or 9 Complete to provide information for responses to specific questions Form 990 or 990-EZ or to provide any additional information. ► Attach to Form 990 or 990-EZ. ► Go to www.irs.gov/Form990 for the latest information.		OMB No. 1545-0047
Name of the organization	KAUAI ISLAND UTILITY COOPERATIVE		er identification number
FORM 990, PART III, I	LINE 1, DESCRIPTION OF ORGANIZATION MISSION:		
TO PROVIDE RELIABLE H	POWER SAFELY THAT IS FAIRLY AND COMPETITIVELY		
PRICED, PRACTICE CONS	SERVATION 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, SH	ECTION A, LINE 6:		
KIUC HAS APPROXIMATEI	Y 26,359 MEMBERS. THE MEMBERSHIP FEE IS \$.01 PER		
MEMBER.			
FORM 990, PART VI, SH	ECTION A, LINE 7A:		
EACH DIRECTOR IS ELEC	CTED TO A 3-YEAR TERM. THE 9 DIRECTOR'S TERMS ARE		
STAGGERED SUCH THAT F	EACH YEAR 3 DIRECTOR SEATS ARE UP FOR ELECTION. EACH		
CURRENT MEMBER IS ENT	FITLED TO CAST A BALLOT AND VOTE FOR 3 DIRECTORS TO		
FILL THE 3 VACANT SEA	ATS, REGARDLESS OF THEIR BILLING AMOUNT.		
FORM 990, PART VI, SH	ECTION A, LINE 8B:		
THE COOPERATIVE DOES	NOT HAVE COMMITTEES WITH BOARD AUTHORITY TO ACT ON		
BEHALF OF THE GOVERNI	ING BODY.		
FORM 990, PART VI, SH	ECTION B, LINE 11B:		
1) AFTER THE COMPLETE	ED FORM 990 IS RECEIVED FROM THE TAX PREPARER, THE		
CONTROLLER WILL PERFO	ORM A DETAILED REVIEW OF THE FORM 990, INCLUDING		
VERIFYING THE FIGURES	5 TO THE BOOKS OF RECORD.		
2) THE CFO WILL PERFO	ORM A MORE GENERAL REVIEW OF THE FORM 990 FOR		
REASONABLENESS.	ction Act Notice, see the Instructions for Form 990 or 990-EZ.	Schedule O (Fo	orm 990 or 990-EZ) 2020

13501001 146892 611853

25 2020.04030 kauai island utility coop 611853_1

Name of the organization	Employer identification number
KAUAI ISLAND UTILITY COOPERATIVE	99-0346113
) THE FORM 990 WILL BE MADE AVAILABLE TO THE BOARD OF DIRECTORS FOR THEIR	
NDIVIDUAL REVIEW. IF THE DIRECTORS HAVE ANY QUESTIONS ABOUT THE FORM 990,	
THE CFO WILL MEET WITH THEM TO ANSWER THEIR QUESTIONS.	
) 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	
THO 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:	

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

26

FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC ON THEIR WEBSITE AND UPON

REQUEST.

032212 11-20-20

Name of the organization		Employer identification numb 99-0346113
KAUAI ISLAND UTILITY COOPERATIVE		99-0346113
ORM 990, PART VII, SECTION A, LINE 1A:		
THE COMPENSATION FOR DAVID BISSELL, CEO INCLUDES A ON	E-TIME	
SUPPLEMENTAL RETIREMENT BENEFIT REPORTED IN COLUMN (D)). THIS PAYMENT IS	
LSO REPORTED ON SCHEDULE J, LINE 4B.		
ORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:		
CHANGE IN OTHER EQUITY	96,409.	
HANGE IN MEMBERSHIPS	15.	
PATRONAGE NET MARGIN	7,414,742.	
RETIREMENT OF CAPITAL CREDITS	-1,511,574.	
TOTAL TO FORM 990, PART XI, LINE 9	5,999,592.	
FORM 990, PART XII, LINE 2C:		
THERE WERE NO CHANGES IN PROCEDURE FROM THE PRIOR YEA	R.	

032212 11-20-20

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

032161 10-28-20 LHA

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.

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

Name of the organization

Department of the Treasury Internal Revenue Service

KAUAI ISLAND UTILITY COOPERATIVE

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt Part II organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity		g) 512(b)(13) rolled ity?
of related organization		foreign country) sect		501(c)(3))	entity	Yes	No
KIUC CHARITABLE FOUNDATION - 51-0592268					KAUAI ISLAND		
4463 PAHEE ST STE 1					UTILITY		
LIHUE, HI 96766-2000	FOUNDATION	HAWAII	501(C)(3)	LINE 7	COOPERATIVE	х	
	_						
	_						



20 Open to Public Inspection

Employer identification number

99-0346113

(Form 990)

Schedule R (Form 990) 2020

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. Part III

(2)	(h)	()	(4)	(a)	(4)	(*)		<u>لما</u>	(;)		<u> </u>	(14)
(a) Name, address, and EIN of related organization	(b) Primary activity	(C) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under	(f) Share of total income	(g) Share of end-of-year assets	Disprop	h) ortionate tions?	(i) Code V-UBI amount in box 20 of Schedule	Gene mana parti	al or P	(k) Percentage ownership
		country)		sections 512-514)		233613	Yes	No	K-1 (Form 1065)	Yes	No	
KIUC RENEWABLE SOLUTIONS TWO												
LLC - 46-1502179, 4463 PAHEE]											
ST STE 1, LIHUE, HI	SOLAR POWER											
96766-2000	GENERATION	DE	N/A	N/A				x	N/A		x	
]											
	7											
	7											
	1											
	1											
	1											
	1											
	1											
	1											

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. Part IV

(a) Name, address, and EIN of related organization	(b) Primary activity Le		(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	512(l contr ent	(i) ction (b)(13) rolled tity?
		foreign country)		,				Yes	No
KIUC RENEWABLE SOLUTIONS ONE LLC -			KAUAI ISLAND						
45-3822840, 4463 PAHEE ST STE 1, LIHUE, HI	SOLAR POWER		UTILITY						
96766-2000	GENERATION	DE	COOPERATIVE	C CORP	-2,535,541.	31,457,778.	100%	х	
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	779,485.	-1,170,640.	100%	х	
	-								
	-								
									<u> </u>

032162 10-28-20

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

te: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Ye	es l
During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-I	IV?		
Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X	
Gift, grant, or capital contribution to related organization(s)			
Gift, grant, or capital contribution from related organization(s)			
Loans or loan guarantees to or for related organization(s)		X	
Loans or loan guarantees by related organization(s)	<u>1e</u>		_
Dividends from related organization(s)	1f		
Sale of assets to related organization(s)	1g		
Purchase of assets from related organization(s)		X	
Exchange of assets with related organization(s)	11		
Lease of facilities, equipment, or other assets to related organization(s)			
Lease of facilities, equipment, or other assets from related organization(s)	<u>1k</u>		
Performance of services or membership or fundraising solicitations for related organization(s)			
n Performance of services or membership or fundraising solicitations by related organization(s)			
Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)			
Sharing of paid employees with related organization(s)	_		_
Reimbursement paid to related organization(s) for expenses	1 p		
Reimbursement paid by related organization(s) for expenses		X	_
Other transfer of cash or property to related organization(s)	<u>1r</u>		
Other transfer of cash or property from related organization(s)	1s	X	

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	А	893,817.	CASH
(2) KIUC RENEWABLE SOLUTIONS ONE LLC	н	2,659,744.	САЅН
(3) KIUC RENEWABLE SOLUTIONS ONE LLC	Q	299,259.	CASH
(4) KIUC RENEWABLE SOLUTIONS ONE LLC	S	498,453.	CASH
(5) KIUC RENEWABLE SOLUTIONS TWO LLC	D	13,951,724.	САЅН
(6) KIUC RENEWABLE SOLUTIONS TWO LLC	н	2,573,024.	CASH

Schedule R (Form 990) KAUAI ISLAND UTILITY COOPERATIVE

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	79,132.	САЅН
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

Schedule R (Form 990) 2020 KAUAI ISLAND UTILITY COOPERATIVE

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)	(e Are partner 501(c org: Yes	e) all 's sec. c)(3) s.? No	(f) Share of total income	(g) Share of end-of-year assets	(ř Dispr tior alloca Yes	ropor- nate tions?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) Genera manag partne Yes I	ll or Pe ing er? Ov	(k) ercentage wnership

Schedule R (Form 990) 2020

Schedule R (Form 990) 2020 KAUAI ISLAND UTILITY COOPERATIVE Part VII Supplemental Information Provide additional information for responses to questions on Schedule R. See instructions.

032165 10-28-20