

**eliminating racism
empowering women**

ywca

Hawai'i Island

RFP 4576

County of Hawai'i State and Local Fiscal Recovery Funds

Early Childhood Initiates Program

Submitted May 17, 2024

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3.1 Entity Description

YWCA Mission: The YWCA of Hawaii Island is dedicated to eliminating racism, empowering women, and promoting peace, justice, freedom, and dignity for all.

The YWCA of Hawai'i Island (YWCA), which is part of the national organization consisting of 300 YWCA Associations with 2.6 million members, first organized in Hilo in 1919, was established as a 501(c)(3) non-profit organization in 1965 and has been a partner agency of the Hawai'i Island United Way (HIUW) since 1979.

Led by Chief Executive Officer, Kathleen McGilvray, for the past 11 years, Ms. McGilvray will be the point of contact and contract manager for this project.

The YWCA offers multiple programs to support the Hawaii Island community. Employing over 50 full-time and part-time staff, the YWCA provides services to the entire Big Island. The YWCA offers a Developmental Preschool which serves East Hawaii, the Sexual Assault Support Services Program and the Sex Assault Nurse Examiner Program which serves the entire Hawaii Island and the Healthy Families Program which serves East Hawaii. With the base location at 145 Ululani since the 1920's and a Kailua-Kona presence since the 1980's, the YWCA has a rich history of serving our island community.

The Developmental Preschool (Preschool), providing childcare services since the mid-1960's, is nationally accredited (National Association for Education of Young Children) and licensed to provide services to 115 children between the ages of 2 and 5. With pandemic conditions, the preschool was able to continue to provide childcare after a brief closure and also began to provide trauma informed care training to staff through Promising Minds, a Hawaii Community Foundation initiative. Through this initiative, the preschool provided counseling services to children and parents experiencing stressors associated with the Impact of COVID as well as normal day-to-day stressors. The preschool campus is located at our base location and has provided childcare for over 60 years to our East Hawaii families. The preschool is open 50 weeks a year and provides free breakfast, lunch, and snacks in addition to a safe and nurturing learning environment.

All our programs collaborate with community agencies in partnership to support our work and refer out to specialized services when needed. With a 100+ year history, the YWCA continues to work in the community to provide services to all ages and stages of life.

For this application, the YWCA is requesting financial support for the preschool to expand our capacity by a minimum of 36 children taking our licensing from 115 to 151 children with the addition of modular buildings on the campus. The YWCA currently has a wait list of several hundred families seeking childcare services.

The Preschool employs 7 FTE teachers, 9 FTE aids, a 0.5 FTE therapist, 1 .0 FTE Program Director and 0.5 FTE clerical support. With the addition of 36 children, it is anticipated that there will be a minimum of 5 FTE teachers, and 5-6 FTE aids to support the expansion. Other services (cleaning, lawn, food prep) are contracted out to local providers that also support the operations of the Preschool, further supporting local businesses in the community.

3.2 Project Description

The YWCA is currently in a capital campaign to build a new preschool on the campus at Ululani Street. The initial proposal was to build a school that would support 115 children in the school. However, as the project has continued to develop, the need for more slots and staffing has been identified to support the needs of our community. The YWCA has been in contact with HPM regarding modular spaces that are turnkey ready at delivery. The addition of a 24'x60' modular classroom and associated restrooms by the end of 2026 is feasible and would increase our capacity by a minimum of 36 slots (two-year-olds) and a maximum of 40 slots (three- to five-year-olds). Based on the National Association of Early Childhood Education, the space in one module would house 36 two-year-olds (six classes), or 40 three-year-olds (five classes) or 40 four- or five-year-olds (four classes) or a combination thereof. Slots are determined by space required for each child (35 square feet of unencumbered space) and NAEYC ratio requirements of one teacher per six students for two-year-olds, one teacher per eight students for three-year-olds, and one teacher per ten students for four- and five-year-olds. Preference for the type of classroom would be based on the waitlist and available staffing. NAEYC standards are more stringent than Department of Human Services licensing requirements. The YWCA would seek licensing approval and then NAEYC approval for the additional slots and expanded program.

The YWCA preschool resides on property owned by the YWCA. The property has a large two-story building in which the first floor is dedicated to our toddlers and three-year-olds, the second floor in partial use for late born five-year-olds. The Cottage area houses four- and five-year-olds. The property also has a defunct pool area that houses a large and small ground pool, along with a lanai area and restrooms/showers. The Cottage area and the pool area are slated for demolition and excavation to prepare the site for a new preschool. The YWCA has already raised 2.79 million to support the building of a new preschool and has done preliminary work to begin demolition of the pool area and the current Cottage. The YWCA will move the current Cottage students to the 2nd floor of the main building and continue with preschool activities during the demolition and excavation and preparation of a foundation for the new preschool. It is anticipated that the demolition can commence as early as fall 2024. Once demolition of the buildings and excavation of the grounds has been completed, the preparation for the foundation and infrastructure for the building will commence. While demolition and foundational infrastructure is in process, HPM will be fabricating the modular school room and restroom module according to specifications and preparing both modules to be transported and installed. The YWCA anticipates that the module can be installed in late fall 2025 and pending licensing, accreditation, and staffing, can offer new slots to families beginning January 2026.

The YWCA is committed to recruiting and providing staffing, purchasing the appropriate classroom materials and supplies, compliance to licensing and accreditation standards and promoting the expansion of slots through additional grant applications, fund raising and other capital campaign activities.

See Attachment 1: Resume of Chief Executive

See Attachment 2: Current Certificate of Good Standing

3.3 Response to Negative Impacts of COVID 19

Childcare capacity plays a crucial role in supporting recovery efforts and providing relief for families impacted by the COVID-19 pandemic. By expanding childcare services, several key benefits can be realized that contribute to increased resiliency and aid in the overall recovery process.

Economic Recovery: One of the primary ways in which increasing childcare capacity can support recovery is through its impact on the economy. Access to reliable childcare allows parents, especially mothers, to return to work or increase their working hours. This, in turn, boosts workforce participation rates and productivity, leading to economic growth.

Support for Essential Workers: During the pandemic, essential workers such as healthcare professionals, first responders, and other critical staff faced significant challenges in balancing work responsibilities with childcare needs. By expanding childcare capacity, these essential workers can have peace of mind knowing that their children are well cared for while they perform their vital roles. This support is crucial for maintaining essential services during times of crisis.

Mental Health and Well-being: The stress and uncertainty brought about by the pandemic have taken a toll on the mental health of many individuals, including parents struggling to juggle work and caregiving responsibilities. Increased access to quality childcare services can alleviate some of this burden by providing parents with much-needed support and respite. This, in turn, can improve parental mental health and well-being, contributing to overall family resilience.

Educational Development: Quality early childhood education is essential for children's cognitive development and school readiness. By expanding childcare capacity, more children can benefit from structured learning environments that promote socialization, emotional growth, and academic skills development. Investing in early childhood education through increased childcare availability sets a strong foundation for future academic success and lifelong resilience.

Social Equity: Access to affordable and high-quality childcare is essential for promoting social equity and reducing disparities among families. Low-income households are disproportionately affected by limited childcare options, which can hinder parents' ability to work or pursue educational opportunities. Increasing childcare capacity ensures that all families have equal access to supportive services that enable them to thrive despite challenging circumstances.

Timeline:

All activities can be accomplished within the timeline of the grant period. Please see the attachment entitled **Attachment 3: Timeline** for detailed tasks and estimated times of completion.

Community Served:

The YWCA preschool serves East Hawaii families. No preference is given regarding economic status or protected classes. The YWCA works with families to apply for financial assistance through various government entities and through scholarships. Students arrive from all over East Hawaii, as far north as Laupahoehoe and as far south as Ka'u and lower Puna.

Expansion of Existing Licensed Childcare Programs

Physical Renovations. Please see **Attachment 4** that includes a schematic of the 24'x60' classroom and the 12'x20' ADA bathroom.

The modules will be turnkey ready once installed on the YWCA property.

Using the childcare allotment of 35 square feet per child, the 1442 square foot classroom can provide up to 36 – 40 additional slots for children (depending upon ages). Mobile petitions will be used to make individual classrooms. There will be limited encumbered space to keep within the 35 square feet per child requirement. The number of slots will be based on the current waitlist needs and staff availability.

During the entire grant period and beyond, the YWCA will be in contact with DHS and NAEYC to make sure that the plans and processes are in compliance with licensing and accreditation requirements.

Plan Design and Implementation

The YWCA is already in a capital campaign to build a new preschool. Architects have presented a concept design and modifications to the plan are in process as further needs are determined. The YWCA has secured and encumbered funding to do an environmental assessment and other permitting requirements. We are currently in the demolition planning phase and will be to bid on demolition in fall of 2024, EA and entitlements will be complete and we will begin design work in fall of 2024, reading the site for the modules in early 2025. In talks with HPM, who would be the supplier of the modules, they are able to commit to delivery of completed modules in the grant period. The Timeline attachment shows the plans for implementation, the general tasks, and the timeline for completion. The YWCA, in their progress reports and meetings with ECRT staff, will provide the County of Hawaii with progress, issues, concerns, and delays up to date.

Budget and Justification

Please see the **Budget and Financial Section** and **Attachment D** entitled Budget and Justification. The budget for this proposal consists of the purchase of a classroom module, a restroom module and support in getting the infrastructure (water, sewer and electrical) ready for the installation of the modules. The YWCA is committed to paying for other fees associated with the project and further addition of modular classrooms and restrooms as part of their capital campaign. Furthermore, the YWCA is committed to outfitting the classrooms with age-appropriate furniture and supplies, recruitment, hiring and training of staff, the development of playground areas, and other general costs that will go towards the expansion.

3.4 Community Benefit

Since 1919, the YWCA of Hawaii Island has been a nexus for people of Hawaii Island to thrive, especially women and girls who may have had limited opportunities. Originally the programs included housing, wellness activities and training with an emphasis on the unique needs for women, although programs and services are provided to all. The programs have evolved and changed over generations and continue to meet new needs as times change and community needs grow.

The YWCA preschool has nurtured generations of children with 50 weeks of instruction and full days to support working families. The YWCA Preschool is licensed by the State of Hawaii and has been accredited by NAEYC for over 18 years. The program's creative curriculum by Teaching Strategies, is focused on the educational objectives for the whole child; social - emotional, motor skills, cognitive development, and academic rigor. The preschool expanded services to include the family with mental health services for parents and children as well as financial literacy and reading nights for the whole family.

Gardening and incorporation of fresh foods into our nutrition program is an important part of our focus on health and wellness. We provide each child with a USDA approved nutritious breakfast, lunch, and snack daily.

We provide full day instruction to 2-5-year-olds and are one of the few programs which will support children prior to potty training. Because of our longevity in the community, we are on our 2nd or 3rd generation of preschoolers, our graduates have returned to us as parents, grandparents, staff, and board members.

The preschool program supports working families. This is our mission in action, supporting families and creating a nurturing safe environment to instill the love of education for children **and** caring for them while their parents work or go to school to create a better life. We see preschool as a critical workforce infrastructure necessity. In this way we have been helping to support change and the betterment of our community for over 100 years. Our mission is to eliminate racism and empower women, we serve the entire family in every program because our entire community needs to thrive for true progress.

The preschool focuses on serving all students and goes to great effort to support families that have short term emergencies so that preschool continues even if the family has a job interruption. This kind of consistency for children is incredibly important as family's weather challenging times. Our island has had several traumatic events in the last few years which has added to economic and housing insecurity. Hurricane Lane, housing displacement due to lava inundation, COVID19, in addition to interpersonal family situations have created uncertainty for many children. We provide daily consistency for those children and families.

Due to the incredible challenges our children have seen, we have applied a trauma informed lens to our preschool and have embedded mental health supports in the preschool for children and families.

Preschool education provides ongoing community benefits with measurable outcomes in various ways:

Preschool education plays a crucial role in enhancing children's **cognitive development**. It provides a structured environment where children can engage in activities that promote critical thinking, problem-solving skills, and language development. Research has shown that children who attend preschool are more likely to perform better academically later in life.

Children **develop social skills** by learning how to interact with their peers, share, take turns, and communicate effectively. These social skills are essential for building relationships and functioning well within a community.

Preschool helps children **develop emotional intelligence** by teaching them how to identify and manage their emotions. This early exposure to emotional literacy can have long-term positive effects on mental health and well-being.

Attending preschool **prepares children for the formal school setting** by introducing them to routines, structure, and basic academic concepts. This smooth transition to kindergarten sets the stage for future academic success.

Our preschool **involves parents** in their child's learning journey through activities, workshops, and communication. This engagement strengthens the bond between parents and children and creates a supportive community around early childhood education.

The impact to the community and to the County of Hawaii includes:

Reduced Crime Rates: Studies have shown that communities with higher rates of preschool attendance experience lower crime rates in the long run. Early childhood education equips children with essential skills that can steer them away from delinquent behavior later in life.

Economic Growth: Investing in preschool education leads to long-term economic benefits for communities. Children who receive quality early education are more likely to secure stable employment and contribute positively to the economy as adults.

Healthier Communities: Preschool education promotes healthy habits and lifestyles from an early age, leading to reduced healthcare costs associated with preventable diseases later in life. Healthy children grow up to be healthy adults who can actively participate in community life.

The impact of preschool education on communities can be measured through various indicators:

Academic Achievement: Longitudinal studies have demonstrated that children who attended preschool perform better academically throughout their school years compared to those who did not have access to early education.

Graduation Rates: Communities with higher rates of preschool attendance often see improved high school graduation rates, indicating the long-term benefits of investing in early childhood education.

Employment Rates: Individuals who received quality preschool education are more likely to secure gainful employment as adults, contributing positively to the workforce and overall economic stability of the community.

3.5 Leveraging Partnerships

In the 100+ years of YWCA's existence, the organization has had a Board of Directors consisting of community members to govern the organization. The Board of Directors used their experience, wisdom, and their own community contacts to support the YWCA. The YWCA has also had advisory boards for different programs throughout the YWCA's history. Working very similarly to the Board of Directors, but without governing authority, the advisory teams helped the YWCA to develop their best practices for the program and address the current needs of the community. Many of the advisors were past participants. The YWCA has community partners in government, both state and local, funders that provide federal funds, state funds, county funds, foundational funds in addition to fee for service funds, donations, and fundraising efforts. The current partners include the Office of the Prosecuting Attorney, Hawaii Police Department, other Preschool Directors, Hawaii Community Foundation, and civic clubs like Rotary, just to name a few. These partners all support YWCA efforts and serve in a variety of ways. The YWCA programs vary from a single government contract to a multiple contract program to a fee for service program. All programs are supported by additional grant monies, donations, and fundraising activities.

In this project, the YWCA has partnered with architects Flemming and Associates and a team of local construction experts for professional support, design entitlements, permitting and demolition. The YWCA has also partnered with Netzel, Grisby, to support in capital campaign efforts. Construction partners will be obtained through competitive bid process and overseen by our campaign committee and board of Directors, specifically our facilities committee, providing governance, which include business and government leaders with construction and facilities expertise. Additionally, our campaign leaders are Toby Taniguchi, Jennifer Zelko-Schleuter, Ashley Kierkiewicz, Ross Wilson, Sue Lee Loy, Linda Clifford, Cary Boeddeker and Sandy Tokuuke, led by Chair, Tim Richards. The efforts to make the new preschool become a reality are based on the efforts of several entities bringing their expertise to the table.

Expanding the slots for the preschool is a phase of a total project of having a new preschool. After one classroom is set up, the YWCA will continue to campaign to set up additional classrooms to maintain 150 child slots in our educational program. New partnerships and funders will be sought through campaign activities, grant writing and fundraisers.

The preschool itself will operate on a fee for service schedule, augmenting additional dollars through contracts with the USDA, partnerships with Open Doors, Puahi Keiki Scholars, and other scholarship programs and through grant writing and fundraising activities. Annual budgets are developed, presented to the Board of Directors, and once accepted, monitored throughout the year. Adjustments to the budget are made based on real time revenue and expenditures with corrective actions taken when there is a determination of a deficit or potential for future deficits.

3.6 Management Capacity and Measurable Outcomes

The YWCA of Hawaii Island has the skills, abilities, and knowledge to carry out the work in this request. We have over a century of service in Hawaii Island and are seeking funding to continue to support the preschool in the upcoming year as we work to strategize how to keep our costs manageable without excessive financial distress to our families. We have a committed Board, experienced and excellent leadership, extensive experience in performing work, superior staff and we have rich, multigenerational relationships.

The preschool has been in existence for over 60 years serving our community. It was one of the first preschools, other than Kamehameha Schools, to become NAEYC accredited. The preschool has staff that have worked at the preschool long enough that they are now teaching the 2nd generation of former students.

The YWCA has several repeat contracts and funders that demonstrate the capability to manage funds.

| Funder History | | | | |
|---|-----------|--|--------|----------------------------------|
| Funding Source | Type | Source | Repeat | Length of time repeated |
| Sexual Assault Support Services: General Annual Budget: \$500,000 | | | | |
| SATC CRISIS | State | Department of the Attorney General, previously Hawaii Department of Health | Yes | 40+ years |
| SATC CL/LG | State | Department of the Attorney General, previously Hawaii Department of Health | Yes | 40+ years |
| SASS COUNTY | County | Non Profit Grant | Yes | 20+ years |
| OPA VOCA | Federal | Office of the Prosecuting Attorney | Yes | 18 years |
| SASS Unrestricted | Undefined | Donations | Yes | |
| SASS WALK A MILE | Undefined | Donations | Yes | 9 years |
| SATC SASP | Federal | Department of the Attorney General | Yes | Rotates every 4 years, 20+ years |
| SATC VAWA | Federal | Department of the Attorney General | No | In our first year. |
| SATC ARPA | Federal | Department of Health | No | In our first year. |
| Sexual Assault Nurse Examiner: Annual Budget is approximately \$85,000 | | | | |
| SANE - VAWA | Federal | Hawaii Police Department | Yes | 12 years |
| SANE Unrestricted | Undefined | Donations | Yes | 12 years |
| SANE HPD | County | Hawaii Police Department | Yes | 12 years |
| SANE - COUNTY | County | Non-Profit Grant | No | In our first year. |

| Preschool: Annual Budget is approximately \$1.2 M | | | | |
|--|------------------------------------|-------------------------------------|-----|--------------------|
| Preschool | Fee for Service | Parents | Yes | 60+ years |
| Preschool County | County | Non-Profit Grant | Yes | 20+ years |
| Hawaii Island United Way | Local | HIUW campaign | Yes | 20+ years |
| The Samuel N. and Mary Castle Foundation | Foundation | various projects | Yes | 15+ years |
| Hawaii Community Foundation | Foundatoin | various projects | Yes | 10 years |
| USDA CACFP | Federal | Hawaii branch of USDA | Yes | 20+ years |
| PPP Loan and Forgiveness | Federal | US Small Business Adminsitration | Yes | 2 rounds |
| The American Rescue Plan Act | Federal | Hawaii Department of Human Services | Yes | 2 rounds |
| Federal Earmark | Federal | Department of Education | No | In our first year. |
| Healthy Families: Annual Budget is approximately \$750,000 | | | | |
| HFP EID/Home Visiting | combination State and Federal Fund | Hawaii Department of Health | Yes | 40+ years |
| HFP unrestricted | Donations | Fundraising Activities | Yes | 40+ years |
| References for any and all of these funders can be provided | | | | |

For this grant, activity reports will include the information required in the RFP and outcomes will be based on the successful completion of each task located in the Attachment entitled Timeline. The YWCA will maintain a project file that can be reviewed at any time during the grant period to demonstrate activities and accomplishments.

Fiscal Responsibilities

- a. County of Hawaii Requests for reimbursement submissions:

YWCA of Hawaii Island will provide County required documentation both for work completed invoices and project status tracking on a quarterly basis, as noted in the RFP document.

We follow generally accepted accounting principles and are subject to yearly 3rd party audits including a federal single file audit when federal funds are at or over the threshold. Taketa Iwata and Hara are our auditors and audits are available upon request.

- b. Project and Expenditure Tracking:

The YWCA utilizes a commercial accounting software, Intacct, which is an approved cloud-based accounting software. The software provides the capability to assign a unique identifying number to a grant and all expenditures associated with that grant are coded

according to the YWCA universal accounting codes and specific funder code. The Assignment of the codes are done by the Program/Project Manager and reviewed by a second person, another Program Director. The review is for completeness, reasonableness, and accuracy. The invoice/expense is forwarded to the finance department for entry into the Intacct accounting system. If there is an anomaly noted by the Finance Department, the invoice is returned to the originator with the anomaly noted. Changes in coding cannot occur without approval from the Program/Project Director.

Expenditure reports are generated on an as needed basis internally and quarterly to the funder for this project. The report will be reviewed by the Finance Director for accuracy, reasonableness, and completeness. The report is routed to the Program/Project Director for review before sending to the funder.

The CEO will work with the Finance Department to monitor project and expenditure tracking. The CEO and Finance Director will meet regularly to discuss progress, issues, and corrective actions, if required. Any changes made in the accounting system will be done with the approval of the CEO in writing.

The YWCA has a manual on Financial Policies and Procedures, including accounting practices, and can be made available upon request.

- c. Retention of records: All invoices, payment receipts, and tracking of project-related work conducted will be kept on file for evaluation.

3.7 Budget and Financials

a. N/A

b. Total Grant Amount \$367,200

c. Budget narrative:

The grant amount requested is for the purchase of a 24'x60' modular classroom, 12'x20' mobile ADA bathroom, accessible ramps, installation costs, permits and delivery costs. YWCA is committed to doing all preliminary work: groundwork, permits, infrastructure and foundations. Funds will be used for the modularity, ramps installation, permit fees paid to vendor and delivery costs.

d. Funds received from Federal COVID-19 aid packages are:

1. Paycheck Protection Program 1 and 2 totaled \$647,922.50 and was received in April 2020 and March 2021. The funds were used to pay for staff salaries and benefits during COVID-19. The PPP allowed us to retain all our staff when childcare was needed for our essential workers.
2. ARPA Childcare Stabilization Funds totaled \$579,137.95. The funding received in 2021-2023 was used to pay for staff retention salaries, benefits, and mental health and wellness support for Preschool Staff only.

e. See timeline for our plan to obligate by 12/31/2024 and expend all funds by 8/31/2026.

Entitlements and permits are in process already and the YWCA can exceed the dates set forth in the RFP.

5.3 Attachment D: Line Item Budget
Early Childhood Initiatives Program

Applicant Name: YWCA of Hawaii Island

Project Name: YWCA Preschool Expansion

| | | | |
|----------------|----------------------|-----------|----------------|
| Revenue | | | |
| | Request Amount | \$ | 367,200 |
| | Organization Funds | \$ | |
| | Other Partner Funds* | \$ | |
| | State Funds* | \$ | |
| | Other Federal Funds* | \$ | |
| | TOTAL REVENUE | \$ | 367,200 |

| | | | |
|----------------|---------------------------------|-----------|----------------|
| Expense | | | |
| | Salaries & Benefits | \$ | |
| | Services & Supplies | \$ | |
| | Contracts for Service Delivery* | \$ | |
| | Equipment Purchases* | \$ | |
| | Other Expenses* | \$ | 367,200 |
| | TOTAL EXPENSE | \$ | 367,200 |

NET \$ -

* Please describe any of the following:

Other Partners: _____

State Funding: _____

Federal Funding: _____

Contracts for Service Delivery _____

Equipment Purchases _____

Other Expenses Modular Classroom, Mobile ADA Bathroom, Ramps,
Permits, and Delivery costs.

Profit and Loss Statements last two years.

YWCA of Hawaii Island

Profit & Loss

As of Date:

Year To Date
06/30/2022

Actual

Operating Revenue

| | |
|-----------------------------|--------------|
| Grant Revenue | 2,336,535.16 |
| Program Revenue | 671,723.58 |
| Investment Income | 304.26 |
| Contributions | 85,992.66 |
| Member Fees | 2,700.00 |
| Revenue - Sales | 0.00 |
| Revenues Released | 0.00 |
| Revenue - Other | 350,540.12 |
| Revenue - Subscriptions | 0.00 |
| Revenue - Services | 56,569.71 |
| Revenue - Supports | 82,435.00 |
| Sales Returns and Discounts | 0.00 |

Total Operating Revenue 3,586,800.49

Expenditures

| | |
|--|--------------|
| Salary and Wages | 1,511,022.01 |
| PR Benefits | 288,917.09 |
| PR Taxes | 140,250.95 |
| Direct | 126,997.28 |
| Occupancy | 155,733.48 |
| Professional Fees | 206,742.72 |
| General and Administrative Expenses | |
| Advertising and Promotion | 717.14 |
| Amortization | 0.00 |
| Bad Debt Expenses | 390.00 |
| Business Licenses and Permits | 32,352.88 |
| Charitable Contributions | 0.00 |
| Conferences, Conventions, and Meetings | 7,563.80 |
| Copying and Printing | 0.00 |
| Credit Card and Other Service Charges | 0.00 |
| Debt Service | 0.00 |
| Depreciation | 20,247.00 |
| Due and Subscriptions | 19,645.58 |
| Equipment Rental | 0.00 |
| Equipment Purchase | 0.00 |
| Federal Tax | 0.00 |
| Finance Charges | 0.00 |
| Equipment Rental | 5,444.19 |
| Insurance | 35,856.00 |
| Interest Expenses | 0.00 |
| Per Diem | 38.94 |

| | |
|---|---------------------------------|
| Miscellaneous Expense | 0.00 |
| Office Supplies | 41,102.50 |
| Other Expenses | |
| RECRUITMENT | 140.75 |
| INDIRECT | 310,916.96 |
| REGISTR FEES | 4,791.61 |
| OTHER EXPENSES | 5.00 |
| FUNDRAISING EXPENSES - General | 0.00 |
| FUNDRAISING EXPENSES - PRESCHOOL | 0.00 |
| IN-KIND EXPENSE | 0.00 |
| MERCHANT/BANK FEES | 6,074.07 |
| IN-HOUSE EXP | 0.00 |
| WEINBERG EXPENSES | 0.00 |
| CAPITAL CAMPAIGN | 55,441.50 |
| INTERNAL EXPENSES & ALLOCATION | 0.00 |
| CUM EFFECT OF ACCTG CHG | 0.00 |
| IN-KIND EXPENSE | 0.00 |
| Total Other Expenses | 377,369.89 |
| Printing & Publications | 2,129.55 |
| Postage and Delivery | 2,376.64 |
| Repairs and Maintenance | 95,676.76 |
| Audit Fees | 23,664.00 |
| Taxes | 1,094.38 |
| Telecommunication | 0.00 |
| Telephone | 49,820.05 |
| Travel Expenses | 3,047.33 |
| Utilities | 35,595.43 |
| Withholding Tax | 0.00 |
| Total General and Administrative Expenses | 754,132.06 |
| | |
| Total Expenditures | <u>3,183,795.59</u> |
| | |
| Change In Net Assets | <u>403,004.90</u> |
| | |
| Net Assets - Beginning | 0.00 |
| | |
| Net Assets - Ending | <u><u>403,004.90</u></u> |

YWCA of Hawaii Island

Profit & Loss

As of Date:

Year To Date
06/30/2023

Actual

Operating Revenue

| | |
|-----------------------------|--------------|
| Grant Revenue | 1,993,812.23 |
| Program Revenue | 809,371.75 |
| Investment Income | 4,123.85 |
| Contributions | 141,192.90 |
| Member Fees | 2,280.00 |
| Revenue - Sales | 0.00 |
| Revenues Released | 0.00 |
| Revenue - Other | 419,184.39 |
| Revenue - Subscriptions | 0.00 |
| Revenue - Services | 78,629.59 |
| Revenue - Supports | 52,467.50 |
| Sales Returns and Discounts | 0.00 |

Total Operating Revenue 3,501,062.21

Expenditures

| | |
|--|--------------|
| Salary and Wages | 1,607,382.02 |
| PR Benefits | 286,325.77 |
| PR Taxes | 162,331.03 |
| Direct | 222,145.74 |
| Occupancy | 164,540.25 |
| Professional Fees | 386,198.37 |
| General and Administrative Expenses | |
| Advertising and Promotion | 24.18 |
| Amortization | 0.00 |
| Bad Debt Expenses | 570.00 |
| Business Licenses and Permits | 32,854.29 |
| Charitable Contributions | 0.00 |
| Conferences, Conventions, and Meetings | 12,899.70 |
| Copying and Printing | 0.00 |
| Credit Card and Other Service Charges | 0.00 |
| Debt Service | 0.00 |
| Depreciation | 12,363.84 |
| Due and Subscriptions | 20,427.62 |
| Equipment Rental | 0.00 |
| Equipment Purchase | 157.06 |
| Federal Tax | 0.00 |
| Finance Charges | 0.00 |
| Equipment Rental | 3,862.56 |
| Insurance | 42,743.20 |
| Interest Expenses | 2.53 |
| Per Diem | 1,075.80 |

| | |
|---|----------------------------|
| Miscellaneous Expense | 0.00 |
| Office Supplies | 47,851.93 |
| Other Expenses | |
| RECRUITMENT | 260.36 |
| INDIRECT | 381,813.35 |
| REGISTR FEES | 13,052.55 |
| OTHER EXPENSES | 1,236.00 |
| FUNDRAISING EXPENSES - General | 0.00 |
| FUNDRAISING EXPENSES - PRESCHOOL | 16,595.43 |
| IN-KIND EXPENSE | 0.00 |
| MERCHANT/BANK FEES | 2,895.88 |
| IN-HOUSE EXP | 0.00 |
| WEINBERG EXPENSES | 0.00 |
| CAPITAL CAMPAIGN | 186,617.51 |
| INTERNAL EXPENSES & ALLOCATION | 0.00 |
| CUM EFFECT OF ACCTG CHG | 0.00 |
| IN-KIND EXPENSE | 0.00 |
| Total Other Expenses | 602,471.08 |
| Printing & Publications | 8,070.35 |
| Postage and Delivery | 1,612.32 |
| Repairs and Maintenance | 92,926.73 |
| Audit Fees | 33,297.00 |
| Taxes | 3,418.77 |
| Telecommunication | 0.00 |
| Telephone | 55,089.95 |
| Travel Expenses | 11,491.16 |
| Utilities | 44,348.69 |
| Withholding Tax | 0.00 |
| Total General and Administrative Expenses | 1,027,558.76 |
| | |
| Total Expenditures | <u>3,856,481.94</u> |
| | |
| Change In Net Assets | <u>(355,419.73)</u> |
| | |
| Net Assets - Beginning | 0.00 |
| | |
| Net Assets - Ending | <u>(355,419.73)</u> |

Created on : 07/20/2023 11:23 AM PST

Balance Sheets last two years

YWCA of Hawaii Island Balance Sheet

As of Date:

06/30/2022

| | Year To Date 06/30/2021 | Year To Date 06/30/2022 | Year To Date 06/30/2021 |
|--|----------------------------|----------------------------|----------------------------|
| | Actual | Current Year Balance | Period Diff |
| Assets | | | |
| Current Assets | | | |
| Cash & Cash Equivalents | | | |
| Undeposited Funds | 0.00 | 10,016.00 | (10,016.00) |
| CHANGE FUND | 650.00 | 650.00 | 0.00 |
| CASH - BANK OF HAWAII | 52,002.29 | (75,030.48) | 127,032.77 |
| CASH-BANK OF HAWAII INVESTMENT | 1,212,239.20 | 1,057,726.41 | 154,512.79 |
| CASH HFS-FCU | 259,494.07 | 260,297.48 | (803.41) |
| Central Pacific Bank - Time Deposit | 0.00 | 150,036.99 | (150,036.99) |
| Total Cash & Cash Equivalents | 1,524,385.56 | 1,403,696.40 | 120,689.16 |
| Accounts Receivable, Net | 133,612.89 | 212,930.76 | (79,317.87) |
| Grants Receivable | 205,888.25 | 468,466.73 | (262,578.48) |
| Other Current Assets | 63,349.42 | 59,896.58 | 3,452.84 |
| Total Current Assets | 1,927,236.12 | 2,144,990.47 | (217,754.35) |
| Long-term Assets | | | |
| Property & Equipment | 100,388.82 | 80,141.82 | 20,247.00 |
| Total Long-term Assets | 100,388.82 | 80,141.82 | 20,247.00 |
| Total Assets | 2,027,624.94 | 2,225,132.29 | (197,507.35) |
| Liabilities | | | |
| Liabilities | | | |
| Short-term Liabilities | | | |
| Accounts Payable | 69,466.27 | 31,484.88 | 37,981.39 |
| Accrued Liabilities | 399,186.80 | 83,509.98 | 315,676.82 |
| Accrued Taxes | 882.59 | (5,615.01) | 6,497.60 |
| Deferred Revenue | 5,857.98 | 160,516.24 | (154,658.26) |
| Total Short-term Liabilities | 475,393.64 | 269,896.09 | 205,497.55 |
| Total Liabilities | 475,393.64 | 269,896.09 | 205,497.55 |
| Net Assets | | | |
| Unrestricted | 1,552,231.30 | 1,955,236.20 | (403,004.90) |
| Total Net Assets | 1,552,231.30 | 1,955,236.20 | (403,004.90) |
| Total Liabilities | 2,027,624.94 | 2,225,132.29 | (197,507.35) |

YWCA of Hawaii Island Balance Sheet

As of Date:

Year To Date

06/30/2023

Current Year Balance

Assets

Current Assets

Cash & Cash Equivalents

| | |
|-------------------------------------|-------------------|
| CHANGE FUND | 650.00 |
| CASH - BANK OF HAWAII | 160,932.04 |
| CASH-BANK OF HAWAII INVESTMENT | 322,419.53 |
| CASH HFS-FCU | 262,371.01 |
| Central Pacific Bank - Time Deposit | 150,081.38 |
| INVESTMENT - Merrill Lynch | <u>209,079.46</u> |

Total Cash & Cash Equivalents 1,105,533.42

Accounts Receivable, Net 98,452.07

Grants Receivable 519,992.71

Other Current Assets 39,880.46

Total Current Assets 1,763,858.66

Long-term Assets

Property & Equipment 67,935.98

Total Long-term Assets 67,935.98

Total Assets 1,831,794.64

Liabilities

Liabilities

Short-term Liabilities

| | |
|---------------------|------------------|
| Accounts Payable | 125,196.67 |
| Accrued Liabilities | 69,906.38 |
| Accrued Taxes | 3,583.95 |
| Deferred Revenue | <u>49,794.98</u> |

Total Short-term Liabilities 248,481.98

Total Liabilities 248,481.98

Net Assets

Unrestricted 1,583,312.66

Total Net Assets 1,583,312.66

Total Liabilities 1,831,794.64

990's last two years

EXTENDED TO MAY 15, 2023

Form **990**

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2021

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

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

| | | | |
|--|--|--|--|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization YWCA OF HAWAI'I ISLAND | | D Employer identification number 99-0079762 |
| | Doing business as | | E Telephone number 808 935-7141 |
| | Number and street (or P.O. box if mail is not delivered to street address) Room/suite 145 ULULANI STREET | | G Gross receipts \$ 3,243,649. |
| | City or town, state or province, country, and ZIP or foreign postal code HILO, HI 96720 | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| | F Name and address of principal officer: MARGARET COLLINS SAME AS C ABOVE | | H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | If "No," attach a list. See instructions |
| J Website: HTTP://WWW.YWCAHAWAIIISLAND.ORG/ | | | H(c) Group exemption number ▶ |
| K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other ▶ NOT F | | | L Year of formation: 1919 |
| M State of legal domicile: HI | | | |

Part I Summary

| | | | |
|---|--|---------------------------|-------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: THE PRIMARY FUNCTION IS TO FULFILL THE NEEDS OF OUR LOCAL COMMUNITY. YWCA HAWAI'I ISLAND | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 10 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 10 |
| | 5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) | 5 | 59 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 10 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0. | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 Program service revenue (Part VIII, line 2g) | 2,059,298. | 2,558,165. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 515,264. | 661,866. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 655. | 1,342. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 4,996. | 22,276. |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 2,580,213. | 3,243,649. |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 0. | 0. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 1,693,422. | 1,926,652. |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,528. | 0. | 0. |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 805,222. | 881,795. |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 2,498,644. | 2,808,447. |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 81,569. | 435,202. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 21 Total liabilities (Part X, line 26) | 2,046,389. | 2,167,468. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 494,158. | 180,034. |
| | | 1,552,231. | 1,987,434. |

Part II Signature Block

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

| | | | | | |
|--|--|------------------------------------|-------------------------------|---|------------------|
| Sign Here | Signature of officer | Date | | | |
| | MARGARET COLLINS, PRESIDENT | | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | GREGG M TAKETA | COPY ONLY - ORIGINAL SIGNED | 04/27/23 | | P00024193 |
| | Firm's name ▶ TAKETA, IWATA, HARA & ASSOCIATES, LLC | Firm's EIN ▶ 59-3783195 | Phone no. 808-935-5404 | | |
| Firm's address ▶ 101 AUPUNI STREET SUITE 139 HILO, HI 96720 | | | | | |

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

OUR PRIMARY FUNCTION IS TO FULFILL THE NEEDS OF OUR LOCAL COMMUNITY. YWCA OF HAWAI'I ISLAND'S SERVICES AIM TO DRAW TOGETHER PEOPLE WITH DIVERSE EXPERIENCES AND RELATIONSHIPS TO MEET THOSE NEEDS AND ATTAIN OUR MISSION OF ELIMINATING RACISM, EMPOWERING WOMEN, AND PROMOTING

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 982,112. including grants of \$) (Revenue \$)

HEALTHY START

THE PURPOSE OF THE HEALTHY START PROGRAM IS TO SUPPORT AND STRENGTHEN FAMILIES. THE PROGRAM SERVICE PROVIDES VOLUNTARY SCREENING, ASSESSMENT, AND REFERRALS TO PREGNANT WOMEN, EXPECTANT FATHERS, AND CAREGIVERS OF NEWBORNS RESIDING IN THE EAST HAWAII AREA ON THE ISLAND OF HAWAI'I WHO MEET THE PROGRAM ELIGIBILITY CRITERIA.

THE PROGRAM SCREENED 773 FAMILIES DURING THE FISCAL YEAR ENDED JUNE 30, 2022.

HEALTHY START PROVIDES HOME VISITING SERVICES TO ELIGIBLE FAMILIES.

PROGRAM STAFF PARTNER WITH PARENTS TO ADDRESS INDIVIDUAL NEEDS, SET AND

4b (Code:) (Expenses \$ 1,025,180. including grants of \$) (Revenue \$ 637,656.)

PRESCHOOL

YWCA DEVELOPMENTAL PRESCHOOL IS LICENSED BY THE DEPARTMENT OF HUMAN SERVICES AND IS NATIONALLY ACCREDITED BY THE NATIONAL ASSOCIATION FOR THE EDUCATION OF YOUNG CHILDREN (NAEYC). THE PROGRAM FOCUSES ON THE DEVELOPMENT AND THE EDUCATION OF THE WHOLE CHILD; SOCIALLY, EMOTIONALLY, COGNITIVELY, AND PHYSICALLY. OUR PRESCHOOL PROVIDES CHILDREN WITH A NUTRITIOUS BREAKFAST, LUNCH AND AFTERNOON SNACK WHICH ARE USDA APPROVED THANKS TO THE COUNTY OF HAWAII NON-PROFIT GRANT. THE PROGRAM SERVED BETWEEN THE AGES OF 2 THROUGH 5.

4c (Code:) (Expenses \$ 330,313. including grants of \$) (Revenue \$)

SEXUAL ASSAULT SUPPORT SERVICES

THE SEXUAL ASSAULT SUPPORT SERVICES (SASS) PROGRAM OF THE YWCA OF HAWAI'I ISLAND PROVIDES SEXUAL ASSAULT SERVICES ACROSS THE ISLAND, WITH OFFICES IN HILO (EAST HAWAI'I) AND KONA (WEST HAWAI'I). SERVICES ARE FOR THE HEALING AND PREVENTION OF SEXUAL VIOLENCE, WITH A GOAL TO REDUCE THE INCIDENCE OF SEXUAL ASSAULT AND DISABILITY TO THOSE WHO HAVE BEEN VICTIMIZED. THE SASS PROGRAM IS A COMMUNITY RESOURCE IN IT'S THIRD DECADE OF HELPING VICTIMS OF SEXUAL ASSAULT WHO ARE MEN, WOMEN, GIRLS AND BOYS, THEIR FAMILIES, FRIENDS AND LOVED ONES.

SERVICES INCLUDE THE ONLY 24 HOUR SEXUAL ASSAULT SUPPORT HOTLINE ON HAWAII ISLAND, CRISIS RESPONSE, ADVOCACY, INTERVENTION, CLINICAL

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$ 25,552.)

4e Total program service expenses 2,337,605.

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)? <i>If "Yes," complete Schedule A</i> | X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions | X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> | | 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? <i>If "Yes," complete Schedule D, Part I</i> | | 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? <i>If "Yes," complete Schedule D, Part II</i> | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | | X |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> | | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> | | X |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> | X | |
| b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> | | X |
| c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> | | 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? <i>If "Yes," complete Schedule D, Part IX</i> | | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | | X |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> | X | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | X | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> | | 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? <i>If "Yes," complete Schedule F, Parts II and IV</i> | | 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? <i>If "Yes," complete Schedule F, Parts III and IV</i> | | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> | | X |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | | X |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |
| 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? <i>If "Yes," complete Schedule I, Parts I and II</i> | | X |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|---|-----|----|
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | | 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 | | X |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a | | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | | X |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | | X |
| 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | | X |
| 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): | | |
| a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV | | X |
| b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | | X |
| c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | | X |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | | 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 | | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | | X |
| 34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 | | X |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | X |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | | |
| 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 | | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | | X |
| 38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | | |
| Note: All Form 990 filers are required to complete Schedule O | X | |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | Yes | No |
|--|-----|----|
| 1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | | |
| b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | | |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | |

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

| | | Yes | No |
|-----|--|-----|----|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | | |
| | 2a | 59 | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions. | X | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | X |
| b | If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| a | Gross income from members or shareholders | 11a | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O. | 13a | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | |
| c | Enter the amount of reserves on hand | 13c | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | 14b | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. | 15 | X |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | X |
| 17 | Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069. | 17 | |

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

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

Section A. Governing Body and Management

| | 1a | 1b | Yes | No |
|---|----|----|-----|----|
| 1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | 10 | | | |
| b Enter the number of voting members included on line 1a, above, who are independent | | 10 | | |
| 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? | | | | X |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | | | X |
| 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | | | 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? | | | | X |
| 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | | | X |
| b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | | | X |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | |
| a The governing body? | | | X | |
| 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 at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | | | X |

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **HI**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records **KATHLEEN MCGILVRAY - 808-961-3877**
1382 KILAUEA AVENUE, HILO, HI 96720

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) KATHLEEN MCGILVRAY CEO | 40.00 | | | X | | | | 81,064. | 0. | 0. |
| (2) HAKU HOOPAI KELII TREASURER | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (3) JERACAH LAWLESS DIRECTOR | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (4) MELINDA MIZUNO PRESIDENT | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (5) SANDRA TOKUKE DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (6) MARGARET COLLINS FIRST VICE PRESIDENT | 1.00 | X | | | | | | 0. | 0. | 0. |
| (7) RENEE DELA CRUZ SECRETARY | 1.00 | X | | | | | | 0. | 0. | 0. |
| (8) SHAUNDA MAKAIMOKU DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (9) JULANN SONOMURA DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (10) CANDACE FUKUDA-HANLE DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|----------------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| 1b Subtotal | | | | | | | 81,064. | 0. | 0. | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 0. | 0. | 0. | |
| d Total (add lines 1b and 1c) | | | | | | | 81,064. | 0. | 0. | |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

| | Yes | No |
|---|-----|----|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | | X |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person | | X |

Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| NONE | | |
| | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

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

| | | | (A) | (B) | (C) | (D) | |
|---|--|--|-----------------------|------------------------------------|----------------------------|--|--|
| | | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 | |
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a | Federated campaigns | | | | | |
| | b | Membership dues | 2,700. | | | | |
| | c | Fundraising events | | | | | |
| | d | Related organizations | | | | | |
| | e | Government grants (contributions) | 2,391,478. | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 163,987. | | | | |
| | g | Noncash contributions included in lines 1a-1f | \$ | | | | |
| | h | Total. Add lines 1a-1f | | 2,558,165. | | | |
| Program Service Revenue | 2 a | CHILDCARE | Business Code: 624410 | 661,866. | 661,866. | | |
| | b | | | | | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f | All other program service revenue | | | | | |
| | g | Total. Add lines 2a-2f | | 661,866. | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 1,342. | | 1,342. | |
| | 4 | Income from investment of tax-exempt bond proceeds | | | | | |
| | 5 | Royalties | | | | | |
| | 6 a | Gross rents | (i) Real | | | | |
| | | | (ii) Personal | | | | |
| | | | | | | | |
| | b | Less: rental expenses | | | | | |
| | c | Rental income or (loss) | | | | | |
| | d | Net rental income or (loss) | | | | | |
| | 7 a | Gross amount from sales of assets other than inventory | (i) Securities | | | | |
| | | | (ii) Other | | | | |
| | | | | | | | |
| | b | Less: cost or other basis and sales expenses | | | | | |
| | c | Gain or (loss) | | | | | |
| d | Net gain or (loss) | | | | | | |
| 8 a | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | 8a | 22,276. | | | | |
| b | Less: direct expenses | 8b | 0. | | | | |
| c | Net income or (loss) from fundraising events | | 22,276. | | 22,276. | | |
| 9 a | Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | |
| b | Less: direct expenses | 9b | | | | | |
| c | Net income or (loss) from gaming activities | | | | | | |
| 10 a | Gross sales of inventory, less returns and allowances | | | | | | |
| | | | | | | | |
| | | | | | | | |
| b | Less: cost of goods sold | 10b | | | | | |
| c | Net income or (loss) from sales of inventory | | | | | | |
| Miscellaneous Revenue | 11 a | | Business Code | | | | |
| | b | | | | | | |
| | c | | | | | | |
| | d | All other revenue | | | | | |
| | e | Total. Add lines 11a-11d | | | | | |
| 12 | Total revenue. See instructions | | 3,243,649. | 661,866. | 0. | 23,618. | |

Part IX Statement of Functional Expenses

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 1,495,463. | 1,323,332. | 172,131. | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 54,382. | 44,845. | 9,537. | |
| 9 Other employee benefits | 224,714. | 193,991. | 30,723. | |
| 10 Payroll taxes | 152,093. | 125,747. | 26,346. | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 25,603. | 21,566. | 4,037. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) | 209,040. | 149,358. | 59,682. | |
| 12 Advertising and promotion | 7,000. | 704. | 6,296. | |
| 13 Office expenses | | | | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 171,001. | 126,481. | 44,520. | |
| 17 Travel | 3,086. | 1,077. | 2,009. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 12,355. | 11,861. | 494. | |
| 20 Interest | | | | |
| 21 Payments to affiliates | 14,724. | | 14,724. | |
| 22 Depreciation, depletion, and amortization | 17,732. | | 17,732. | |
| 23 Insurance | 38,431. | 30,248. | 8,183. | |
| 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 O.) | | | | |
| a SUPPLIES | 122,201. | 118,504. | 3,150. | 547. |
| b PRESCHOOL MEALS AND SNA | 87,171. | 87,171. | | |
| c REPAIR AND MAINTENANCE | 52,600. | 9,435. | 43,165. | |
| d TELEPHONE | 51,584. | 45,231. | 6,353. | |
| e All other expenses | 69,267. | 48,054. | 20,232. | 981. |
| 25 Total functional expenses. Add lines 1 through 24e | 2,808,447. | 2,337,605. | 469,314. | 1,528. |
| 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 988-720)

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year | |
|-----------------------------|---|---|----------------|--------------------|------------|
| Assets | 1 | Cash - non-interest-bearing | 1,264,998. | 1 | 993,362. |
| | 2 | Savings and temporary cash investments | 259,388. | 2 | 410,334. |
| | 3 | Pledges and grants receivable, net | | 3 | |
| | 4 | Accounts receivable, net | 358,265. | 4 | 573,586. |
| | 5 | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | | 8 | |
| | 9 | Prepaid expenses and deferred charges | 63,349. | 9 | 42,139. |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 1,571,026. | | |
| | b | Less: accumulated depreciation | 10b 1,478,421. | 10c | 92,605. |
| | 11 | Investments - publicly traded securities | | 11 | |
| | 12 | Investments - other securities. See Part IV, line 11 | | 12 | |
| | 13 | Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | 0. | 15 | 55,442. |
| 16 | Total assets. Add lines 1 through 15 (must equal line 33) | 2,046,389. | 16 | 2,167,468. | |
| Liabilities | 17 | Accounts payable and accrued expenses | 161,373. | 17 | 125,852. |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | 23,039. | 19 | 54,182. |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | 309,746. | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 25 | |
| | 26 | Total liabilities. Add lines 17 through 25 | 494,158. | 26 | 180,034. |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | | |
| | 27 | Net assets without donor restrictions | 1,453,177. | 27 | 1,770,718. |
| | 28 | Net assets with donor restrictions | 99,054. | 28 | 216,716. |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | | |
| | 29 | Capital stock or trust principal, or current funds | | 29 | |
| | 30 | Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 31 | Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| 32 | Total net assets or fund balances | 1,552,231. | 32 | 1,987,434. | |
| 33 | Total liabilities and net assets/fund balances | 2,046,389. | 33 | 2,167,468. | |

Part XI Reconciliation of Net Assets

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

| | | | |
|----|--|----|------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 3,243,649. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 2,808,447. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 435,202. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 1,552,231. |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 1,987,433. |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|---|--|-----|----|
| 1 | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other | | |
| If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 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: | | | |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 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: | | | |
| <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | X | |
| If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | |

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

| | |
|---|---|
| Name of the organization YWCA OF HAWAI'I ISLAND | Employer identification number 99-0079762 |
|---|---|

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

- The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)
- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
 - 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
 - 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
 - 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
 - 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
 - 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
 - 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
 - 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
 - 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
 - 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
 - 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
 - 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is this organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|--|----|---|---|
| | | | Yes | No | | |
| | | | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| Total | | | | | | |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 1956136. | 1892231. | 1890569. | 2059298. | 2558165. | 10356399. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 1956136. | 1892231. | 1890569. | 2059298. | 2558165. | 10356399. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 10356399. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|--------------------------|----------|----------|----------|----------|------------|
| 7 Amounts from line 4 | 1956136. | 1892231. | 1890569. | 2059298. | 2558165. | 10356399. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 43,539. | 49,750. | 36,901. | 655. | 1,342. | 132,187. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | 10488586. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 3,162,310. |
| 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | <input type="checkbox"/> | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-------------------------------------|---------|
| 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) | 14 | 98.74 % |
| 15 Public support percentage from 2020 Schedule A, Part II, line 14 | 15 | 98.21 % |
| 16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | <input checked="" type="checkbox"/> | |
| b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | <input type="checkbox"/> | |
| 17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | <input type="checkbox"/> | |
| b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | <input type="checkbox"/> | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | <input type="checkbox"/> | |

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a **33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b **33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain. | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2). | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below. | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination. | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below. | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes. | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document). | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI. | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990). | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990). | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI. | | |
| b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI. | | |
| c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI. | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below. | | |
| b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.) | | |

Part IV Supporting Organizations (continued)

| | Yes | No |
|--|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | | |
| b A family member of a person described on line 11a above? | | |
| c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI. | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization. | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). | | |

Section D. All Type III Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s). | | |
| 3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard. | | |

Section E. Type III Functionally Integrated Supporting Organizations

| | | |
|--|--|--|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions). | | |
| 2 Activities Test. Answer lines 2a and 2b below. | | |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. | | |
| b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. | | |
| 3 Parent of Supported Organizations. Answer lines 3a and 3b below. | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI. | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. | | |

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|---------------------------------|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3. | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | |

| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|---|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d. | 3 | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by 0.035. | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C - Distributable Amount | | | Current Year |
|----------------------------------|--|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | |
| 2 | Enter 0.85 of line 1. | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | |
| 4 | Enter greater of line 2 or line 3. | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | |

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D - Distributions | | Current Year |
|---------------------------|--|--------------|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) | 5 |
| 6 | Other distributions (describe in Part VI). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8 |
| 9 | Distributable amount for 2021 from Section C, line 6 | 9 |
| 10 | Line 8 amount divided by line 9 amount | 10 |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2021 | (iii) Distributable Amount for 2021 |
|---|---|--|---|
| 1 | Distributable amount for 2021 from Section C, line 6 | | |
| 2 | Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions. | | |
| 3 | Excess distributions carryover, if any, to 2021 | | |
| a | From 2016 | | |
| b | From 2017 | | |
| c | From 2018 | | |
| d | From 2019 | | |
| e | From 2020 | | |
| f | Total of lines 3a through 3e | | |
| g | Applied to underdistributions of prior years | | |
| h | Applied to 2021 distributable amount | | |
| i | Carryover from 2016 not applied (see instructions) | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | |
| 4 | Distributions for 2021 from Section D, line 7: | | |
| a | Applied to underdistributions of prior years | | |
| b | Applied to 2021 distributable amount | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | |
| 5 | Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. | | |
| 6 | Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | |
| 7 | Excess distributions carryover to 2022. Add lines 3j and 4c. | | |
| 8 | Breakdown of line 7: | | |
| a | Excess from 2017 | | |
| b | Excess from 2018 | | |
| c | Excess from 2019 | | |
| d | Excess from 2020 | | |
| e | Excess from 2021 | | |

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Lined area for supplemental information.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

YWCA OF HAWAI'I ISLAND

Employer identification number

99-0079762

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See Instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

| | |
|---|---|
| Name of organization YWCA OF HAWAI'I ISLAND | Employer identification number 99-0079762 |
|---|---|

Part I: Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|---|----------------------------|---|
| 1 | STATE OF HAWAII-DHS 1010 RICHARDS STREET, SUITE 512 HONOLULU, HI 98613 | \$ 367,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | CASTLE FOUNDATION 733 BISHOP STREET, SUITE 1275 HONOLULU, HI 96813 | \$ 65,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | COUNTY OF HAWAII 25 AUPUNI STREET HILO, HI 96720 | \$ 111,287. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | KAPIOLANI MEDICAL CENTER FOR WOMEN & CHILDREN 55 MERCHANT STREET, 22ND FLOOR HONOLULU, HI 96813 | \$ 563,329. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | HAWAII COMMUNITY FOUNDATION 827 FORT ST. MALL HONOLULU, HI 96813 | \$ 40,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | STATE OF HAWAII-DEPT OF EDUCATION 650 IWILEI ROAD SUITE 270 HONOLULU, HI 96817 | \$ 56,570. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|---|---|
| Name of organization YWCA OF HAWAI'I ISLAND | Employer identification number 99-0079762 |
|---|---|

Part I: Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|--|----------------------------|---|
| 7 | STATE OF HAWAII-DEPARTMENT OF HEALTH 741-A SUNSET AVENUE HONOLULU, HI 98613 | \$ 969,807. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|---|---|
| Name of organization YWCA OF HAWAI'I ISLAND | Employer identification number 99-0079762 |
|---|---|

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|------------------------------|--|---|----------------------|
| | | \$ _____ | _____ |
| | | \$ _____ | _____ |
| | | \$ _____ | _____ |
| | | \$ _____ | _____ |
| | | \$ _____ | _____ |
| | | \$ _____ | _____ |
| | | \$ _____ | _____ |

| | |
|---|---|
| Name of organization YWCA OF HAWAI'I ISLAND | Employer identification number 99-0079762 |
|---|---|

Part III. Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| (e) Transfer of gift | |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| (e) Transfer of gift | |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| (e) Transfer of gift | |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| (e) Transfer of gift | |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

YWCA OF HAWAI'I ISLAND

Employer identification number

99-0079762

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|--|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

| | |
|---|---|
| <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
| <input type="checkbox"/> Protection of natural habitat | <input type="checkbox"/> Preservation of a certified historic structure |
| <input type="checkbox"/> Preservation of open space | |

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

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

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 monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

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

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

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

| | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations
- (ii) Related organizations

| | Yes | No |
|--------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | 22,900. | | 22,900. |
| b Buildings | | 931,354. | 871,902. | 59,452. |
| c Leasehold improvements | | 145,065. | 145,065. | 0. |
| d Equipment | | 471,707. | 461,454. | 10,253. |
| e Other | | | | |

Total. Add lines 1a through 1e. (Column (c) must equal Form 990, Part X, column (B), line 10c.) 92,605.

Part VII Investments - Other Securities.

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | | |

Part VIII Investments - Program Related.

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

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (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) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ | |

Part X Other Liabilities.

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

| 1. (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | |

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | |
|---|---|----|---|------------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 3,243,649. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| | a Net unrealized gains (losses) on investments | 2a | | |
| | b Donated services and use of facilities | 2b | | |
| | c Recoveries of prior year grants | 2c | | |
| | d Other (Describe in Part XIII.) | 2d | | |
| | e Add lines 2a through 2d | 2e | | 0. |
| 3 | Subtract line 2e from line 1 | | 3 | 3,243,649. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | |
| | a Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| | b Other (Describe in Part XIII.) | 4b | | |
| | c Add lines 4a and 4b | 4c | | 0. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 | 3,243,649. |

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | |
|---|--|----|---|------------|
| 1 | Total expenses and losses per audited financial statements | | 1 | 2,808,446. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| | a Donated services and use of facilities | 2a | | |
| | b Prior year adjustments | 2b | | |
| | c Other losses | 2c | | |
| | d Other (Describe in Part XIII.) | 2d | | |
| | e Add lines 2a through 2d | 2e | | 0. |
| 3 | Subtract line 2e from line 1 | | 3 | 2,808,446. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | |
| | a Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| | b Other (Describe in Part XIII.) | 4b | | |
| | c Add lines 4a and 4b | 4c | | 0. |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | 5 | 2,808,446. |

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE U.S. INTERNAL REVENUE CODE AND THE HAWAII REVISED STATUTES. THE ORGANIZATION IS ALSO EXEMPT FROM HAWAII GENERAL EXCISE TAX ON INCOME RELATED DIRECTLY TO ITS MISSION.

ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE THE EFFECT OF UNCERTAIN TAX POSITIONS TO BE RECOGNIZED IN THE FINANCIAL STATEMENTS IF THEY ARE MORE LIKELY THAN NOT TO FAIL UPON REGULATORY EXAMINATION. MANAGEMENT IS NOT AWARE OF ANY UNCERTAIN TAX POSITIONS. TAX RETURNS ARE OPEN FOR EXAMINATION BY THE TAXING AUTHORITIES UNTIL THE APPLICABLE STATUTE OF LIMITATION EXPIRES.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

YWCA OF HAWAI'I ISLAND

Employer identification number

99-0079762

FORM 990, ITEM K, OTHER FORM OF ORGANIZATION:

NOT FOR PROFIT ORGANIZATION

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

**SERVICES AIM TO DRAW TOGETHER PEOPLE WITH DIVERSE EXPERIENCES AND
RELATIONSHIPS TO MEET THOSE NEEDS AND ATTAIN OUR MISSION OF ELIMINATING
RACISM, EMPOWERING WOMEN, AND PROMOTING PEACE, JUSTICE, FREEDOM, AND
DIGNITY FOR ALL. WE WORK TO MAINTAIN THE NATIONAL YWCA'S GOALS AND
OBJECTIVES AS WE SERVE OUR LOCAL AUDIENCE.**

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

**PEACE, JUSTICE, FREEDOM, AND DIGNITY FOR ALL. WE WORK TO MAINTAIN THE
NATIONAL YWCA'S GOALS AND OBJECTIVES AS WE SERVE OUR LOCAL AUDIENCE.**

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

**SUPPORT GOALS, BUILD A HOME ENVIRONMENT AROUND THE BABY AND CONNECTS
PARENTS WITH HELPFUL SERVICES AND INFORMATION THAT SUPPORTS LEARNING,
SAFETY, AND DEVELOPMENTAL STIMULATION. THE SERVICES ARE FREE,
VOLUNTARY, AND CONFIDENTIAL.**

**THE PROGRAM ENROLLED 82 FAMILIES DURING THE COURSE OF THE FISCAL YEAR.
THESE ARE FAMILIES WHO WERE ENROLLED IN SERVICE FOR AT LEAST ONE DAY OR
MORE DURING THE FISCAL YEAR. A TOTAL OF 1,114 VIRTUAL VISITS (DUE TO
COVID-19) WERE CONDUCTED DURING THE FISCAL YEAR. EACH HOME VISIT RANGES
FROM 45 MINUTES TO 75 MINUTES; AND A TOTAL OF 598 SCREENS/ASSESSMENTS
WERE CONDUCTED DURING THE FISCAL YEAR.**

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

Schedule O (Form 990) 2021

Name of the organization

YWCA OF HAWAI'I ISLAND

Employer identification number

99-0079762

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

SERVICES AND MANAGEMENT OF THE SEXUAL ASSAULT FORENSIC EXAMINATION
(SAFE) PROGRAM FOR THE COUNTY OF HAWAII.

SASS PROGRAM SERVICES ARE AVAILABLE 24 HOURS A DAY, 7 DAYS A WEEK VIA
THE SEXUAL ASSAULT SUPPORT HOTLINE TO THE ENTIRE ISLAND. FACE TO FACE,
CRISIS RESPONSE, ADVOCACY AND INTERVENTION SERVICES ARE AVAILABLE IN
THE CITIES OF HILO AND KONA, ON THE EAST AND WEST SIDES OF THE ISLAND;
AS ARE COORDINATION OF SEXUAL ASSAULT FORENSIC EXAMINATIONS (SAFE).
CLINICAL SERVICES ARE PROVIDED IN THE CITIES OF HILO AND KONA.
INDIVIDUALS LIVING IN THE NORTHERN AND SOUTHERN PARTS OF THE ISLAND ARE
ENCOURAGED TO TRAVEL TO THE OFFICES FOR NEEDED AND DESIRED SERVICES.

THIS FUNDING, COMBINED WITH ALL FUNDING FOR THE PROGRAM, ALLOWED THE
PROGRAM TO PROVIDE SERVICES 24/7 FOR VICTIMS OF SEXUAL ASSAULT ON
HAWAII ISLAND. DURING THIS TIME FRAME, WE RESPONDED TO AND CREATED 292
CASES FROM PHONE CALLS TO THE CRISIS LINE. AS A RESULT OF THOSE CALLS,
AN ADDITIONAL 1,305 CALLS WERE MADE TO COORDINATE SERVICES AND 179 OF
THOSE CASES RECEIVED FOLLOW-UP CALLS AND CARE. 101 OF THE CASES WERE
UNDER THE AGE OF 17 WITH 61 OF THOSE CASES BELOW THE AGE OF 12. 134 OF
THE CASES DEALT WITH THE VICTIM THEMSELVES AND 23 OF THE CASES PROVIDED
SERVICES FOR A SECONDARY VICTIM (FAMILY MEMBER, SIGNIFICANT OTHER). OF
THE CLIENTS WHO DISCLOSED INFORMATION ABOUT THEIR CASE, 98% KNEW THEIR
OFFENDER. WE WERE ALSO ABLE TO PROVIDE 2,259.04 HOURS OF THERAPY TO
SURVIVORS. ALL SERVICES ARE AT NO COST TO THE VICTIM/SURVIVOR OR THEIR
FAMILIES

| | |
|---|---|
| Name of the organization YWCA OF HAWAI'I ISLAND | Employer identification number 99-0079762 |
|---|---|

DURING THE SHELTER IN PLACE RESTRICTIONS ISSUED BY GOVERNOR IGE, THE SASS PROGRAM REMAINED OPEN AND AVAILABLE FOR SERVICES. DURING THIS TIME, ALL STAFF WORKED REMOTELY. SERVICE REQUEST FOR SANES AND CJC WERE DRASTICALLY REDUCED, HOWEVER, IN LOOKING AT THE CLIENTS THAT WERE SERVED, THERE WERE MANY PREVIOUSLY SERVED CLIENTS WHO CALLED IN FOR ASSISTANCE. THERE WERE MORE REQUESTS FOR COPING SKILLS IN DEALING WITH ISOLATION, CONCERNS ABOUT AVAILABLE SERVICES AND REQUEST FOR REENTRY INTO THE PROGRAM. AS THE SHELTER IN PLACE HAS RELAXED, THE PROGRAM IS SEEING AN INCREASE IN FACE TO FACE REQUESTS. THE PROGRAM CONTINUES TO GENERALLY WORK REMOTELY AND IS OFFERING TELEHEALTH OPPORTUNITIES TO VICTIMS/SURVIVORS. DURING THIS TIME, TELEHEALTH ATTENDANCE TO MEETINGS WAS SIGNIFICANTLY HIGHER THAN WHEN MEETINGS WERE HELD IN PERSON. AS A RESULT, AND BECAUSE COVID19 RESTRICTIONS ARE STILL FLUCTUATING, THE PROGRAM WILL CONTINUE WITH REMOTE WORKING, FOLLOWING SAFE DISTANCING, MASKING AND TRAVEL CHECKS FOR IN-PERSON ASSIGNMENTS, AND TELEHEALTH THERAPEUTIC SERVICES

FORM 990, PART VI, SECTION A, LINE 8B:
THE ORGANIZATION DOES NOT HAVE SEPARATE COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 11B:
THE BOARD WAS PROVIDED A COPY OF THE 990 FOR REVIEW BEFORE THE FORM WAS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:
ALL DIRECTORS ARE REQUIRED TO DISCLOSE ANY CONFLICT OF INTEREST. THE CLIENT ALSO HAS PROCEDURES IN PLACE TO WHERE DIRECTORS ARE REQUIRED TO DISCLOSE

Name of the organization

YWCA OF HAWAI'I ISLAND

Employer identification number

99-0079762

ANY CONFLICT OF INTEREST. THE CLIENT ALSO HAS PROCEDURES IN PLACE TO ADDRESS CONFLICT OF INTEREST & THE RAMIFICATIONS OF VIOLATING THE CONFLICT OF INTEREST POLICY.

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

THE BOARD OF DIRECTORS ARE ALL VOLUNTEERS. THE BOARD DETERMINES KEY EMPLOYEES COMPENSATION BY EVALUATING THE INDIVIDUALS WORK EXPERIENCE AND ENSURING THAT COMPENSATION IS WITHIN BUDGETED PROJECTIONS.

FORM 990, PART VI, SECTION C, LINE 18:

THE ORGANIZATION RETAINS THIS FORM AND PROVIDES THE FORM UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION PROVIDES ITS GOVERNING DOCUMENTS UPON REQUEST.

FORM 990 PART XII LINE 2C

THE ORGANIZATION DID NOT CHANGE ITS OVERSIGHT PROCESS OR SELECTION PROCESS OF THE INDEPENDENT ACCOUNTANT DURING THE YEAR.

EXTENDED TO MAY 15, 2024

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2022

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning JUL 1, 2022 and ending JUN 30, 2023

Header section containing organization name (YWCA OF HAWAI'I ISLAND), EIN (99-0079762), address (145 ULULANI STREET, HILO, HI 96720), principal officer (MARGARET COLLINS), and website (WWW.YWCAHAWAIIISLAND.ORG).

Part I Summary

Table with 3 columns: Line number, Description, and Amount. Rows include Revenue (Total: 3,090,368), Expenses (Total: 3,351,429), and Net Assets or Fund Balances (Total: 1,670,931).

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature block containing officer signature (Margaret Collins), preparer signature (Nathan Colgrove), and preparer information (TAKETA, IWATA, HARA & ASSOCIATES, LLC).

May the IRS discuss this return with the preparer shown above? See instructions. [X] Yes [] No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: [X]

OUR PRIMARY FUNCTION IS TO FULFILL THE NEEDS OF OUR LOCAL COMMUNITY. YWCA OF HAWAI'I ISLAND'S SERVICES AIM TO DRAW TOGETHER PEOPLE WITH DIVERSE EXPERIENCES AND RELATIONSHIPS TO MEET THOSE NEEDS AND ATTAIN OUR MISSION OF ELIMINATING RACISM, EMPOWERING WOMEN, AND PROMOTING

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [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 services? [] Yes [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 907,039. Including grants of \$) (Revenue \$)

HEALTHY FAMILIES

THE PURPOSE OF THE HEALTHY FAMILIES PROGRAM IS TO SUPPORT AND STRENGTHEN FAMILIES. THE PROGRAM SERVICE PROVIDES VOLUNTARY SCREENING, ASSESSMENT, AND REFERRALS TO PREGNANT WOMEN, EXPECTANT FATHERS, AND CAREGIVERS OF NEWBORNS RESIDING IN THE EAST HAWAII AREA ON THE ISLAND OF HAWAI'I WHO MEET THE PROGRAM ELIGIBILITY CRITERIA.

THE PROGRAM SCREENED 586 FAMILIES DURING THE FISCAL YEAR ENDED JUNE 30, 2023.

HEALTHY FAMILIES PROVIDES HOME VISITING SERVICES TO ELIGIBLE FAMILIES. PROGRAM STAFF PARTNER WITH PARENTS TO ADDRESS INDIVIDUAL NEEDS, SET AND

4b (Code:) (Expenses \$ 1,286,871. Including grants of \$) (Revenue \$)

PRESCHOOL

YWCA DEVELOPMENTAL PRESCHOOL IS LICENSED BY THE DEPARTMENT OF HUMAN SERVICES AND IS NATIONALLY ACCREDITED BY THE NATIONAL ASSOCIATION FOR THE EDUCATION OF YOUNG CHILDREN (NAEYC). THE PROGRAM FOCUSES ON THE DEVELOPMENT AND THE EDUCATION OF THE WHOLE CHILD; SOCIALLY, EMOTIONALLY, COGNITIVELY, AND PHYSICALLY. OUR PRESCHOOL PROVIDES CHILDREN WITH A NUTRITIOUS BREAKFAST, LUNCH AND AFTERNOON SNACK WHICH ARE USDA APPROVED THANKS TO THE COUNTY OF HAWAII NON-PROFIT GRANT. THE PROGRAM SERVED CHILDREN BETWEEN THE AGES OF 2 THROUGH 5.

4c (Code:) (Expenses \$ 457,618. Including grants of \$) (Revenue \$)

SEXUAL ASSAULT SUPPORT SERVICES

THE SEXUAL ASSAULT SUPPORT SERVICES (SASS) PROGRAM OF THE YWCA OF HAWAI'I ISLAND PROVIDES SEXUAL ASSAULT SERVICES ACROSS THE ISLAND, WITH OFFICES IN HILO (EAST HAWAI'I) AND KONA (WEST HAWAI'I). SERVICES ARE FOR THE HEALING AND PREVENTION OF SEXUAL VIOLENCE, WITH A GOAL TO REDUCE THE INCIDENCE OF SEXUAL ASSAULT AND DISABILITY TO THOSE WHO HAVE BEEN VICTIMIZED. THE SASS PROGRAM IS A COMMUNITY RESOURCE IN IT'S THIRD DECADE OF HELPING VICTIMS OF SEXUAL ASSAULT WHO ARE MEN, WOMEN, GIRLS AND BOYS, THEIR FAMILIES, FRIENDS AND LOVED ONES.

SERVICES INCLUDE THE ONLY 24 HOUR SEXUAL ASSAULT SUPPORT HOTLINE ON HAWAII ISLAND, CRISIS RESPONSE, ADVOCACY, INTERVENTION, CLINICAL

4d Other program services (Describe on Schedule O.) (Expenses \$ Including grants of \$) (Revenue \$ 29,618.)

4e Total program service expenses 2,651,528.

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 | X | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors? See Instructions | 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 | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II | | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | | 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 | | 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 | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | | X |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV | | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V | | X |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI | X | |
| b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | | X |
| c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | | 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 | X | |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | X | |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | X | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII | X | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | | 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 | | 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 | | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See Instructions | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | X | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | | X |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |
| 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 | | X |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|---|-----|----|
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | | 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 | | X |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a | | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | | X |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | | X |
| 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | | X |
| 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): | | |
| a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV | | X |
| b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | | X |
| c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | | X |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | | 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 | | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | | X |
| 34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 | | X |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | X |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | | |
| 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 | | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | | X |
| 38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O | X | |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | Yes | No |
|--|-----|----|
| 1a Enter the number reported in box 3 of Form 1099. Enter -0- if not applicable | | |
| b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | | |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | |

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

| | | Yes | No |
|-----|--|-----|----|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a | | |
| | | | 60 |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | X | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | X |
| b | If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8868-T? | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year 7d | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ... | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| a | Gross income from members or shareholders | 11a | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? | 13a | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | |
| c | Enter the amount of reserves on hand | 13c | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | 14b | |
| 15 | Is the organization subject to the section 4980 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? | 15 | X |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | 16 | X |
| | If "Yes," complete Form 4720, Schedule O. | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? | 17 | |
| | If "Yes," complete Form 6069. | | |

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

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

Section A. Governing Body and Management

| | 1a | 1b | 2 | 3 | 4 | 5 | 6 | 7a | 7b | 8a | 8b | 9 | Yes | No |
|---|----|----|---|---|---|---|---|----|----|----|----|---|-----|----|
| 1a Enter the number of voting members of the governing body at the end of the tax year | 10 | | | | | | | | | | | | | |
| 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 | | 10 | | | | | | | | | | | | |
| 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? | | | | | | | | | | | | | | X |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | | | | | | | | | | | | | X |
| 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | | | | | | | | | | | | | 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? | | | | | | | | | | | | | | X |
| 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | | | | | | | | | | | | | X |
| b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | | | | | | | | | | | | | X |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | | | | | | | | | | | |
| a The governing body? | | | | | | | | | | X | | | | |
| 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 at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | | | | | | | | | | | | | X |

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **HI**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records
KATHLEEN MCGILVRAY - 808-961-3877
145 ULULANI STREET, HILO, HI 96720

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

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

List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

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

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

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Rows include Kathleen McGilvray (CEO), Haku Hoopai Kelii (Director), Sandra Tokouke (1st Vice President), Margaret Collins (President), Renee Dela Cruz (Secretary), Shaunda Makaimoku (Director), Julann Sonomura (Director), Candace Fukuda-Hanle (Director), Jessica Rojas (Treasurer), Hirona Yamanaka Sylvester (Director), and Caroline Peterson (Director).

Part VIII Statement of Revenue

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

| | | | (A) | (B) | (C) | (D) | | |
|--|--|--|---------------|--|----------------------------|--|--------|--|
| | | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 | | |
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a | Federated campaigns | 1a | | | | | |
| | b | Membership dues | 1b | 2,790. | | | | |
| | c | Fundraising events | 1c | | | | | |
| | d | Related organizations | 1d | | | | | |
| | e | Government grants (contributions) | 1e | 2,069,626. | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 89,597. | | | | |
| | g | Noncash contributions included in lines 1a-1f | 1g | \$ | | | | |
| | h | Total. Add lines 1a-1f | | 2,162,013. | | | | |
| Program Service Revenue | 2 a | CHILDCARE | Business Code | 624410 | 858,400. | 858,400. | | |
| | b | | | | | | | |
| | c | | | | | | | |
| | d | | | | | | | |
| | e | | | | | | | |
| | f | All other program service revenue | | | | | | |
| | g | Total. Add lines 2a-2f | | 858,400. | | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 6,518. | | | 6,518. | |
| | 4 | Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 | Royalties | | | | | | |
| | 6 a | Gross rents | 6a | (i) Real | | | | |
| | | | | (ii) Personal | | | | |
| | | | | | | | | |
| | b | Less: rental expenses | 6b | | | | | |
| | c | Rental income or (loss) | 6c | | | | | |
| | d | Net rental income or (loss) | | | | | | |
| | 7 a | Gross amount from sales of assets other than inventory | 7a | (i) Securities | | | | |
| | | | | (ii) Other | | | | |
| | | | | | | | | |
| | b | Less: cost or other basis and sales expenses | 7b | | | | | |
| | c | Gain or (loss) | 7c | | | | | |
| | d | Net gain or (loss) | | | | | | |
| 8 a | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | 8a | | 83,048. | | | | |
| | | | b | Less: direct expenses | 8b | 19,611. | | |
| c | Net income or (loss) from fundraising events | | 63,437. | | | 63,437. | | |
| 9 a | Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | | |
| | | | b | Less: direct expenses | 9b | | | |
| c | Net income or (loss) from gaming activities | | | | | | | |
| 10 a | Gross sales of inventory, less returns and allowances | 10a | | | | | | |
| | | | b | Less: cost of goods sold | 10b | | | |
| | | | c | Net income or (loss) from sales of inventory | | | | |
| Miscellaneous Revenue | 11 a | | Business Code | | | | | |
| | b | | | | | | | |
| | c | | | | | | | |
| | d | All other revenue | | | | | | |
| | e | Total. Add lines 11a-11d | | | | | | |
| 12 | Total revenue. See instructions | | 3,090,368. | 858,400. | 0. | 69,955. | | |

Part IX Statement of Functional Expenses

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

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

| Do not include amounts reported on lines 8b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ... | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 1,606,470. | 1,388,898. | 217,572. | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 58,525. | 50,284. | 8,241. | |
| 9 Other employee benefits | 227,801. | 203,705. | 24,096. | |
| 10 Payroll taxes | 159,816. | 146,214. | 13,602. | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 45,841. | 40,918. | 4,923. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) | 366,498. | 188,374. | 178,124. | |
| 12 Advertising and promotion | 24. | 24. | | |
| 13 Office expenses | | | | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 180,591. | 152,650. | 27,941. | |
| 17 Travel | 12,633. | 10,871. | 1,762. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... | | | | |
| 19 Conferences, conventions, and meetings | 18,281. | 14,827. | 3,454. | |
| 20 Interest | | | | |
| 21 Payments to affiliates | 16,005. | | 16,005. | |
| 22 Depreciation, depletion, and amortization | 12,364. | | 12,364. | |
| 23 Insurance | 42,743. | 37,253. | 5,490. | |
| 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 O.) | | | | |
| a SUPPLIES | 167,939. | 149,171. | 18,768. | |
| b CAPITAL CAMPAIGN EXPENS | 110,985. | | | 110,985. |
| c PRESCHOOL MEALS AND SNA | 110,681. | 110,681. | | |
| d TELEPHONE | 53,410. | 49,070. | 4,340. | |
| e All other expenses | 160,822. | 108,588. | 52,234. | |
| 25 Total functional expenses. Add lines 1 through 24e | 3,351,429. | 2,651,528. | 588,916. | 110,985. |
| 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 <input type="checkbox"/> if following SOP 99-2 (ASC 99-726) | | | | |

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year | |
|-----------------------------|---|---|-----------------|--------------------|-------------------|
| Assets | 1 | Cash - non-interest-bearing | 993,362. | 1 | 506,226. |
| | 2 | Savings and temporary cash investments | 410,334. | 2 | 621,420. |
| | 3 | Pledges and grants receivable, net | | 3 | |
| | 4 | Accounts receivable, net | 573,586. | 4 | 608,993. |
| | 5 | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | | 8 | |
| | 9 | Prepaid expenses and deferred charges | 42,139. | 9 | 88,380. |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 1,571,026. | | |
| | 10b | Less: accumulated depreciation | 10b 1,490,785. | | |
| | | | 92,605. | 10c | 80,241. |
| | 11 | Investments - publicly traded securities | | 11 | |
| | 12 | Investments - other securities. See Part IV, line 11 | | 12 | |
| | 13 | Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| 15 | Other assets. See Part IV, line 11 | 55,442. | 15 | 845,576. | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 33) | 2,167,468. | 16 | 2,750,836. | |
| Liabilities | 17 | Accounts payable and accrued expenses | 125,852. | 17 | 192,586. |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | 54,182. | 19 | 50,095. |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 0. | 25 | 837,224. |
| | 26 | Total liabilities. Add lines 17 through 25 | 180,034. | 26 | 1,079,905. |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | | |
| | 27 | Net assets without donor restrictions | 1,770,718. | 27 | 1,613,728. |
| | 28 | Net assets with donor restrictions | 216,716. | 28 | 57,203. |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | | |
| | 29 | Capital stock or trust principal, or current funds | | 29 | |
| | 30 | Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 31 | Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| 32 | Total net assets or fund balances | 1,987,434. | 32 | 1,670,931. | |
| 33 | Total liabilities and net assets/fund balances | 2,167,468. | 33 | 2,750,836. | |

Part XI Reconciliation of Net Assets

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

| | | | |
|----|--|----|------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 3,090,368. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 3,351,429. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -261,061. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 1,987,434. |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | -55,442. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 1,670,931. |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|---|--|-----|----|
| 1 | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other | | |
| If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 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: | | | |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 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: | | | |
| <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | X | |
| If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 1892231. | 1890569. | 2059298. | 2558165. | 2162013. | 10562276. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 1892231. | 1890569. | 2059298. | 2558165. | 2162013. | 10562276. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4 | | | | | | 10562276. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|---|----------|----------|----------|----------|---------------|--------------------------|
| 7 Amounts from line 4 | 1892231. | 1890569. | 2059298. | 2558165. | 2162013. | 10562276. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 49,750. | 36,901. | 655. | 1,342. | 6,518. | 95,166. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | 10657442. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 3,283,675. | |
| 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|---|-------------------------------------|---------|
| 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) | 14 | 99.11 % |
| 15 Public support percentage from 2021, Schedule A, Part II, line 14 | 15 | 98.74 % |
| 16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | <input checked="" type="checkbox"/> | |
| b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | <input type="checkbox"/> | |
| 17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | <input type="checkbox"/> | |
| b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | <input type="checkbox"/> | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | <input type="checkbox"/> | |

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Add lines 7c and 8c) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 8 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

| | | |
|--|----|---|
| 15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2021 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|----|---|
| 17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2021 Schedule A, Part III, line 17 | 18 | % |

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain. | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2). | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below. | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination. | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below. | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes. | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document). | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI. | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990). | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990). | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI. | | |
| b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI. | | |
| c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI. | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below. | | |
| b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.) | | |

Part IV Supporting Organizations (continued)

| | Yes | No |
|--|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | | |
| b A family member of a person described on line 11a above? | | |
| c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI. | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization. | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). | | |

Section D. All Type III Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s). | | |
| 3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard. | | |

Section E. Type III Functionally Integrated Supporting Organizations

| | | | |
|--|--|-----|----|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions). | | | |
| 2 Activities Test. Answer lines 2a and 2b below. | | | |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. | | Yes | No |
| b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. | | | |
| 3 Parent of Supported Organizations. Answer lines 3a and 3b below. | | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI. | | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. | | | |

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3. | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | |
| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d. | 3 | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by 0.035. | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |
| Section C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | |
| 2 | Enter 0.65 of line 1. | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | |
| 4 | Enter greater of line 2 or line 3. | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). | | |

Part V. Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D - Distributions | | Current Year |
|---------------------------|--|--------------|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) | 5 |
| 6 | Other distributions (describe in Part VI). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8 |
| 9 | Distributable amount for 2022 from Section C, line 6 | 9 |
| 10 | Line 8 amount divided by line 9 amount | 10 |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2022 | (iii) Distributable Amount for 2022 |
|---|---|--|---|
| 1 | Distributable amount for 2022 from Section C, line 6 | | |
| 2 | Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions. | | |
| 3 | Excess distributions carryover, if any, to 2022 | | |
| a | From 2017 | | |
| b | From 2018 | | |
| c | From 2019 | | |
| d | From 2020 | | |
| e | From 2021 | | |
| f | Total of lines 3a through 3e | | |
| g | Applied to underdistributions of prior years | | |
| h | Applied to 2022 distributable amount | | |
| i | Carryover from 2017 not applied (see instructions) | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | |
| 4 | Distributions for 2022 from Section D, line 7: \$ | | |
| a | Applied to underdistributions of prior years | | |
| b | Applied to 2022 distributable amount | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | |
| 5 | Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. | | |
| 6 | Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | |
| 7 | Excess distributions carryover to 2023. Add lines 3j and 4c. | | |
| 8 | Breakdown of line 7: | | |
| a | Excess from 2018 | | |
| b | Excess from 2019 | | |
| c | Excess from 2020 | | |
| d | Excess from 2021 | | |
| e | Excess from 2022 | | |

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 5, 6a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Lined area for supplemental information.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

YWCA OF HAWAI'I ISLAND

Employer identification number

99-0079762

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 508(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2022)

| | |
|---|---|
| Name of organization YWCA OF HAWAI'I ISLAND | Employer identification number 99-0079762 |
|---|---|

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|--|----------------------------|---|
| 1 | KRISTEN J. BOWMAN 2428 EAST ERIE COURT GILBERT, AZ 85295 | \$ 6,700. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | CASTLE FOUNDATION 733 BISHOP STREET, SUITE 1275 HONOLULU, HI 96813 | \$ 35,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | COUNTY OF HAWAII 25 AUPUNI STREET HILO, HI 96720 | \$ 323,995. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | KAPIOLANI MEDICAL CENTER FOR WOMEN & CHILDREN 55 MERCHANT STREET, 22ND FLOOR HONOLULU, HI 96813 | \$ 545,702. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | HAWAII COMMUNITY FOUNDATION 827 FORT ST. MALL HONOLULU, HI 96813 | \$ 35,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | STATE OF HAWAII-DEPT OF EDUCATION 650 IWILEI ROAD SUITE 270 HONOLULU, HI 96817 | \$ 78,630. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization

Employer identification number

YWCA OF HAWAI'I ISLAND

99-0079762

Part I. Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|--|----------------------------|---|
| 7 | HAWAII ISLAND UNITED WAY P.O. BOX 745 HILO, HI 96721 | \$ 4,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 8 | STATE OF HAWAII-DEPARTMENT OF HEALTH 741-A SUNSET AVENUE HONOLULU, HI 98613 | \$ 361,646. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 9 | U.S. DEPARTMENT OF EDUCATION 400 MARYLAND AVE, SW WASHINGTON D.C., DC 20202 | \$ 100,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|---|---|
| Name of organization YWCA OF HAWAI'I ISLAND | Employer identification number 99-0079762 |
|---|---|

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|------------------------------|--|---|----------------------|
| | | \$ _____ | _____ |
| | | \$ _____ | _____ |
| | | \$ _____ | _____ |
| | | \$ _____ | _____ |
| | | \$ _____ | _____ |
| | | \$ _____ | _____ |

| | |
|---|---|
| Name of organization YWCA OF HAWAI'I ISLAND | Employer identification number 99-0079762 |
|---|---|

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (d) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|--|---------------------|---|-------------------------------------|
| | | | |
| (e) Transfer of gift | | | |
| Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee | |
| | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
| | | | |
| (e) Transfer of gift | | | |
| Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee | |
| | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
| | | | |
| (e) Transfer of gift | | | |
| Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee | |
| | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
| | | | |
| (e) Transfer of gift | | | |
| Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee | |
| | | | |

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection.

Name of the organization

YWCA OF HAWAI'I ISLAND

Employer identification number

99-0079762

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|--|------------------------------|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

| | |
|---|---|
| <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
| <input type="checkbox"/> Protection of natural habitat | <input type="checkbox"/> Preservation of a certified historic structure |
| <input type="checkbox"/> Preservation of open space | |

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

| | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after July 25, 2008, and not on a historic structure listed in the National Register | 2d |

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 monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

| | |
|---|----------|
| (i) Revenue included on Form 990, Part VIII, line 1 | \$ _____ |
| (ii) Assets included in Form 990, Part X | \$ _____ |

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

| | |
|---|----------|
| a Revenue included on Form 990, Part VIII, line 1 | \$ _____ |
| b Assets included in Form 990, Part X | \$ _____ |

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

Schedule D (Form 990) 2022

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | 22,900. | | 22,900. |
| b Buildings | | 931,354. | 879,102. | 52,252. |
| c Leasehold improvements | | 145,065. | 145,065. | 0. |
| d Equipment | | 471,707. | 466,618. | 5,089. |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 80,241. |

Part VII Investments - Other Securities.

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) | | |

Part VIII Investments - Program Related.

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

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (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) OPERATING LEASE RIGHT-OF-USE ASSET, NET | 837,224. |
| (2) OTHER ASSETS | 8,352. |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) | 845,576. |

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.

| (a) Description of liability | (b) Book value |
|--|----------------|
| (1) Federal income taxes | |
| (2) CURRENT PORTION OF OPERATING LEASE | |
| (3) LIABILITY | 76,305. |
| (4) OPERATING LEASE LIABILITY, LESS | |
| (5) CURRENT PORTION | 760,919. |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) | 837,224. |

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | |
|---|---|----|----------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 3,109,979. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a | Net unrealized gains (losses) on investments | 2a | | |
| b | Donated services and use of facilities | 2b | | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | | |
| e | Add lines 2a through 2d | 2e | | 0. |
| 3 | Subtract line 2e from line 1 | 3 | | 3,109,979. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | |
| a | Investment expenses not included on Form 990, Part VII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | -19,611. | |
| c | Add lines 4a and 4b | 4c | | -19,611. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5 | | 3,090,368. |

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | |
|---|--|----|---------|------------|
| 1 | Total expenses and losses per audited financial statements | | 1 | 3,371,040. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| a | Donated services and use of facilities | 2a | | |
| b | Prior year adjustments | 2b | | |
| c | Other losses | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | 19,611. | |
| e | Add lines 2a through 2d | 2e | | 19,611. |
| 3 | Subtract line 2e from line 1 | 3 | | 3,351,429. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | |
| a | Investment expenses not included on Form 990, Part VII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | 4c | | 0. |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5 | | 3,351,429. |

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF
THE U.S. INTERNAL REVENUE CODE AND THE HAWAII REVISED STATUTES. THE
ORGANIZATION IS ALSO EXEMPT FROM HAWAII GENERAL EXCISE TAX ON INCOME
RELATED DIRECTLY TO ITS MISSION.

ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA
REQUIRE THE EFFECT OF UNCERTAIN TAX POSITIONS TO BE RECOGNIZED IN THE
FINANCIAL STATEMENTS IF THEY ARE MORE LIKELY THAN NOT TO FAIL UPON
REGULATORY EXAMINATION. MANAGEMENT IS NOT AWARE OF ANY UNCERTAIN TAX
POSITIONS. TAX RETURNS ARE OPEN FOR EXAMINATION BY THE TAXING AUTHORITIES
UNTIL THE APPLICABLE STATUTE OF LIMITATION EXPIRES.

Part XIII Supplemental Information (continued)

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES

PART XI, LINE 4B

FUNDRAISING EXPENSES ARE INCLUDED IN PART VII OF FORM 990, LINE 8B ON THE STATEMENT OF REVENUE.

PART XII, LINE 2D

FUNDRAISING EXPENSES ARE INCLUDED IN PART VII OF FORM 990, LINE 8B ON THE STATEMENT OF REVENUE.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 8b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events |
|-----------------|----|-----------------------------|---|---------------------|---------------------------------|
| | | WALK A MILE (event type) | REMARKABLE PERSONS LUNC (event type) | 2 (total number) | (add col. (a) through col. (c)) |
| Revenue | 1 | 14,827. | 55,866. | 12,355. | 83,048. |
| | 2 | | | | |
| | 3 | 14,827. | 55,866. | 12,355. | 83,048. |
| Direct Expenses | 4 | | | | |
| | 5 | | | | |
| | 6 | | | | |
| | 7 | | 4,388. | 1,821. | 6,209. |
| | 8 | | | | |
| | 9 | 1,253. | 12,149. | | 13,402. |
| | 10 | | | | 19,611. |
| 11 | | | | 63,437. | |

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 8a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|-----------------|--|---|---|---|--|
| | | 1 | | | |
| Direct Expenses | 2 | | | | |
| | 3 | | | | |
| | 4 | | | | |
| | 5 | | | | |
| | 6 | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | |
| 7 | Direct expense summary. Add lines 2 through 5 in column (d) | | | | |
| 8 | Net gaming income summary. Subtract line 7 from line 1, column (d) | | | | |

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:
a The organization's facility 13a %
b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:
Name
Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$

c If "Yes," enter name and address of the third party:

Name
Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV Supplemental information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Multiple horizontal lines for providing supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

YWCA OF HAWAI'I ISLAND

Employer identification number

99-0079762

FORM 990, ITEM K, OTHER FORM OF ORGANIZATION:

NOT FOR PROFIT ORGANIZATION

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

**SERVICES AIM TO DRAW TOGETHER PEOPLE WITH DIVERSE EXPERIENCES AND
RELATIONSHIPS TO MEET THOSE NEEDS AND ATTAIN OUR MISSION OF ELIMINATING
RACISM, EMPOWERING WOMEN, AND PROMOTING PEACE, JUSTICE, FREEDOM, AND
DIGNITY FOR ALL. WE WORK TO MAINTAIN THE NATIONAL YWCA'S GOALS AND
OBJECTIVES AS WE SERVE OUR LOCAL AUDIENCE.**

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

**PEACE, JUSTICE, FREEDOM, AND DIGNITY FOR ALL. WE WORK TO MAINTAIN THE
NATIONAL YWCA'S GOALS AND OBJECTIVES AS WE SERVE OUR LOCAL AUDIENCE.**

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

**SUPPORT GOALS, BUILD A HOME ENVIRONMENT AROUND THE BABY AND CONNECTS
PARENTS WITH HELPFUL SERVICES AND INFORMATION THAT SUPPORTS LEARNING,
SAFETY, AND DEVELOPMENTAL STIMULATION. THE SERVICES ARE FREE,
VOLUNTARY, AND CONFIDENTIAL.**

THE PROGRAM ENROLLED 76 FAMILIES DURING THE COURSE OF THE FISCAL YEAR.

**THESE ARE FAMILIES WHO WERE ENROLLED IN SERVICE FOR AT LEAST ONE DAY OR
MORE DURING THE FISCAL YEAR. A TOTAL OF 1,115 VIRTUAL VISITS (DUE TO
COVID-19) WERE CONDUCTED DURING THE FISCAL YEAR. EACH HOME VISIT RANGES
FROM 45 MINUTES TO 75 MINUTES; AND A TOTAL OF 521 SCREENS/ASSESSMENTS
WERE CONDUCTED DURING THE FISCAL YEAR.**

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

Schedule O (Form 990) 2022

Name of the organization

YWCA OF HAWAI'I ISLAND

Employer identification number

99-0079762

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

SERVICES AND MANAGEMENT OF THE SEXUAL ASSAULT FORENSIC EXAMINATION (SAFE) PROGRAM FOR THE COUNTY OF HAWAII.

SASS PROGRAM SERVICES ARE AVAILABLE 24 HOURS A DAY, 7 DAYS A WEEK VIA THE SEXUAL ASSAULT SUPPORT HOTLINE TO THE ENTIRE ISLAND. FACE TO FACE, CRISIS RESPONSE, ADVOCACY AND INTERVENTION SERVICES ARE AVAILABLE IN THE CITIES OF HILO AND KONA, ON THE EAST AND WEST SIDES OF THE ISLAND; AS ARE COORDINATION OF SEXUAL ASSAULT FORENSIC EXAMINATIONS (SAFE). CLINICAL SERVICES ARE PROVIDED IN THE CITIES OF HILO AND KONA. INDIVIDUALS LIVING IN THE NORTHERN AND SOUTHERN PARTS OF THE ISLAND ARE ENCOURAGED TO TRAVEL TO THE OFFICES FOR NEEDED AND DESIRED SERVICES.

THIS FUNDING, COMBINED WITH ALL FUNDING FOR THE PROGRAM, ALLOWED THE PROGRAM TO PROVIDE SERVICES 24/7 FOR VICTIMS OF SEXUAL ASSAULT ON HAWAII ISLAND. DURING THIS TIME FRAME, WE RESPONDED TO AND CREATED 164 CASES FROM PHONE CALLS TO THE CRISIS LINE. AS A RESULT OF THOSE CALLS, AN ADDITIONAL 1,375 CALLS WERE MADE TO COORDINATE SERVICES AND 136 OF THOSE CASES RECEIVED FOLLOW-UP CALLS AND CARE. 123 OF THE CASES WERE UNDER THE AGE OF 17 WITH 63 OF THOSE CASES BELOW THE AGE OF 12. 71 OF THE CASES DEALT WITH THE VICTIM THEMSELVES AND 22 OF THE CASES PROVIDED SERVICES FOR A SECONDARY VICTIM (FAMILY MEMBER, SIGNIFICANT OTHER). OF THE CLIENTS WHO DISCLOSED INFORMATION ABOUT THEIR CASE, 109 VICTIMS KNEW THEIR OFFENDER. WE WERE ALSO ABLE TO PROVIDE 1,991.08 HOURS OF THERAPY TO SURVIVORS. ALL SERVICES ARE AT NO COST TO THE VICTIM/SURVIVOR OR THEIR FAMILIES

Name of the organization

YWCA OF HAWAI'I ISLAND

Employer identification number

99-0079762

DURING THE SHELTER IN PLACE RESTRICTIONS ISSUED BY GOVERNOR IGE, THE SASS PROGRAM REMAINED OPEN AND AVAILABLE FOR SERVICES. DURING THIS TIME, ALL STAFF WORKED REMOTELY. SERVICE REQUEST FOR SANES AND CJC WERE DRASTICALLY REDUCED, HOWEVER, IN LOOKING AT THE CLIENTS THAT WERE SERVED, THERE WERE MANY PREVIOUSLY SERVED CLIENTS WHO CALLED IN FOR ASSISTANCE. THERE WERE MORE REQUESTS FOR COPING SKILLS IN DEALING WITH ISOLATION, CONCERNS ABOUT AVAILABLE SERVICES AND REQUEST FOR REENTRY INTO THE PROGRAM. AS THE SHELTER IN PLACE HAS RELAXED, THE PROGRAM IS SEEING AN INCREASE IN FACE TO FACE REQUESTS. THE PROGRAM CONTINUES TO GENERALLY WORK REMOTELY AND IS OFFERING TELEHEALTH OPPORTUNITIES TO VICTIMS/SURVIVORS. DURING THIS TIME, TELEHEALTH ATTENDANCE TO MEETINGS WAS SIGNIFICANTLY HIGHER THAN WHEN MEETINGS WERE HELD IN PERSON. AS A RESULT, AND BECAUSE COVID19 RESTRICTIONS ARE STILL FLUCTUATING, THE PROGRAM WILL CONTINUE WITH REMOTE WORKING, FOLLOWING SAFE DISTANCING, MASKING AND TRAVEL CHECKS FOR IN-PERSON ASSIGNMENTS, AND TELEHEALTH THERAPEUTIC SERVICES

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

THE ORGANIZATION DOES NOT HAVE SEPARATE COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE BOARD OF DIRECTORS.

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

THE BOARD WAS PROVIDED A COPY OF THE 990 FOR REVIEW BEFORE THE FORM WAS FILED.

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

ALL DIRECTORS ARE REQUIRED TO DISCLOSE ANY CONFLICT OF INTEREST. THE CLIENT ALSO HAS PROCEDURES IN PLACE TO WHERE DIRECTORS ARE REQUIRED TO DISCLOSE

Name of the organization

YWCA OF HAWAI'I ISLAND

Employer identification number

99-0079762

ANY CONFLICT OF INTEREST. THE CLIENT ALSO HAS PROCEDURES IN PLACE TO ADDRESS CONFLICT OF INTEREST & THE RAMIFICATIONS OF VIOLATING THE CONFLICT OF INTEREST POLICY.

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

THE BOARD OF DIRECTORS ARE ALL VOLUNTEERS. THE BOARD DETERMINES KEY EMPLOYEES COMPENSATION BY EVALUATING THE INDIVIDUALS WORK EXPERIENCE AND ENSURING THAT COMPENSATION IS WITHIN BUDGETED PROJECTIONS.

FORM 990, PART VI, SECTION C, LINE 18:

THE ORGANIZATION RETAINS THIS FORM AND PROVIDES THE FORM UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION PROVIDES ITS GOVERNING DOCUMENTS UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

PROFESSIONAL FEES:

| | |
|--|----------|
| PROGRAM SERVICE EXPENSES | 188,374. |
| MANAGEMENT AND GENERAL EXPENSES | 178,124. |
| FUNDRAISING EXPENSES | 0. |
| TOTAL EXPENSES | 366,498. |
| TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A | 366,498. |

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

| | |
|-------------------------------------|----------|
| PRIOR YEAR ADJUSTMENT TO NET ASSETS | -55,442. |
|-------------------------------------|----------|

FORM 990 PART XII LINE 2C

THE ORGANIZATION DID NOT CHANGE ITS OVERSIGHT PROCESS OR SELECTION

Current and prior year approved budgets

YWCA of Hawaii Island
Board Approved Budget
06/30/2023

Agency FY23 - ALL

Operating Revenue

| | |
|---------------------------------|---------------------|
| Grant Revenue | 1,443,322.75 |
| GRANTS - GOVERNMENTAL | 1,443,322.75 |
| Total Grant Revenue | 1,443,322.75 |
| Program Revenue | 1,153,756.39 |
| PROG SVC FEE - In School | 11,250.00 |
| FEES-EXCURSIONS/ACTIVITES-PS | 4,500.00 |
| REGISTRATION FEES | 1,169,506.39 |
| Total Program Revenue | 1,169,506.39 |
| Contributions | 2,000.00 |
| SPECIAL EVENTS | 2,000.00 |
| Total Contributions | 2,000.00 |
| Revenue - Other | 400.00 |
| INTEREST EARNED - UNREST- SWEEP | 30,000.00 |
| FACILITIES USE:UNRST | 445,075.00 |
| INDIRECT FUNDING | 475,475.00 |
| Total Revenue - Other | 475,475.00 |
| Revenue - Services | 70,000.00 |
| USDA - PRESCHOOL | 70,000.00 |
| Total Revenue - Services | 70,000.00 |
| Total Operating Revenue | 3,160,304.14 |

Expenditures

| | |
|--|--------------|
| Salary and Wages | 1,516,489.33 |
| SALARIES | 1,516,489.33 |
| Total Salary and Wages | 1,516,489.33 |
| PR Benefits | 3,561.77 |
| FRINGE/LIFE & EMP ASSTN | 250,647.60 |
| FRINGE/MEDICAL | 69,396.74 |
| FRINGE/RETIRE | 323,606.11 |
| Total PR Benefits | 323,606.11 |
| PR Taxes | 120,364.96 |
| PAYROLL TAX: | 14,699.82 |
| SUI | 24,881.42 |
| WORK COMP | 16,010.20 |
| TDI | 175,956.40 |
| Total PR Taxes | 175,956.40 |
| Direct | 500.00 |
| FOOD & BEV | 70,000.00 |
| BREAKFAST & SNACKS | 11,896.24 |
| PROGRAM SUPPLIES | 1,850.00 |
| OPERATING SUP | 84,246.24 |
| Total Direct | 84,246.24 |
| Occupancy | 249,126.08 |
| RENT | (15,000.00) |
| WEINBERG RENT | 234,126.08 |
| Total Occupancy | 234,126.08 |
| Professional Fees | 1,099.56 |
| OTHER PERSONNEL | 188,745.48 |
| PROFESSIONAL SERV | 189,845.04 |
| Total Professional Fees | 189,845.04 |
| General and Administrative Expenses | 2,600.00 |
| Advertising and Promotion | 2,600.00 |
| ADVERTISING | 2,600.00 |
| Total Advertising and Promotion | 2,600.00 |
| Bad Debt Expenses | 2,000.00 |
| Bad Debt Provision | 2,000.00 |
| Total Bad Debt Expenses | 2,000.00 |
| Business Licenses and Permits | 22,265.41 |
| LICENSES | 22,265.41 |
| Total Business Licenses and Permits | 22,265.41 |
| Conferences, Conventions, and Meetings | 1,475.00 |
| MEETINGS/DINNERS | 3,050.00 |
| TRAINING | 4,525.00 |
| Total Conferences, Conventions, and Meetings | 4,525.00 |
| Depreciation | 20,247.00 |
| DEPRECIATION EXP | 20,247.00 |
| Total Depreciation | 20,247.00 |

**YWCA of Hawaii Island
Board Approved Budget**

06/30/2023

Agency FY23 - ALL

| | |
|--|---------------------|
| Due and Subscriptions | |
| MEMBERSHIP DUES | 5,701.00 |
| YWCA USA SUPPORT FEE | 16,131.00 |
| Total Due and Subscriptions | 21,832.00 |
| Equipment Rental | |
| EQUIP RENTAL | 9,727.60 |
| Total Equipment Rental | 9,727.60 |
| Insurance | |
| INSURANCE | 8,211.30 |
| INSURANCE/LIAB | 25,705.27 |
| Total Insurance | 33,916.57 |
| Per Diem | |
| PER DIEM | 1,483.00 |
| Total Per Diem | 1,483.00 |
| Office Supplies | |
| OFFICE SUPPLY | 9,940.00 |
| SM EQUIP | 1,000.00 |
| Total Office Supplies | 10,940.00 |
| Other Expenses | |
| RECRUITMENT | 247.20 |
| INDIRECT | 225,358.00 |
| CAPITAL CAMPAIGN | 78,000.00 |
| Total Other Expenses | 303,605.20 |
| Printing & Publications | |
| PRINTING | 1,000.00 |
| PUBLICATIONS & SUBSCRIPTIONS | 2,275.00 |
| Total Printing & Publications | 3,275.00 |
| Postage and Delivery | |
| POSTAGE | 1,725.00 |
| Total Postage and Delivery | 1,725.00 |
| Repairs and Maintenance | |
| JANITORIAL SVC | 39,623.75 |
| JANITORIAL SUPPLIES | 8,713.14 |
| R&M BLDG/GRD/TRASH | 28,535.81 |
| Total Repairs and Maintenance | 76,872.70 |
| Audit Fees | |
| AUDIT FEES | 21,457.52 |
| Total Audit Fees | 21,457.52 |
| Taxes | |
| GENERAL EXCISE TAX | 250.00 |
| PROPERTY TAX | 400.00 |
| Total Taxes | 650.00 |
| Telephone | |
| TELEPHONE | 45,993.96 |
| Total Telephone | 45,993.96 |
| Travel Expenses | |
| LODGING | 3,037.50 |
| AIRFARE - Interisland | 4,400.00 |
| Airfare - Out of State | 3,000.00 |
| MILEAGE | 3,696.50 |
| EMPLOYEE;TAXI, BUS, SHUTTLE, CAR RENTAL | 2,196.00 |
| OTHER TRAVEL; CLIENTS, PROGRAM PARTICIPANTS ONLY | 1,500.00 |
| Total Travel Expenses | 17,830.00 |
| Utilities | |
| UTILITIES | 35,088.98 |
| Total Utilities | 35,088.98 |
| Total General and Administrative Expenses | 636,034.94 |
| Total Expenditures | 3,160,304.14 |
| Change In Net Assets | 0.00 |
| Net Assets - Beginning | 0.00 |
| Net Assets - Beginning | 0.00 |
| Net Assets - Ending | 0.00 |

**YWCA of Hawaii Island
Board Approved Budget**

06/30/2024

Agency FY24

Operating Revenue

| | |
|---------------------------------|---------------------|
| Grant Revenue | |
| GRANTS - GOVERNMENTAL | 2,264,220.38 |
| Total Grant Revenue | 2,264,220.38 |
| Program Revenue | |
| PROG SVC FEE - In School | 962,499.83 |
| FEES-EXCURSIONS/ACTIVITES-PS | 11,250.00 |
| REGISTRATION FEES | 4,500.00 |
| Total Program Revenue | 978,249.83 |
| Contributions | |
| CONTRIBUTIONS | 3,600.00 |
| SPECIAL EVENTS | 10,000.00 |
| Total Contributions | 13,600.00 |
| Revenue - Other | |
| INTEREST EARNED - UNREST- SWEEP | 2,000.00 |
| FACILITIES USE:UNRST | 30,000.00 |
| INDIRECT FUNDING | 458,249.00 |
| Total Revenue - Other | 490,249.00 |
| Revenue - Services | |
| USDA - PRESCHOOL | 75,000.00 |
| Total Revenue - Services | 75,000.00 |
| Revenue - Supports | |
| HIUW:UNRST-Y GEN | 4,000.00 |
| TRUST & FOUNDATION AWARDS | 197,500.00 |
| Total Revenue - Supports | 201,500.00 |
| Total Operating Revenue | 4,022,819.21 |

Expenditures

| | |
|--|--------------|
| Salary and Wages | |
| SALARIES | 1,902,309.27 |
| Total Salary and Wages | 1,902,309.27 |
| PR Benefits | |
| FRINGE/LIFE & EMP ASSTN | 3,295.07 |
| FRINGE/MEDICAL | 301,107.90 |
| FRINGE/RETIRE | 82,342.38 |
| Total PR Benefits | 386,745.35 |
| PR Taxes | |
| PAYROLL TAX: | 145,527.00 |
| SUI | 14,150.91 |
| WORK COMP | 27,386.89 |
| TDI | 15,811.36 |
| Total PR Taxes | 202,876.16 |
| Direct | |
| FOOD & BEV | 800.00 |
| BREAKFAST & SNACKS | 70,000.00 |
| PROGRAM SUPPLIES | 107,363.48 |
| OPERATING SUP | 6,350.00 |
| Total Direct | 184,513.48 |
| Occupancy | |
| OTHER OCCUP | 300.00 |
| RENT | 209,222.89 |
| Total Occupancy | 209,522.89 |
| Professional Fees | |
| OTHER PERSONNEL | 1,256.27 |
| PROFESSIONAL SERV | 195,396.06 |
| ACCOUNTING FEES | 1,200.00 |
| Total Professional Fees | 197,852.33 |
| General and Administrative Expenses | |
| Advertising and Promotion | |
| ADVERTISING | 18,018.04 |
| Total Advertising and Promotion | 18,018.04 |
| Bad Debt Expenses | |
| Bad Debt Provision | 2,000.00 |
| Total Bad Debt Expenses | 2,000.00 |
| Business Licenses and Permits | |
| LICENSES | 28,226.41 |
| Total Business Licenses and Permits | 28,226.41 |
| Conferences, Conventions, and Meetings | |

**YWCA of Hawaii Island
Board Approved Budget**

06/30/2024

| | Agency FY24 |
|--|---------------------|
| MEETINGS/DINNERS | 2,675.00 |
| TRAINING | 12,850.00 |
| Total Conferences, Conventions, and Meetings | 15,525.00 |
| Depreciation | |
| DEPRECIATION EXP | 25,000.00 |
| Total Depreciation | 25,000.00 |
| Due and Subscriptions | |
| MEMBERSHIP DUES | 11,351.00 |
| YWCA USA SUPPORT FEE | 18,700.00 |
| Total Due and Subscriptions | 30,051.00 |
| Equipment Purchase | |
| EQUIP PURCH | 13,400.00 |
| Total Equipment Purchase | 13,400.00 |
| Equipment Rental | |
| EQUIP RENTAL | 9,607.60 |
| Total Equipment Rental | 9,607.60 |
| Insurance | |
| INSURANCE | 9,568.22 |
| INSURANCE/LIAB | 30,133.01 |
| Total Insurance | 39,701.23 |
| Per Diem | |
| PER DIEM | 5,331.00 |
| Total Per Diem | 5,331.00 |
| Office Supplies | |
| OFFICE SUPPLY | 15,750.00 |
| SM EQUIP | 11,500.00 |
| Total Office Supplies | 27,250.00 |
| Other Expenses | |
| RECRUITMENT | 1,941.60 |
| INDIRECT | 228,066.05 |
| MERCHANT/BANK FEES | 4,500.00 |
| CAPITAL CAMPAIGN | 96,888.09 |
| CAPITAL CAMPAIGN - Planning | 145,000.00 |
| Total Other Expenses | 476,395.74 |
| Printing & Publications | |
| PRINTING | 1,600.00 |
| PUBLICATIONS & SUBSCRIPTIONS | 1,975.00 |
| Total Printing & Publications | 3,575.00 |
| Postage and Delivery | |
| POSTAGE | 2,075.00 |
| Total Postage and Delivery | 2,075.00 |
| Repairs and Maintenance | |
| JANITORIAL SVC | 36,236.60 |
| JANITORIAL SUPPLIES | 9,088.49 |
| R&M BLDG/GRD/TRASH | 32,382.74 |
| Total Repairs and Maintenance | 77,707.83 |
| Audit Fees | |
| AUDIT FEES | 28,225.07 |
| Total Audit Fees | 28,225.07 |
| Taxes | |
| GENERAL EXCISE TAX | 250.00 |
| PROPERTY TAX | 200.00 |
| Total Taxes | 450.00 |
| Telephone | |
| TELEPHONE | 39,872.96 |
| Total Telephone | 39,872.96 |
| Travel Expenses | |
| LODGING | 9,652.50 |
| AIRFARE - Interisland | 15,150.00 |
| Airfare - Out of State | 4,500.00 |
| MILEAGE | 15,550.70 |
| EMPLOYEE; TAXI, BUS, SHUTTLE, CAR RENTAL | 6,246.00 |
| OTHER TRAVEL; CLIENTS, PROGRAM PARTICIPANTS ONLY | 1,500.00 |
| Total Travel Expenses | 52,599.20 |
| Utilities | |
| UTILITIES | 43,988.65 |
| Total Utilities | 43,988.65 |
| Total General and Administrative Expenses | 938,999.73 |
| Total Expenditures | 4,022,819.21 |

YWCA of Hawaii Island
Board Approved Budget
06/30/2024

| | <u>Agency FY24</u> |
|-------------------------------|--------------------|
| Change In Net Assets | 0.00 |
| Net Assets - Beginning | |
| Net Assets - Beginning | 0.00 |
| Net Assets - Ending | 0.00 |

Most recent audits.

YWCA OF HAWAII ISLAND
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021
(WITH INDEPENDENT AUDITOR'S REPORT)

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Taketa, Iwata, Hara & Associates, LLC

Certified Public Accountants & Consultants
101 Aupuni Street, Suite 139
Hilo, Hawaii 96720-4265

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
YWCA of Hawaii Island

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of YWCA of Hawaii Island (the Organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2022 and 2021 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. For the year ended June 30, 2022 we also conducted our audit in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Takuta, Iwata, Hara + Associates, LLC

Hilo, Hawaii
March 29, 2023

YWCA of Hawaii Island
 Statements of Financial Position
 June 30, 2022 and 2021

| <u>Assets</u> | <u>2022</u> | <u>2021</u> |
|--|---------------------|---------------------|
| Current assets: | | |
| Cash and cash equivalents | \$ 993,362 | \$ 1,264,998 |
| Certificate of deposit | 410,334 | 259,388 |
| Accounts receivable, net of allowance for doubtful accounts of \$0 as of June 30, 2022 and 2021 | 573,586 | 358,265 |
| Prepaid expenses | 42,139 | 63,349 |
| Total current assets | 2,019,421 | 1,946,000 |
| Land, building and equipment: | | |
| Land | 22,900 | 22,900 |
| Building | 931,354 | 921,406 |
| Equipment | 471,707 | 471,707 |
| Leasehold improvements | 145,065 | 145,065 |
| Developments costs | 55,442 | - |
| Total land, building and equipment | 1,626,468 | 1,561,078 |
| Less accumulated depreciation and amortization | 1,478,421 | 1,460,689 |
| Net land, building, and equipment | 148,047 | 100,389 |
| Total assets | \$ 2,167,468 | \$ 2,046,389 |
| <u>Liabilities and Net Assets</u> | | |
| Current liabilities: | | |
| Current portion of note payable | \$ - | \$ 14,216 |
| Accounts payable - trade | 54,125 | 74,664 |
| Accounts payable - related parties | 377 | 226 |
| Accrued vacation | 68,175 | 69,601 |
| Accrued payroll, tax, and employee medical | 2,975 | 883 |
| Refundable advance | - | 1,583 |
| Other liabilities | 200 | 200 |
| Deferred revenues | 54,182 | 23,039 |
| Total current liabilities | 180,034 | 184,412 |
| Long term liabilities: | | |
| Note payable - less current portion | - | 309,746 |
| Total liabilities | 180,034 | 494,158 |
| Net assets: | | |
| Net assets without donor restrictions | 1,770,718 | 1,453,177 |
| Net assets with donor restrictions | 216,716 | 99,054 |
| Total net assets | 1,987,434 | 1,552,231 |
| Total liabilities and net assets | \$ 2,167,468 | \$ 2,046,389 |

See accompanying notes to financial statements.

YWCA of Hawaii Island

Statement of Activities

For the year ended June 30, 2022

| | <u>Net Assets Without Donor Restrictions</u> | <u>Net Assets With Donor Restrictions</u> | <u>Total</u> |
|---|--|---|---------------------------|
| Public support and revenues: | | | |
| Government contracts: | | | |
| Federal | \$ 862,750 | \$ 322,000 | \$ 1,184,750 |
| State and county | 882,765 | - | 882,765 |
| Program service fees | 637,656 | - | 637,656 |
| Grants from foundations and others (non-governmental) | 5,270 | 95,000 | 100,270 |
| Special events | 22,276 | - | 22,276 |
| Contributions | 63,717 | - | 63,717 |
| Gain on loan forgiveness | 323,963 | - | 323,963 |
| Other income | 25,552 | - | 25,552 |
| Membership dues | 2,700 | - | 2,700 |
| | <hr/> | <hr/> | <hr/> |
| Total public support and revenues | 2,826,649 | 417,000 | 3,243,649 |
| Net assets released from restrictions | 299,338 | (299,338) | - |
| Expenses: | | | |
| Program services | 2,337,605 | - | 2,337,605 |
| Management and general | 464,545 | - | 464,545 |
| Membership services | 4,768 | - | 4,768 |
| Fundraising | 1,528 | - | 1,528 |
| | <hr/> | <hr/> | <hr/> |
| Total expenses | 2,808,446 | - | 2,808,446 |
| Total increase in net assets | 317,541 | 117,662 | 435,203 |
| Net assets at beginning of year | <hr/> 1,453,177 | <hr/> 99,054 | <hr/> 1,552,231 |
| Net assets at end of year | <hr/> <u>\$ 1,770,718</u> | <hr/> <u>\$ 216,716</u> | <hr/> <u>\$ 1,987,434</u> |

See accompanying notes to financial statements.

YWCA of Hawaii Island

Statement of Activities

For the year ended June 30, 2021

| | Net Assets Without Donor Restrictions | Net Assets With Donor Restrictions | Total |
|---|--|--|---------------------|
| Public support and revenues: | | | |
| Government contracts: | | | |
| Federal | \$ 724,808 | \$ - | \$ 724,808 |
| State and county | 900,514 | - | 900,514 |
| Program service fees | 483,069 | - | 483,069 |
| Grants from foundations and others (non-governmental) | 27,360 | 50,000 | 77,360 |
| Special events | 4,996 | - | 4,996 |
| Contributions | 30,346 | - | 30,346 |
| Gain on debt forgiveness | 323,960 | - | 323,960 |
| Other income | 32,850 | - | 32,850 |
| Membership dues | 2,310 | - | 2,310 |
| | <hr/> | <hr/> | <hr/> |
| Total public support and revenues | 2,530,213 | 50,000 | 2,580,213 |
| Net assets released from restrictions | 48,638 | (48,638) | - |
| Expenses: | | | |
| Program services | 2,053,921 | - | 2,053,921 |
| Management and general | 430,623 | - | 430,623 |
| Membership services | 10,465 | - | 10,465 |
| Fundraising | 3,635 | - | 3,635 |
| | <hr/> | <hr/> | <hr/> |
| Total expenses | 2,498,644 | - | 2,498,644 |
| Total increase (decrease) in net assets | 80,207 | 1,362 | 81,569 |
| Net assets at beginning of year | 1,372,970 | 97,692 | 1,470,662 |
| Net assets at end of year | <u>\$ 1,453,177</u> | <u>\$ 99,054</u> | <u>\$ 1,552,231</u> |

See accompanying notes to financial statements.

YWCA of Hawaii Island

Statement of Functional Expenses

For the year ended June 30, 2022

| | Program services | Supporting Activities | | | Total |
|--|---------------------|------------------------|---------------------|-----------------|---------------------|
| | | Management and General | Membership Services | Fundraising | |
| Salaries and wages | \$ 1,323,332 | \$ 172,131 | \$ - | \$ - | \$ 1,495,463 |
| Employee benefits | 193,991 | 30,723 | - | - | 224,714 |
| Professional fees | 149,358 | 59,682 | - | - | 209,040 |
| Occupancy | 126,481 | 41,995 | 2,525 | - | 171,001 |
| Payroll taxes | 125,747 | 26,346 | - | - | 152,093 |
| Supplies | 118,504 | 3,150 | - | 547 | 122,201 |
| Preschool meals and snacks | 87,171 | - | - | - | 87,171 |
| Retirement | 44,845 | 9,537 | - | - | 54,382 |
| Repair and maintenance | 9,435 | 41,130 | 2,035 | - | 52,600 |
| Telephone | 45,231 | 6,353 | - | - | 51,584 |
| Insurance expense | 30,248 | 8,183 | - | - | 38,431 |
| Publication and subscriptions | 29,354 | 4,421 | - | - | 33,775 |
| Accounting fees | 21,566 | 4,037 | - | - | 25,603 |
| YWCA affiliation fees | - | 14,724 | - | - | 14,724 |
| Equipment purchase | 13,143 | 67 | - | - | 13,210 |
| Meetings and conferences | 11,861 | 494 | - | - | 12,355 |
| Other expenses | 1,071 | 6,469 | - | 38 | 7,578 |
| Advertising | 704 | 6,296 | - | - | 7,000 |
| Equipment rental | 195 | 5,249 | - | - | 5,444 |
| Membership dues | 2,435 | 2,487 | - | - | 4,922 |
| Travel and lodging | 1,077 | 2,009 | - | - | 3,086 |
| Postage and shipping | 1,118 | 1,330 | - | 457 | 2,905 |
| Printing | 738 | - | - | - | 738 |
| General excise tax | - | - | 208 | 486 | 694 |
| Total expenses before depreciation and amortization | 2,337,605 | 446,813 | 4,768 | 1,528 | 2,790,714 |
| Depreciation and amortization | - | 17,732 | - | - | 17,732 |
| Total expenses | \$ 2,337,605 | \$ 464,545 | \$ 4,768 | \$ 1,528 | \$ 2,808,446 |

See accompanying notes to financial statements.

YWCA of Hawaii Island

Statement of Functional Expenses

For the year ended June 30, 2021

| | Program services | Supporting Activities | | | Total |
|--|---------------------|------------------------|---------------------|-----------------|---------------------|
| | | Management and General | Membership Services | Fundraising | |
| Salaries and wages | \$ 1,102,118 | \$ 212,583 | \$ - | \$ - | \$ 1,314,701 |
| Employee benefits | 178,695 | 25,135 | - | - | 203,830 |
| Payroll taxes | 102,954 | 17,537 | - | - | 120,491 |
| Professional fees | 136,576 | 37,633 | - | - | 174,209 |
| Occupancy | 127,484 | 23,131 | 7,051 | - | 157,666 |
| Supplies | 83,027 | 15,210 | 519 | - | 98,756 |
| Preschool meals and snacks | 71,012 | - | - | - | 71,012 |
| Equipment purchase | 57,600 | - | - | - | 57,600 |
| Retirement | 44,860 | 9,540 | - | - | 54,400 |
| Telephone | 41,382 | 6,555 | - | - | 47,937 |
| Insurance expense | 32,273 | 4,156 | - | - | 36,429 |
| Publication and subscriptions | 26,012 | 4,144 | - | - | 30,156 |
| Repair and maintenance | 6,180 | 21,019 | 2,790 | - | 29,989 |
| Accounting fees | 19,611 | 3,377 | - | - | 22,988 |
| YWCA affiliation fees | - | 18,293 | - | - | 18,293 |
| Other expenses | 4,035 | 3,947 | - | 3,506 | 11,488 |
| Meetings and conferences | 6,992 | 1,252 | - | - | 8,244 |
| Membership dues | 5,829 | 1,208 | - | - | 7,037 |
| Equipment rental | 20 | 5,304 | - | - | 5,324 |
| Postage and shipping | 2,640 | 444 | - | - | 3,084 |
| Advertising | 2,365 | 44 | - | - | 2,409 |
| Travel and lodging | 1,497 | 22 | - | - | 1,519 |
| Printing | 759 | - | - | - | 759 |
| General excise tax | - | - | 105 | 129 | 234 |
| Total expenses before depreciation and amortization | 2,053,921 | 410,534 | 10,465 | 3,635 | 2,478,555 |
| Depreciation and amortization | - | 20,089 | - | - | 20,089 |
| Total expenses | \$ 2,053,921 | \$ 430,623 | \$ 10,465 | \$ 3,635 | \$ 2,498,644 |

See accompanying notes to financial statements.

YWCA of Hawaii Island

Statements of Cash Flows

For the years ended June 30, 2022 and 2021

| | <u>2022</u> | <u>2021</u> |
|---|--------------------|---------------------|
| Cash flows from operating activities: | | |
| Cash received from government agencies | \$ 1,852,194 | \$ 1,644,310 |
| Cash received from non-governmental contracts, grantors, donors, and other sources | 1,207,277 | 958,898 |
| Cash paid to employees and vendors | <u>(3,114,771)</u> | <u>(2,783,836)</u> |
| Net cash used in operating activities | <u>(55,300)</u> | <u>(180,628)</u> |
| Cash flows from investing activities: | | |
| Purchase of certificates of deposit | (150,946) | (259,388) |
| Additions to land, building and equipment | <u>(65,390)</u> | <u>-</u> |
| Net cash used in investing activities | <u>(216,336)</u> | <u>(259,388)</u> |
| Cash flows from financing activities: | | |
| Loan proceeds | <u>-</u> | <u>323,962</u> |
| Net cash provided by financing activities | <u>-</u> | <u>323,962</u> |
| Net decrease in cash for the year | (271,636) | (116,054) |
| Cash and cash equivalents at beginning of year | <u>1,264,998</u> | <u>1,381,052</u> |
| Cash and cash equivalents at end of year | <u>\$ 993,362</u> | <u>\$ 1,264,998</u> |
| Reconciliation of decrease in net assets to net cash provided by operating activities: | | |
| Increase in net assets | \$ 435,203 | \$ 81,569 |
| Adjustments to reconcile decrease in net assets to net cash provided by operating activities: | | |
| Depreciation and amortization | 17,732 | 20,089 |
| Gain on debt forgiveness | (323,962) | (323,960) |
| Change in net accounts receivable | (215,321) | 18,988 |
| Change in prepaid expenses | 21,210 | (30,388) |
| Change in accounts payable - trade | (20,539) | 34,393 |
| Change in accounts payable - related parties | 151 | 188 |
| Change in accrued vacation | (1,426) | 15,867 |
| Change in accrued payroll, tax, and employee medical | 2,092 | (1,380) |
| Change in refundable advance | (1,583) | - |
| Change in deferred revenue | <u>31,143</u> | <u>4,007</u> |
| Net cash used in operating activities | <u>\$ (55,300)</u> | <u>\$ (180,628)</u> |

Supplement Disclosure of Noncash Investing and Financing Activities:

There were no non-cash investing or financing activities for the years ended June 30, 2022 and 2021.

See accompanying notes to financial statements.

YWCA of Hawaii Island

Notes to Financial Statements

June 30, 2022 and 2021

(1) Organization and Summary of Significant Accounting Policies

Nature of Operations

The YWCA of Hawaii Island (the Organization) was organized in 1919 and incorporated on June 24, 1929 under the laws of the Territory of Hawai'i. The Organization is a member of the YWCA of the United States of America and operates mission driven programs fitting with the themes of women's empowerment, health promotion, family life, youth development, and community leadership. The Organization operates programs and/or facilities in Kailua-Kona, and Hilo on the island of Hawai'i.

During the years ended June 30, 2022 and 2021, approximately 65 percent of the Organization's support was received from government funding sources at the Federal, State and County levels. The largest portion of the revenues comes from federal awards passed through the State of Hawaii Department of Health and Human Services. The discontinuance of these contracts could adversely affect the operations of the Organization.

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Under this method of accounting, grant revenue is recognized when earned rather than when received and expenses are recognized when incurred rather than when paid.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those assumptions and estimates.

Financial Statement Presentation

Net assets, revenues and other support and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classed and reported as follows:

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and are available for general use.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met with the passage of time or other events specified by the donor. Contributions for which the restrictions are satisfied in the same year the contribution is received are reflected as unrestricted net assets in the accompanying financial statements. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources will be maintained in perpetuity. Generally, the donors of these assets permit the Organization to use all or part of the income earned for general or specific purposes.

YWCA of Hawaii Island

Notes to Financial Statements, Continued

The Organization has net assets without donor restrictions and net assets with donor restrictions as of June 30, 2022 and 2021, respectively.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Certificate of Deposit

The Organization has certificates of deposit that bear interest ranging from 0.03% to 0.35% with maturities of six months as of June 30, 2022 and 2021.

Concentration Risk

The Organization had account balances that were separately insured by the Federal Deposit Insurance Corporation (FDIC) and the National Credit Union Administration (NCUA) up to \$250,000 as of June 30, 2022 and 2021. Amounts exceeding federally insured limits totaled \$890,000 and \$1,150,015, respectively.

Accounts Receivable

Accounts receivable primarily consists of unsecured receivables from governmental agencies and preschool tuition. An allowance for doubtful accounts is determined based on management's assessment of collectability on a specific account, the aging of the receivable, and other currently available evidence.

Capitalized Assets

The Organization capitalizes all property and equipment with a value of \$4,000 or greater and with a useful life greater than one year. Major renewals and betterments are also capitalized, while repairs and maintenance, which do not improve or extend the lives of the asset, are charged to expense in the statement of activities. Property and equipment are stated at cost or, if donated, at the approximate fair value at the date of the donation.

Depreciation and amortization is provided using the straight-line method over the estimated useful lives of the assets. Depreciation lives range from 3 to 39 years. Depreciation and amortization amounted to \$17,732 and \$20,089 for the years ended June 30, 2022 and 2021, respectively.

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a donor restriction has been satisfied, donor restricted net assets are reclassified to net assets without donor restrictions. Donor restrictions on gifts of fixed assets or cash for the purchase of fixed assets are considered satisfied when the asset is placed in service.

Conditional contributions from governmental cost reimbursement contracts are recognized when allowable and reimbursable expenses are incurred and upon meeting the legal and contractual requirements of the funding source. Conditional contributions from governmental fee for service contracts are recognized when services required by contractual agreements are satisfactorily performed. Funding received in advance of the applicable revenue recognition criteria are recorded as refundable advance in the statement of financial position.

YWCA of Hawaii Island

Notes to Financial Statements, Continued

Noncash Contributions

Support arising from donated goods, property and services is recognized in the financial statements at its fair value. Such contributions may be reflected in the financial statements if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

As of June 30, 2022 and 2021, the Organization received services donated by volunteers interested in the YWCA's programs. However, no amounts have been reflected in the accompanying financial statements for donated services as none of the services performed for the Organization fulfilled the required criteria.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional expenses. Accordingly, certain costs have been allocated among the programs and supporting activities benefited.

Tax Status

The Organization is exempt from income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code and the Hawaii Revised Statutes.

The Organization is also exempt from Hawaii general excise tax on income related directly to its mission. Hawaii general excise tax is imposed on fundraising income at four percent which amounted to \$694 and \$234 for the years ended June 30, 2022 and 2021, respectively. The tax expenses are reported on the Statement of Functional Expense as general excise tax expense.

Accounting principles generally accepted in the United States of America require the effect of uncertain tax positions to be recognized in the financial statements if they are more likely than not to fail upon regulatory examination. Management is not aware of any uncertain tax positions. Tax returns are open for examination by the taxing authorities until the applicable statute of limitation expires.

Recently Adopted Authoritative Guidance

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This update, along with ASU 2016-08, *Revenue from Contracts with Customers (Topic 606: Principal versus Agent Considerations (Reporting Revenue Gross versus Net)*, ASU 2016-10, *Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing* and ASU 2016-12, *Revenue from Contracts with Customers (Topic 606): Narrow-Scope Improvements and Practical Expedients*, establishes a comprehensive revenue recognition standard. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. ASU 2014-09 is effective and has been adopted by the Organization as of fiscal year ending June 30, 2021.

YWCA of Hawaii Island

Notes to Financial Statements, Continued

Accounting Pronouncements Issued but Not Yet Adopted

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*. This update, along with ASU 2018-10, *Codification Improvements to Topic 842: Leases*, ASU 2018-11, *Leases (Topic 842): Targeted Improvements* and ASU 2018-20, *Leases (Topic 842): Narrow-Scope Improvements for Lessors*, establishes a comprehensive leasing standard. These updates require the recognition of lease assets and lease liabilities on the Statement of Financial Position and disclosure of key information about leasing arrangement for lessees and lessors. The new standard applies a right-of-use (ROU) model that requires, for leases with a lease term of more than 12 months, and asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The guidance also expands the required quantitative and qualitative lease disclosure as well as provides entities with and additional (and optional) transition method to adopt the new standard. The ASU is effective for the year ending June 30, 2021. Management is currently evaluating the impact of these ASU's on their financial statements.

(2) Liquidity and Availability of Resources

The Organization's cash flow is consistent throughout the year as expenses are submitted to grantor agencies each month and reimbursed per terms of the grant agreement. The Organization has the following financial assets available within one year of the balance sheet date to meet cash needs for general expenditures:

| | <u>2022</u> |
|---------------------------|---------------------|
| Cash and cash equivalents | \$ 993,362 |
| Certificate of deposit | 410,334 |
| Receivables | 615,725 |
| Less: current liabilities | <u>(180,034)</u> |
| | <u>\$ 1,839,387</u> |

The Organization's policy is to maintain cash balances to provide for general expenditures, liabilities, and other obligations as they come due. The Organization passes a balanced budget each year with a goal of having six months of reserves for emergencies.

(3) Accounts Receivable

Accounts receivable consisted of the following at June 30:

| | <u>2022</u> | <u>2021</u> |
|--------------------------------------|-------------------|-------------------|
| Grants receivable | \$ 569,461 | \$ 354,015 |
| Pre-school tuition | <u>4,125</u> | <u>4,250</u> |
| Total accounts receivable | \$ 573,586 | \$ 358,265 |
| Less allowance for doubtful accounts | <u>-</u> | <u>-</u> |
| Accounts receivable, net | <u>\$ 573,586</u> | <u>\$ 358,265</u> |

YWCA of Hawaii Island

Notes to Financial Statements, Continued

Bad debt expense amounted to \$0 for the years ended June 30, 2022 and 2021, respectively. Bad debt expenses are reported on the Statement of Functional Expenses as other expense.

(4) Deferred Revenue

Deferred revenue amounted to \$54,182 and \$23,039 for the years ended June 30, 2022 and 2021, respectively, and represent funds received for preschool tuition which were not yet earned as of the fiscal year end.

(5) Line of Credit

The Organization has a corporate credit card with a credit limit of \$56,000. The interest rate on the credit card was 8.99 percent (4.99 percent plus 4.00 percent prime at June 30, 2022). The outstanding line balance was included in accounts payable – trade and amounted to \$18,559 and \$13,696 as of June 30, 2022 and 2021, respectively.

(6) Related Party

The Organization had accounts payable to related parties in the amount of \$377 and \$226 as of June 30, 2022 and 2021, respectively. This amount consisted mostly of mileage expense reimbursements to certain staff and members of management.

(7) Note Payable

On April 22, 2020 the Organization obtained a Paycheck Protection Program loan from the Small Business Administration in the amount of \$323,960. Payments were deferred for the six-month period, after which the loan was due in monthly installments of \$18,231, including interest of 1%, through April, 2022. The Organization received notification and payment of loan forgiveness on June 29, 2021. The total amount of \$323,960 was reported in the public support and revenues section of the Statement of Activities under gain on loan forgiveness for the year ended June 30, 2021.

On March 4, 2021 the Organization obtained a Paycheck Protection Program loan from the Small Business Administration in the amount of \$323,963. Payments were deferred for a ten-month period immediately following a covered period during which funds were disbursed. The loan was due in monthly installments of \$7,108 and included interest of 1% per annum through March 4, 2026. The Organization received notification and payment of loan forgiveness on December 15, 2021. The total amount of \$323,963 was reported in the public support and revenues section of the Statement of Activities under gain on loan forgiveness for the year ended June 30, 2022.

(8) Operating Leases

In August 2022, the Organization entered into a three-year lease agreement for IT support, internet services, and managed computer services. Monthly operating expense will be \$5,200 for subsequent periods.

In April 2018, the Organization entered into a six-year lease agreement for a facility located at 1382 Kilauea Avenue, Hilo, Hawaii which is the primary center for program operations. Monthly rent expense was \$9,400 and \$8,900 as of June 30, 2022 and 2021, respectively. In the event the Organization or the State of Hawaii terminates one or more programs, or the State of Hawaii fails to appropriate funding resulting in a reduction of more than twenty-five percent of the Organization's monthly revenues, the Organization may terminate the lease by providing a minimum of 60 days written notice to the Lessor.

YWCA of Hawaii Island

Notes to Financial Statements, Continued

In June 2018, the Organization entered into a two-year lease agreement for office space at the Kailua Trade Center which expired on June 30, 2020. The Organization is currently on a month-to-month rental agreement for this location. The monthly rental amount for the office space was \$1,950 and \$1,732 for the years ended June 30, 2022 and 2021, respectively.

In December 2022, the Organization entered into two separate ten-year lease agreements for office suites at Hilo Plaza Building which will serve as the primary center for program operations. Monthly rent expense beginning April 2023 will be \$1,800 for one suite and \$7,000 for the other suite. In the event the Organization or State of Hawaii terminates one or more programs, or government funding is substantially cut, both leases provide the Organization with an option to terminate the lease by providing a minimum 90 days written notice to lessor.

The components of rent expense were as follows:

| | <u>2022</u> | <u>2021</u> |
|---------------------|-------------------|-------------------|
| Minimum rent | \$ 113,100 | \$ 106,810 |
| Month to month rent | <u>24,008</u> | <u>21,453</u> |
| Total | <u>\$ 137,108</u> | <u>\$ 128,263</u> |

Rent expense was reported on the Statement of Functional Expense as occupancy expense.

At June 30, 2022 the estimated future minimum lease commitments are as follows:

| <u>Years ending June 30:</u> | |
|------------------------------|---------------------|
| 2023 | \$ 173,000 |
| 2024 | 167,000 |
| 2025 | 109,000 |
| 2026 | 104,000 |
| 2027 | 104,000 |
| Thereafter | <u>565,000</u> |
| Total minimum lease payments | <u>\$ 1,222,000</u> |

(9) Donor Designated Net Assets

The Organization's donor designated net assets consist of amounts that are available to the Organization but have a time or purpose restriction imposed by the donor. Net assets with donor restrictions are available for the following uses:

| | <u>2022</u> | <u>2021</u> |
|----------------------------------|-------------------|------------------|
| Preschool | \$ 214,716 | \$ 84,312 |
| Preschool repair and maintenance | - | 6,980 |
| Teen Court | - | 5,762 |
| Other | <u>2,000</u> | <u>2,000</u> |
| Total | <u>\$ 216,716</u> | <u>\$ 99,054</u> |

YWCA of Hawaii Island

Notes to Financial Statements, Continued

(10) Commitments

In 1993, the Organization received a donation from a Hawaii foundation for \$250,000 that was applied to the remaining balance of a mortgage payable on the multi-purpose building, swimming pool, covered pavilion, and remodeled original residence that served as a pre-school.

A covenant within the donation agreement required the Organization to earmark \$30,000 per year to cover maintenance and upkeep costs of the Organization's property located at 145 Ululani Street in Hilo. In compliance with the covenant, total expenses for maintenance and capital improvement toward the Ululani Street property exceeded \$30,000 for the years ended June 30, 2022 and 2021, respectively. The maintenance and upkeep expenses were reported on the Statement of Functional Expenses as repair and maintenance.

(11) Advertising Costs

The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Total advertising costs amounted to \$7,000 and \$2,409 for the years ended June 30, 2022 and 2021, respectively. Advertising costs were reported on the Statement of Functional Expenses as advertising expense.

(12) Retirement Plan

The Organization has a multiple employer cash balance pension plan (Plan) qualified under *Internal Revenue Code Section 401(a)* and managed by the national YWCA Retirement Fund, Inc.. Each participant has a cash balance account which is hypothetical account to which monthly contribution and credits are made. Contributions of a specific percentage of gross compensation are made by participating employers on behalf of eligible plan participants. Employees are eligible for enrollment in the Plan upon completion of two years of employment in which a minimum of 1,000 hours were worked per year. The years of service may be consecutive or nonconsecutive. Employees are fully vested upon enrollment. Pension expense amounted to \$54,382 and \$54,400 for the years ended June 30, 2022 and 2021, respectively. Pension expense was reported on the Statement of Functional Expense as retirement.

(13) Subsequent events

The Organization has evaluated subsequent events through March 29, 2023, the date the financial statements were available to be issued. There were no subsequent events that require adjustments to or disclosure in the financial statements.

YWCA of Hawaii Island

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2022

| Federal Grantor / Pass-through Grantor /Program Title | Federal Assistance Listing Number | Federal Expenditures |
|--|--|-------------------------|
| United States Department of Justice: | | |
| Crime Victim Assistance | | |
| Crime Victim Assistance | 16.575 | \$ 10,716 |
| Violence Against Women Formula Grants | | |
| Violence Against Women Formula Grants | 16.588 | <u>247,747</u> |
| Total United States Department of Justice | | <u>258,463</u> |
| Department of Health and Human Services: | | |
| Child Care and Development Block Grant | | |
| Child Care and Development Block Grant | 93.575 | 206,986 |
| Maternal, Infant, And Early Childhood Home Visiting Grant Program | | |
| Maternal, Infant, And Early Childhood Home Visiting Grant Program | 93.870 | <u>504,300</u> |
| Total Department of Health and Human Services | | <u>711,286</u> |
| United States Department of Agriculture: | | |
| Child and Adult Care Food Program (CACFP) | | |
| Child and Adult Care Food Program (CACFP) | 10.558 | <u>56,570</u> |
| Total United States Department of Agriculture | | <u>56,570</u> |
| Total Expenditures for Federal Awards | | \$ 1,026,319 |

See accompanying notes to schedule of expenditures of federal awards.

YWCA of Hawaii Island

Note to Schedule of Expenditures of Federal Awards

June 30, 2022 and 2021

(1) Summary of Significant Accounting Policies

General

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of YWCA of Hawaii Island (Organization). The reporting entity of the Organization is defined in Note 1 to the Organization's basic financial statements. A program or award amount may extend over grant periods differing from the Organization's fiscal year. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented in accordance with generally accepted accounting principles in the United States of America, which is described in Note 1 to the Organization's financial statements.

Relationship to Basic Financial Statements

Federal financial assistance revenues are reported in the Organization's basic financial statements. Actual expenditures related to the federal program have been reconciled to the accounting records, underlying the Organization's financial statements.

(2) Indirect Costs

The Organization has elected not to use the ten percent de minimis indirect costs rate allowed under the Uniform Guidance.



Taketa, Iwata, Hara & Associates, LLC

Certified Public Accountants & Consultants
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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Directors of
YWCA of Hawaii Island

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of YWCA of Hawaii Island (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 29, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the YWCA of Hawaii Island's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of YWCA of Hawaii Island's internal control. Accordingly, we do not express an opinion on the effectiveness of YWCA of Hawaii Island's internal control.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-003 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether YWCA of Hawaii Island's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

YWCA of Hawaii Island's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on YWCA of Hawaii Island's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. YWCA of Hawaii Island's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Taketa, Iwata, Hara + Associates, LLC

March 29, 2023
Hilo, Hawaii



Taketa, Iwata, Hara & Associates, LLC

Certified Public Accountants & Consultants
101 Aupuni Street, Suite 139
Hilo, Hawaii 96720-4265

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors of
YWCA of Hawaii Island

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited YWCA of Hawaii Island's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on YWCA of Hawaii Island's major federal program for the year ended June 30, 2022. YWCA of Hawaii Island's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, YWCA of Hawaii Island complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of YWCA of Hawaii Island and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on YWCA of Hawaii Island's major federal program. Our audit does not provide a legal determination of YWCA of Hawaii Island's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grants agreements applicable to YWCA of Hawaii Island's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on YWCA of Hawaii Island's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about YWCA of Hawaii Island's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding YWCA of Hawaii Island's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of YWCA of Hawaii Island's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of YWCA of Hawaii Island's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses as defined below.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Taketa, Iwata, Hara + Associates, LLC

March 29, 2023
Hilo, Hawaii

YWCA of Hawaii Island

Summary of Findings and Questioned Costs

Fiscal Year ended June 30, 2022

Section 1 - Summary of Auditors Results

Financial Statements

Type of auditors' report issued Unmodified
Internal control over financial reporting
• Material weaknesses identified? yes no
• Significant deficiency identified? yes none reported
Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs
• Material weaknesses identified? yes no
• Significant deficiency identified? yes none reported

Types of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major federal programs

Assistance Living Number
93.870

Name of Federal Program
Maternal, Infant, And Early
Childhood Home Visiting Grant

Dollar threshold used to distinguish between Type A and Type B program? \$750,000

Auditee qualified as low-risk auditee? yes no

YWCA of Hawaii Island
Findings Relating to the Audit of the YWCA's
Basic Financial Statements
Material Weakness
June 30, 2022

Finding 2022 - 001 Control Environment and Monitoring of Control Procedures

Criteria

The control environment is a set of standards, structures, and processes that provide a foundation for internal control functions. A robust control environment provides management, donors, and grantors reasonable assurance that the Organization is operating in compliance with grantor requirements and internal policies and procedures.

Condition

During our audit we noted statement of financial position accounts were not being reconciled properly, leading to unsupported general journal entries, and GL balances that either contained misstatements or did not agree to reconciliations for the year ended June 30, 2022.

Cause

A lack of monitoring, staffing challenges, and incomplete internal control policies and procedures resulted in a weak control environment and the inability to detect misstatements to the financial statements.

Effect

A lack of monitoring and proper reconciling of accounts, in accordance with the policy and procedure manual, could result in misstatements in the Organization's financial statements going undetected beyond a reasonable period.

Recommendation

We recommend that management strengthen its system of internal controls by reviewing the policy and procedure manual, updating and implementing internal control procedures, and assigning monitoring responsibilities as necessary. Further, we recommend that management allocate necessary resources to adequately fill accounting positions and provide training and development to accounting staff.

Views of Responsible Officials and Planned Corrective Action

See the Organization's Corrective Action Plan on page 28.

YWCA of Hawaii Island
Findings Relating to the Audit of the YWCA's
Basic Financial Statements

Material Weakness

June 30, 2022

Finding 2022 - 002 Support for General Journal Entries

Criteria

General journal entries should be supported by appropriate references and documentation and receive proper approval in accordance with accounting policies and procedures.

Condition

During our audit, we noted a large number of general journal entries related to preschool receivables, deferred revenue (preschool), and preschool revenues. This resulted in additional time and effort for management to close the accounting records at year end.

Cause

Policy and procedures were not properly implemented or followed by staff entering the transactions. General journal entries were not appropriately supported or reviewed by a separate member of management.

Effect

The lack of internal controls can affect the Organization's ability to determine if transactions are legitimate, impact collectability of past due account balances, and allow financial statement misstatements to go undetected beyond a reasonable period.

Recommendation

We recommend that management document internal control procedures for preschool receipts. This should also include examples of transactions that are typical for preschool operations. Including, but not limited to, recognition of revenue, recording of payments received from parents or related third parties, description and use of each general ledger account, and reconciliation of accounts receivable and deferred revenue balances. Further, we recommend that general journal entries are reviewed and approved by a separate member of management that has the adequate skills, knowledge, and experience to understand and approve the entry.

Views of Responsible Officials and Planned Corrective Action

See the Organization's Corrective Action Plan on page 28.

YWCA of Hawaii Island
Findings Relating to the Audit of the YWCA's
Basic Financial Statements
Significant Deficiency
June 30, 2022

Finding 2022 - 003 Grant Award Review and Acceptance Procedures

Criteria

Accounting principles implemented for not-for-profit organizations require management's proper interpretation and understanding of the compliance with grant terms and conditions.

Condition

During our audit, we noted that management has still not adopted award acceptance procedures defining compliance criteria, allowable cost criteria, or donor designations prior to accepting the awards. This issue was identified during the prior year audit with a grant award, being comprised of federal funds, being added to the Schedule of Expenditure of Federal Awards after year end.

Cause

The Organization does not have established procedures for federal award acceptance that ensures completeness, accuracy, and compliance prior to receiving the funds or incurring costs.

Effect

Improper acceptance, recording, and disbursement of grant awards, or designated contributions, can expose the Organization to additional risk of noncompliance and potential liabilities for unallowable costs. Furthermore, these errors could impact single audit requirements and major program determinations.

Recommendation

We recommend that management adopt procedures to confirm source, compliance criteria/requirements, allowable costs, and proper recognition of federal awards or contributions prior to acceptance. The procedure should be documented to ensure that federal awards are evaluated, accepted, and properly recorded consistently and in accordance with policies and procedures.

Views of Responsible Officials and Planned Corrective Action

See the Organization's Corrective Action Plan on page 28.

**YWCA of Hawaii Island
Findings Relating to the Audit of the YWCA's
Basic Financial Statements
Significant Deficiencies
June 30, 2022**

On March 16, 2023, a part-time Finance Assistant position was hired to assist the finance department with AP & AR , providing additional time and resources to the Finance Department.

Finding 2022-001 – Control Environment and Monitoring of Control Procedures

Views of Responsible Officials and Planned Corrective Action

Management will work with the finance department to strengthen internal controls, the policies and procedures manual, including monitoring for timely reconciliations, to ensure accurate financial statements. Management will add additional staff to adequately fill the accounting department, provide training and monitoring responsibility as needed.

Finding 2022-002 – Support for General Journal Entries

Views of Responsible Officials and Planned Corrective Action

Management will document internal control procedures for preschool receipts and insure that general journal entries are reviewed and approved of appropriately. Additionally, management will seek consultation and training for accounting staff to assist in proper revenue recognition and configuration of the accounting module to ensure proper postings.

Finding 2022-003 – Grant Award Review and Acceptance Procedures

Views of Responsible Officials and Planned Corrective Action

Management will adopt a grant form tool to review and accept awards. The grant form will be circulated to authorized individuals along with procedures for completing the form.

*The contact person for all Findings is Janell Kuamoo, Accounting Manager 808-930-5703,
ikuamoo@ywcawahaiiisland.org*

YWCA OF HAWAII ISLAND
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022
(WITH INDEPENDENT AUDITOR'S REPORT)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
YWCA of Hawaii Island

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of YWCA of Hawaii Island (the Organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023 and 2022 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. For the year ended June 30, 2023 we also conducted our audit in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Taluta, Iwata, Hara + Associates, LLC

Hilo, Hawaii
March 28, 2024

YWCA of Hawaii Island
 Statements of Financial Position
 June 30, 2023 and 2022

| <u>Assets</u> | <u>2023</u> | <u>2022</u> |
|---|---------------------|---------------------|
| Current assets: | | |
| Cash and cash equivalents | \$ 506,226 | \$ 993,362 |
| Certificate of deposit | 621,420 | 410,334 |
| Accounts receivable, net of allowance for doubtful accounts of \$0 as of June 30, 2023 and 2022 | 608,993 | 573,586 |
| Prepaid expenses | 88,380 | 42,139 |
| Total current assets | 1,825,019 | 2,019,421 |
| Land, building, equipment and leasehold improvements: | | |
| Land | 22,900 | 22,900 |
| Building | 931,354 | 931,354 |
| Equipment | 471,707 | 471,707 |
| Leasehold improvements | 145,065 | 145,065 |
| Total land, building, equipment and leasehold improvements, as restated 2022 | 1,571,026 | 1,571,026 |
| Less accumulated depreciation and amortization | 1,490,785 | 1,478,421 |
| Net land, building, equipment and leasehold improvements, as restated 2022 | 80,241 | 92,605 |
| Other assets: | | |
| Operating lease right-of-use asset, net | 837,224 | - |
| Other assets | 8,352 | - |
| Total assets, as restated 2022 | \$ 2,750,836 | \$ 2,112,026 |
| <u>Liabilities and Net Assets</u> | | |
| Current liabilities: | | |
| Accounts payable - trade | \$ 121,165 | \$ 54,125 |
| Accounts payable - related parties | 232 | 377 |
| Current portion of operating lease liability | 76,305 | - |
| Accrued vacation | 67,263 | 68,175 |
| Accrued payroll, tax, and employee medical | 3,726 | 2,975 |
| Other liabilities | 200 | 200 |
| Deferred revenues | 50,095 | 54,182 |
| Total current liabilities | 318,986 | 180,034 |
| Operating lease liability, less current portion | 760,919 | - |
| Net assets: | | |
| Net assets without donor restrictions, as restated 2022 | 1,613,728 | 1,715,276 |
| Net assets with donor restrictions | 57,203 | 216,716 |
| Total net assets, as restated 2022 | 1,670,931 | 1,931,992 |
| Total liabilities and net assets, as restated 2022 | \$ 2,750,836 | \$ 2,112,026 |

See accompanying notes to financial statements.

YWCA of Hawaii Island

Statement of Activities

For the year ended June 30, 2023

| | <u>Net Assets Without Donor Restrictions</u> | <u>Net Assets With Donor Restrictions</u> | <u>Total</u> |
|---|--|---|---------------------|
| Public support and revenues: | | | |
| Government contracts: | | | |
| Federal | \$ 896,514 | \$ 200,715 | \$ 1,097,229 |
| State and County | 972,397 | - | 972,397 |
| Program service fees | 828,782 | - | 828,782 |
| Grants from foundations and others (non-governmental) | (26,203) | 50,000 | 23,797 |
| Special events | 83,048 | - | 83,048 |
| Contributions | 65,800 | - | 65,800 |
| Other income | 36,136 | - | 36,136 |
| Membership dues | 2,790 | - | 2,790 |
| | <u>2,859,264</u> | <u>250,715</u> | <u>3,109,979</u> |
| Total public support and revenues | | | |
| | 410,228 | (410,228) | - |
| Net assets released from restrictions | | | |
| Expenses: | | | |
| Program services | 2,651,528 | - | 2,651,528 |
| Management and general | 570,462 | - | 570,462 |
| Membership services | 18,455 | - | 18,455 |
| Fundraising | 130,595 | - | 130,595 |
| | <u>3,371,040</u> | <u>-</u> | <u>3,371,040</u> |
| Total expenses | | | |
| | (101,548) | (159,513) | (261,061) |
| Total decrease in net assets | | | |
| Net assets at beginning of year, as restated | <u>1,715,276</u> | <u>216,716</u> | <u>1,931,992</u> |
| Net assets at end of year | <u>\$ 1,613,728</u> | <u>\$ 57,203</u> | <u>\$ 1,670,931</u> |

See accompanying notes to financial statements.

YWCA of Hawaii Island

Statement of Activities

For the year ended June 30, 2022

| | Net Assets Without Donor Restrictions | Net Assets With Donor Restrictions | Total |
|---|--|--|---------------------|
| Public support and revenues: | | | |
| Government contracts: | | | |
| Federal | \$ 862,750 | \$ 322,000 | \$ 1,184,750 |
| State and County | 882,765 | - | 882,765 |
| Program service fees | 637,656 | - | 637,656 |
| Grants from foundations and others (non-governmental) | 5,270 | 95,000 | 100,270 |
| Special events | 22,276 | - | 22,276 |
| Contributions | 63,717 | - | 63,717 |
| Gain on debt forgiveness | 323,963 | - | 323,963 |
| Other income | 25,552 | - | 25,552 |
| Membership dues | 2,700 | - | 2,700 |
| | <u>2,826,649</u> | <u>417,000</u> | <u>3,243,649</u> |
| Total public support and revenues | | | |
| | 299,338 | (299,338) | - |
| Net assets released from restrictions | | | |
| Expenses: | | | |
| Program services | 2,337,605 | - | 2,337,605 |
| Management and general | 464,545 | - | 464,545 |
| Membership services | 4,768 | - | 4,768 |
| Fundraising, as restated | 56,970 | - | 56,970 |
| | <u>2,863,888</u> | <u>-</u> | <u>2,863,888</u> |
| Total expenses, as restated | | | |
| | 262,099 | 117,662 | 379,761 |
| Total increase in net assets | | | |
| Net assets at beginning of year | <u>1,453,177</u> | <u>99,054</u> | <u>1,552,231</u> |
| Net assets at end of year, as restated | <u>\$ 1,715,276</u> | <u>\$ 216,716</u> | <u>\$ 1,931,992</u> |

See accompanying notes to financial statements.

YWCA of Hawaii Island

Statement of Functional Expenses

For the year ended June 30, 2023

| | Program services | Supporting Activities | | | Total |
|--|---------------------|------------------------|---------------------|-------------------|---------------------|
| | | Management and General | Membership Services | Fundraising | |
| Salaries and wages | \$ 1,388,898 | \$ 217,572 | \$ - | \$ - | \$ 1,606,470 |
| Employee benefits | 203,705 | 24,098 | - | - | 227,801 |
| Professional fees | 188,374 | 178,124 | - | 810 | 367,308 |
| Occupancy | 152,850 | 24,936 | 3,005 | - | 180,591 |
| Supplies | 149,171 | 18,768 | - | 6,972 | 174,911 |
| Payroll taxes | 148,214 | 13,602 | - | - | 159,816 |
| Capital campaign expense | - | - | - | 110,985 | 110,985 |
| Preschool meals and snacks | 110,681 | - | - | - | 110,681 |
| Retirement | 50,284 | 8,241 | - | - | 58,525 |
| Telephone | 49,070 | 4,340 | - | - | 53,410 |
| Repair and maintenance | 20,855 | 24,007 | 1,502 | - | 46,364 |
| Accounting fees | 40,918 | 4,923 | - | 9 | 45,850 |
| Insurance expense | 37,253 | 5,490 | - | - | 42,743 |
| Other expenses | 25,908 | - | 13,935 | 833 | 40,676 |
| Publication and subscriptions | 32,266 | 4,847 | - | 125 | 37,238 |
| Meetings and conferences | 14,827 | 3,454 | - | 7,671 | 25,952 |
| Equipment purchase | 24,041 | 34 | - | - | 24,075 |
| YWCA affiliation fees | - | 16,005 | - | - | 16,005 |
| Travel and lodging | 10,871 | 1,762 | - | - | 12,633 |
| Membership dues | 3,675 | 778 | - | - | 4,453 |
| Equipment rental | 457 | 3,408 | - | - | 3,863 |
| Printing | 344 | 3,408 | - | - | 3,750 |
| General excise tax | - | - | 13 | 2,927 | 2,940 |
| Postage and shipping | 1,042 | 307 | - | 263 | 1,612 |
| Advertising | 24 | - | - | - | 24 |
| Total expenses before depreciation and amortization | 2,651,528 | 558,098 | 18,455 | 130,595 | 3,358,676 |
| Depreciation and amortization | - | 12,364 | - | - | 12,364 |
| Total expenses | \$ 2,651,528 | \$ 570,462 | \$ 18,455 | \$ 130,595 | \$ 3,371,040 |

See accompanying notes to financial statements.

YWCA of Hawaii Island

Statement of Functional Expenses

For the year ended June 30, 2022

| | Program services | Supporting Activities | | | Total |
|--|---------------------|------------------------|---------------------|------------------|---------------------|
| | | Management and General | Membership Services | Fundraising | |
| Salaries and wages | \$ 1,323,332 | \$ 172,131 | \$ - | \$ - | \$ 1,495,463 |
| Employee benefits | 193,991 | 30,723 | - | - | 224,714 |
| Professional fees | 149,358 | 59,682 | - | - | 209,040 |
| Occupancy | 126,481 | 41,995 | 2,525 | - | 171,001 |
| Payroll taxes | 125,747 | 26,346 | - | - | 152,093 |
| Supplies | 118,504 | 3,150 | - | 547 | 122,201 |
| Preschool meals and snacks | 87,171 | - | - | - | 87,171 |
| Capital campaign expense, as restated | - | - | - | 55,442 | 55,442 |
| Retirement | 44,845 | 9,537 | - | - | 54,382 |
| Repair and maintenance | 9,435 | 41,130 | 2,035 | - | 52,600 |
| Telephone | 45,231 | 6,353 | - | - | 51,584 |
| Insurance expense | 30,248 | 8,183 | - | - | 38,431 |
| Publication and subscriptions | 29,354 | 4,421 | - | - | 33,775 |
| Accounting fees | 21,566 | 4,037 | - | - | 25,603 |
| YWCA affiliation fees | - | 14,724 | - | - | 14,724 |
| Equipment purchase | 13,143 | 67 | - | - | 13,210 |
| Meetings and conferences | 11,861 | 494 | - | - | 12,355 |
| Other expenses | 1,071 | 6,469 | - | 38 | 7,578 |
| Advertising | 704 | 6,296 | - | - | 7,000 |
| Equipment rental | 195 | 5,249 | - | - | 5,444 |
| Membership dues | 2,435 | 2,487 | - | - | 4,922 |
| Travel and lodging | 1,077 | 2,009 | - | - | 3,086 |
| Postage and shipping | 1,118 | 1,330 | - | 457 | 2,905 |
| Printing | 738 | - | - | - | 738 |
| General excise tax | - | - | 208 | 486 | 694 |
| Total expenses before depreciation and amortization | 2,337,605 | 446,813 | 4,768 | 56,970 | 2,846,156 |
| Depreciation and amortization | - | 17,732 | - | - | 17,732 |
| Total expenses, as restated | \$ 2,337,605 | \$ 464,545 | \$ 4,768 | \$ 56,970 | \$ 2,863,888 |

See accompanying notes to financial statements.

YWCA of Hawaii Island

Statements of Cash Flows

For the years ended June 30, 2023 and 2022

| | <u>2023</u> | <u>2022</u> |
|--|---------------------|---------------------|
| Cash flows from operating activities: | | |
| Cash received from government agencies | \$ 2,034,219 | \$ 1,852,194 |
| Cash received from non-governmental contracts, grantors, donors, and other sources | 1,036,266 | 1,207,277 |
| Cash paid to employees and vendors, as restated 2022 | <u>(3,346,535)</u> | <u>(3,170,213)</u> |
| Net cash used in operating activities, as restated 2022 | <u>(276,050)</u> | <u>(110,742)</u> |
| Cash flows from investing activities: | | |
| Purchase of certificates of deposit | (211,086) | (150,946) |
| Additions to land, building and equipment | <u>-</u> | <u>(9,948)</u> |
| Net cash used in investing activities, as restated 2022 | <u>(211,086)</u> | <u>(160,894)</u> |
| Net decrease in cash for the year | (487,136) | (271,636) |
| Cash and cash equivalents at beginning of year | <u>993,362</u> | <u>1,264,998</u> |
| Cash and cash equivalents at end of year | <u>\$ 506,226</u> | <u>\$ 993,362</u> |
| Reconciliation of (decrease) increase in net assets to net cash used in operating activities: | | |
| (Decrease) increase in net assets, as restated | \$ (261,061) | \$ 379,761 |
| Adjustments to reconcile (decrease) increase in net assets to net cash used in operating activities: | | |
| Depreciation and amortization | 12,364 | 17,732 |
| Gain on debt forgiveness | - | (323,862) |
| Change in net accounts receivable | (35,407) | (215,321) |
| Change in prepaid expenses | (46,241) | 21,210 |
| Change in other assets | (8,352) | - |
| Change in accounts payable - trade | 67,040 | (20,539) |
| Change in accounts payable - related parties | (145) | 151 |
| Change in accrued vacation | (912) | (1,426) |
| Change in accrued payroll, tax, and employee medical | 751 | 2,092 |
| Change in refundable advance | - | (1,583) |
| Change in deferred revenue | <u>(4,087)</u> | <u>31,143</u> |
| Net cash used in operating activities, as restated 2022 | <u>\$ (276,050)</u> | <u>\$ (110,742)</u> |

Supplement Disclosure of Noncash Investing and Financing Activities:

Right-of-use asset of \$880,509 and lease payable of \$880,509 were recorded under ASC 842 during the year ended June 30, 2023.

There were no non-cash investing or financing activities for the years ended June 30, 2022.

See accompanying notes to financial statements.

YWCA of Hawaii Island
Notes to Financial Statements
June 30, 2023 and 2022

(1) Organization and Summary of Significant Accounting Policies

Nature of Operations

The YWCA of Hawaii Island (the Organization) was organized in 1919 and incorporated on June 24, 1929 under the laws of the Territory of Hawai'i. The Organization is a member of the YWCA of the United States of America and operates mission driven programs fitting with the themes of women's empowerment, health promotion, family life, youth development, and community leadership. The Organization operates programs and/or facilities in Kailua-Kona, and Hilo on the island of Hawai'i.

During the years ended June 30, 2023 and 2022, approximately 70 percent of the Organization's support was received from government funding sources at the Federal, State and County levels. The largest portion of the revenues comes from federal awards passed through the State of Hawaii Department of Health and Human Services. The discontinuance of these contracts could adversely affect the operations of the Organization.

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Under this method of accounting, grant revenue is recognized when earned rather than when received and expenses are recognized when incurred rather than when paid.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those assumptions and estimates.

Financial Statement Presentation

Net assets, revenues and other support and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classed and reported as follows:

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and are available for general use.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met with the passage of time or other events specified by the donor. Contributions for which the restrictions are satisfied in the same year the contribution is received are reflected as unrestricted net assets in the accompanying financial statements. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources will be maintained in perpetuity. Generally, the donors of these assets permit the Organization to use all or part of the income earned for general or specific purposes.

YWCA of Hawaii Island

Notes to Financial Statements, Continued

The Organization has net assets without donor restrictions and net assets with donor restrictions as of June 30, 2023 and 2022, respectively.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Certificate of Deposit

The Organization has certificates of deposit that bear interest ranging from 5.2% to 0.03% with maturities of six months as of June 30, 2023 and 2022.

Concentration Risk

The Organization had account balances that were separately insured by the Federal Deposit Insurance Corporation (FDIC) and the National Credit Union Administration (NCUA) up to \$250,000 as of June 30, 2023 and 2022. Amounts that exceeded federally insured limits as of June 30, 2023 and 2022 totaled \$398,000 and \$890,000, respectively.

Accounts Receivable

Accounts receivable primarily consists of unsecured receivables from governmental agencies and preschool tuition. An allowance for doubtful accounts is determined based on management's assessment of collectability on a specific account, the aging of the receivable, and other currently available evidence.

Capitalized Assets

The Organization capitalizes all property and equipment with a value of \$4,000 or greater and with a useful life greater than one year. Major renewals and betterments are also capitalized, while repairs and maintenance, which do not improve or extend the lives of the asset, are charged to expense in the statement of activities. Property and equipment are stated at cost or, if donated, at the approximate fair value at the date of the donation.

Depreciation and amortization are provided using the straight-line method over the estimated useful lives of the assets. Depreciation lives range from 3 to 39 years. Depreciation and amortization amounted to \$12,364 and \$17,732 for the years ended June 30, 2023 and 2022, respectively.

Leases

The Organization determines if an agreement is, or contains, a lease at the point of inception, the date at which the terms of the contract are agreed to. Agreements are identified as leases if they contain explicitly or implicitly identified assets, the Organization retains substantially all of the economic benefits from the use of that underlying asset, and directs how and for what purpose the asset is used during the term of the contract.

For operating leases, liabilities are initially measured at the present value of the unpaid lease payments at the lease commencement date. Lease liabilities are then subsequently measured at amortized costs using the effective-interest method.

YWCA of Hawaii Island

Notes to Financial Statements, Continued

The Organization has elected to discount its unpaid lease payments using a risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not determinable. The lease terms for the Organization's leases include the noncancellable period of the leases plus any additional periods covered by an option to extend the leases that the Organization is reasonably certain to exercise. Lease payments included in the measurement of the lease liabilities comprise the fixed payments owed over the lease terms.

The right-of-use (ROU) assets are initially measured at cost, which comprises the initial amount of the lease liabilities. Lease expense for lease payments is recognized on a straight-line basis over the lease terms.

Operating lease ROU assets are presented as operating lease ROU assets on the Statements of Financial Position. The current and noncurrent portions of operating lease liabilities are presented separately as operating lease liabilities on the Statements of Financial Position.

Variable lease expense is recognized in the period in which the obligation for those payments is incurred. Variable lease expense consists of all other payments, such as short-term or month to month leases, and are presented as occupancy in the Organization's Statements of Functional Expense in the same line item as expense arising from fixed lease payments.

The Organization has elected not to recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less. The Organization recognizes the lease payments associated with its short-term leases as lease expense on a straight-line basis over the lease terms. The Organization also combines lease and non-lease components in the contract for all lease arrangements.

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a donor restriction has been satisfied, donor restricted net assets are reclassified to net assets without donor restrictions. Donor restrictions on gifts of fixed assets or cash for the purchase of fixed assets are considered satisfied when the asset is placed in service.

Conditional contributions from governmental cost reimbursement contracts are recognized when allowable and reimbursable expenses are incurred and upon meeting the legal and contractual requirements of the funding source. Conditional contributions from governmental fee for service contracts are recognized when services required by contractual agreements are satisfactorily performed. Funding received in advance of the applicable revenue recognition criteria are recorded as refundable advance in the statement of financial position.

Noncash Contributions

Support arising from donated goods, property and services is recognized in the financial statements at its fair value. Such contributions may be reflected in the financial statements if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

During the years ended June 30, 2023 and 2022, the Organization received services donated by volunteers interested in the YWCA's programs. However, no amounts have been reflected in the accompanying financial statements for donated services as none of the services performed for the Organization fulfilled the required criteria.

YWCA of Hawaii Island

Notes to Financial Statements, Continued

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional expenses. Accordingly, certain costs have been allocated among the programs and supporting activities benefited.

Tax Status

The Organization is exempt from income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code and the Hawaii Revised Statutes.

The Organization is also exempt from Hawaii general excise tax on income related directly to its mission. Hawaii general excise tax is imposed on fundraising income at four and one-half percent which amounted to \$2,940 and \$694 for the years ended June 30, 2023 and 2022, respectively. The tax expenses are reported on the Statement of Functional Expense as general excise tax expense.

Accounting principles generally accepted in the United States of America require the effect of uncertain tax positions to be recognized in the financial statements if they are more likely than not to fail upon regulatory examination. Management is not aware of any uncertain tax positions. Tax returns are open for examination by the taxing authorities until the applicable statute of limitation expires.

Recently Adopted Authoritative Guidance

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*. This update, along with ASU 2018-10, *Codification Improvements to Topic 842: Leases*, ASU 2018-11, *Leases (Topic 842): Targeted Improvements* and ASU 2018-20, *Leases (Topic 842): Narrow-Scope Improvements for Lessors*, establishes a comprehensive leasing standard. These updates require the recognition of lease assets and lease liabilities on the Statement of Financial Position and disclosure of key information about leasing arrangement for lessees and lessors. The new standard applies a right-of-use (ROU) model that requires, for leases with a lease term of more than 12 months, and asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The guidance also expands the required quantitative and qualitative lease disclosure as well as provides entities with and additional (and optional) transition method to adopt the new standard. The ASU is effective for the year ended June 30, 2023.

YWCA of Hawaii Island

Notes to Financial Statements, Continued

(2) Liquidity and Availability of Resources

The Organization's cash flow is consistent throughout the year as expenses are submitted to grantor agencies each month and reimbursed per terms of the grant agreement. The Organization has the following financial assets available within one year of the balance sheet date to meet cash needs for general expenditures:

| | <u>2023</u> |
|---------------------------|---------------------|
| Cash and cash equivalents | \$ 506,226 |
| Certificate of deposit | 621,420 |
| Receivables | 608,993 |
| Less: current liabilities | <u>(318,986)</u> |
| | <u>\$ 1,417,653</u> |

The Organization's policy is to maintain cash balances to provide for general expenditures, liabilities, and other obligations as they come due. The Organization passes a balanced budget each year with a goal of having six months of reserves for emergencies.

(3) Accounts Receivable

Accounts receivable consisted of the following at June 30:

| | <u>2023</u> | <u>2022</u> |
|--------------------------------------|-------------------|-------------------|
| Grants receivable | \$ 605,288 | \$ 569,461 |
| Pre-school tuition | <u>3,705</u> | <u>4,125</u> |
| Total accounts receivable | \$ 608,993 | \$ 573,586 |
| Less allowance for doubtful accounts | <u>-</u> | <u>-</u> |
| Accounts receivable, net | <u>\$ 608,993</u> | <u>\$ 573,586</u> |

Bad debt expense amounted to \$0 for the years ended June 30, 2023 and 2022, respectively. Bad debt expenses are reported on the Statement of Functional Expenses as other expense.

(4) Deferred Revenue

Deferred revenue amounted to \$50,095 and \$54,182 as of June 30, 2023 and 2022, respectively, and represents funds received for preschool tuition which were not yet earned as of the fiscal year end.

(5) Line of Credit

The Organization has a corporate credit card with a credit limit of \$56,000. The interest rate on the credit card was 13.24 percent (4.99 percent plus 8.25 percent prime as of June 30, 2023). The outstanding line balance was included in accounts payable – trade and amounted to \$30,573 and \$18,559 as of June 30, 2023 and 2022, respectively.

YWCA of Hawaii Island

Notes to Financial Statements, Continued

(6) Related Party

The Organization had accounts payable to related parties in the amount of \$232 and \$377 as of June 30, 2023 and 2022, respectively. This amount consisted mostly of mileage expense reimbursements to certain staff and members of management.

(7) Note Payable

On March 4, 2021 the Organization obtained a Paycheck Protection Program loan from the Small Business Administration in the amount of \$323,963. Payments were deferred for a ten-month period immediately following a covered period during which funds were disbursed. The loan was due in monthly installments of \$7,108 and included interest of 1% per annum through March 4, 2026. The Organization received notification and payment of loan forgiveness on December 15, 2021. The total amount of \$323,963 was reported in the public support and revenues section of the Statement of Activities under gain on loan forgiveness for the year ended June 30, 2022.

(8) Operating Leases

In August 2022, the Organization entered into a three-year lease agreement for IT support, internet services, and managed computer services. Monthly operating expense will be \$5,200 for subsequent periods.

In April 2018, the Organization entered into a six-year lease agreement for a facility located at 1382 Kilauea Avenue, Hilo, Hawaii which is the primary center for program operations. Monthly lease expense was \$9,400 during the years ended June 30, 2023 and 2022. In the event the Organization or the State of Hawaii terminates one or more programs, or the State of Hawaii fails to appropriate funding resulting in a reduction of more than twenty-five percent of the Organization's monthly revenues, the Organization may terminate the lease by providing a minimum of 60 days written notice to the Lessor.

In June 2018, the Organization entered into a two-year lease agreement for office space at the Kailua Trade Center which expired on June 30, 2020. The Organization is currently on a month-to-month rental agreement for this location. The monthly rental amount for the office space was \$1,950 during the years ended June 30, 2023 and 2022.

In December 2022, the Organization entered into two separate ten-year lease agreements for office suites at Hilo Plaza Building which will serve as the primary center for program operations. Monthly lease expense began in April 2023 at \$1,800 for one suite and \$7,000 for the other suite. In the event the Organization or State of Hawaii terminates one or more programs, or government funding is substantially cut, both lease agreements provide the Organization with an option to terminate the lease by providing a 90-day written notice to lessor.

As the leases do not provide for an implicit interest rate, the Organization elected to use a risk-free discount rate for the leases, determined using a period comparable with that of the lease term (see Note 1). The Organization utilizes the Daily Treasury Par Yield Curve Rates published by the department of the treasury as a basis for the risk-free discount rates.

YWCA of Hawaii Island
Notes to Financial Statements, Continued

The components of lease expense during the year ended June 30, 2023, was as follows:

| | <u>2023</u> |
|---------------------------------------|-------------|
| Operating lease expense | \$ 117,257 |
| Variable and short-term lease expense | 17,043 |
| Total | \$ 134,300 |

Lease assets and liabilities reported in the Statement of Financial Position as of June 30, 2023 are as follows:

| | |
|---|------------|
| Assets: | |
| Operating lease right-of-use asset, net | \$ 837,224 |
| Liabilities: | |
| Current portion of operating lease liabilities | \$ 76,305 |
| Operating lease liabilities, less current portion | 760,919 |
| | \$ 837,224 |

Supplemental quantitative disclosures for the year ended June 30, 2023 are as follows:

| | |
|--|------------|
| Supplemental cash flow information: | |
| Cash paid for amounts included in the measurement of lease liabilities | |
| Operating cash flows for operating leases | \$ 60,857 |
| Lease assets obtained in exchange for lease liabilities: | |
| Operating lease | \$ 880,509 |
| Weighted average remaining lease term: | |
| Operating lease | 9.42 years |
| Weighted average discount rate: | |
| Operating lease | 3.53% |

YWCA of Hawaii Island

Notes to Financial Statements, Continued

Undiscounted future lease payments under the lease along with a reconciliation of the undiscounted cash flows to operating lease liabilities as of June 30, 2023, is as follows:

| | |
|---------------------------------------|-----------------------|
| Lease maturity: | |
| 2024 | \$ 104,000 |
| 2025 | 104,000 |
| 2026 | 104,000 |
| 2027 | 104,000 |
| 2028 | 104,000 |
| Thereafter | <u>462,398</u> |
| Total lease payments | 982,398 |
| Less amount representing interest | <u>(145,174)</u> |
| Present value of lease liability | <u>\$ 837,224</u> |

The components of lease expense during the year ended June 30, 2022 was as follows:

| | |
|---------------------|-----------------------|
| | <u>2022</u> |
| Minimum rent | \$ 113,100 |
| Month to month rent | <u>24,008</u> |
| Total | <u>\$ 137,108</u> |

Lease expense was reported on the Statement of Functional Expense as occupancy expense.

(9) Donor Designated Net Assets

The Organization's donor designated net assets consist of amounts that are available to the Organization but have a time or purpose restriction imposed by the donor. Net assets with donor restrictions are available for the following uses:

| | | |
|-----------|----------------------|-----------------------|
| | <u>2023</u> | <u>2022</u> |
| Preschool | \$ 55,203 | \$ 214,716 |
| Other | <u>2,000</u> | <u>2,000</u> |
| Total | <u>\$ 57,203</u> | <u>\$ 216,716</u> |

YWCA of Hawaii Island

Notes to Financial Statements, Continued

(10) Commitments

In 1993, the Organization received a donation from a Hawaii foundation for \$250,000 that was applied to the remaining balance of a mortgage payable on the multi-purpose building, swimming pool, covered pavilion, and remodeled original residence that served as a pre-school.

A covenant within the donation agreement required the Organization to earmark \$30,000 per year to cover maintenance and upkeep costs of the Organization's property located at 145 Ululani Street in Hilo. In compliance with the covenant, total expenses for maintenance and capital improvement toward the Ululani Street property exceeded \$30,000 for the years ended June 30, 2023 and 2022, respectively. The maintenance and upkeep expenses were reported on the Statement of Functional Expenses as repair and maintenance.

In 2022, the Organization signed an agreement to retain professional services for assistance with development and implementation of a capital campaign. The proposed capital campaign is to fund the construction of the master facility plan. Under the terms of the agreement, the aggregate amount of the required payments as of June 30, 2023 is as follows:

| | |
|--------------------------|-------------------|
| 2024 | \$ 116,800 |
| 2025 | <u>25,550</u> |
| Total payments remaining | <u>\$ 142,350</u> |

(11) Advertising Costs

The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Total advertising costs amounted to \$24 and \$7,000 for the years ended June 30, 2023 and 2022, respectively. Advertising costs were reported on the Statement of Functional Expenses as advertising expense.

(12) Retirement Plan

The Organization has a multiple employer cash balance pension plan (Plan) qualified under *Internal Revenue Code Section 401(a)* and managed by the national YWCA Retirement Fund, Inc.. Each participant has a cash balance account which is hypothetical account to which monthly contribution and credits are made. Contributions of a specific percentage of gross compensation are made by participating employers on behalf of eligible plan participants. Employees are eligible for enrollment in the Plan upon completion of two years of employment in which a minimum of 1,000 hours were worked per year. The years of service may be consecutive or nonconsecutive. Employees are fully vested upon enrollment. Pension expense amounted to \$58,525 and \$54,382 for the years ended June 30, 2023 and 2022, respectively. Pension expense was reported on the Statement of Functional Expense as retirement.

(13) Prior Period Restatement

Development costs in the amount of \$55,442 was recorded in the land, building and equipment section of the statement of financial position as of June 30, 2022. These costs should have been expensed as capital campaign expenses on the statement of functional expenses. In accordance with ASC 250-10-45, management corrected the error by recording an adjustment in the financial statements as of June 30, 2022.

YWCA of Hawaii Island
Notes to Financial Statements, Continued

The adjustments were as follows:

| | |
|---|---------------------|
| <u>Net assets:</u> | |
| Net assets without donor restrictions at June 30, 2022 | \$ 1,770,718 |
| Adjustment to expense capital campaign expenses | <u>(55,442)</u> |
| Unrestricted net assets at June 30, 2022, as restated | <u>\$ 1,715,276</u> |
| <u>Development costs:</u> | |
| Development costs at June 30, 2022 | \$ 55,442 |
| Adjustment for development costs restatement | <u>(55,442)</u> |
| Development costs at June 30, 2022, as restated | <u>\$ -</u> |
| <u>Capital campaign expense:</u> | |
| Capital campaign expense for the year ended June 30, 2022 | \$ - |
| Adjustment for capital campaign expense restatement | <u>55,442</u> |
| Capital campaign expenses for the year ended June 30, 2022, as restated | <u>\$ 55,442</u> |

(14) Subsequent events

The Organization has evaluated subsequent events through March 28, 2024, the date the financial statements were available to be issued. There were no subsequent events that require adjustments to or disclosure in the financial statements.

YWCA of Hawaii Island

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2023

| Federal Grantor / Pass-through Grantor /Program Title | Federal Assistance Listing Number | Federal Expenditures |
|--|--|-------------------------|
| United States Department of Justice: | | |
| Crime Victim Assistance | | |
| Crime Victim Assistance | 16.575 | \$ 50,000 |
| Violence Against Women Formula Grants | | |
| Violence Against Women Formula Grants | 16.588 | <u>49,352</u> |
| Total United States Department of Justice | | <u>99,352</u> |
| Department of Health and Human Services: | | |
| Child Care and Development Block Grant | | |
| Child Care and Development Block Grant | 93.575 | 360,729 |
| Maternal, Infant, And Early Childhood Home Visiting Grant Program | | |
| Maternal, Infant, And Early Childhood Home Visiting Grant Program | 93.870 | <u>631,827</u> |
| Total Department of Health and Human Services | | <u>992,556</u> |
| United States Department of Education: | | |
| Innovative Approaches to Literacy; Promise Neighborhoods | | |
| Innovative Approaches to Literacy; Promise Neighborhoods | 84.215 | <u>86,707</u> |
| Total United States Department of Education | | <u>86,707</u> |
| United States Department of Agriculture: | | |
| Child and Adult Care Food Program (CACFP) | | |
| Child and Adult Care Food Program (CACFP) | 10.558 | <u>78,630</u> |
| Total United States Department of Agriculture | | <u>78,630</u> |
| Total Expenditures for Federal Awards | | \$ 1,257,245 |

See accompanying notes to schedule of expenditures of federal awards.

YWCA of Hawaii Island

Note to Schedule of Expenditures of Federal Awards

June 30, 2023 and 2022

(1) Summary of Significant Accounting Policies

General

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of YWCA of Hawaii Island (Organization). The reporting entity of the Organization is defined in Note 1 to the Organization's basic financial statements. A program or award amount may extend over grant periods differing from the Organization's fiscal year. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented in accordance with generally accepted accounting principles in the United States of America, which is described in Note 1 to the Organization's financial statements.

Relationship to Basic Financial Statements

Federal financial assistance revenues are reported in the Organization's basic financial statements. Actual expenditures related to the federal program have been reconciled to the accounting records, underlying the Organization's financial statements.

(2) Indirect Costs

The Organization has elected not to use the ten percent de minimis indirect costs rate allowed under the Uniform Guidance.



Taketa, Iwata, Hara & Associates, LLC

Certified Public Accountants & Advisors
101 Aupuni Street, Suite 139
Hilo, Hawaii 96720-4265

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors of
YWCA of Hawaii Island

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of YWCA of Hawaii Island (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 28, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the YWCA of Hawaii Island's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of YWCA of Hawaii Island's internal control. Accordingly, we do not express an opinion on the effectiveness of YWCA of Hawaii Island's internal control.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal controls, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether YWCA of Hawaii Island's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

YWCA of Hawaii Island's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on YWCA of Hawaii Island's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. YWCA of Hawaii Island's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Taketa, Iwata, Hara + Associates, LLC

March 28, 2024
Hilo, Hawaii



Taketa, Iwata, Hara & Associates, LLC

Certified Public Accountants & Advisors

101 Aupuni Street, Suite 139

Hilo, Hawaii 96720-4265

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors of
YWCA of Hawaii Island

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited YWCA of Hawaii Island's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on YWCA of Hawaii Island's major federal program for the year ended June 30, 2023. YWCA of Hawaii Island's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, YWCA of Hawaii Island complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of YWCA of Hawaii Island and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on YWCA of Hawaii Island's major federal program. Our audit does not provide a legal determination of YWCA of Hawaii Island's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grants agreements applicable to YWCA of Hawaii Island's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on YWCA of Hawaii Island's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about YWCA of Hawaii Island's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding YWCA of Hawaii Island's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of YWCA of Hawaii Island's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of YWCA of Hawaii Island's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on the major federal program is not modified with respect to this matter.

Government Auditing Standards required the auditor to perform limited procedures on the Organization's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of finding and questioned costs. The Organization's response was not subjected to other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses as defined below.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Tabata, Iwata, Hara + Associates, LLC

March 28, 2024
Hilo, Hawaii

YWCA of Hawaii Island

Summary of Findings and Questioned Costs

Fiscal Year ended June 30, 2023

Section 1 - Summary of Auditors Results

Financial Statements

Type of auditors' report issued Unmodified
Internal control over financial reporting
• Material weaknesses identified? yes no
• Significant deficiency identified? yes none reported
Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs
• Material weaknesses identified? yes no
• Significant deficiency identified? yes none reported

Types of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major federal programs

Assistance Living Number
93.870

Name of Federal Program
Maternal, Infant, And Early
Childhood Home Visiting Grant

Dollar threshold used to distinguish between Type A and Type B program? \$750,000

Auditee qualified as low-risk auditee? yes no

YWCA of Hawaii Island
Findings Relating to the Audit of the YWCA's
Basic Financial Statements

Material Weakness

June 30, 2023

Finding 2023 - 001 Reconciliation of General Ledger Accounts

Criteria

Reconciliation of statement of financial position accounts is a check on the accuracy of the record-keeping process and maintains general ledger balances on a timely and accurate basis.

Condition

During our audit we noted statement of financial position accounts were not being properly reconciled to the general ledger and contained obvious misstatements. These included accounts receivable, preschool receivables, accounts payable, and deferred revenue for the year ended June 30, 2023.

Cause

A lack of timely reconciling, monitoring, and incomplete internal control policies and procedures resulted in a weak control environment and the inability to detect misstatements to the financial statements.

Effect

A lack of monitoring and proper reconciling of accounts, in accordance with the policy and procedure manual, could result in misstatements in the Organization's financial statements going undetected beyond a reasonable period.

Recommendation

We recommend that management strengthen its system of internal controls by reviewing the policy and procedure manual, updating and implementing internal control procedures mandating timely reconciliations, and assigning monitoring responsibilities as necessary. Further, we recommend that management allocate necessary resources and provide training and development to accounting staff.

Repeat Finding

Yes – Modified: 2022-001 Control Environment and Monitoring of Control Procedures, 2022-002 Support for Journal Entries

Views of Responsible Officials and Planned Corrective Action

See the Organization's Corrective Action Plan on page 32.

YWCA of Hawaii Island

**Findings Relating to the Audit of the YWCA's
Federal Award Finding**

Significant Deficiency

June 30, 2023

Finding 2023 - 002 Federal Grant Expenditures: Allowable Costs

Information

Federal Agency: Department of Health and Human Services
Program Name: Maternal, Infant, and Early Childhood Home Visiting Grant Program
Assistance Listing Number: 93.870
Award Period: July 1, 2022 to June 30, 2023

Criteria

General journal entries should be supported by appropriate references and documentation and receive proper approval in accordance with accounting policies and procedures.

Condition

During audit procedures we noted an expense being incorrectly charged to a federal grant. Management has since corrected this error but we recommend federal awards be closely monitored for allowable expenses.

Questioned Costs

Questioned costs for this condition amounted to \$60.

Cause

An error in data entry occurred and policy and procedures related to a final review of federal awards by program personnel was not conducted.

Effect

Disallowed costs can be required to be refunded to the grantor and can have a negative impact on the financial effect of an organization.

Recommendation

We recommend that management follow policy and procedures to have program personnel conduct a final review of all expenses prior to submitting report/reimbursement request.

Repeat Finding

No

Finding 2023 - 002 Federal Grant Expenditures: Allowable Costs (continued)

Views of Responsible Officials and Planned Corrective Action

See the Organization's Corrective Action Plan on page 32.

YWCA of Hawaii Island

**Findings Relating to the Audit of the YWCA's
Federal Award Finding**

Summary of Prior Year Findings

June 30, 2023

Finding 2022 - 001 Control Environment and Monitoring of Control Procedures

Condition: During our audit we noted statement of financial position accounts were not being reconciled properly, leading to unsupported general journal entries, and GL balances that either contained misstatements or did not agree to reconciliations for the year ended June 30, 2022.

Status: Repeat/Modify 2023-01

Finding 2022 - 002 Support for General Journal Entries

Condition: During our audit, we noted a large number of general journal entries related to preschool receivables, deferred revenue (preschool), and preschool revenues. This resulted in additional time and effort for management to close the accounting records at year end.

Status: Repeat/Modify 2023-01

Finding 2022 - 003 Grant Award Review and Acceptance Procedures

Condition: During our audit, we noted that management has still not adopted award acceptance procedures defining compliance criteria, allowable cost criteria, or donor designations prior to accepting the awards. This issue was identified during the prior year audit with a grant award, being comprised of federal funds, being added to the Schedule of Expenditure of Federal Awards after year end.

Status: Resolved

**YWCA of Hawaii Island
Findings Related to the Audit of the YWCA's
Basic Financial Statements
June 30, 2023**

On March 16, 2023, a Finance Assistant position was hired to assist the finance department with AP&AR, providing additional time and resources to the Finance Department

Finding 2023-001 - Reconciliation of General Ledger Accounts

Views of Responsible Officials and Planned Corrective Action

Management will ensure timely reconciliations of GL accounts are completed and reconciliation reports are submitted with the Financials Statements. The internal controls policies & procedures manual will be reviewed to strengthen the internal controls system.

Finding 2023-002 - Federal Grant Expenditure: Allowable Costs

Views of Responsible Officials and Planned Corrective Action

Management will review expenses and general ledger for accurate data entry to program. Receipts for monthly expenses will be submitted with expenditure reports for program personnel review prior to approval.

The contact person for all Findings is Janell Kuamoo, Accounting Manager 808-930-5703, ikuamoo@vwcahawaiiisland.org

5.0 Attachments

Attachment 1: Resume of Kathleen McGilvray, Chief Executive Officer

Kathleen McGilvray, GCDFI
145 Ululani Street
Hilo, HI 96720
(808) 930-5760 KMcGilvray@ywcahawaiiisland.com

YWCA of Hawai'i Island, Hilo, Hawai'i, April 2013 – Present

Chief Executive Officer

- Responsible for overseeing 4 programs in 3 sites, approximately 3.4 million dollars in contracts and operations
- Investigate and implement new revenue and funding sources as well as fundraising opportunities
- Markets and communicates YWCA mission, advocacy and community benefits through social media, print and other media

County of Hawai'i, Hilo, Hawai'i, July 2008 – March 2013

Housing Specialist V

- On behalf of the Mayor and the housing Director, supervised, coordinated, planned and implemented local activities for the administration of Federal employment and training programs, 6 boards and Adult, Dislocated worker, Youth programs, Reed Act and SEP grants
- Managed 1.3-4 M in annual Federal funding; led strategic planning, managed multiple budgets, supervised implementation, coordination of public meetings and program design

Goodwill Industries of Hawai'i, Inc., Hilo, Hawai'i, September 2002-January 2008

Hawai'i County Branch Director, December 2003 to January 2008

- Managed over 3 million dollars in contracts and retail operations, supervised 77 staff and managers at 4 sites
- Oversaw 9 programs, multiple grants, all administration, recruitment, retail, facilities, safety, training, budgets, retail and HR

Program Manager, September 2002 to December 2003

- Managed 3 or more contracts in areas of DD services, employment and training, job placement
- Developed and enhanced programs, created and supervised curricula development
- Hired, trained and supervised approximately 35 employees

State of Utah, Tax Commission, Salt Lake City, Utah, October 1997 to September, 2002

Lead Technical Writer and Trainer

- Supervised a team that created, implemented, and delivered a variety of curricula and procedures to train approximately 800 staff
- Created a state-wide deployment plan & training plan with no disruption in service or negative public reaction

Oakridge Country Club, Farmington, Utah, May 1995 to October 1997

Office Manager

- Recruited, hired, trained and supervised AP, AR, Budgeting, Human Resources and payroll,
- Board Liaison

United Title Services, Salt Lake City, Utah, March 1994 to January 1995

Licensed Escrow Officer

- Prepared and processed legal documents, witnessed and notarized documents and dispersed funds

Utah Dept. of Public Safety, Driver License Division, West Valley City, Utah, August 1992 to March 1994

Research Analyst, Project Manager

- Managed commercial driver medical pilot project for the State of Utah funded by FHWA cooperative agreement (grant)
- Evaluated program effectiveness and presented findings in a published final report to FHWA (available upon request)

Education:

Westminster College of Salt Lake City, Salt Lake City, Utah

- BS 1992, Gore School of Business, Aviation Management, Honors Certificate, Cum Laude

Current Community Involvement:

- Member of Rotary Club of Hilo since 2014
- Zonta International, Hilo Chapter, 1st Vice President, President 2008-10, Treasurer 2011 – 2012 member 2003-2024
- Hawai'i Community College Human Services Advisory Board member for over a decade, taught Human Services Introduction Course Fall '08

**Attachment 2: Certificate of Good Standing from the State of Hawaii
DCCA**



STATE OF HAWAII
STATE PROCUREMENT OFFICE

CERTIFICATE OF VENDOR COMPLIANCE

This document presents the compliance status of the vendor identified below on the issue date with respect to certificates required from the Hawaii Department of Taxation (DOTAX), the Internal Revenue Service, the Hawaii Department of Labor and Industrial Relations (DLIR), and the Hawaii Department of Commerce and Consumer Affairs (DCCA).

Vendor Name: YWCA OF HAWAI'I ISLAND

DBA/Trade Name: YWCA OF HAWAI'I ISLAND

Issue Date: 05/08/2024

Status: **Compliant**

Hawaii Tax#: 40394380-01
New Hawaii Tax#: GE-1234704384-01
FEIN/SSN#: XX-XXX9762
UI#: XXXXXX0212
DCCA FILE#: 2073

Status of Compliance for this Vendor on issue date:

| Form | Department(s) | Status |
|-------|---|-----------|
| A-6 | Hawaii Department of Taxation | Compliant |
| 8821 | Internal Revenue Service | Compliant |
| COGS | Hawaii Department of Commerce & Consumer Affairs | Exempt |
| LIR27 | Hawaii Department of Labor & Industrial Relations | Compliant |

Status Legend:

| Status | Description |
|---------------|---|
| Exempt | The entity is exempt from this requirement |
| Compliant | The entity is compliant with this requirement or the entity is in agreement with agency and actively working towards compliance |
| Pending | A status determination has not yet been made |
| Submitted | The entity has applied for the certificate but it is awaiting approval |
| Not Compliant | The entity is not in compliance with the requirement and should contact the issuing agency for more information |

Timeline Year 3

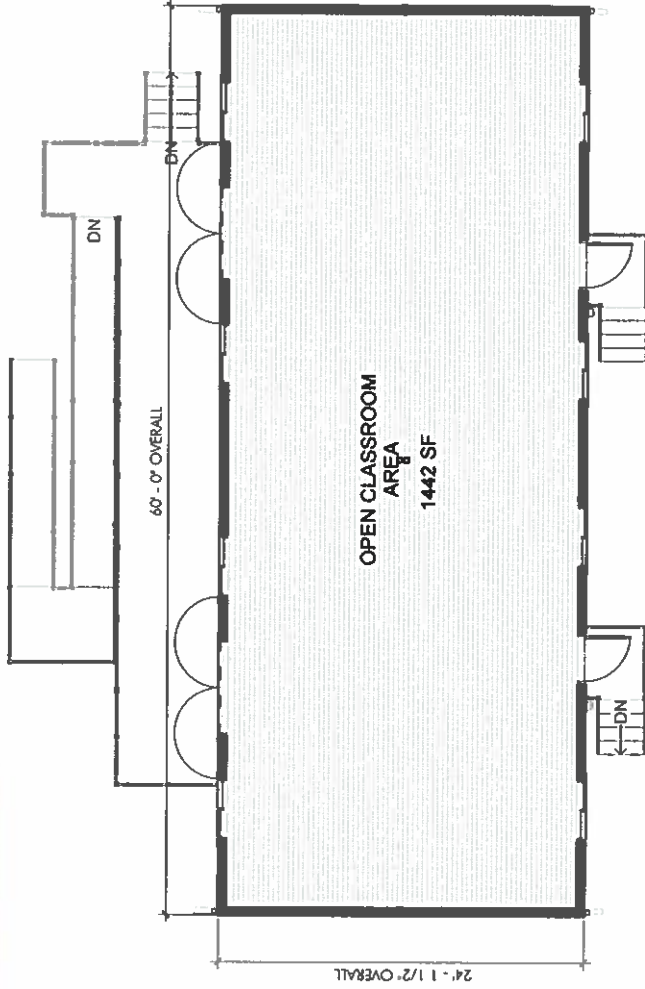
Year 3: July 1, 2026 to December 31, 2026

| Item | J | A | S | O | N | D | J |
|---|---|---|---|---|---|---|---|
| Foundation and infrastructure plans implemented | | | | | | | |
| Quarterly Narrative Reports | | | | | | | |
| Quarterly Fiscal Reports | | | | | | | |
| Quarterly ECRT Meetings and as needed | x | | | | | | |
| Final Reports Generated | | | | | | | |
| YWCA continues to recruit appropriate staffing, hiring, and providing necessary training. | | | | | | | |
| YWCA advertises addition of slots. | | | | | | | |
| YWCA accepts students. | | | | | | | |
| New classrooms are in use. | | | | | | | |

Attachment 4: Schematic of Mobile Classroom and ADA Mobile Bathroom

HALE

BY HPM



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DATE
11/13/23
REVISION NO.

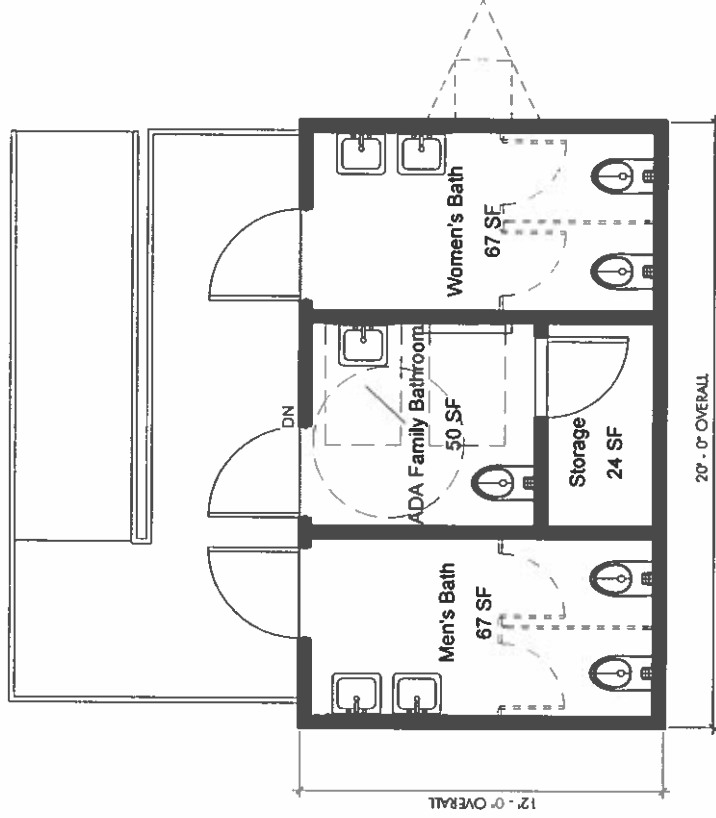
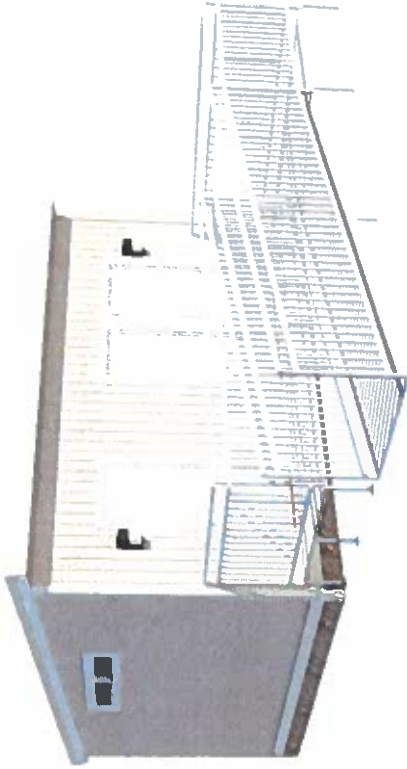
24' x 60' Mobile Classroom
1442 Sq. Ft.

SCALE: 1/8" = 1'-0"
SHEET NO.:

00

HALE

BY HPM



DATE: 11/16/2023
REVISION NO.:

12'X20' ADA MOBILE BATH

Total Area: 243 Sq. Ft.

SCALE: 1/4" = 1'-0"

SHEET NO.:

00

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Attachment A: Proposal Application Checklist

Organization: YWCA of Hawaii
RFP No: 4576 Island

**ATTACHMENT A
5.1 PROPOSAL APPLICATION CHECKLIST**

Applicant: YWCA of Hawaii Island RFP No.: 4576 E. Childhood

The applicant's proposal must contain the following components in the order shown below. Return this checklist to the purchasing agency as part of the Proposal Application.

| Item | Reference in RFP | Format/Instructions Provided | Required by Purchasing Agency | Applicant to place "X" for items included in Proposal |
|---|------------------|------------------------------|-------------------------------|---|
| General: | | | | |
| Proposal Application Checklist | Section 1, RFP | Attachment A | X | X |
| Proposal Application Form | Section 1, RFP | Attachment B | X | X |
| Proposal Table of Contents Entity Description & COGS Project Description Community Benefit Leveraging Partns. & Res. Mgmt. Capacity & Outcomes Budget & Financials/Statemnt. | Section 3, RFP | Section 3, RFP | X | X |
| One Unredacted Electronic Copy of Proposal (PDF format) | Section 1, RFP | Section 1, RFP | X | X |
| One Redacted Electronic Copy of Proposal (PDF format) | Section 1, RFP | Section 1, RFP | X | X |
| Certifications: | | | | |
| <i>Federal Certifications</i> | Section 5, RFP | Attachment F, App. I | X | X |
| Program Specific Requirements: | N/A | | | |
| | | | | |
| | | | | |

Attachment B: Proposal Application Form

**ATTACHMENT B
 5.2 PROPOSAL APPLICATION FORM**

| | |
|--------------------|--|
| Project Title: | <u>YWCA Preschool Expansion</u> |
| Organization Name: | <u>YWCA of Hawaii Island</u> |
| Contact Name: | <u>Kathleen McGilvray</u> |
| Telephone: | <u>908 930 5760</u> |
| Email Address: | <u>KMcGilvray@YWCAHawaiiIsland.org</u> |

Project Category: EARLY CHILDHOOD INITIATIVES PROGRAM

| Funding Summary. | Amount |
|---|---|
| SLFRF Funds Requested. | <u>\$ 367,200</u> |
| Funds From Other Sources (if available). | <u>\$ 2,760,000 For Site Prep / Demo</u> |
| In-kind Contribution Value (if available). | <u>\$</u> |
| Total Project Cost. | <u>\$ 367,200 for Buildings, Excludes Site Prep / Demo.</u> |

ACKNOWLEDGEMENT

I, the undersigned, hereby certify that the information provided in this County of Hawai'i Request for Proposals has been reviewed in its entirety and the affixed signature accepts responsibility on behalf of said organization to inform its members of the content herein. All terms and conditions of this County of Hawai'i Request for Proposals shall be a part of any contract entered into as a result of this proposal.

| | |
|--------------------------------------|---------------------------|
| Signature: | <u>Kathleen McGilvray</u> |
| Name (please type or print clearly): | <u>Kathleen McGilvray</u> |
| Title: | <u>CEO</u> |
| Date Signed: | <u>5/17/2024</u> |

Attachment D: Line Item Budget

5.3 Attachment D: Line Item Budget
Early Childhood Initiatives Program

Applicant Name: YWCA of Hawaii Island

Project Name: YWCA Preschool Expansion

| | | |
|----------------|----------------------|-------------------|
| Revenue | | |
| | Request Amount | \$ 367,200 |
| | Organization Funds | \$ |
| | Other Partner Funds* | \$ |
| | State Funds* | \$ |
| | Other Federal Funds* | \$ |
| | TOTAL REVENUE | \$ 367,200 |

| | | |
|----------------|---------------------------------|-------------------|
| Expense | | |
| | Salaries & Benefits | \$ |
| | Services & Supplies | \$ |
| | Contracts for Service Delivery* | \$ |
| | Equipment Purchases* | \$ |
| | Other Expenses* | \$ 367,200 |
| | TOTAL EXPENSE | \$ 367,200 |

NET \$ -

* Please describe any of the following:

Other Partners: _____

State Funding: _____

Federal Funding: _____

Contracts for Service Delivery _____

Equipment Purchases _____

Other Expenses Modular Classroom, Mobile ADA Bathroom, Ramps,
Permits, and Delivery costs.

Attachment F: Appendix I

**ATTACHMENT F:
FEDERAL TERMS AND CONDITIONS**

The Contractor understands that federal funds are being used for this procurement. The following provisions are hereby made a part of this Contract, and the Contractor understands and agrees to comply with them.

1. EQUAL EMPLOYMENT OPPORTUNITY (41 C.F.R. Part 60)

“During the performance of this Contract, the Contractor agrees as follows:

(1) The Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

(2) The Contractor will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

(3) The Contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the Contractor's legal duty to furnish information.

(4) The Contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the Contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(5) The Contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(6) The Contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(7) In the event of the Contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the Contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(8) The Contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

Provided, however, that in the event a Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

The County of Hawaii further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: *Provided*, that if the County of Hawaii so participating is a state or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract.

The County of Hawaii agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.

The County of Hawaii further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order. In addition, the County of Hawaii agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: Cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the County of Hawaii under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such County of Hawaii; and refer the case to the Department of Justice for appropriate legal proceedings.”

2. DAVIS-BACON ACT (29 C.F.R. PART 5)

NOTE: All Contractors must include the following provisions in full in any subcontracts.

“(1) *Minimum wages.*

(i) All laborers and mechanics employed or working upon the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the Contractor and such laborers and mechanics. Contributions made or costs reasonably anticipated for bona fide fringe benefits under section 1(b)(2) of the Davis-Bacon Act on behalf of laborers or mechanics are considered wages paid to such laborers or mechanics, subject to the provisions of paragraph (1)(iv) of this section; also, regular contributions made or costs incurred for more than a weekly period (but not less often than quarterly) under plans, funds, or programs which cover the particular weekly period, are deemed to be constructively made or incurred during such weekly period. Such laborers and mechanics shall be paid the appropriate wage rate and fringe benefits on the wage determination for the classification of work actually performed, without regard to skill, except as provided in § 5.5(a)(4). Laborers or mechanics performing work in more than one classification may be compensated at the rate specified for each classification for the time actually worked therein: *Provided*, That the employer's payroll records accurately set forth the time spent in each classification in which work is performed. The wage determination (including any additional classification and wage rates conformed under paragraph (1)(ii) of this section) and the Davis-Bacon poster (WH-1321) shall be posted at all times by the Contractor and its subcontractors at the site of the work in a prominent and accessible place where it can be easily seen by the workers.

(ii)

(A) The contracting officer shall require that any class of laborers or mechanics, including helpers, which is not listed in the wage determination and which is to be employed under the contract shall be classified in conformance with the wage determination. The contracting officer shall approve an additional classification and wage rate and fringe benefits therefore only when the following criteria have been met:

(1) The work to be performed by the classification requested is not performed by a classification in the wage determination; and

(2) The classification is utilized in the area by the construction industry; and

(3) The proposed wage rate, including any bona fide fringe benefits, bears a reasonable relationship to the wage rates contained in the wage determination.

(B) If the Contractor and the laborers and mechanics to be employed in the classification (if known), or their representatives, and the contracting officer agree on the classification and wage rate (including the amount designated for fringe benefits where appropriate), a report of the action taken shall be sent by the contracting officer to the Administrator of the Wage and Hour Division, U.S. Department of Labor, Washington, DC 20210. The Administrator, or an authorized representative, will approve, modify, or disapprove every additional classification action within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

(C) In the event the Contractor, the laborers or mechanics to be employed in the classification or their representatives, and the contracting officer do not agree on the proposed classification and wage rate (including the amount designated for fringe benefits, where appropriate), the contracting officer shall refer the questions, including the views of all interested parties and the recommendation of the contracting officer, to the Administrator for determination. The Administrator, or an authorized representative, will issue a determination within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

(D) The wage rate (including fringe benefits where appropriate) determined pursuant to paragraphs (1)(ii) (B) or (C) of this section, shall be paid to all workers performing work in the classification under this contract from the first day on which work is performed in the classification.

(iii) Whenever the minimum wage rate prescribed in the contract for a class of laborers or mechanics includes a fringe benefit which is not expressed as an hourly rate, the Contractor shall either pay the benefit as stated in the wage determination or shall pay another bona fide fringe benefit or an hourly cash equivalent thereof.

(iv) If the Contractor does not make payments to a trustee or other third person, the Contractor may consider as part of the wages of any laborer or mechanic the amount of any costs reasonably anticipated in providing bona fide fringe benefits under a plan or program, *Provided*,

That the Secretary of Labor has found, upon the written request of the Contractor, that the applicable standards of the Davis-Bacon Act have been met. The Secretary of Labor may require the Contractor to set aside in a separate account assets for the meeting of obligations under the plan or program.

(2) ***Withholding.*** The County of Hawaii shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld from the Contractor under this contract or any other Federal contract with the same prime Contractor, or any other federally-assisted contract subject to Davis-Bacon prevailing wage requirements, which is held by the same prime Contractor, so much of the accrued payments or advances as may be considered necessary to pay laborers and mechanics, including apprentices, trainees, and helpers, employed by the Contractor or any subcontractor the full amount of wages required by the contract. In the event of failure to pay any laborer or mechanic, including any apprentice, trainee, or helper, employed or working on the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), all or part of the wages required by the contract, the (Agency) may, after written notice to the Contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds until such violations have ceased.

(3) *Payrolls and basic records.*

(i) Payrolls and basic records relating thereto shall be maintained by the Contractor during the course of the work and preserved for a period of three years thereafter for all laborers and mechanics working at the site of the work (or under the United States Housing Act of 1937, or under the Housing Act of 1949, in the construction or development of the project). Such records shall contain the name, address, and social security number of each such worker, his or her correct classification, hourly rates of wages paid (including rates of contributions or costs anticipated for bona fide fringe benefits or cash equivalents thereof of the types described in section 1(b)(2)(B) of the Davis-Bacon Act), daily and weekly number of hours worked, deductions made and actual wages paid. Whenever the Secretary of Labor has found under 29 CFR 5.5(a)(1)(iv) that the wages of any laborer or mechanic include the amount of any costs reasonably anticipated in providing benefits under a plan or program described in section 1(b)(2)(B) of the Davis-Bacon Act, the Contractor shall maintain records which show that the commitment to provide such benefits is enforceable, that the plan or program is financially responsible, and that the plan or program has been communicated in writing to the laborers or mechanics affected, and records which show the costs anticipated or the actual cost incurred in providing such benefits. Contractors employing apprentices or trainees under approved programs shall maintain written evidence of the registration of apprenticeship programs and certification of trainee programs, the registration of the apprentices and trainees, and the ratios and wage rates prescribed in the applicable programs.

(ii)

(A) The Contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to the federal awarding agency if the agency is a party to the contract, but if the agency is not such a party, the Contractor will submit the payrolls to the County of Hawaii, sponsor, or owner, as the case may be, for transmission to the federal awarding agency. The payrolls submitted shall set out accurately and completely all of the information required to be maintained under 29 CFR 5.5(a)(3)(i), except that full social security numbers and home addresses shall not be included on weekly transmittals. Instead the payrolls shall only need to include an individually identifying number for each employee (e.g., the last four digits of the employee's social security number). The required weekly payroll information may be submitted in any form desired. Optional Form WH-347 is available for this purpose from the Wage and Hour Division Web site at <http://www.dol.gov/esa/whd/forms/wh347instr.htm> or its successor site. The prime Contractor is responsible for the submission of copies of payrolls by all subcontractors. Contractors and subcontractors shall maintain the full social security number and current address of each covered worker, and shall provide them upon request to the federal awarding agency if the agency is a party to the contract, but if the agency is not such a party, the Contractor will submit them to the County of Hawaii, sponsor, or owner, as the case may be, for transmission to the federal awarding agency, the Contractor, or the Wage and Hour Division of the Department of Labor for purposes of an investigation or audit of compliance with prevailing wage requirements. It is not a violation of this section for a prime Contractor to require a subcontractor to provide addresses and social security numbers to the prime Contractor for its own records, without weekly submission to the sponsoring government agency (or the County of Hawaii, sponsor, or owner).

(B) Each payroll submitted shall be accompanied by a "Statement of Compliance," signed by the Contractor or subcontractor or his or her agent who pays or supervises the payment of the persons employed under the contract and shall certify the following:

(1) That the payroll for the payroll period contains the information required to be provided under § 5.5 (a)(3)(ii) of Regulations, 29 CFR part 5, the appropriate information is being maintained under § 5.5 (a)(3)(i) of Regulations, 29 CFR part 5, and that such information is correct and complete;

(2) That each laborer or mechanic (including each helper, apprentice, and trainee) employed on the contract during the payroll period has been paid the full weekly wages earned, without rebate, either directly or indirectly, and that no deductions have been made either directly or indirectly from the full wages earned, other than permissible deductions as set forth in Regulations, 29 CFR part 3;

(3) That each laborer or mechanic has been paid not less than the applicable wage rates and fringe benefits or cash equivalents for the classification of work performed, as specified in the applicable wage determination incorporated into the contract.

(C) The weekly submission of a properly executed certification set forth on the reverse side of Optional Form WH-347 shall satisfy the requirement for submission of the "Statement of Compliance" required by paragraph (3)(ii)(B) of this section.

(D) The falsification of any of the above certifications may subject the Contractor or subcontractor to civil or criminal prosecution under section 1001 of title 18 and section 231 of title 31 of the United States Code.

(iii) The Contractor or subcontractor shall make the records required under paragraph (3)(i) of this section available for inspection, copying, or transcription by authorized representatives of the federal awarding agency or the Department of Labor, and shall permit such representatives to interview employees during working hours on the job. If the Contractor or subcontractor fails to submit the required records or to make them available, the Federal agency may, after written notice to the Contractor, sponsor, County of Hawaii, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available may be grounds for debarment action pursuant to 29 CFR 5.12.

(4) *Apprentices and trainees* —

(i) ***Apprentices.*** Apprentices will be permitted to work at less than the predetermined rate for the work they performed when they are employed pursuant to and individually registered in a bona fide apprenticeship program registered with the U.S. Department of Labor, Employment and Training Administration, Office of Apprenticeship Training, Employer and Labor Services, or with a State Apprenticeship Agency recognized by the Office, or if a person is employed in his or her first 90 days of probationary employment as an apprentice in such an apprenticeship program, who is not individually registered in the program, but who has been certified by the Office of Apprenticeship Training, Employer and Labor Services or a State Apprenticeship Agency (where appropriate) to be eligible for probationary employment as an apprentice. The allowable ratio of apprentices to journeymen on the job site in any craft classification shall not be greater than the ratio permitted to the Contractor as to the entire work force under the registered program. Any worker listed on a payroll at an apprentice wage rate, who is not registered or otherwise employed as stated above, shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any apprentice performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. Where a Contractor is performing construction on a project in a locality other than that in which its program is registered, the ratios and wage rates (expressed in percentages of the journeyman's hourly rate) specified in the Contractor's or subcontractor's registered program shall be observed. Every apprentice must be paid at not less than the rate specified in the registered program for the apprentice's level of progress, expressed as a percentage of the journeymen hourly rate specified in the applicable wage determination. Apprentices shall be paid fringe benefits in accordance with the provisions of the apprenticeship program. If the apprenticeship program does not specify fringe benefits, apprentices must be paid the full amount of fringe benefits listed on the wage determination for the applicable classification. If the Administrator determines that a different practice prevails for the applicable apprentice classification, fringes shall be paid in accordance with that determination. In the event the Office of Apprenticeship Training, Employer and Labor Services, or a State Apprenticeship

Agency recognized by the Office, withdraws approval of an apprenticeship program, the Contractor will no longer be permitted to utilize apprentices at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(ii) ***Trainees.*** Except as provided in 29 CFR 5.16, trainees will not be permitted to work at less than the predetermined rate for the work performed unless they are employed pursuant to and individually registered in a program which has received prior approval, evidenced by formal certification by the U.S. Department of Labor, Employment and Training Administration. The ratio of trainees to journeymen on the job site shall not be greater than permitted under the plan approved by the Employment and Training Administration. Every trainee must be paid at not less than the rate specified in the approved program for the trainee's level of progress, expressed as a percentage of the journeyman hourly rate specified in the applicable wage determination. Trainees shall be paid fringe benefits in accordance with the provisions of the trainee program. If the trainee program does not mention fringe benefits, trainees shall be paid the full amount of fringe benefits listed on the wage determination unless the Administrator of the Wage and Hour Division determines that there is an apprenticeship program associated with the corresponding journeyman wage rate on the wage determination which provides for less than full fringe benefits for apprentices. Any employee listed on the payroll at a trainee rate who is not registered and participating in a training plan approved by the Employment and Training Administration shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any trainee performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. In the event the Employment and Training Administration withdraws approval of a training program, the Contractor will no longer be permitted to utilize trainees at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(iii) ***Equal employment opportunity.*** The utilization of apprentices, trainees and journeymen under this part shall be in conformity with the equal employment opportunity requirements of Executive Order 11246, as amended, and 29 CFR part 30.

(5) ***Compliance with Copeland Act requirements.*** The Contractor shall comply with the requirements of 29 CFR part 3, which are incorporated by reference in this contract.

(6) ***Subcontracts.*** The Contractor or subcontractor shall insert in any subcontracts the clauses contained in 29 CFR 5.5(a)(1) through (10) and such other clauses as the federal awarding agency may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime Contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all the contract clauses in 29 CFR 5.5.

(7) ***Contract termination: debarment.*** A breach of the contract clauses in 29 CFR 5.5 may be grounds for termination of the contract, and for debarment as a Contractor and a subcontractor as provided in 29 CFR 5.12.

(8) ***Compliance with Davis-Bacon and Related Act requirements.*** All rulings and interpretations of the Davis-Bacon and Related Acts contained in 29 CFR parts 1, 3, and 5 are herein incorporated by reference in this contract.

(9) ***Disputes concerning labor standards.*** Disputes arising out of the labor standards provisions of this contract shall not be subject to the general disputes clause of this contract. Such disputes shall be resolved in accordance with the procedures of the Department of Labor set forth in 29 CFR parts 5, 6, and 7. Disputes within the meaning of this clause include disputes between the Contractor (or any of its subcontractors) and the contracting agency, the U.S. Department of Labor, or the employees or their representatives.

(10) ***Certification of eligibility.***

(i) By entering into this contract, the Contractor certifies that neither it (nor he or she) nor any person or firm who has an interest in the Contractor's firm is a person or firm ineligible to be awarded Government contracts by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).

(ii) No part of this contract shall be subcontracted to any person or firm ineligible for award of a Government contract by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).

(iii) The penalty for making false statements is prescribed in the U.S. Criminal Code, 18 U.S.C. 1001.”

3. COPELAND “ANTI-KICKBACK” ACT

“Compliance with the Copeland “Anti-Kickback” Act.

Contractor. The Contractor shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. Part 3 as may be applicable, which are incorporated by reference into this contract.

Subcontracts. The Contractor or subcontractor shall insert in any subcontracts the clause above and such other clauses as FEMA may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime Contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.

Breach. A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a Contractor and subcontractor as provided in 29 C.F.R. § 5.12.”

4. CONTRACT WORK HOURS AND SAFETY STANDARDS ACT (29 C.F.R. PART 5)

“Compliance with the Contract Work Hours and Safety Standards Act.

- (1) *Overtime requirements.* No Contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.
- (2) *Violation; liability for unpaid wages; liquidated damages.* In the event of any violation of the clause set forth in paragraph (1) of this section the Contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such Contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (1) of this section, in the sum of \$27 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (1) of this section.
- (3) *Withholding for unpaid wages and liquidated damages.* The County of Hawaii shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the Contractor or subcontractor under any such contract or any other federal contract with the same prime Contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime Contractor, such sums as may be determined to be necessary to satisfy any liabilities of such Contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (2) of this section.
- (4) *Subcontracts.* The Contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime Contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (1) through (4) of this section.”

[NOTE: In addition to the required language from clauses (1) through (4) above, in any contract subject only to the Contract Work Hours and Safety Standards Act and not to any other statutes cited in 29 C.F.R. § 5.1, the following provisions also apply.]

“Further Compliance with the Contract Work Hours and Safety Standards Act.

- (1) The Contractor or subcontractor shall maintain payrolls and basic payroll records during the course of the work and shall preserve them for a period of three years from the completion of the contract for all laborers and mechanics, including guards and watchmen, working on the contract. Such records shall contain the name and address of each such employee, social security number, correct classifications, hourly rates of wages paid, daily and weekly number of hours worked, deductions made, and actual wages paid.
- (2) Records to be maintained under this provision shall be made available by the Contractor or subcontractor for inspection, copying, or transcription by authorized representatives of the Department of Homeland Security, the Federal Emergency Management Agency, and the Department of Labor, and the Contractor or subcontractor will permit such representatives to interview employees during working hours on the job.”

5. Rights to Inventions Made Under a Contract or Agreement (37 C.F.R. Part 401)

“Rights to Inventions Made Under a Contract or Agreement.

Where the federal award meets the definition of “funding agreement” under 37 CFR § 401.2(a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.”

6. CLEAN AIR ACT AND FEDERAL WATER POLLUTION CONTROL ACT

“Clean Air Act.

The Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 *et seq.*

The Contractor agrees to report each violation to the County of Hawaii and understands and agrees that the County of Hawaii will, in turn, report each violation as required to assure notification to the federal awarding agency, and the appropriate Environmental Protection Agency Regional Office.

The Contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with federal assistance provided by the federal awarding agency.

Federal Water Pollution Control Act.

The Contractor agrees to comply with all applicable standards, orders, or regulations issued pursuant to the federal Water Pollution Control Act, as amended, 33 U.S.C. § 1251 *et seq.*

The Contractor agrees to report each violation to the County of Hawaii and understands and agrees that the County of Hawaii will, in turn, report each violation as required to assure notification to the pass-through entity, if applicable, the federal awarding agency, and the appropriate Environmental Protection Agency Regional Office.

The Contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with federal assistance provided by the federal awarding agency.”

7. DEBARMENT AND SUSPENSION

“Suspension and Debarment.

This contract is a covered transaction for purposes of 2 C.F.R. Part 180 and 2 C.F.R. Part 3000. As such, the Contractor is required to verify that none of the Contractor’s principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

The Contractor must comply with 2 C.F.R. Part 180, subpart C and 2 C.F.R. Part 3000, subpart C, and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.

This certification is a material representation of fact relied upon by the County of Hawaii. If it is later determined that the Contractor did not comply with 2 C.F.R. Part 180, subpart C and 2 C.F.R. Part 3000, subpart C, in addition to remedies available to the County of Hawaii, the federal government may pursue available remedies, including but not limited to suspension and/or debarment.

The bidder or proposer agrees to comply with the requirements of 2 C.F.R. Part 180, subpart C and 2 C.F.R. Part 3000, subpart C, while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.”

8. BYRD ANTI-LOBBYING AMENDMENT

“Contractors who apply or bid for an award of more than \$100,000 shall file the required certification. Each tier certifies to the tier above that it will not and has not used federally appropriated funds to pay any person or organization for influencing or attempting to influence

an officer or employee of any agency, a Member of Congress, officer or employee of Congress, or an employee of a Member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the recipient who in turn will forward the certification(s) to the federal awarding agency.”

NOTE: Contractor(s) must sign and submit certification regarding lobbying. The Certification is found in Appendix I to these Federal Terms and Conditions.

9. PROCUREMENT OF RECOVERED MATERIALS

“In the performance of this contract, the Contractor shall make maximum use of products containing recovered materials that are EPA-designated items unless the product cannot be acquired— Competitively within a timeframe providing for compliance with the contract performance schedule; Meeting contract performance requirements; or At a reasonable price.

Information about this requirement, along with the list of EPA-designated items, is available at EPA’s Comprehensive Procurement Guidelines webpage:
<https://www.epa.gov/smm/comprehensive-procurement-guideline-cpg-program>.

The Contractor also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.”

10. PROHIBITION ON CONTRACTING FOR COVERED TELECOMMUNICATIONS EQUIPMENT OR SERVICES

“Prohibition on Contracting for Covered Telecommunications Equipment or Services.

- (a) *Definitions.* As used in this clause, the terms backhaul; covered foreign country; covered telecommunications equipment or services; interconnection arrangements; roaming; substantial or essential component; and telecommunications equipment or services have the meaning as defined in FEMA Policy 405-143-1, Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services (Interim), as used in this clause—
- (b) *Prohibitions.*
- (1) Section 889(b) of the John S. McCain National Defense Authorization Act for Fiscal Year 2019, Pub. L. No. 115-232, and 2 C.F.R. § 200.216 prohibit the head of an executive agency on or after Aug.13, 2020, from obligating or expending grant, cooperative agreement, loan, or loan guarantee funds on certain telecommunications products or from certain entities for national security reasons.

- (2) Unless an exception in paragraph (c) of this clause applies, the Contractor and its subcontractors may not use grant, cooperative agreement, loan, or loan guarantee funds from the Federal Emergency Management Agency to:
- (i) Procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system;
 - (ii) Enter into, extend, or renew a contract to procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system;
 - (iii) Enter into, extend, or renew contracts with entities that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system; or
 - (iv) Provide, as part of its performance of this contract, subcontract, or other contractual instrument, any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

(c) *Exceptions.*

- (1) This clause does not prohibit Contractors from providing—
- (i) A service that connects to the facilities of a third-party, such as backhaul, roaming, or interconnection arrangements; or
 - (ii) Telecommunications equipment that cannot route or redirect user data traffic or permit visibility into any user data or packets that such equipment transmits or otherwise handles.
- (2) By necessary implication and regulation, the prohibitions also do not apply to:
- (i) Covered telecommunications equipment or services that:
 - i. Are *not used* as a substantial or essential component of any system; *and*
 - ii. Are *not used* as critical technology of any system.
 - (ii) Other telecommunications equipment or services that are not considered covered telecommunications equipment or services.

(d) *Reporting requirement.*

- (1) In the event the Contractor identifies covered telecommunications equipment or services used as a substantial or essential component of any system, or as critical technology as part of any system, during contract performance, or the Contractor is notified of such by a subcontractor at any tier or by any other source, the Contractor shall report the information in paragraph (d)(2) of this clause to the recipient or subrecipient, unless elsewhere in this contract are established procedures for reporting the information.
- (2) The Contractor shall report the following information pursuant to paragraph (d)(1) of this clause:

- (i) Within one business day from the date of such identification or notification: The contract number; the order number(s), if applicable; supplier name; supplier unique entity identifier (if known); supplier Commercial and Government Entity (CAGE) code (if known); brand; model number (original equipment manufacturer number, manufacturer part number, or wholesaler number); item description; and any readily available information about mitigation actions undertaken or recommended.
- (ii) Within 10 business days of submitting the information in paragraph (d)(2)(i) of this clause: Any further available information about mitigation actions undertaken or recommended. In addition, the Contractor shall describe the efforts it undertook to prevent use or submission of covered telecommunications equipment or services, and any additional efforts that will be incorporated to prevent future use or submission of covered telecommunications equipment or services.

(e) *Subcontracts.* The Contractor shall insert the substance of this clause, including this paragraph (e), in all subcontracts and other contractual instruments.”

11. DOMESTIC PREFERENCES FOR PROCUREMENTS

“Domestic Preference for Procurements.

As appropriate, and to the extent consistent with law, the Contractor should, to the greatest extent practicable, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. This includes, but is not limited to iron, aluminum, steel, cement, and other manufactured products.

For purposes of this clause:

Produced in the United States means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

Manufactured products mean items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.”

12. ACCESS TO RECORDS

“The Contractor agrees to provide the County of Hawaii, the federal awarding agency, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of the Contractor which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts, and transcriptions.

The Contractor agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

The Contractor agrees to provide the federal awarding agency administrator or his authorized representatives access to construction or other work sites pertaining to the work being completed under the contract.”

13. FEDERAL SEAL, LOGO, AND FLAGS

“The Contractor shall not use the federal awarding agency’s seal(s), logos, crests, or reproductions of flags or likenesses of the federal awarding agency officials without specific pre-approval. The Contractor shall include this provision in any subcontracts.”

14. COMPLIANCE WITH FEDERAL LAW, REGULATIONS, AND EXECUTIVE ORDERS AND ACKNOWLEDGEMENT OF FEDERAL FUNDING

“This is an acknowledgement that federal financial assistance will be used to fund all or a portion of the contract. The Contractor will comply with all applicable federal law, regulations, executive orders, federal policies, procedures, and directives.”

15. NO OBLIGATION BY FEDERAL GOVERNMENT

“The federal government is not a party to this contract and is not subject to any obligations or liabilities to the County of Hawaii, Contractor, or any other party pertaining to any matter resulting from the contract.”

16. PROGRAM FRAUD AND FALSE OR FRAUDULENT STATEMENTS OR RELATED ACTS

“The Contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the Contractor’s actions pertaining to this contract.”

17. AFFIRMATIVE SOCIOECONOMIC STEPS

“If subcontracts are to be let, the prime Contractor is required to take all necessary steps identified in 2 C.F.R. § 200.321(b)(1)-(5) to ensure that small and minority businesses, women’s business enterprises, and labor surplus area firms are used when possible.”

18. COPYRIGHT AND DATA RIGHTS

“License and Delivery of Works Subject to Copyright and Data Rights.”

The Contractor grants to the County of Hawaii, a paid-up, royalty-free, nonexclusive, irrevocable, worldwide license in data first produced in the performance of this contract to reproduce, publish, or otherwise use, including prepare derivative works, distribute copies to the public, and perform publicly and display publicly such data. For data required by the contract but not first produced in the performance of this contract, the Contractor will identify such data and grant to the County of Hawaii or acquires on its behalf a license of the same scope as for data first produced in the performance of this contract. Data, as used herein, shall include any work subject to copyright under 17 U.S.C. § 102, for example, any written reports or literary works, software and/or source code, music, choreography, pictures or images, graphics, sculptures,

videos, motion pictures or other audiovisual works, sound and/or video recordings, and architectural works. Upon or before the completion of this contract, the Contractor will deliver to the County of Hawaii data first produced in the performance of this contract and data required by the contract but not first produced in the performance of this contract in formats acceptable by the County of Hawaii.”

19. [RESERVED]

APPENDIX I TO ATTACHMENT F: FEDERAL TERMS AND CONDITIONS

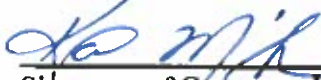
Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

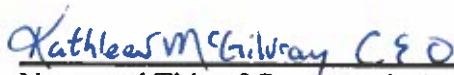
1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The Contractor, VWCA of Hawaii Island, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.



Signature of Contractor's Authorized Official



Name and Title of Contractor's Authorized Official



Date