

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

2020

Open to Public Inspection

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.

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|--|--|---|--|--|-------------------|--|--|--|------------|---|--------------------------|--|---|---|--|---|---|--|--|---|--|--------------------------------------|---|--|--|--|--|---|
| A For the 2020 calendar year, or tax year beginning and ending | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU</td> <td>D Employer identification number 99-0073533</td> </tr> <tr> <td colspan="2">Doing business as</td> <td>E Telephone number 808 531-3558</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> <td>G Gross receipts \$ 28,260,937.</td> </tr> <tr> <td>1441 PALI HIGHWAY</td> <td></td> <td>H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code HONOLULU, HI 96813</td> <td>H(b) Are all subordinates included? Yes No</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: GREGORY WAIBEL 1441 PALI HIGHWAY, HONOLULU, HI 96813</td> <td>If "No," attach a list. See instructions</td> </tr> <tr> <td colspan="2">I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527</td> <td>H(c) Group exemption number ▶</td> </tr> <tr> <td colspan="2">J Website: ▶ WWW.YMCAHONOLULU.ORG</td> <td></td> </tr> <tr> <td colspan="2">K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶</td> <td>L Year of formation: 1869 M State of legal domicile: HI</td> </tr> </table> | C Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU | | D Employer identification number 99-0073533 | Doing business as | | E Telephone number 808 531-3558 | Number and street (or P.O. box if mail is not delivered to street address) | Room/suite | G Gross receipts \$ 28,260,937. | 1441 PALI HIGHWAY | | H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No | City or town, state or province, country, and ZIP or foreign postal code HONOLULU, HI 96813 | | H(b) Are all subordinates included? Yes No | F Name and address of principal officer: GREGORY WAIBEL 1441 PALI HIGHWAY, HONOLULU, HI 96813 | | If "No," attach a list. See instructions | I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527 | | H(c) Group exemption number ▶ | J Website: ▶ WWW.YMCAHONOLULU.ORG | | | K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶ | | L Year of formation: 1869 M State of legal domicile: HI |
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| City or town, state or province, country, and ZIP or foreign postal code HONOLULU, HI 96813 | | H(b) Are all subordinates included? Yes No | | | | | | | | | | | | | | | | | | | | | | | | | | |
| F Name and address of principal officer: GREGORY WAIBEL 1441 PALI HIGHWAY, HONOLULU, HI 96813 | | If "No," attach a list. See instructions | | | | | | | | | | | | | | | | | | | | | | | | | | |
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Part I Summary

| | |
|---|--|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: STRENGTHENING COMMUNITIES THROUGH YOUTH DEV, HEALTHY LIVING, & SOCIAL RESP PRGMS/SVCS. |
| | 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 40 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 40 |
| | 5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) 5 1190 |
| | 6 Total number of volunteers (estimate if necessary) 6 796 |
| | 7 a 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) 6,326,273. Prior Year 9,814,308. Current Year |
| | 9 Program service revenue (Part VIII, line 2g) 23,885,161. 10,062,413. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 829,146. 1,581,283. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 275,781. 598,569. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 31,316,361. 22,056,573. |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 59,194. 51,300. |
| | 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) 20,269,515. 14,602,860. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) 115,571. 40,577. |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ 545,281. |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 9,954,476. 7,972,178. |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 30,398,756. 22,666,915. |
| 19 Revenue less expenses. Subtract line 18 from line 12 917,605. -610,342. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) 63,983,264. Beginning of Current Year 63,191,253. End of Year |
| | 21 Total liabilities (Part X, line 26) 4,616,609. 3,414,497. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 59,366,655. 59,776,756. |

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 | | |
| | ▶ GREGORY WAIBEL, PRESIDENT/CEO | | | | |
| | Type or print name and title | | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check if self-employed | PTIN |
| | CANDACE C CHING | | 10/28/2021 | <input type="checkbox"/> | P01698370 |
| | Firm's name ▶ KPMG LLP | Firm's EIN ▶ 13-5565207 | | | |
| | Firm's address ▶ 1003 BISHOP STREET PAUHI TOWER, SUITE 2 HONOLULU, HI 96813 | | | Phone no. 808-540-2800 | |

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

Form **8868**
(Rev. January 2020)

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

| | | |
|--|---|---|
| Type or print | Name of exempt organization or other filer, see instructions. YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU | Taxpayer identification number (TIN) 99-0073533 |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions. 1441 PALI HIGHWAY | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. HONOLULU, HI 96813 | |

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ | 01 | Form 990-T (corporation) | 07 |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 4720 (individual) | 03 | Form 4720 (other than individual) | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

LYNNELLE HASEGAWA

- The books are in the care of ▶ **1441 PALI HIGHWAY - HONOLULU, HI 96813**
Telephone No. ▶ **808-541-5454** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2020** or
▶ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

| | | | |
|---|-----------|----|----|
| 3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | \$ | 0. |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ | 0. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | \$ | 0. |

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2020)

YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU

Form 990 (2020)

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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: THE YMCA OF HONOLULU IS A CHARITABLE ORGANIZATION DEDICATED TO BUILDING HEALTHY SPIRIT, MIND AND BODY FOR ALL REGARDLESS OF AGE, GENDER, BACKGROUND OR ABILITY TO PAY.

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? [X] Yes [] 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 \$ 9,873,733. including grants of \$ 51,300.) (Revenue \$ 4,813,363.) PROGRAMS FOR YOUTH DEVELOPMENT:

OUR YMCA OF HONOLULU IS COMMITTED TO NURTURING THE POTENTIAL OF EVERY CHILD. WE BELIEVE THAT ALL CHILDREN DESERVE THE OPPORTUNITY TO DISCOVER WHO THEY ARE AND WHAT THEY CAN ACHIEVE. THAT'S WHY WE HELP YOUNG PEOPLE CULTIVATE THE VALUES, SKILLS, AND RELATIONSHIPS THAT LEAD TO POSITIVE BEHAVIORS, BETTER HEALTH, AND EDUCATIONAL ACHIEVEMENT. OUR YMCA PROGRAMS, SUCH AS OUR AFTER SCHOOL AND SUMMER CHILDCARE PROGRAMS, OFFER A RANGE OF EXPERIENCES THAT ENRICH COGNITIVE, SOCIAL, PHYSICAL, AND EMOTIONAL GROWTH. IN 2020, THE YMCA OF HONOLULU PROVIDED \$989,300 OF PROGRAM FEE WAIVERS THAT MADE PARTICIPATION POSSIBLE FOR MANY YOUNG PEOPLE IN OUR COMMUNITY. IN ADDITION, THE YMCA OF HONOLULU TOUCHED THE LIVES OF OVER 14,400 CHILDREN THROUGH ITS YOUTH PROGRAMS.

4b (Code:) (Expenses \$ 6,022,712. including grants of \$ 0.) (Revenue \$ 4,376,283.) PROGRAMS THAT DEVELOP HEALTHY LIVING:

YMCA OF HONOLULU IS A LEADING VOICE ON HEALTH AND WELL-BEING. WE BRING FAMILIES CLOSER TOGETHER, ENCOURAGE GOOD HEALTH, AND FOSTER CONNECTIONS THROUGH FITNESS, SPORTS, FUN AND SHARED INTERESTS. AS A RESULT, 29,400 PEOPLE IN OUR COMMUNITY ARE RECEIVING THE SUPPORT, GUIDANCE, AND RESOURCES THEY NEED TO ACHIEVE GREATER HEALTH IN SPIRIT, MIND AND BODY. THIS IS PARTICULARLY IMPORTANT AS OUR NATION STRUGGLES WITH AN OBESITY CRISIS, FAMILIES STRUGGLE WITH WORK/LIFE BALANCE AND INDIVIDUALS SEARCH FOR PERSONAL FULFILLMENT. OUR PROGRAMS ARE ACCESSIBLE, AFFORDABLE AND OPEN TO ALL FAITHS, BACKGROUNDS, ABILITIES AND INCOME LEVELS. IN 2020, WE PROVIDED \$199,300 IN MEMBERSHIP FEE REDUCTIONS TO PEOPLE WHO OTHERWISE WOULD HAVE FACED ECONOMIC BARRIERS TO PARTICIPATION.

4c (Code:) (Expenses \$ 3,541,400. including grants of \$ 0.) (Revenue \$ 872,767.) PROGRAMS THAT EMBODY SOCIAL RESPONSIBILITY:

OUR YMCA BELIEVES IN GIVING BACK AND SUPPORTING OUR NEIGHBORS. WE HAVE BEEN LISTENING AND RESPONDING TO OUR COMMUNITY'S MOST CRITICAL SOCIAL NEEDS FOR MORE THAN 100 YEARS. OUR DRUG TREATMENT AND INTERVENTION SERVICES WORK TO ELIMINATE SUBSTANCE ABUSE, DEVELOP SELF-RESPECT, INCREASE POSITIVE ADJUSTMENT IN SCHOOL, IMPROVE FAMILY AND INTERPERSONAL RELATIONS, AND FIND SUITABLE EMPLOYMENT OPPORTUNITIES FOR TROUBLED YOUTH. OUR AFTER-SCHOOL/SCHOOL'S OUT PREVENTION AND YOUTH MENTORING PROGRAMS PROVIDE YOUTH WITH A SAFE, SUPERVISED PLACE AND ASSIST THEM TO DEVELOP INTEREST IN POSITIVE ACTIVITIES AS AN ALTERNATIVE TO AT-RISK BEHAVIORS SUCH AS VIOLENCE, GANG INVOLVEMENT, AND DRUG USE. CONT'D ON SCH O.

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

4e Total program service expenses 19,437,845.

Form 990 (2020)

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF HONOLULU**

Form 990 (2020)

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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> ? | 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 Revenue Procedure 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> | 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 |

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF HONOLULU**

Form 990 (2020)

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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? <i>If "Yes," complete Schedule I, Parts I and III</i> | 22 X | |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> | 23 X | |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | 24a | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | 25a | X |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> | 25b | X |
| 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> | 26 | X |
| 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | 27 | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions): | | |
| a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> | 28a | X |
| b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> | 28b | X |
| c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> | 28c | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | 29 X | |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | 30 | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | 31 | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | 32 | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | 33 | X |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | 34 | X |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | X |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 35b | |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 36 | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | 37 | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? | 38 X | |

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | Yes | No |
|---|-------------|----|
| 1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 1a | 17 |
| b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1b | 0 |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c X | |

**YOUNG MEN'S CHRISTIAN ASSOCIATION
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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 | 1190 | |
| 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? | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| 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? | | 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 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 |

YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU

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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

Table with columns for line number, description, and Yes/No checkboxes. Includes lines 1a-1b, 2-9.

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

Table with columns for line number, description, and Yes/No checkboxes. Includes lines 10a-16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed HI
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
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

**YOUNG MEN'S CHRISTIAN ASSOCIATION
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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

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

| (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) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (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) MICHAEL BRODERICK PRESIDENT/CEO | 40.00 0.00 | | | X | | | | 347,893. | 0. | 41,747. |
| (2) MICHAEL DOSS EXECUTIVE VICE PRESIDENT/COO | 40.00 0.00 | | | X | | | | 157,822. | 0. | 33,092. |
| (3) MICHAEL CHINAKA SENIOR VICE PRESIDENT/CFO | 40.00 0.00 | | | X | | | | 126,982. | 0. | 29,019. |
| (4) KERRI VAN DUYN VP OF DEVELOPMENT | 40.00 0.00 | | | X | | | | 104,011. | 0. | 33,711. |
| (5) WALLACE PURVIS EXECUTIVE DIRECTOR-NUUANU | 40.00 0.00 | | | | | X | | 109,373. | 0. | 19,471. |
| (6) LYNNELLE HASEGAWA CONTROLLER | 40.00 0.00 | | | | | X | | 113,038. | 0. | 13,565. |
| (7) LISA ONTAI VP OF MARKETING AND MISSION | 40.00 0.00 | | | X | | | | 92,268. | 0. | 17,418. |
| (8) PAULA AKANA BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (9) ROY ARAKAKI BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (10) RICK BLANGIARDI BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (11) MARK BRATTON BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (12) CHRISTINE CAMP BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (13) DR. PAUL J. CARRY BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (14) COLTON CHING BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (15) CRAIG CHONG BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (16) CARL E. CHOY BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (17) DR. MICHAEL J. CHUN BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |

**YOUNG MEN'S CHRISTIAN ASSOCIATION
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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) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (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 | | | |
| (18) ADELIA CHUNG BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (19) DR. KENNY FINK BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (20) REID FUKUMOTO BOARD MEMBER THRU 5/20/2020 | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (21) LINDA GEE BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (22) JEFFREY S. HARRIS BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (23) FRANCIS HOGAN BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (24) KATHY ISHIMOTO BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (25) MELODY KAAIHUE-YOSHIDA BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (26) ANTON KRUCKY BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| 1b Subtotal | | | | | | | | 1,051,387. | 0. | 188,023. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 0. | 0. | 0. |
| d Total (add lines 1b and 1c) | | | | | | | | 1,051,387. | 0. | 188,023. |

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 **6**

| | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | 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? <i>If "Yes," complete Schedule J for such individual</i> | 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? <i>If "Yes," complete Schedule J for such person</i> | | 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 |
|---|--------------------------------|---------------------|
| G70, 111 S KING ST, SUITE 170, HONOLULU, HI 96813 | ARCHITECT SERVICES | 386,981. |
| CUMMING CONSTRUCTION MANAGEMENT, INC., 25220 HANCOCK AVE, SUITE 440, MURRIETA, CA | PROJECT MANAGEMENT | 224,965. |
| | | |
| | | |

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 **2**

SEE PART VII, SECTION A CONTINUATION SHEETS

**YOUNG MEN'S CHRISTIAN ASSOCIATION
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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 (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (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 | | | |
| (27) MICHAEL LAU BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (28) EMILY OSHIMA LEE BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (29) JOHN LEONG BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (30) RODNEY MATSUMOTO BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (31) SANFORD MURATA BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (32) RACE RANDLE BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (33) ANDREW ROSEN BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (34) RUSSEL SAIKI BOARD MEMBER THRU 5/20/2020 | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (35) KEITH M. SAKAMOTO BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (36) MICHAEL STREET BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (37) GUY TAMASHIRO BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (38) REBECCA S. WARD BOARD MEMBER THRU 5/20/2020 | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (39) JOHN WHITE BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (40) LANCE WILHELM BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (41) REUBEN S.F. WONG BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (42) JIM YATES BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (43) LESLI YOGI BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (44) GARY YOSHIDA BOARD MEMBER | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (45) STEVEN C. AI VICE CHAIR | 1.00 0.00 | X | | X | | | | 0. | 0. | 0. |
| (46) TIM JOHNS VICE CHAIR | 1.00 0.00 | X | | X | | | | 0. | 0. | 0. |
| Total to Part VII, Section A, line 1c | | | | | | | | | | |

**YOUNG MEN'S CHRISTIAN ASSOCIATION
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| Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i> | | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations | |
|--|--|---|-----------------------|---------|--------------|------------------------------|---|---|--|----|
| (A) Name and title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (check all that apply) | | | | | | | | |
| | | | | | | | | | | |
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (47) LYNETTE LO TOM VICE CHAIR THRU 5/20/2020 | 1.00 0.00 | X | | X | | | | 0. | 0. | 0. |
| (48) ROY CATALANI VICE CHAIR | 1.00 0.00 | X | | X | | | | 0. | 0. | 0. |
| (49) BENJAMIN AKANA SECRETARY | 1.00 0.00 | X | | X | | | | 0. | 0. | 0. |
| (50) JOAN FUJITA TREASURER | 1.00 0.00 | X | | X | | | | 0. | 0. | 0. |
| (51) WAYNE HAMANO CHAIRMAN BOD | 1.00 0.00 | X | | X | | | | 0. | 0. | 0. |
| | | | | | | | | | | |
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| Total to Part VII, Section A, line 1c | | | | | | | | | | |

**YOUNG MEN'S CHRISTIAN ASSOCIATION
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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 | 16,781. | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | 11,593. | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e | 7,744,510. | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above ... | 1f | 2,041,424. | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ 66,793. | | | | |
| | h Total. Add lines 1a-1f | | | 9,814,308. | | | |
| | Program Service Revenue | 2 a YOUTH DEVELOPMENT PROGRAMS | Business Code | | | | |
| | | 900099 | 4,813,363. | 4,813,363. | | | |
| b HEALTHY LIVING PROGRAMS | | 900099 | 4,376,283. | 4,376,283. | | | |
| c SOCIAL RESPONSIBILITY PROGRAMS | | 900099 | 872,767. | 872,767. | | | |
| d | | | | | | | |
| e | | | | | | | |
| f All other program service revenue | | | | | | | |
| g Total. Add lines 2a-2f | | | 10,062,413. | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 477,899. | | | 477,899. | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | 6 a Gross rents | 6a | (i) Real | 162,994. | | | |
| | | | (ii) Personal | | | | |
| | | | | | | | |
| | b Less: rental expenses ... | 6b | 7,288. | | | | |
| | c Rental income or (loss) | 6c | 155,706. | | | | |
| | d Net rental income or (loss) | | | 155,706. | | 155,706. | |
| | 7 a Gross amount from sales of assets other than inventory | 7a | (i) Securities | 7,274,385. | | | |
| | | | (ii) Other | | | | |
| | | | | | | | |
| | b Less: cost or other basis and sales expenses | 7b | 6,171,001. | | | | |
| | c Gain or (loss) | 7c | 1,103,384. | | | | |
| d Net gain or (loss) | | | 1,103,384. | | 1,103,384. | | |
| 8 a Gross income from fundraising events (not including \$ 11,593. of contributions reported on line 1c). See Part IV, line 18 | 8a | | 72,663. | | | | |
| | | | 21,338. | | | | |
| | | | | | | | |
| b Less: direct expenses | 8b | | | | | | |
| c Net income or (loss) from fundraising events | | | 51,325. | | 51,325. | | |
| 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 | | 14,155. | | | | |
| | | | 4,737. | | | | |
| | | | | | | | |
| b Less: cost of goods sold | 10b | | | | | | |
| c Net income or (loss) from sales of inventory | | | 9,418. | | 9,418. | | |
| Miscellaneous Revenue | 11 a EMPLOYEE RETENTION CREDIT | Business Code | | | | | |
| | | 900099 | 382,120. | | | 382,120. | |
| | b | | | | | | |
| | c | | | | | | |
| | d All other revenue | | | | | | |
| e Total. Add lines 11a-11d | | | 382,120. | | | | |
| 12 Total revenue. See instructions | | | 22,056,573. | 10,062,413. | 0. | 2,179,852. | |

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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 | 51,300. | 51,300. | | |
| 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 | 983,963. | 190,914. | 655,327. | 137,722. |
| 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 | 9,890,722. | 8,692,832. | 1,018,300. | 179,590. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 769,992. | 711,415. | 44,974. | 13,603. |
| 9 Other employee benefits | 996,184. | 860,759. | 127,146. | 8,279. |
| 10 Payroll taxes | 1,961,999. | 1,798,147. | 137,493. | 26,359. |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | 65,738. | | 65,738. | |
| c Accounting | 107,000. | 60,000. | 47,000. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | 40,577. | | | 40,577. |
| f Investment management fees | 46,298. | | 46,298. | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) | 889,935. | 784,315. | 84,160. | 21,460. |
| 12 Advertising and promotion | 109,793. | 83,041. | | 26,752. |
| 13 Office expenses | 2,166,854. | 1,839,143. | 280,423. | 47,288. |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 1,703,429. | 1,643,990. | 51,199. | 8,240. |
| 17 Travel | 195,835. | 193,504. | 2,226. | 105. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... | | | | |
| 19 Conferences, conventions, and meetings | 24,480. | 4,593. | 3,963. | 15,924. |
| 20 Interest | | | | |
| 21 Payments to affiliates | 255,422. | 249,031. | 6,367. | 24. |
| 22 Depreciation, depletion, and amortization | 1,858,189. | 1,801,880. | 48,964. | 7,345. |
| 23 Insurance | 356,862. | 289,746. | 58,362. | 8,754. |
| 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 BAD DEBT | 152,615. | 152,408. | 207. | |
| b OTHER | 26,771. | 18,194. | 5,319. | 3,258. |
| c MEMBERSHIP DUES | 12,957. | 12,633. | 323. | 1. |
| d _____ | | | | |
| e All other expenses _____ | | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 22,666,915. | 19,437,845. | 2,683,789. | 545,281. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. | | | | |

Check here if following SOP 98-2 (ASC 958-720)

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF HONOLULU**

Form 990 (2020)

99-0073533 Page **11**

Part X Balance Sheet

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

| | | (A) | | (B) | | |
|---|--|------------------------|-------------|-------------|-------------|--|
| | | Beginning of year | | End of year | | |
| Assets | 1 Cash - non-interest-bearing | 8,500. | 1 | 8,500. | | |
| | 2 Savings and temporary cash investments | 5,226,428. | 2 | 4,612,465. | | |
| | 3 Pledges and grants receivable, net | 0. | 3 | 0. | | |
| | 4 Accounts receivable, net | 2,676,046. | 4 | 1,611,032. | | |
| | 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 | 0. | 5 | 0. | | |
| | 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) | 0. | 6 | 0. | | |
| | 7 Notes and loans receivable, net | 0. | 7 | 0. | | |
| | 8 Inventories for sale or use | 46,940. | 8 | 43,917. | | |
| | 9 Prepaid expenses and deferred charges | 414,246. | 9 | 194,845. | | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 69,387,302. | | | | |
| | b Less: accumulated depreciation | 10b 33,591,681. | 32,879,221. | 10c | 35,795,621. | |
| | 11 Investments - publicly traded securities | 22,731,883. | 11 | 20,924,873. | | |
| | 12 Investments - other securities. See Part IV, line 11 | 0. | 12 | 0. | | |
| | 13 Investments - program-related. See Part IV, line 11 | 0. | 13 | 0. | | |
| | 14 Intangible assets | 0. | 14 | 0. | | |
| | 15 Other assets. See Part IV, line 11 | 0. | 15 | 0. | | |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 63,983,264. | 16 | 63,191,253. | | | |
| Liabilities | 17 Accounts payable and accrued expenses | 2,721,047. | 17 | 2,815,505. | | |
| | 18 Grants payable | 0. | 18 | 0. | | |
| | 19 Deferred revenue | 1,886,760. | 19 | 591,180. | | |
| | 20 Tax-exempt bond liabilities | 0. | 20 | 0. | | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | 0. | 21 | 0. | | |
| | 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 | 0. | 22 | 0. | | |
| | 23 Secured mortgages and notes payable to unrelated third parties | 0. | 23 | 0. | | |
| | 24 Unsecured notes and loans payable to unrelated third parties | 0. | 24 | 0. | | |
| | 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 | 8,802. | 25 | 7,812. | | |
| | 26 Total liabilities. Add lines 17 through 25 | 4,616,609. | 26 | 3,414,497. | | |
| 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 | 45,904,803. | 27 | 45,714,294. | | |
| | 28 Net assets with donor restrictions | 13,461,852. | 28 | 14,062,462. | | |
| | 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 | 59,366,655. | 32 | 59,776,756. | | |
| 33 Total liabilities and net assets/fund balances | 63,983,264. | 33 | 63,191,253. | | | |

Form **990** (2020)

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF HONOLULU**

Form 990 (2020)

99-0073533 Page **12**

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 | 22,056,573. |
| 2 Total expenses (must equal Part IX, column (A), line 25) | 2 | 22,666,915. |
| 3 Revenue less expenses. Subtract line 2 from line 1 | 3 | -610,342. |
| 4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 59,366,655. |
| 5 Net unrealized gains (losses) on investments | 5 | 1,014,567. |
| 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 | 5,876. |
| 10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 59,776,756. |

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 in Schedule O. | | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | X |
| If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <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? | 2b | X | |
| If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <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? | 2c | 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? | 3a | X | |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | 3b | X | |

Form **990** (2020)

SCHEDULE A
(Form 990 or 990-EZ)

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

2020

Open to Public Inspection

| | |
|---|---|
| Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU | Employer identification number 99-0073533 |
|---|---|

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 or 990-EZ).)
- 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

YOUNG MEN'S CHRISTIAN ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2020 OF HONOLULU

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

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) 81.84%; 15 Public support percentage from 2019 Schedule A, Part II, line 14 80.64%; 16a 33 1/3% support test - 2020. 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 [X]; 16b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization []; 17a 10% -facts-and-circumstances test - 2020. 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 []; 17b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization []; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions [].

YOUNG MEN'S CHRISTIAN ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2020 OF HONOLULU

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

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in 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

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2019 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2019 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2020. 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 - 2019. 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? <i>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.</i> | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i> | | |
| 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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i> | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i> | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i> | | |
| 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)? <i>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.</i> | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i> | | |
| 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? <i>If "Yes," provide detail in Part VI.</i> | | |
| 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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 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))? <i>If "Yes," provide detail in Part VI.</i> | | |
| b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| 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)? <i>If "Yes," answer line 10b below.</i> | | |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | | |

YOUNG MEN'S CHRISTIAN ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2020 OF HONOLULU

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 in lines 11b and 11c below, the governing body of a supported organization? | | |
| 11a | | |
| b A family member of a person described in line 11a above? | | |
| 11b | | |
| c A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i> | | |
| 11c | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>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.</i> | | |
| 1 | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>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.</i> | | |
| 2 | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>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).</i> | | |
| 1 | | |

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

| | | |
|---|-----|----|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | |
| a <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? <i>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.</i> | Yes | No |
| 2a | | |
| b Did the activities described in 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? <i>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.</i> | | |
| 2b | | |
| 3 Parent of Supported Organizations. Answer lines 3a and 3b below. | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i> | | |
| 3a | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i> | | |
| 3b | | |

YOUNG MEN'S CHRISTIAN ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2020 OF HONOLULU

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 (<i>explain in detail in Part VI</i>): | | |
| 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 | | (A) Prior Year | (B) 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 | <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). | | |

Schedule A (Form 990 or 990-EZ) 2020

YOUNG MEN'S CHRISTIAN ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2020 OF HONOLULU

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 2020 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-2020 | (iii) Distributable Amount for 2020 |
|---|---|--|---|
| 1 | Distributable amount for 2020 from Section C, line 6 | | |
| 2 | Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions. | | |
| 3 | Excess distributions carryover, if any, to 2020 | | |
| a | From 2015 | | |
| b | From 2016 | | |
| c | From 2017 | | |
| d | From 2018 | | |
| e | From 2019 | | |
| f | Total of lines 3a through 3e | | |
| g | Applied to underdistributions of prior years | | |
| h | Applied to 2020 distributable amount | | |
| i | Carryover from 2015 not applied (see instructions) | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | |
| 4 | Distributions for 2020 from Section D, line 7: \$ | | |
| a | Applied to underdistributions of prior years | | |
| b | Applied to 2020 distributable amount | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | |
| 5 | Remaining underdistributions for years prior to 2020, 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 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | |
| 7 | Excess distributions carryover to 2021. Add lines 3j and 4c. | | |
| 8 | Breakdown of line 7: | | |
| a | Excess from 2016 | | |
| b | Excess from 2017 | | |
| c | Excess from 2018 | | |
| d | Excess from 2019 | | |
| e | Excess from 2020 | | |

Schedule A (Form 990 or 990-EZ) 2020

YOUNG MEN'S CHRISTIAN ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2020 OF HONOLULU

99-0073533 Page 8

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

INVENTORY SALES

2016 AMOUNT: \$ 123,894.

2017 AMOUNT: \$ 146,055.

2018 AMOUNT: \$ 155,791.

2019 AMOUNT: \$ 166,131.

2020 AMOUNT: \$ 14,155.

OTHER

2016 AMOUNT: \$ 211,422.

2017 AMOUNT: \$ 36,656.

2018 AMOUNT: \$ 2,474,800.

SPECIAL EVENT REVENUE

2016 AMOUNT: \$ 74,098.

2017 AMOUNT: \$ 105,845.

2018 AMOUNT: \$ 134,229.

2019 AMOUNT: \$ 231,432.

2020 AMOUNT: \$ 72,663.

EMPLOYEE RETENTION CREDIT

2020 AMOUNT: \$ 382,120.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2020

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION
OF HONOLULU

Employer identification number

99-0073533

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 or 990-EZ), 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, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

| | |
|--|---|
| Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU | Employer identification number 99-0073533 |
|--|---|

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 | <hr/> <hr/> <hr/> | \$ <u>2,190,044.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | <hr/> <hr/> <hr/> | \$ <u>614,733.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | <hr/> <hr/> <hr/> | \$ <u>3,797,900.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| <hr/> | <hr/> <hr/> <hr/> | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| <hr/> | <hr/> <hr/> <hr/> | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| <hr/> | <hr/> <hr/> <hr/> | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF HONOLULU**

Employer identification number

99-0073533

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 YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU | Employer identification number 99-0073533 |
|--|---|

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

2020

Open to Public Inspection

Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU Employer identification number 99-0073533

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and National Register listings), and questions about monitoring, expenses, and reporting requirements.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting requirements for art and historical treasures, and a table for revenue and assets included in Form 990.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2020

YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU

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?

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?
b If "Yes," explain the arrangement in Part XIII and complete the following table:
c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 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 49.8200 %
c Term endowment 50.1800 %
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
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

Table with 2 columns: Yes, No. Rows: 3a(i) Unrelated organizations, 3a(ii) Related organizations, 3b If "Yes" on line 3a(ii)...

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.

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other.

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

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF HONOLULU**

Schedule D (Form 990) 2020

Part VII Investments - Other Securities.

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other | | |
| (A) | | |
| (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) OTHER LIABILITIES | 7,812. |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | 7,812. |

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 ...

YOUNG MEN'S CHRISTIAN ASSOCIATION
OF HONOLULU

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 | 23,030,718. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| | a Net unrealized gains (losses) on investments | 2a | 1,014,567. | |
| | b Donated services and use of facilities | 2b | | |
| | c Recoveries of prior year grants | 2c | | |
| | d Other (Describe in Part XIII.) | 2d | 5,876. | |
| | e Add lines 2a through 2d | 2e | | 1,020,443. |
| 3 | Subtract line 2e from line 1 | | 3 | 22,010,275. |
| 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 | 46,298. | |
| | b Other (Describe in Part XIII.) | 4b | | |
| | c Add lines 4a and 4b | 4c | | 46,298. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 | 22,056,573. |

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 | 22,620,617. |
| 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 | 22,620,617. |
| 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 | 46,298. | |
| | b Other (Describe in Part XIII.) | 4b | | |
| | c Add lines 4a and 4b | 4c | | 46,298. |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | 5 | 22,666,915. |

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 ASSOCIATION IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE ASSOCIATION IS GENERALLY NOT SUBJECT TO FEDERAL INCOME TAXES. HOWEVER, THE ASSOCIATION IS SUBJECT TO INCOME TAXES ON ANY NET INCOME THAT IS DERIVED FROM TRADE OR BUSINESS, REGULARLY CARRIED ON AND NOT IN FURTHERANCE OF THE PURPOSES FOR WHICH IT WAS GRANTED EXEMPTION. NO INCOME TAX PROVISION HAS BEEN RECORDED, AS IT IS THE OPINION OF MANAGEMENT THAT NET INCOME FROM ANY UNRELATED TRADE OR BUSINESS, IF ANY, IS NOT MATERIAL TO THE FINANCIAL STATEMENTS TAKEN AS A WHOLE. THE ASSOCIATION IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY FEDERAL TAX AUTHORITIES FOR YEARS BEFORE 2017.

Part XIII Supplemental Information (continued)

PART V ENDOWMENT FUNDS

FORM 990, SCHEDULE D, PART V, LINE 4

THE CORPUS IS TO BE MAINTAINED IN PERPETUITY WITH THE EARNINGS ON THE
ENDOWMENT FUNDS, WHICH WILL BE USED TO SUPPORT YMCA OF HONOLULU PROGRAMS
THAT PROMOTE HEALTHY LIFESTYLES, STRONG FAMILIES, LEADERSHIP SKILLS,
VALUE DEVELOPMENT, INTERNATIONAL UNDERSTANDING, AND COMMUNITY
DEVELOPMENT.

RECONCILIATION OF NET ASSETS

FORM 990, PART XI, LINE 9

GIFTS-IN-KIND RECORDED ON THE AUDITED FINANCIAL STATEMENTS: \$5,876

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization **YOUNG MEN ' S CHRISTIAN ASSOCIATION OF HONOLULU** Employer identification number **99-0073533**

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|--|---|
| a <input checked="" type="checkbox"/> Mail solicitations | e <input checked="" type="checkbox"/> Solicitation of non-government grants |
| b <input checked="" type="checkbox"/> Internet and email solicitations | f <input checked="" type="checkbox"/> Solicitation of government grants |
| c <input checked="" type="checkbox"/> Phone solicitations | g <input checked="" type="checkbox"/> Special fundraising events |
| d <input checked="" type="checkbox"/> In-person solicitations | |
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|---|-----------------------|--|----|-----------------------------------|---|---|
| | | Yes | No | | | |
| DONOR BY DESIGN GROUP LLC - 724 N ELIZABETH AVE, | CAP CAMPGN | | X | 0. | 25,801. | 0. |
| THE FUND DEVELOPMENT - 4348 WAIALAE AVE, #282, HONOLULU, | GOVT GRANT CONSULTANT | | X | 0. | 13,678. | 0. |
| | | | | | | |
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| | | | | | | |
| Total | | | | | 39,479. | |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

HI

YOUNG MEN'S CHRISTIAN ASSOCIATION

Schedule G (Form 990 or 990-EZ) 2020 **OF HONOLULU**

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 6b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events (add col. (a) through col. (c)) |
|-----------------|--|---|-----------------------|------------------------|--|
| | | ANNUAL SUPPORT (event type) | YOUTH (event type) | NONE (total number) | |
| Revenue | 1 | Gross receipts | 82,091. | 2,165. | 84,256. |
| | 2 | Less: Contributions | 11,593. | | 11,593. |
| | 3 | Gross income (line 1 minus line 2) | 70,498. | 2,165. | 72,663. |
| Direct Expenses | 4 | Cash prizes | | | |
| | 5 | Noncash prizes | 11,593. | | 11,593. |
| | 6 | Rent/facility costs | | | |
| | 7 | Food and beverages | | | |
| | 8 | Entertainment | | | |
| | 9 | Other direct expenses | 8,619. | 1,126. | 9,745. |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | 21,338. |
| 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | 51,325. | |

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 6a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|-----------------|--|---|---|---|---|
| | | | | | |
| Revenue | 1 | Gross revenue | | | |
| | 2 | Cash prizes | | | |
| Direct Expenses | 3 | Noncash prizes | | | |
| | 4 | Rent/facility costs | | | |
| | 5 | Other direct expenses | | | |
| 6 | Volunteer labor | <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: _____

YOUNG MEN'S CHRISTIAN ASSOCIATION

Schedule G (Form 990 or 990-EZ) 2020 OF HONOLULU

99-0073533 Page 3

- 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.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: DONOR BY DESIGN GROUP LLC

(I) ADDRESS OF FUNDRAISER: 724 N ELIZABETH AVE, FERGUSON, MO 63135

(I) NAME OF FUNDRAISER: THE FUND DEVELOPMENT

(I) ADDRESS OF FUNDRAISER: 4348 WAIALAE AVE, #282, HONOLULU, HI 96822

SCHEDULE G, PART I, LINE 2B

Part IV Supplemental Information (continued)

THE PROFESSIONAL FUNDRAISERS LISTED ON PART I LINE 2B, PROVIDED
CONSULTING SERVICES TO ASSIST THE YMCA OF HONOLULU IN ITS FUNDRAISING
EFFORTS, AND ARE NOT ATTRIBUTED TO ANY SPECIFIC CHARITABLE
CONTRIBUTIONS RAISED.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION
OF HONOLULU**

**Employer identification number
99-0073533**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|---|----------------|--|---------------------------------|--|--|--|---|
| | | | | | | | |
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| | | | | | | | |

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ _____
- 3** Enter total number of other organizations listed in the line 1 table ▶ _____

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

Schedule I (Form 990) 2020

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF HONOLULU**

Schedule I (Form 990) 2020

99-0073533

Page 2

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

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|---------------------------------------|
| TAKITANI SCHOLARSHIPS | 24 | 49,000. | 0. | N/A | N/A |
| CAREER OPPORTUNITY SCHOLARSHIP | 1 | 2,300. | 0. | N/A | N/A |
| | | | | | |
| | | | | | |
| | | | | | |

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

FORM 990, SCHEDULE I, PART I, LINE 2

PART III, LINE 1:

THE YMCA OF HONOLULU AWARDS SCHOLARSHIPS TO DESERVING YMCA YOUTH PARTICIPANTS WHO PLAN TO PURSUE HIGHER EDUCATION IN HAWAII AND ON THE MAINLAND UNITED STATES. THESE SCHOLARSHIPS ARE FUNDED BY THE TAKITANI FOUNDATION AND ARE GIVEN TO STUDENTS STARTING FROM THEIR SENIOR YEAR OF HIGH SCHOOL. APPLICATIONS WERE COLLECTED AND A SELECTION COMMITTEE COMPRISED OF PROFESSIONALS IN THE EDUCATION FIELD AWARDED TWENTY FOUR (24) SCHOLARSHIPS FOR A TOTAL OF \$49,000 IN 2020.

Part IV Supplemental Information

FORM 990, SCHEDULE I, PART I, LINE 2

PART III, LINE 2:

THE YMCA OF HONOLULU ALSO PROVIDES SCHOLARSHIPS TO INDIVIDUALS WHO EXPRESS A DESIRE TO SATISFY EDUCATIONAL REQUIREMENTS TO QUALIFY FOR CAREER OPPORTUNITIES IN THE YMCA MOVEMENT. THESE SCHOLARSHIPS ARE GIVEN BASED ON FUNDS AVAILABLE AND UPON REVIEW AND APPROVAL OF REQUESTS BY THE PRESIDENT AND CEO.

BOTH OF THESE SCHOLARSHIPS ARE GIVEN FOR TUITION AND ARE PAID DIRECTLY TO THE EDUCATIONAL INSTITUTION OR REIMBURSED UPON SUBMISSION OF A TUITION RECEIPT.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2020

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

| | |
|--|---|
| Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU | Employer identification number 99-0073533 |
|--|---|

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

| | Yes | No |
|-----------|-------------------------------------|-------------------------------------|
| 1b | <input checked="" type="checkbox"/> | |
| 2 | <input checked="" type="checkbox"/> | |
| 4a | | <input checked="" type="checkbox"/> |
| 4b | | <input checked="" type="checkbox"/> |
| 4c | | <input checked="" type="checkbox"/> |
| 5a | | <input checked="" type="checkbox"/> |
| 5b | | <input checked="" type="checkbox"/> |
| 6a | | <input checked="" type="checkbox"/> |
| 6b | | <input checked="" type="checkbox"/> |
| 7 | | <input checked="" type="checkbox"/> |
| 8 | | <input checked="" type="checkbox"/> |
| 9 | | |

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

Schedule J (Form 990) 2020

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF HONOLULU**

99-0073533

Schedule J (Form 990) 2020

Page 2

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

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

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

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|--|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| (1) MICHAEL BRODERICK PRESIDENT/CEO | (i) | 237,893. | 110,000. | 0. | 41,747. | 0. | 389,640. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (2) MICHAEL DOSS EXECUTIVE VICE PRESIDENT/COO | (i) | 155,822. | 2,000. | 0. | 18,939. | 14,153. | 190,914. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (3) MICHAEL CHINAKA SENIOR VICE PRESIDENT/CFO | (i) | 124,982. | 2,000. | 0. | 15,238. | 13,781. | 156,001. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
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| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

YOUNG MEN'S CHRISTIAN ASSOCIATION
OF HONOLULU

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

ADDITIONAL COMPENSATION ITEMS

SOCIAL CLUB DUES - PROVIDED TO MICHAEL BRODERICK. THIS IS NOT INCLUDED
IN COMPENSATION AS THE MEMBERSHIP IS USED PRIMARILY FOR BUSINESS
PURPOSES AND EXPENSES ARE SUBJECT TO THE ORGANIZATION'S ACCOUNTABLE
PLAN REIMBURSEMENT PROCEDURES.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2020

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU** Employer identification number **99-0073533**

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|--|----------------------------|---|--|---|
| 1 Art - Works of art | | | | |
| 2 Art - Historical treasures | | | | |
| 3 Art - Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | X | | 1,132. | REPLACEMENT COST |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities - Publicly traded | X | 10 | 55,200. | AVG MARKET PRICE |
| 10 Securities - Closely held stock | | | | |
| 11 Securities - Partnership, LLC, or trust interests | | | | |
| 12 Securities - Miscellaneous | | | | |
| 13 Qualified conservation contribution - Historic structures | | | | |
| 14 Qualified conservation contribution - Other | | | | |
| 15 Real estate - Residential | | | | |
| 16 Real estate - Commercial | | | | |
| 17 Real estate - Other | | | | |
| 18 Collectibles | X | 1 | 1,200. | REPLACEMENT COST |
| 19 Food inventory | X | 4 | 5,761. | REPLACEMENT COST |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ (GIFT CERTIFIC) | X | 1 | 3,500. | REDEMPTION VALUE |
| 26 Other ▶ () | | | | |
| 27 Other ▶ () | | | | |
| 28 Other ▶ () | | | | |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29 0

| | Yes | No |
|---|-----|----|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? | | X |
| b If "Yes," describe the arrangement in Part II. | | |
| 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? | X | |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | | X |
| b If "Yes," describe in Part II. | | |
| 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II. | | |

Part II

Supplemental Information.

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Lined area for supplemental information input.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

| | | |
|--------------------------|--|--|
| Name of the organization | YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU | Employer identification number 99-0073533 |
|--------------------------|--|--|

FORM 990, PART III, LINE 3, CHANGES IN PROGRAM SERVICES:

IN DECEMBER 2019, A NOVEL STRAIN OF CORONAVIRUS (COVID-19) SURFACED AND SPREAD GLOBALLY. COVID-19 WAS DECLARED A GLOBAL PANDEMIC BY THE WORLD HEALTH ORGANIZATION ON MARCH 11, 2020 AND THE PRESIDENT OF THE UNITED STATES DECLARED THE COVID-19 OUTBREAK A NATIONAL EMERGENCY ON MARCH 13, 2020. THIS PANDEMIC HAS NEGATIVELY AFFECTED THE US AND GLOBAL ECONOMIES, DISRUPTED GLOBAL SUPPLY CHAINS AND FINANCIAL MARKETS, AND LED TO SIGNIFICANT TRAVEL AND TRANSPORTATION RESTRICTIONS. DUE TO COVID-19 STAY-AT-HOME AND SHUTDOWN ORDERS, THE ASSOCIATION TEMPORARILY SUSPENDED OPERATIONS AT ITS BRANCHES FROM MARCH 16, 2020 AND REOPENED OPERATIONS IN VARIOUS PHASES THROUGHOUT 2020. AS A RESULT OF THE IMPACT FROM COVID-19 THROUGHOUT 2020, THE ASSOCIATION CONTINUED TO EXPERIENCE A SIGNIFICANT DECLINE IN DEMAND FROM MEMBERS, AND WERE FORCED TO LIMIT PROGRAM PARTICIPANTS, WHICH NEGATIVELY AFFECTED REVENUE FOR THE 2020 YEAR. THE IMPACT OF THE COVID-19 PANDEMIC REMAINS FLUID AND THE EXTENT OF THE FUTURE IMPACT TO THE OPERATIONS MAY BE SIGNIFICANT. THEREFORE, THE ASSOCIATION IS UNABLE TO PREDICT THE EXTENT OR NATURE OF THESE EFFECTS AT THIS TIME.

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

OUR PROGRAMS PROVIDE LEADERSHIP DEVELOPMENT, COUNSELING, HOMEWORK ASSISTANCE, SUBSTANCE ABUSE EDUCATION, CAMPING, SPORTS AND RECREATION. BOTH OF THESE PROGRAMS ARE EXAMPLES OF HOW THE YMCA OF HONOLULU DELIVERS TRAINING, RESOURCES, AND SUPPORT THAT EFFECT CHANGE, BRIDGE GAPS, AND OVERCOME OBSTACLES. IN 2020, WE ENGAGED 1,000 INDIVIDUALS IN OUR OUTREACH PROGRAMS IN THE HOPES OF STRENGTHENING OUR COMMUNITY AND

| | |
|--|--|
| Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF HONOLULU | Employer identification number 99-0073533 |
|--|--|

PAVING THE WAY FOR FUTURE GENERATIONS TO THRIVE.

FORM 990, PART VI, SECTION A, LINE 1:

THE BOARD OF DIRECTORS DELEGATES ITS AUTHORITY TO THE EXECUTIVE COMMITTEE. THE EXECUTIVE COMMITTEE IS MADE UP OF 13 MEMBERS OF THE BOARD OF DIRECTORS, NO OUTSIDE MEMBERS, AND CAN ACT ON BEHALF OF THE BOARD, E.G. ALL POWERS OF THE BOARD, IN MONTHS THAT THE BOARD DOES NOT MEET.

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

STEVEN AI, PRESIDENT & CEO OF CITY MILL, AND JIM YATES, BOARD MEMBER OF CITY MILL, HAVE A BUSINESS RELATIONSHIP.

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

THE FINANCE COMMITTEE & THE EXECUTIVE COMMITTEE, WHO ACTS ON BEHALF OF THE BOARD OF DIRECTORS IN MONTHS THAT THE BOARD DOES NOT MEET, REVIEWED AND APPROVED FORM 990 PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE. A COPY OF FORM 990, AS FILED WITH THE INTERNAL REVENUE SERVICE, WILL BE PROVIDED TO EACH AND EVERY FINANCE COMMITTEE MEMBER & BOARD MEMBER PRIOR TO FILING.

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

THE CFO IS CHARGED WITH MONITORING PROPOSED OR ONGOING TRANSACTIONS FOR CONFLICTS OF INTEREST AND ADDRESSING ANY POTENTIAL OR ACTUAL CONFLICTS. PURSUANT TO THE CONFLICTS OF INTEREST POLICY, AN ANNUAL CONFLICT OF INTEREST QUESTIONNAIRE, AIMED AT DETERMINING ANY FAMILY AND BUSINESS RELATIONSHIPS AND TRANSACTIONS OR OTHER TRANSACTIONS THAT MAY POSE A POTENTIAL CONFLICT, IS DISTRIBUTED TO ALL COVERED PERSONS (I.E., BOARD MEMBERS, OFFICERS AND KEY EMPLOYEES). COVERED PERSONS ARE REQUIRED TO

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DISCLOSE REAL OR POTENTIAL CONFLICTS AT THE TIME WHEN SUCH CONFLICTS ARISE. WHEN SOMEONE BECOMES A COVERED PERSON AND ANNUALLY THEREAFTER, EACH COVERED PERSON IS REQUIRED TO SIGN A STATEMENT AFFIRMING THAT SHE: (1) HAS RECEIVED A COPY OF THE CONFLICTS OR INTEREST POLICY; (2) HAS READ THE POLICY AND UNDERSTANDS SAID POLICY; AND (3) AGREES TO COMPLY WITH ALL REQUIREMENTS OF THE POLICY, INCLUDING COMPLETING THE CONFLICTS OF INTEREST QUESTIONNAIRE. IF IT IS DETERMINED THAT AN OFFICER, DIRECTOR OR KEY EMPLOYEE HAS A CONFLICT OF INTEREST, THE PERSON IS ASKED TO LEAVE THE MEETING DURING THE DISCUSSION OF, AND THE VOTE ON, THE ARRANGEMENT INVOLVING THE CONFLICT OF INTEREST OR THE APPEARANCE OF A CONFLICT OF INTEREST. THE BOARD OF DIRECTORS DISCUSSES THE ARRANGEMENT AND ITS ALTERNATIVES. IF A MORE ADVANTAGEOUS ARRANGEMENT IS NOT REASONABLY ATTAINABLE UNDER CIRCUMSTANCES THAT WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST OR THE APPEARANCE OF A CONFLICT OF INTEREST, THE BOARD OF DIRECTORS DETERMINES BY A MAJORITY VOTE OF DISINTERESTED MEMBERS THAT THE ARRANGEMENT IS IN THE Y'S BEST INTEREST, IS FAIR AND REASONABLE TO THE Y AND WHETHER TO ENTER THE ARRANGEMENT. THE MINUTES OF THE BOARD CONTAINS THE PERSONS WHO DISCLOSED OR OTHERWISE WERE FOUND TO HAVE A CONFLICT OF INTEREST AND THE NATURE OF THE CONFLICT OF INTEREST. THE MINUTES OF THE BOARD ALSO CONTAIN THE NAMES OF THE PERSONS WHO WERE PRESENT FOR THE DISCUSSION AND THE VOTE RELATING TO THE ARRANGEMENT, THE CONTENT OF THE DISCUSSION (INCLUDING ANY ACTION TAKEN TO DETERMINE WHETHER THE CONFLICT OF INTEREST WAS IN THE Y'S BEST INTEREST AND ANY ALTERNATIVES TO THE PROPOSED ARRANGEMENT), AND A RECORD OF ANY VOTES TAKEN IN CONNECTION THEREWITH.

FORM 990, PART VI, SECTION B, LINE 15A:
THE YMCA OF HONOLULU'S BOARD OF DIRECTOR COMPENSATION COMMITTEE (THE "COMMITTEE") IS COMPRISED SOLELY OF INDEPENDENT DIRECTORS, NONE OF WHICH

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HAVE A CONFLICT OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT, AND IS ACCOUNTABLE FOR SETTING A REASONABLE COMPENSATION FOR THE CEO. THE COMMITTEE DEVELOPS, CONSISTENT WITH THE ORGANIZATION'S PHILOSOPHY AND PRINCIPLES, THE ANNUAL PERFORMANCE GOALS AND CRITERIA TO BE USED IN DETERMINING MERIT INCREASES AND INCENTIVE COMPENSATION CRITERIA FOR THE CEO. THE ASSOCIATION'S WRITTEN RECORDS INCLUDE: (1) TERMS OF THE ARRANGEMENT WITH THE DISQUALIFIED PERSON (INCLUDING THE DATE THE ARRANGEMENT WAS APPROVED); AND (2) A DESCRIPTION OF ANY COMPARABLE DATA USED. APPROPRIATE COMPARABILITY DATA FOR BOTH THE FIXED AND INCENTIVE COMPENSATION IS OBTAINED FROM THE FOLLOWING: (1) VIA THE YMCA-USA, THE NATIONAL ORGANIZATION THAT CHARTERS ALL YMCA ORGANIZATIONS ACROSS THE USA, AND (2) VIA SURVEYS OF LOCAL BASED, SIMILAR SIZED COMPANIES, BOTH FOR-PROFIT AND NOT-FOR-PROFIT, WITH SIMILAR RESPONSIBILITIES. COMPARABILITY DATA USED IS DRAWN FROM SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS IN HAWAII AND ON THE MAINLAND. THE COMMITTEE ALSO OBTAINS A WRITTEN OPINION ON THE APPROPRIATENESS OF THE CEO'S FIXED & INCENTIVE COMPENSATION FROM THE HUMAN RESOURCES COMMITTEE, AND DEVELOPS A RECOMMENDATION THAT IS APPROVED BY THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS MET IN FEBRUARY 2020 TO DETERMINE THE AMOUNT OF FIXED & INCENTIVE COMPENSATION, IF ANY, TO PAY THE CEO BASED OFF OF THE 2019 PERFORMANCE GOALS AND EVALUATIONS. THE MINUTES OF THE MEETINGS TO DETERMINE COMPENSATION INCLUDE A LIST OF MEMBERS PRESENT, THE ACTIONS APPROVED BY THE BOARD OF DIRECTORS, AND A DESCRIPTION OF THE COMPARABILITY DATA USED. THE BOARD OF DIRECTORS HAS APPOINTED THE CEO IN CHARGE OF SETTING REASONABLE COMPENSATION PACKAGES FOR ITS OTHER SENIOR STAFF WHO ARE ALSO OFFICERS OR KEY EMPLOYEES OF THE YMCA OF HONOLULU. THE CEO IN CONJUNCTION WITH THE HR DIRECTOR, AND CONSISTENT WITH THE ORGANIZATION'S PHILOSOPHY AND PRINCIPLES, DEVELOPS THE ANNUAL PERFORMANCE

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GOALS AND CRITERIA TO BE USED IN DETERMINING MERIT INCREASES AND INCENTIVE COMPENSATION CRITERIA FOR YMCA'S EMPLOYEES. THE ASSOCIATION'S WRITTEN RECORDS INCLUDE: (1) TERMS OF THE ARRANGEMENT WITH THE DISQUALIFIED PERSON (INCLUDING THE DATE THE ARRANGEMENT WAS APPROVED); AND (2) A DESCRIPTION OF ANY COMPARABLE DATA RELIED UPON BY THE CEO & HR DIRECTOR. APPROPRIATE COMPARABILITY DATA IS OBTAINED VIA THE YMCA-USA, THE NATIONAL ORGANIZATION THAT CHARTERS ALL YMCA ORGANIZATIONS ACROSS THE USA. COMPARABILITY DATA USED IS DRAWN FROM SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS IN HAWAII AND ON THE MAINLAND. THIS ANALYSIS FOR KEY EMPLOYEE COMPENSATION WAS LAST PERFORMED IN JANUARY 2020.

FORM 990, PART VI, SECTION C, LINE 19:
WHILE FEDERAL TAX LAWS DO NOT MANDATE THAT THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS BE MADE AVAILABLE FOR PUBLIC INSPECTION, THE ORGANIZATION MAKES ITS FINANCIAL STATEMENTS AND PRIOR YEARS' FORM 990 AVAILABLE ON ITS WEBSITE.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:
GIFTS-IN-KIND RECORDED ON THE AUDITED FINANCIAL STATEMENTS 5,876.