

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
▶ Do not enter social security numbers on this form as it may be made public  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
**2017**  
**Open to Public Inspection**

**A For the 2017 calendar year, or tax year beginning 07-01-2017, and ending 06-30-2018**

- B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
HAWAII GOVERNMENT EMPLOYEES ASSOCIATION  
AFSCME LOCAL 152 AFL-CIO

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
888 MILILANI STREET NO 401

City or town, state or province, country, and ZIP or foreign postal code  
HONOLULU, HI 96813

**F** Name and address of principal officer  
RANDOLPH P PERREIRA  
888 MILILANI STREET NO 401  
HONOLULU, HI 96813

**D** Employer identification number  
99-0040535

**E** Telephone number  
(808) 543-0000

**G** Gross receipts \$ 19,064,119

- I** Tax-exempt status  501(c)(3)  501(c) ( 5 ) ◀ (insert no)  4947(a)(1) or  527
- J** Website: ▶ WWW HGEA ORG
- K** Form of organization  Corporation  Trust  Association  Other ▶

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list (see instructions)  
**H(c)** Group exemption number ▶

**L** Year of formation 1934 **M** State of legal domicile HI

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities  
REFER TO PART III, LINE 1

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets

|  |    |
|--|----|
| <b>3</b> Number of voting members of the governing body (Part VI, line 1a)             | 21 |
| <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) | 21 |
| <b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a)  | 74 |
| <b>6</b> Total number of volunteers (estimate if necessary)                            | 90 |
| <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12         | 0  |
| <b>7b</b> Net unrelated business taxable income from Form 990-T, line 34               | 0  |

|   | Prior Year | Current Year |
|---|------------|--------------|
| <b>8</b> Contributions and grants (Part VIII, line 1h)                                      | 130,800    | 99,500       |
| <b>9</b> Program service revenue (Part VIII, line 2g)                                       | 18,021,578 | 17,691,772   |
| <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)                     | 363,733    | 307,170      |
| <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)          | 188,227    | 212,847      |
| <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | 18,704,338 | 18,311,289   |
| <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)                  | 30,650     | 79,540       |
| <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)                     | 0          | 0            |
| <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 9,312,471  | 8,790,300    |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)                    | 0          | 0            |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0                      |            |              |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)                      | 9,307,101  | 8,902,050    |
| <b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)          | 18,650,222 | 17,771,890   |
| <b>19</b> Revenue less expenses Subtract line 18 from line 12                               | 54,116     | 539,399      |

|   | Beginning of Current Year | End of Year |
|---|---------------------------|-------------|
| <b>20</b> Total assets (Part X, line 16)                            | 20,380,742                | 22,046,699  |
| <b>21</b> Total liabilities (Part X, line 26)                       | 23,656,199                | 21,592,120  |
| <b>22</b> Net assets or fund balances Subtract line 21 from line 20 | -3,275,457                | 454,579     |

**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 2019-02-28  
RANDOLPH P PERREIRA EXECUTIVE DIRECTOR  
Type or print name and title \_\_\_\_\_

**Paid Preparer Use Only**

|  |   |      |   |                   |
|--|---|------|---|-------------------|
| Print/Type preparer's name<br>CHAD K FUNASAKI                      | Preparer's signature<br>CHAD K FUNASAKI | Date | Check <input type="checkbox"/> if self-employed | PTIN<br>P01755832 |
| Firm's name ▶ N&K CPAS INC   |   |      | Firm's EIN ▶ 99-0169131                         |                   |
| Firm's address ▶ 1001 BISHOP ST STE 1700<br>HONOLULU, HI 968133696 |   |      | Phone no (808) 524-2255                         |                   |

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission

PRESERVE AND ADVANCE EMPLOYEE RIGHTS AND BENEFITS THROUGH COLLECTIVE BARGAINING, LEGISLATIVE ADVOCACY AND POLITICAL ACTION

**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  No

If "Yes," describe these new services on Schedule O

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

If "Yes," describe these changes on Schedule O

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

**4a** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
See Additional Data

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

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

**4e** Total program service expenses ▶

**Part IV Checklist of Required Schedules**

|   | Yes | No |
|---|-----|----|
| <b>1</b> 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> . . . . .   |     | No |
| <b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?   | Yes |    |
| <b>3</b> 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>  | Yes |    |
| <b>4 Section 501(c)(3) organizations.</b><br>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> . . . . .   |     |    |
| <b>5</b> 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>   |     | No |
| <b>6</b> 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>  |     | No |
| <b>7</b> 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>  |     | No |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>   |     | No |
| <b>9</b> 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>                       |     | No |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>   |     | No |
| <b>11</b> 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  |     |    |
| <b>a</b> 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>   | Yes |    |
| <b>b</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>   | Yes |    |
| <b>c</b> 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>   |     | No |
| <b>d</b> 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>  |     | No |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>   | Yes |    |
| <b>f</b> 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>  | Yes |    |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>  |     | No |
| <b>b</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>   | Yes |    |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>  |     | No |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .  |     | No |
| <b>b</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> . . . . . |     | No |
| <b>15</b> 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> . . . . .   |     | No |
| <b>16</b> 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> . . . . .   |     | No |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions) . . . . .  |     | No |
| <b>18</b> 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> . . . . .   |     | No |
| <b>19</b> 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> . . . . .   |     | No |

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include 20a, 20b, 21, 22, 23, 24a, 24b, 24c, 24d, 25a, 25b, 26, 27, 28a, 28b, 28c, 29, 30, 31, 32, 33, 34, 35a, 35b, 36, 37, 38.

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

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited tax shelter transactions, deductible contributions, and 501(c)(7), (12), and (29) organizations.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in 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 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (21); 1b Enter the number of voting members included in line 1a, above, who are independent (21); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (No); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (Yes); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (Yes); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (Yes); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No)

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (Yes); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? (Yes); 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official (Yes); 15b Other officers or key employees of the organization (Yes); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (No); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply: [ ] Own website, [ ] Another's website, [X] Upon request, [ ] Other (explain in Schedule O); 19 Describe in 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: MAUREEN WAKUZAWA 888 MILILANI STREET SUITE 401 HONOLULU, HI 96813 (808) 543-0000

**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, or 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

| (A)<br>Name and Title     | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---------------------------|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|                           |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| See Additional Data Table |  |   |                       |         |              |                              |        |  |   |   |
|                           |  |   |                       |         |              |                              |        |  |   |   |
|                           |  |   |                       |         |              |                              |        |  |   |   |
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|                           |  |   |                       |         |              |                              |        |  |   |   |
|                           |  |   |                       |         |              |                              |        |  |   |   |

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

| (A)<br>Name and Title     | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---------------------------|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|                           |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| See Additional Data Table |  |   |                       |         |              |                              |        |  |   |   |
|                           |  |   |                       |         |              |                              |        |  |   |   |
|                           |  |   |                       |         |              |                              |        |  |   |   |
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|   |           |   |         |
|---|-----------|---|---------|
| <b>1b Sub-Total</b> . . . . .   |           |   |         |
| <b>1c Total from continuation sheets to Part VII, Section A</b> . . . . . |           |   |         |
| <b>1d Total (add lines 1b and 1c)</b> . . . . .                           | 1,151,062 | 0 | 445,172 |

**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 **▶** 11

|  | Yes | No |
|--|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .  |     | No |
| <b>4</b> 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> . . . . . | Yes |    |
| <b>5</b> 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> . . . . .                       |     | No |

**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)<br>Name and business address   | (B)<br>Description of services  | (C)<br>Compensation |
|--|---------------------------------|---------------------|
| DEBRA A KAGAWA INC A LAW CORPORATION<br>888 MILILANI ST STE 501A<br>HON, HI 96813  | LEGAL                           | 419,532             |
| TRASK A LAW CORPORATION<br>98-678 LANIA PLACE<br>AIEA, HI 96701                    | LEGAL                           | 361,168             |
| CORE GROUP ONE INC<br>928 NUUANU 100<br>HON, HI 96817                              | MEDIA PRODUCTIONS               | 288,404             |
| KOSHIBA PRICE GRUEBNER & MAU ATTORNEYS<br>1003 BISHOP ST STE 2600<br>HON, HI 96813 | LEGAL                           | 188,139             |
| SERVICE PRINTERS HAWAII INC<br>1829 DILLINGHAM BLVD<br>HON, HI 968194020           | PRINTING AND COLLATING SERVICES | 164,967             |

**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 **▶** 5



**Part VIII Statement of Revenue**

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

|  |   | (A)<br>Total revenue                                 | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under sections<br>512-514 |  |
|--|---|--|--|---|--|--|
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b>                | <b>1a</b> Federated campaigns . . . . .   | <b>1a</b>  |  |   |  |  |
|  | <b>b</b> Membership dues . . . . .  | <b>1b</b>  |  |   |  |  |
|  | <b>c</b> Fundraising events . . . . .   | <b>1c</b>  |  |   |  |  |
|  | <b>d</b> Related organizations . . . . .  | <b>1d</b>  |  |   |  |  |
|  | <b>e</b> Government grants (contributions) . . . . .  | <b>1e</b>  |  |   |  |  |
|  | <b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .   | <b>1f</b>  | 99,500   |   |  |  |
|  | <b>g</b> Noncash contributions included in lines 1a-1f \$ _____   |  |  |   |  |  |
|  | <b>h Total.</b> Add lines 1a-1f . . . . .   |  | 99,500   |   |  |  |
| <b>Program Service Revenue</b>   |   |  | Business Code                                      |   |  |  |
|  | <b>2a</b> MEMBERSHIP DUES   |  | 900099   | 17,691,772                              | 17,691,772   |  |
|  | <b>b</b> _____  |  |  |   |  |  |
|  | <b>c</b> _____  |  |  |   |  |  |
|  | <b>d</b> _____  |  |  |   |  |  |
|  | <b>e</b> _____  |  |  |   |  |  |
|  | <b>f</b> All other program service revenue . . . . .  |  |  |   |  |  |
| <b>g Total.</b> Add lines 2a-2f . . . . .                                    |   | 17,691,772   |  |   |  |  |
| <b>Other Revenue</b>   | <b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .   |  | 280,441  |   | 280,441  |  |
|  | <b>4</b> Income from investment of tax-exempt bond proceeds . . . . .   |  |  |   |  |  |
|  | <b>5</b> Royalties . . . . .  |  |  |   |  |  |
|  | <b>6a</b> Gross rents   | (i) Real   | (ii) Personal                                      |   |  |  |
|  |   |  | 588,950  |   |  |  |
|  |   | <b>b</b> Less rental expenses                        | 659,354  |   |  |  |
|  |   | <b>c</b> Rental income or (loss)                     | -70,404  |   |  |  |
|  | <b>d</b> Net rental income or (loss) . . . . .  |  |  | -70,404                                 | -70,404  |  |
|  | <b>7a</b> Gross amount from sales of assets other than inventory  | (i) Securities                                       | (ii) Other   |   |  |  |
|  |   |  | 120,205  |   |  |  |
|  |   | <b>b</b> Less cost or other basis and sales expenses | 93,476   |   |  |  |
|  |   | <b>c</b> Gain or (loss)                              | 26,729   |   |  |  |
|  | <b>d</b> Net gain or (loss) . . . . .   |  |  | 26,729                                  | 26,729   |  |
|  | <b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . | <b>a</b>   |  |   |  |  |
|  | <b>b</b> Less direct expenses . . . . .   | <b>b</b>   |  |   |  |  |
| <b>c</b> Net income or (loss) from fundraising events . . . . .              |   |  |  |   |  |  |
| <b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . . | <b>a</b>  |  |  |   |  |  |
| <b>b</b> Less direct expenses . . . . .                                      | <b>b</b>  |  |  |   |  |  |
| <b>c</b> Net income or (loss) from gaming activities . . . . .               |   |  |  |   |  |  |
| <b>10a</b> Gross sales of inventory, less returns and allowances . . . . .   | <b>a</b>  |  |  |   |  |  |
| <b>b</b> Less cost of goods sold . . . . .                                   | <b>b</b>  |  |  |   |  |  |
| <b>c</b> Net income or (loss) from sales of inventory . . . . .              |   |  |  |   |  |  |
| Miscellaneous Revenue  | Business Code   |  |  |   |  |  |
| <b>11a</b> MISCELLANEOUS   | 900099  | 283,251  | 283,251  |   |  |  |
| <b>b</b> _____   |   |  |  |   |  |  |
| <b>c</b> _____   |   |  |  |   |  |  |
| <b>d</b> All other revenue . . . . .   |   |  |  |   |  |  |
| <b>e Total.</b> Add lines 11a-11d . . . . .                                  |   | 283,251  |  |   |  |  |
| <b>12 Total revenue.</b> See Instructions . . . . .                          |   | 18,311,289   | 17,975,023   | 0                                       | 236,766  |  |

**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

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>   | <b>(A)</b><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|---|------------------------------|--|---|------------------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21  | 79,540                       |  |   |                                    |
| <b>2</b> Grants and other assistance to domestic individuals See Part IV, line 22   |                              |  |   |                                    |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16   |                              |  |   |                                    |
| <b>4</b> Benefits paid to or for members  |                              |  |   |                                    |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees   | 847,735                      |  |   |                                    |
| <b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)  |                              |  |   |                                    |
| <b>7</b> Other salaries and wages   | 4,399,325                    |  |   |                                    |
| <b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)  | 1,873,532                    |  |   |                                    |
| <b>9</b> Other employee benefits  | 1,286,071                    |  |   |                                    |
| <b>10</b> Payroll taxes   | 383,637                      |  |   |                                    |
| <b>11</b> Fees for services (non-employees)   |                              |  |   |                                    |
| <b>a</b> Management   |                              |  |   |                                    |
| <b>b</b> Legal  | 1,310,055                    |  |   |                                    |
| <b>c</b> Accounting   |                              |  |   |                                    |
| <b>d</b> Lobbying   |                              |  |   |                                    |
| <b>e</b> Professional fundraising services See Part IV, line 17   |                              |  |   |                                    |
| <b>f</b> Investment management fees   | 35,470                       |  |   |                                    |
| <b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)   | 632,139                      |  |   |                                    |
| <b>12</b> Advertising and promotion   | 328,140                      |  |   |                                    |
| <b>13</b> Office expenses   | 275,495                      |  |   |                                    |
| <b>14</b> Information technology  | 238,931                      |  |   |                                    |
| <b>15</b> Royalties   |                              |  |   |                                    |
| <b>16</b> Occupancy   | 427,692                      |  |   |                                    |
| <b>17</b> Travel  | 190,028                      |  |   |                                    |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials  |                              |  |   |                                    |
| <b>19</b> Conferences, conventions, and meetings  | 211,659                      |  |   |                                    |
| <b>20</b> Interest  |                              |  |   |                                    |
| <b>21</b> Payments to affiliates  | 4,259,531                    |  |   |                                    |
| <b>22</b> Depreciation, depletion, and amortization   | 425,307                      |  |   |                                    |
| <b>23</b> Insurance   | 92,335                       |  |   |                                    |
| <b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) |                              |  |   |                                    |
| <b>a</b> UNIT MEETING   | 256,756                      |  |   |                                    |
| <b>b</b> MISCELLANEOUS  | 138,288                      |  |   |                                    |
| <b>c</b> EQUIPMENT MAINTENANCE  | 72,276                       |  |   |                                    |
| <b>d</b> AWARDS AND INCENTIVES  | 7,948                        |  |   |                                    |
| <b>e</b> All other expenses   |                              |  |   |                                    |
| <b>25</b> Total functional expenses. Add lines 1 through 24e  | 17,771,890                   |  |   |                                    |
| <b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation                                     |                              |  |   |                                    |
| Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)   |                              |  |   |                                    |

**Part X Balance Sheet**

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

|  |   | (A)<br>Beginning of year |            | (B)<br>End of year |
|--|---|--------------------------|------------|--------------------|
| <b>Assets</b>  | <b>1</b> Cash—non-interest-bearing . . . . .  | 4,700                    | <b>1</b>   | 4,700              |
|  | <b>2</b> Savings and temporary cash investments . . . . .   | 5,876,128                | <b>2</b>   | 6,950,192          |
|  | <b>3</b> Pledges and grants receivable, net . . . . .   |                          | <b>3</b>   |                    |
|  | <b>4</b> Accounts receivable, net . . . . .   | 779,749                  | <b>4</b>   | 688,006            |
|  | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .   |                          | <b>5</b>   |                    |
|  | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . . |                          | <b>6</b>   |                    |
|  | <b>7</b> Notes and loans receivable, net . . . . .  |                          | <b>7</b>   |                    |
|  | <b>8</b> Inventories for sale or use . . . . .  |                          | <b>8</b>   |                    |
|  | <b>9</b> Prepaid expenses and deferred charges . . . . .  | 80,487                   | <b>9</b>   | 392,676            |
|  | <b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D  | 16,844,495               |            |                    |
|  | <b>b</b> Less accumulated depreciation  | 9,690,484                |            |                    |
|  |   | 7,491,497                | <b>10c</b> | 7,154,011          |
|  | <b>11</b> Investments—publicly traded securities . . . . .  |                          | <b>11</b>  |                    |
|  | <b>12</b> Investments—other securities See Part IV, line 11 . . . . .   | 6,146,103                | <b>12</b>  | 6,843,613          |
|  | <b>13</b> Investments—program-related See Part IV, line 11 . . . . .  |                          | <b>13</b>  |                    |
|  | <b>14</b> Intangible assets . . . . .   |                          | <b>14</b>  |                    |
| <b>15</b> Other assets See Part IV, line 11 . . . . .                                | 2,078   | <b>15</b>                | 13,501     |                    |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 20,380,742  | <b>16</b>                | 22,046,699 |                    |
| <b>Liabilities</b>   | <b>17</b> Accounts payable and accrued expenses . . . . .   | 794,170                  | <b>17</b>  | 981,972            |
|  | <b>18</b> Grants payable . . . . .  |                          | <b>18</b>  |                    |
|  | <b>19</b> Deferred revenue . . . . .  | 49,662                   | <b>19</b>  | 23,589             |
|  | <b>20</b> Tax-exempt bond liabilities . . . . .   |                          | <b>20</b>  |                    |
|  | <b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D  |                          | <b>21</b>  |                    |
|  | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .   |                          | <b>22</b>  |                    |
|  | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .  |                          | <b>23</b>  |                    |
|  | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .  |                          | <b>24</b>  |                    |
|  | <b>25</b> 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  | 22,812,367               | <b>25</b>  | 20,586,559         |
|  | <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .   | 23,656,199               | <b>26</b>  | 21,592,120         |
| <b>Net Assets or Fund Balances</b>   | <b>27</b> <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b><br>Unrestricted net assets  | -3,275,457               | <b>27</b>  | 454,579            |
|  | <b>28</b> Temporarily restricted net assets . . . . .   |                          | <b>28</b>  |                    |
|  | <b>29</b> Permanently restricted net assets   |                          | <b>29</b>  |                    |
|  | <b>30</b> <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b><br>Capital stock or trust principal, or current funds . . . . .  |                          | <b>30</b>  |                    |
|  | <b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .   |                          | <b>31</b>  |                    |
|  | <b>32</b> Retained earnings, endowment, accumulated income, or other funds  |                          | <b>32</b>  |                    |
|  | <b>33</b> Total net assets or fund balances . . . . .   | -3,275,457               | <b>33</b>  | 454,579            |
|  | <b>34</b> Total liabilities and net assets/fund balances . . . . .  | 20,380,742               | <b>34</b>  | 22,046,699         |

**Part XI Reconciliation of Net Assets**

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

|           |   |           |            |
|-----------|---|-----------|------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12) . . . . .   | <b>1</b>  | 18,311,289 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25) . . . . .  | <b>2</b>  | 17,771,890 |
| <b>3</b>  | Revenue less expenses Subtract line 2 from line 1 . . . . .   | <b>3</b>  | 539,399    |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .           | <b>4</b>  | -3,275,457 |
| <b>5</b>  | Net unrealized gains (losses) on investments . . . . .  | <b>5</b>  | 283,404    |
| <b>6</b>  | Donated services and use of facilities . . . . .  | <b>6</b>  |            |
| <b>7</b>  | Investment expenses . . . . .   | <b>7</b>  |            |
| <b>8</b>  | Prior period adjustments . . . . .  | <b>8</b>  |            |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O) . . . . .                                | <b>9</b>  | 2,907,233  |
| <b>10</b> | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 454,579    |

**Part XII Financial Statements and Reporting**

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

|   |           | Yes | No |
|---|-----------|-----|----|
| <p><b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____</p> <p>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O</p>   |           |     |    |
| <p><b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?</p> <p>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</p> <p><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p> | <b>2a</b> |     | No |
| <p><b>b</b> Were the organization's financial statements audited by an independent accountant?</p> <p>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</p> <p><input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>                 | <b>2b</b> | Yes |    |
| <p><b>c</b> 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?</p> <p>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O</p>   | <b>2c</b> | Yes |    |
| <p><b>3a</b> 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?</p>   | <b>3a</b> |     | No |
| <p><b>b</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 in Schedule O and describe any steps taken to undergo such audits</p>  | <b>3b</b> |     |    |

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 99-0040535

**Name:** HAWAII GOVERNMENT EMPLOYEES ASSOCIATION  
AFSCME LOCAL 152 AFL-CIO

Form 990 (2017)

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**Form 990, Part III, Line 4a:**

PRESERVE AND ADVANCE EMPLOYEE RIGHTS AND BENEFITS THROUGH COLLECTIVEBARGAINING, LEGISLATIVE ADVOCACY AND POLITICAL ACTION

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**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

| (A)<br>Name and Title                          | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W- 2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W- 2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| JACKIE FERGUSON-MIYAMOTO<br>.....<br>PRESIDENT | 1 50<br>.....  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| FRANCINE HONDA<br>.....<br>VICE PRESIDENT      | 1 50<br>.....  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| JOYCELYN IWATA<br>.....<br>SECRETARY           | 1 50<br>.....  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| BENNETT YAP<br>.....<br>TREASURER              | 1 50<br>.....  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| PRISCILLA BADUA<br>.....<br>DIRECTOR           | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| ROBERTA CHUN<br>.....<br>DIRECTOR              | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| JON A GASPER<br>.....<br>DIRECTOR              | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| JESSICA CARROLL<br>.....<br>DIRECTOR           | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| ELWYN WATKINS<br>.....<br>DIRECTOR             | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| HOLLIE DALAPO<br>.....<br>DIRECTOR             | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

| (A)<br>Name and Title                  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W- 2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W- 2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| ANGIE HASHIMOTO<br>.....<br>DIRECTOR   | 1 00<br>.....<br>0 00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| ALISON JULIANO<br>.....<br>DIRECTOR    | 1 00<br>.....<br>0 00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| JOSETTE KAWANA<br>.....<br>DIRECTOR    | 1 00<br>.....<br>0 00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| ADELE KOYAMA<br>.....<br>DIRECTOR      | 1 00<br>.....<br>0 00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| KEHAULANI MAKAILA<br>.....<br>DIRECTOR | 1 00<br>.....<br>0 00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| KEN MORIKAWA<br>.....<br>DIRECTOR      | 1 00<br>.....<br>0 00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| SANDRA MOSES<br>.....<br>DIRECTOR      | 1 00<br>.....<br>0 00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| HAROLD NAONE<br>.....<br>DIRECTOR      | 1 00<br>.....<br>0 00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| MICHAEL OAKLAND<br>.....<br>DIRECTOR   | 1 00<br>.....<br>0 00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| DOUGLAS PYLE<br>.....<br>DIRECTOR      | 1 00<br>.....<br>0 00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

| (A)<br>Name and Title                                       | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W- 2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W- 2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|   |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| ZACHARY STODDARD<br>.....<br>DIRECTOR                       | 1 00<br>.....<br>0 00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| RUTH WALKER<br>.....<br>DIRECTOR                            | 1 00<br>.....<br>0 00  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| RANDOLPH P PERREIRA<br>.....<br>EXECUTIVE DIRECTOR          | 40 00<br>.....<br>1 00   |   |                       | X       |              |                              |        | 316,218   | 0  | 117,539   |
| JODI E CHAI<br>.....<br>DEPUTY EXECUTIVE DIRECTOR           | 40 00<br>.....<br>0 00   |   |                       | X       |              |                              |        | 155,879   | 0  | 67,092  |
| MAUREEN WAKUZAWA<br>.....<br>FINANCIAL OFFICER              | 40 00<br>.....<br>0 00   |   |                       | X       |              |                              |        | 126,977   | 0  | 44,200  |
| SANFORD CHUN<br>.....<br>EXECUTIVE ASST FOR FIELD SERVICE   | 40 00<br>.....<br>0 00   |   |                       |         |              | X                            |        | 124,330   | 0  | 42,556  |
| IRENE PUUOHAU<br>.....<br>SPECIAL ASSISTANT TO THE EXEC DIR | 40 00<br>.....<br>0 00   |   |                       |         |              | X                            |        | 112,886   | 0  | 40,650  |
| GERALD AKO<br>.....<br>DIVISION CHIEF                       | 40 00<br>.....<br>0 00   |   |                       |         |              | X                            |        | 105,989   | 0  | 52,133  |
| MICHELE MITRA<br>.....<br>DIVISION CHIEF                    | 40 00<br>.....<br>0 00   |   |                       |         |              | X                            |        | 103,593   | 0  | 48,888  |
| JOAN TAKANO<br>.....<br>FIELD SPECIALIST                    | 40 00<br>.....<br>0 00   |   |                       |         |              | X                            |        | 105,190   | 0  | 32,114  |



**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No 1545-0047

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**  
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

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

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

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

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

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

- Section 501(c)(4), (5), or (6) organizations Complete Part III

|   |  |
|---|--|
| Name of the organization<br>HAWAII GOVERNMENT EMPLOYEES ASSOCIATION<br>AFSCME LOCAL 152 AFL-CIO | Employer identification number<br>99-0040535 |
|---|--|

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1** Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")
- 2** Political campaign activity expenditures (see instructions) ▶ \$ \_\_\_\_\_
- 3** Volunteer hours for political campaign activities (see instructions) \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1** Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ \_\_\_\_\_
- 2** Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ \_\_\_\_\_
- 3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No
- 4a** Was a correction made?  Yes  No
- b** If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ \_\_\_\_\_
- 2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ \_\_\_\_\_
- 3** Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ \_\_\_\_\_
- 4** Did the filing organization file **Form 1120-POL** for this year?  Yes  No
- 5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

| (a) Name                                   | (b) Address   | (c) EIN    | (d) Amount paid from filing organization's funds If none, enter -0- | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0- |
|--|---|------------|---|--|
| (1)<br>HGEA POLITICAL CONTRIBUTION ACCOUNT | 888 MILILANI STREET SUITE 401<br>HONOLULU, HI 96813 | 99-0350421 | 30,000  |  |
| 2  |   |            |   |  |
| 3  |   |            |   |  |
| 4  |   |            |   |  |
| 5  |   |            |   |  |
| 6  |   |            |   |  |

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check  if the filing organization checked box A and "limited control" provisions apply

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)

| (a) Filing organization's totals | (b) Affiliated group totals |
|----------------------------------|-----------------------------|
|----------------------------------|-----------------------------|

- 1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)
- b** Total lobbying expenditures to influence a legislative body (direct lobbying)
- c** Total lobbying expenditures (add lines 1a and 1b)
- d** Other exempt purpose expenditures
- e** Total exempt purpose expenditures (add lines 1c and 1d)
- f** Lobbying nontaxable amount Enter the amount from the following table in both columns

| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is:                |
|---|---|
| Not over \$500,000                              | 20% of the amount on line 1e                      |
| Over \$500,000 but not over \$1,000,000         | \$100,000 plus 15% of the excess over \$500,000   |
| Over \$1,000,000 but not over \$1,500,000       | \$175,000 plus 10% of the excess over \$1,000,000 |
| Over \$1,500,000 but not over \$17,000,000      | \$225,000 plus 5% of the excess over \$1,500,000  |
| Over \$17,000,000                               | \$1,000,000                                       |

- g** Grassroots nontaxable amount (enter 25% of line 1f)
- h** Subtract line 1g from line 1a If zero or less, enter -0-
- i** Subtract line 1f from line 1c If zero or less, enter -0-
- j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |

Yes  No

**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

| Calendar year (or fiscal year beginning in)                      | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) Total |
|--|----------|----------|----------|----------|-----------|
| <b>2a</b> Lobbying nontaxable amount                             |          |          |          |          |           |
| <b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))    |          |          |          |          |           |
| <b>c</b> Total lobbying expenditures                             |          |          |          |          |           |
| <b>d</b> Grassroots nontaxable amount                            |          |          |          |          |           |
| <b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) |          |          |          |          |           |
| <b>f</b> Grassroots lobbying expenditures                        |          |          |          |          |           |

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

|   | (a) |    | (b)    |
|---|-----|----|--------|
|   | Yes | No | Amount |
| <b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of |     |    |        |
| <b>a</b> Volunteers?  |     |    |        |
| <b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?   |     |    |        |
| <b>c</b> Media advertisements?  |     |    |        |
| <b>d</b> Mailings to members, legislators, or the public?   |     |    |        |
| <b>e</b> Publications, or published or broadcast statements?  |     |    |        |
| <b>f</b> Grants to other organizations for lobbying purposes?   |     |    |        |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?  |     |    |        |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  |     |    |        |
| <b>i</b> Other activities?  |     |    |        |
| <b>j</b> Total Add lines 1c through 1i  |     |    |        |
| <b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?   |     |    |        |
| <b>b</b> If "Yes," enter the amount of any tax incurred under section 4912  |     |    |        |
| <b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912   |     |    |        |
| <b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?   |     |    |        |

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

|  | Yes      | No |
|--|----------|----|
| <b>1</b> Were substantially all (90% or more) dues received nondeductible by members?                      | <b>1</b> |    |
| <b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?                 | <b>2</b> |    |
| <b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? | <b>3</b> |    |

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

|   |           |
|---|-----------|
| <b>1</b> Dues, assessments and similar amounts from members   | <b>1</b>  |
| <b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).   |           |
| <b>a</b> Current year   | <b>2a</b> |
| <b>b</b> Carryover from last year   | <b>2b</b> |
| <b>c</b> Total  | <b>2c</b> |
| <b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  | <b>3</b>  |
| <b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | <b>4</b>  |
| <b>5</b> Taxable amount of lobbying and political expenditures (see instructions)   | <b>5</b>  |

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1 Also, complete this part for any additional information

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

**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.  
**Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No 1545-0047  
**2017**  
**Open to Public Inspection**

**Name of the organization**  
HAWAII GOVERNMENT EMPLOYEES ASSOCIATION  
AFSCME LOCAL 152 AFL-CIO

**Employer identification number**  
99-0040535

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

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

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

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

Preservation of land for public use (e g , recreation or education)       Preservation of an historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

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

|   | Held at the End of the Year |
|---|-----------------------------|
| <b>a</b> Total number of conservation easements   | <b>2a</b>                   |
| <b>b</b> Total acreage restricted by conservation easements   | <b>2b</b>                   |
| <b>c</b> Number of conservation easements on a certified historic structure included in (a)   | <b>2c</b>                   |
| <b>d</b> Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | <b>2d</b>                   |

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

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

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

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

**1a** If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

**b** If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

**a** Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a 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 programs
  - e**  Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

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

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

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

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

**Part VI Land, Buildings, and Equipment.**

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

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land . . . . .   |                                      | 3,018,056                       |                              | 3,018,056      |
| <b>b</b> Buildings . . . . .   |                                      | 4,005,607                       | 3,730,665                    | 274,942        |
| <b>c</b> Leasehold improvements  |                                      | 5,968,564                       | 3,232,605                    | 2,735,959      |
| <b>d</b> Equipment . . . . .   |                                      | 3,852,268                       | 2,727,214                    | 1,125,054      |
| <b>e</b> Other . . . . .   |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶ |                                      |                                 |                              | 7,154,011      |

**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<br>(including name of security)                             | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives . . . . .   |                |   |
| (2) Closely-held equity interests . . . . .   |                |   |
| (3) Other _____<br>(A) MUTUAL FUNDS & SECURITIES (\$7,018,476), EQUITY IN AOA CRK BLDG (-\$174,863) | 6,843,613      | F   |
| (B)   |                |   |
| (C)   |                |   |
| (D)   |                |   |
| (E)   |                |   |
| (F)   |                |   |
| (G)   |                |   |
| (H)   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12.)                            | 6,843,613      |   |

**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<br>Cost or end-of-year market value |
|--|----------------|---|
| (1)  |                |   |
| (2)  |                |   |
| (3)  |                |   |
| (4)  |                |   |
| (5)  |                |   |
| (6)  |                |   |
| (7)  |                |   |
| (8)  |                |   |
| (9)  |                |   |
| <b>Total.</b> (Column (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)  |                |
| <b>Total.</b> (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   |                |
| ACCRUED VACATION PAYABLE   | 664,474        |
| ACCRUED RETIREMENT BENEFITS  | 19,922,085     |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.) | 20,586,559     |

**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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

|          |   |           |            |
|----------|---|-----------|------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                      | <b>1</b>  | 19,218,577 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12                                      |           |            |
| <b>a</b> | Net unrealized gains (losses) on investments . . . . .  | <b>2a</b> | 283,404    |
| <b>b</b> | Donated services and use of facilities . . . . .  | <b>2b</b> |            |
| <b>c</b> | Recoveries of prior year grants . . . . .   | <b>2c</b> |            |
| <b>d</b> | Other (Describe in Part XIII ) . . . . .  | <b>2d</b> | 659,354    |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   | <b>2e</b> | 942,758    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  | <b>3</b>  | 18,275,819 |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1                                     |           |            |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                              | <b>4a</b> | 35,470     |
| <b>b</b> | Other (Describe in Part XIII ) . . . . .  | <b>4b</b> |            |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .   | <b>4c</b> | 35,470     |
| <b>5</b> | Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . . | <b>5</b>  | 18,311,289 |

**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.

|          |  |           |            |
|----------|--|-----------|------------|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                     | <b>1</b>  | 15,488,541 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25   |           |            |
| <b>a</b> | Donated services and use of facilities . . . . .   | <b>2a</b> |            |
| <b>b</b> | Prior year adjustments . . . . .   | <b>2b</b> |            |
| <b>c</b> | Other losses . . . . .   | <b>2c</b> |            |
| <b>d</b> | Other (Describe in Part XIII ) . . . . .   | <b>2d</b> | -2,247,879 |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .  | <b>2e</b> | -2,247,879 |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   | <b>3</b>  | 17,736,420 |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                                       |           |            |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                               | <b>4a</b> | 35,470     |
| <b>b</b> | Other (Describe in Part XIII ) . . . . .   | <b>4b</b> |            |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .  | <b>4c</b> | 35,470     |
| <b>5</b> | Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . . | <b>5</b>  | 17,771,890 |

**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

| Return Reference          | Explanation |
|---------------------------|-------------|
| See Additional Data Table |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |

**Part XIII** Supplemental Information *(continued)*

| Return Reference | Explanation |
|------------------|-------------|
|                  |             |
|                  |             |
|                  |             |
|                  |             |
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|                  |             |



# Additional Data

**Software ID:**

**Software Version:**

**EIN:** 99-0040535

**Name:** HAWAII GOVERNMENT EMPLOYEES ASSOCIATION  
AFSCME LOCAL 152 AFL-CIO

## Supplemental Information

| Return Reference | Explanation  |
|------------------|--|
| PART X, LINE 2   | THE HAWAII GOVERNMENT EMPLOYEES ASSOCIATION (UNION) IS RECOGNIZED BY THE INTERNAL REVENUE SERVICE AS AN EXEMPT ORGANIZATION UNDER SECTION 501(C)(5) OF THE INTERNAL REVENUE CODE. HOWEVER, ANY BUSINESS REVENUES GENERATED FROM UNRELATED BUSINESS ACTIVITIES ARE SUBJECT TO TAX. AT JUNE 30, 2018, THE UNION HAS APPROXIMATELY \$65,000 NET OPERATING LOSS CARRYFORWARDS AVAILABLE TO OFFSET FUTURE TAXABLE UNRELATED BUSINESS INCOME. THESE CARRYFORWARDS EXPIRE AT VARIOUS DATES THROUGH 2020. THE ASSOCIATION OF APARTMENT OWNERS OF CHARLES R. KENDALL OFFICE BUILDING (ASSOCIATION) IS TAXED AS A CORPORATION AND FILES BOTH FEDERAL AND STATE CORPORATION INCOME TAX RETURNS. THE ASSOCIATION'S POLICY IS TO PREPARE ITS INCOME TAX RETURNS USING THE CASH BASIS OF ACCOUNTING. SINCE ITS INCEPTION, THE ASSOCIATION HAS REPORTED INCOME FROM ALL SOURCES, INCLUDING MEMBER ASSESSMENTS AND RENTAL INCOME FROM THE FIRST FLOOR, AND HAS DEDUCTED ALL EXPENSES AND DEPRECIATION RELATED TO THE MAINTENANCE AND IMPROVEMENTS OF THE COMMON AREA. UNDER REVENUE RULING 70-604, 1970-2 C B 9, A COMMON INTEREST REALTY ASSOCIATION MAY ADOPT A RESOLUTION STATING THAT ANY EXCESS OF INCOME OVER EXPENSES IS TO BE USED TO DEFRAY EXPENSES IN SUBSEQUENT YEARS. AS SUCH, A RESOLUTION WAS ADOPTED BY THE ASSOCIATION'S BOARD OF DIRECTORS FOR THE FISCAL YEARS ENDED JULY 31, 2018 AND 2017. THE UNION IS NOT SUBJECT TO INCOME TAXES IN THE U.S. FEDERAL JURISDICTION AND THE STATE OF HAWAII. TAX REGULATIONS WITHIN EACH JURISDICTION ARE SUBJECT TO INTERPRETATION OF THE RELATED TAX LAWS AND REGULATIONS AND REQUIRE SIGNIFICANT JUDGMENT TO APPLY. |

# Supplemental Information

| Return Reference                     | Explanation                    |
|--------------------------------------|--------------------------------|
| PART XI, LINE 2D - OTHER ADJUSTMENTS | DIRECT RENTAL EXPENSES 659,354 |

## Supplemental Information

| Return Reference                      | Explanation   |
|---------------------------------------|---|
| PART XII, LINE 2D - OTHER ADJUSTMENTS | DIRECT RENTAL EXPENSES 659,354 PENSION AND BENEFIT OBLIGATION ADJUSTMENT -2,907,233 |

**Schedule I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
HAWAII GOVERNMENT EMPLOYEES ASSOCIATION  
AFSCME LOCAL 152 AFL-CIO

**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.

▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2017**

**Open to Public Inspection**

**Employer identification number**  
99-0040535

**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

| (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 |
|--|---------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| (1) See Additional Data                            |         |                                 |                          |                                   |   |                                       |                                    |
| (2)  |         |                                 |                          |                                   |   |                                       |                                    |
| (3)  |         |                                 |                          |                                   |   |                                       |                                    |
| (4)  |         |                                 |                          |                                   |   |                                       |                                    |
| (5)  |         |                                 |                          |                                   |   |                                       |                                    |
| (6)  |         |                                 |                          |                                   |   |                                       |                                    |
| (7)  |         |                                 |                          |                                   |   |                                       |                                    |
| (8)  |         |                                 |                          |                                   |   |                                       |                                    |
| (9)  |         |                                 |                          |                                   |   |                                       |                                    |
| (10)   |         |                                 |                          |                                   |   |                                       |                                    |
| (11)   |         |                                 |                          |                                   |   |                                       |                                    |
| (12)   |         |                                 |                          |                                   |   |                                       |                                    |

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 4

**3** Enter total number of other organizations listed in the line 1 table 0

**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 noncash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|---------------------------------|--------------------------|--------------------------|----------------------------------|---|---------------------------------------|
| (1)                             |                          |                          |                                  |   |                                       |
| (2)                             |                          |                          |                                  |   |                                       |
| (3)                             |                          |                          |                                  |   |                                       |
| (4)                             |                          |                          |                                  |   |                                       |
| (5)                             |                          |                          |                                  |   |                                       |
| (6)                             |                          |                          |                                  |   |                                       |
| (7)                             |                          |                          |                                  |   |                                       |

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

| Return Reference | Explanation  |
|------------------|--|
| PART I, LINE 2   | GRANTS OR OTHER CASH ASSISTANCE WERE DISBURSED BASED ON SELECTION CRITERIA AND UPON APPROVAL OF THE PRESIDENT, TREASURER AND EXECUTIVE DIRECTOR OF THE ORGANIZATION THE ORGANIZATION KEEPS ALL DISBURSEMENT RECEIPTS AND RECIPIENT'S INFORMATION ON FILE |

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 99-0040535  
**Name:** HAWAII GOVERNMENT EMPLOYEES ASSOCIATION  
AFSCME LOCAL 152 AFL-CIO

### Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

| <b>(a)</b> Name and address of organization or government  | <b>(b)</b> EIN | <b>(c)</b> IRC section if applicable | <b>(d)</b> Amount of cash grant | <b>(e)</b> Amount of non-cash assistance | <b>(f)</b> Method of valuation (book, FMV, appraisal, other) | <b>(g)</b> Description of non-cash assistance | <b>(h)</b> Purpose of grant or assistance   |
|--|----------------|--------------------------------------|---------------------------------|--|--|---|---|
| CHARLES R KENDALL<br>SCHOLARSHIP & EDUCATION<br>FUND<br>888 MILILANI STREET SUITE<br>401<br>HONOLULU, HI 96813 | 99-6011524     | 501(C)(3)                            | 6,000                           |  |  |   | GOLF TOURNAMENT<br>FUNDRAISER<br>DONATION TO PROVIDE<br>SCHOLARSHIPS TO<br>HGEA'S MEMBERS AND<br>DEPENDENTS |
| UNIVERSITY OF HAWAII<br>FOUNDATION<br>PO BOX 11270<br>HONOLULU, HI 96828                                       | 99-0085260     | 501(C)(3)                            | 11,900                          |  |  |   | TO SUPPORT VARIOUS<br>ATHLETICS AND OTHER<br>PROGRAMS OF THE<br>UNIVERSITY OF<br>HAWAII                     |

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

| <b>(a)</b> Name and address of organization or government             | <b>(b)</b> EIN | <b>(c)</b> IRC section if applicable | <b>(d)</b> Amount of cash grant | <b>(e)</b> Amount of non-cash assistance | <b>(f)</b> Method of valuation (book, FMV, appraisal, other) | <b>(g)</b> Description of non-cash assistance | <b>(h)</b> Purpose of grant or assistance   |
|---|----------------|--------------------------------------|---------------------------------|--|--|---|---|
| AFSCME FALLEN HEROES FUND<br>1625 L STREET NW<br>WASHINGTON, DC 20036 | 52-2344511     | 501(C)(3)                            | 10,000                          |  |  |   | HURRICANE RELIEF FUND FOR TEXAS AND FLORIDA   |
| LANAKILA PACIFIC<br>1809 BACHELOT STREET<br>HONOLULU, HI 96817        | 99-0103922     | 501(C)(3)                            | 8,000                           |  |  |   | 2017 SILVER SPONSORS- LANAKILA MEALS ON WHEELS TO PROVIDE MEALS FOR SENIORS IN NEED |

**Schedule J**  
**(Form 990)**

**Compensation Information**

OMB No 1545-0047

**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.**  
▶ **Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
HAWAII GOVERNMENT EMPLOYEES ASSOCIATION  
AFSCME LOCAL 152 AFL-CIO

Employer identification number  
99-0040535

**Part I Questions Regarding Compensation**

|   | Yes       | No |
|---|-----------|----|
| <b>1a</b> 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<br><input type="checkbox"/> Travel for companions<br><input type="checkbox"/> Tax indemnification and gross-up payments<br><input type="checkbox"/> Discretionary spending account<br><input type="checkbox"/> Housing allowance or residence for personal use<br><input type="checkbox"/> Payments for business use of personal residence<br><input type="checkbox"/> Health or social club dues or initiation fees<br><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |           |    |
| <b>b</b> If any of the boxes in 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   | <b>1b</b> |    |
| <b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?   | <b>2</b>  |    |
| <b>3</b> Indicate which, if any, of the following the filing 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 type="checkbox"/> Compensation committee<br><input type="checkbox"/> Independent compensation consultant<br><input type="checkbox"/> Form 990 of other organizations<br><input type="checkbox"/> Written employment contract<br><input type="checkbox"/> Compensation survey or study<br><input checked="" type="checkbox"/> Approval by the board or compensation committee   |           |    |
| <b>4</b> 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  |           |    |
| <b>a</b> Receive a severance payment or change-of-control payment?  | <b>4a</b> | No |
| <b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?  | <b>4b</b> | No |
| <b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?<br>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III   | <b>4c</b> | No |
| <b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>   |           |    |
| <b>5</b> 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  |           |    |
| <b>a</b> The organization?  | <b>5a</b> |    |
| <b>b</b> Any related organization?<br>If "Yes," on line 5a or 5b, describe in Part III  | <b>5b</b> |    |
| <b>6</b> 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  |           |    |
| <b>a</b> The organization?  | <b>6a</b> |    |
| <b>b</b> Any related organization?<br>If "Yes," on line 6a or 6b, describe in Part III  | <b>6b</b> |    |
| <b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III  | <b>7</b>  |    |
| <b>8</b> 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  | <b>8</b>  |    |
| <b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?   | <b>9</b>  |    |



**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 are not 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 |  |                         |                                 |   |
| <b>1</b> RANDOLPH P PERREIRA<br>EXECUTIVE DIRECTOR          | (i)  | 316,218  | 0                                   | 0                                   | 104,734  | 12,805                  | 433,757                         | 0   |
|   | (ii) | 0  | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| <b>2</b> JODI E CHAI<br>DEPUTY EXECUTIVE DIRECTOR           | (i)  | 155,879  | 0                                   | 0                                   | 56,044   | 11,048                  | 222,971                         | 0   |
|   | (ii) | 0  | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| <b>3</b> MAUREEN WAKUZAWA<br>FINANCIAL OFFICER              | (i)  | 126,977  | 0                                   | 0                                   | 44,200   | 0                       | 171,177                         | 0   |
|   | (ii) | 0  | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| <b>4</b> SANFORD CHUN<br>EXECUTIVE ASST FOR FIELD SERVICE   | (i)  | 124,330  | 0                                   | 0                                   | 42,556   | 0                       | 166,886                         | 0   |
|   | (ii) | 0  | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| <b>5</b> IRENE PUJOHAU<br>SPECIAL ASSISTANT TO THE EXEC DIR | (i)  | 112,886  | 0                                   | 0                                   | 36,171   | 4,479                   | 153,536                         | 0   |
|   | (ii) | 0  | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| <b>6</b> GERALD AKO<br>DIVISION CHIEF                       | (i)  | 105,989  | 0                                   | 0                                   | 39,328   | 12,805                  | 158,122                         | 0   |
|   | (ii) | 0  | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| <b>7</b> MICHELE MITRA<br>DIVISION CHIEF                    | (i)  | 103,593  | 0                                   | 0                                   | 37,840   | 11,048                  | 152,481                         | 0   |
|   | (ii) | 0  | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
|   |      |  |                                     |                                     |  |                         |                                 |   |
|   |      |  |                                     |                                     |  |                         |                                 |   |
|   |      |  |                                     |                                     |  |                         |                                 |   |
|   |      |  |                                     |                                     |  |                         |                                 |   |
|   |      |  |                                     |                                     |  |                         |                                 |   |
|   |      |  |                                     |                                     |  |                         |                                 |   |
|   |      |  |                                     |                                     |  |                         |                                 |   |
|   |      |  |                                     |                                     |  |                         |                                 |   |
|   |      |  |                                     |                                     |  |                         |                                 |   |
|   |      |  |                                     |                                     |  |                         |                                 |   |
|   |      |  |                                     |                                     |  |                         |                                 |   |

**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.

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
HAWAII GOVERNMENT EMPLOYEES ASSOCIATION  
AFSCME LOCAL 152 AFL-CIO

Employer identification number

99-0040535

**990 Schedule O, Supplemental Information**

| Return Reference                     | Explanation  |
|--------------------------------------|--|
| FORM 990, PART VI, SECTION A, LINE 6 | THE ORGANIZATION'S ACTIVE MEMBERS (ALL PUBLIC EMPLOYEES AND EMPLOYEES OF SUCH PRIVATE EMPLOYERS AS DETERMINED BY THE BOARD OF DIRECTORS BELONGING TO A COLLECTIVE BARGAINING UNIT EXCLUSIVELY REPRESENTED BY THE ORGANIZATION) HAVE THE RIGHT TO ELECT THE ORGANIZATION'S PRESIDENT AND BOARD OF DIRECTORS |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                        | <b>Explanation</b>   |
|--|--|
| FORM 990,<br>PART VI,<br>SECTION A,<br>LINE 7A | PLEASE REFER TO THE DESCRIPTION ABOVE FOR FORM 990, PART VI, SECTION A, LINE 6 |

# 990 Schedule O, Supplemental Information

| Return Reference                      | Explanation   |
|---------------------------------------|---|
| FORM 990, PART VI, SECTION A, LINE 7B | AMENDMENTS TO THE ORGANIZATION'S BYLAWS ARE SUBJECT TO THE MAJORITY VOTE OF THE DELEGATES TO THE GENERAL ASSEMBLY AMENDMENTS TO THE ORGANIZATION'S CHARTER OF INCORPORATION ARE SUBJECT TO A TWO-THIRDS VOTE OF THE DELEGATES TO THE GENERAL ASSEMBLY |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                         | <b>Explanation</b>   |
|---|--|
| FORM 990,<br>PART VI,<br>SECTION B,<br>LINE 11B | THE FORM 990 WILL BE REVIEWED BY THE FINANCE COMMITTEE AND FURNISHED TO THE BOARD OF DIRECTORS PRIOR TO FILING |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                         | <b>Explanation</b>  |
|---|---|
| FORM 990,<br>PART VI,<br>SECTION B,<br>LINE 12C | THE CONFLICT OF INTEREST POLICY APPLIES TO ALL DIRECTORS, COMMITTEE MEMBERS AND KEY EMPLOYEES WITH MANAGEMENT AUTHORITY (INTERESTED PERSONS) ALL INTERESTED PERSONS MUST DISCLOSE FINANCIAL INTERESTS TO THE EXECUTIVE DIRECTOR OR PRESIDENT CONFLICTS OF INTEREST ARE DETERMINED BY THE BOARD OR DESIGNATED COMMITTEE AND INTERESTED PERSONS SHALL NOT PARTICIPATE IN DISCUSSIONS AND VOTING ON SUCH MATTERS |

# 990 Schedule O, Supplemental Information

| Return Reference                               | Explanation  |
|--|--|
| FORM 990,<br>PART VI,<br>SECTION B,<br>LINE 15 | THE COMPENSATION POLICY FOR THE EXECUTIVE DIRECTOR AND DEPUTY DIRECTORS ARE ADOPTED BY THE BOARD OF DIRECTORS AND AMENDED AS NECESSARY THE COMPENSATION OF THE DEPUTY DIRECTORS ARE BASED ON A PERCENTAGE OF THE EXECUTIVE DIRECTOR'S COMPENSATION |



# 990 Schedule O, Supplemental Information

| Return Reference                               | Explanation  |
|--|--|
| FORM 990,<br>PART VI,<br>SECTION C,<br>LINE 19 | UPON REQUEST AND THROUGH PUBLICATION IN THE UNION'S NEWSLETTER |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>         | <b>Explanation</b>                                  |
|---------------------------------|---|
| FORM 990,<br>PART XI,<br>LINE 9 | PENSION AND BENEFIT OBLIGATION ADJUSTMENT 2,907,233 |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>           | <b>Explanation</b>                               |
|-----------------------------------|--|
| FORM 990,<br>PART XII,<br>LINE 2C | THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR |

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2017**

**Open to Public  
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**  
▶ **Attach to Form 990.**  
▶ **Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
HAWAII GOVERNMENT EMPLOYEES ASSOCIATION  
AFSCME LOCAL 152 AFL-CIO

**Employer identification number**

99-0040535

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

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

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

| (a)<br>Name, address, and EIN of related organization  | (b)<br>Primary activity   | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity                                    | (g)<br>Section 512(b)(13) controlled entity? |    |
|--|---|--|----------------------------|---|---|--|----|
|  |   |  |                            |   |   | Yes  | No |
| <b>(1)</b> CHARLES R KENDALL SCHOLARSHIP & EDUCATION FUND<br>888 MILILANI STREET SUITE 401<br><br>HONOLULU, HI 96813<br>99-6011524 | TO PROVIDE SCHOLARSHIPS AND GRANTS TO HGEA MEMBERS AND DEPENDENTS     | HI   | 501(C)(3)                  | LINE 12B, II  | N/A   |  | No |
| <b>(2)</b> HGEA POLITICAL CONTRIBUTION ACCOUNT<br>888 MILILANI STREET SUITE 401<br><br>HONOLULU, HI 96813<br>99-0350421            | EVALUATE, DEVELOP, RECOMMEND AND IMPLEMENT A POLITICAL ACTION PROGRAM | HI   | 527                        | N/A   | HAWAII GOVERNMENT EMPLOYEES ASSOCIATION<br>AFSCME LOCAL 152 AFL-CIO | Yes  |    |
| <b>(3)</b> WORKERS FOR A BETTER HAWAII<br>PO BOX 38174<br><br>HONOLULU, HI 96837<br>27-2440895                                     | TO EDUCATE THE PUBLIC ABOUT POLITICAL CANDIDATES POLICY POSITION      | HI   | 527                        | N/A   | N/A   |  | No |
| <b>(4)</b> WORKING FAMILIES FOR HAWAII<br>PO BOX 38144<br><br>HONOLULU, HI 96837<br>27-3611325                                     | TO EDUCATE THE PUBLIC ABOUT POLITICAL CANDIDATES POLICY POSITION      | HI   | 527                        | N/A   | N/A   |  | No |
|  |   |  |                            |   |   |  |    |
|  |   |  |                            |   |   |  |    |
|  |   |  |                            |   |   |  |    |

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

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

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

| (a)<br>Name, address, and EIN of<br>related organization  | (b)<br>Primary activity  | (c)<br>Legal<br>domicile<br>(state or foreign<br>country) | (d)<br>Direct controlling<br>entity | (e)<br>Type of entity<br>(C corp, S corp,<br>or trust) | (f)<br>Share of total<br>income | (g)<br>Share of end-of-<br>year<br>assets | (h)<br>Percentage<br>ownership | (i)<br>Section 512(b)<br>(13) controlled<br>entity? |    |
|---|--|---|-------------------------------------|--|---------------------------------|---|--------------------------------|---|----|
|   |  |   |                                     |  |                                 |   |                                | Yes   | No |
| <b>(1)</b> AOAO CHARLES R KENDALL OFFICE BUILDING<br>1150 SOUTH KING STREET SUITE 501<br>HONOLULU, HI 96814<br>99-0147062 | MANAGEMENT,<br>MAINTENANCE AND CARE<br>OF COMMON ELEMENTS OF<br>THE BUILDING | HI  | N/A                                 | C  | 250,597                         | 2,042,774                                 | 52.780 %                       |   | No |
|   |  |   |                                     |  |                                 |   |                                |   |    |
|   |  |   |                                     |  |                                 |   |                                |   |    |
|   |  |   |                                     |  |                                 |   |                                |   |    |
|   |  |   |                                     |  |                                 |   |                                |   |    |
|   |  |   |                                     |  |                                 |   |                                |   |    |
|   |  |   |                                     |  |                                 |   |                                |   |    |
|   |  |   |                                     |  |                                 |   |                                |   |    |

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

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

|  | Yes | No |
|--|-----|----|
| <b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? |     |    |
| <b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .               |     | No |
| <b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .   | Yes |    |
| <b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .   |     | No |
| <b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .  | Yes |    |
| <b>e</b> Loans or loan guarantees by related organization(s) . . . . .   |     | No |
| <b>f</b> Dividends from related organization(s) . . . . .  |     | No |
| <b>g</b> Sale of assets to related organization(s) . . . . .   |     | No |
| <b>h</b> Purchase of assets from related organization(s) . . . . .   |     | No |
| <b>i</b> Exchange of assets with related organization(s) . . . . .   |     | No |
| <b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .  |     | No |
| <b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .  | Yes |    |
| <b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .  |     | No |
| <b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .   |     | No |
| <b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .   | Yes |    |
| <b>o</b> Sharing of paid employees with related organization(s) . . . . .  | Yes |    |
| <b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .  |     | No |
| <b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .  |     | No |
| <b>r</b> Other transfer of cash or property to related organization(s) . . . . .   |     | No |
| <b>s</b> Other transfer of cash or property from related organization(s) . . . . .   |     | No |

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

| (a)<br>Name of related organization       | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|---|-------------------------------|------------------------|--|
| (1)AOAO CHARLES R KENDALL OFFICE BUILDING | K                             | 167,347                | ACTUAL AMOUNT PAID                           |
|   |                               |                        |  |
|   |                               |                        |  |
|   |                               |                        |  |
|   |                               |                        |  |
|   |                               |                        |  |

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

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

| (a)<br>Name, address, and EIN of entity | (b)<br>Primary activity | (c)<br>Legal domicile<br>(state or foreign country) | (d)<br>Predominant income<br>(related, unrelated, excluded from tax under sections 512-514) | (e)<br>Are all partners section 501(c)(3) organizations? |    | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>General or managing partner? |    | (k)<br>Percentage ownership |
|---|-------------------------|---|---|--|----|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
|   |                         |   |   | Yes  | No |                              |                                    | Yes                                  | No |  | Yes                                 | No |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
|   |                         |   |   |  |    |                              |                                    |                                      |    |  |                                     |    |                             |

**Part VII** **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)