Form	qqr	
Form	330	,

Department of the Treasury Internal Revenue Service

Extended to November 15, 2022 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.

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



AF	or th	e 2021 calendar year, or tax year beginning and	ending		
B c	heck if pplicab	le: C Name of organization	D Employer identific	cation number	
	Addre				
	Name			81-28036	52
	Initial returr	Number and street (or P.0. box if mail is not delivered to street address)	Room/suite	E Telephone number	
	Final returr		200	808-737-2	
	termii ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	4,574,284.
	Amer	HOHOTUTU, HI 90810		H(a) Is this a group re	
	Appli tion	F Name and address of principal officer: MICHAEL MOIL		for subordinates	? Yes X No
	pendi	same as C above		H(b) Are all subordinates in	cluded? Yes No
		empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1)	or 🚺 527	- '	list. See instructions
		te: • www.civilbeat.org		H(c) Group exemption	
		f organization: 🚺 Corporation 🔄 Trust 🦳 Association 🦳 Other 🕨	L Year	of formation: 2016 N	State of legal domicile: HI
Pa	art I	Summary			
Ð	1	Briefly describe the organization's mission or most significant activities: Hono	<u>lulu C</u>	<u>ivil Beat Ir</u>	nc. ("HCB")
u c		is a news organization dedicated to culti			
srna	2	Check this box 🕨 🛄 if the organization discontinued its operations or dispos	sed of more	than 25% of its net ass	
Š	3	Number of voting members of the governing body (Part VI, line 1a)			3
ত	4	Number of independent voting members of the governing body (Part VI, line 1b)			1
es	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)			34
Viti	6	Total number of volunteers (estimate if necessary)			0
Activities & Governance	7 a	Total unrelated business revenue from Part VIII, column (C), line 12			0.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	<u></u>		0.
				Prior Year	Current Year
e	8	Contributions and grants (Part VIII, line 1h)		4,541,272.	4,571,369.
Revenue	9	Program service revenue (Part VIII, line 2g)		0.	0.
ş	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		1,273.	523.
-	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		2,481.	2,392.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		4,545,026.	4,574,284.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		• •	0.
es	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		2,821,281.	2,957,198.
Expenses		Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
ă		Total fundraising expenses (Part IX, column (D), line 25)		002 070	1 000 000
ш		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		993,978.	1,098,223.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		3,815,259.	4,055,421.
	19	Revenue less expenses. Subtract line 18 from line 12		729,767.	518,863.
ts or nces				ginning of Current Year	End of Year
Assets Balanc	20	Total assets (Part X, line 16)	·····	3,052,945.	3,542,480.
let A:	1	Total liabilities (Part X, line 26)		401,786.	372,458.
	22 11 11	Net assets or fund balances. Subtract line 21 from line 20		2,651,159.	3,170,022.
I FC	a t 11				

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	Signature of officer			Date
Here	Michael Mohr, Director,	/Sec/Treas		
	Type or print name and title			
	Print/Type preparer's name	Preparer's signature	Date	Check PTIN
Paid	Roger V. Hansen	Roger V. Hansen		self-employed P00294980
Preparer	Firm's name COMPREHENSIVE FI			Firm's EIN 🕨 77-0534410
Use Only	Firm's address 720 University A	ve #200		
	Los Gatos, CA 95	032		Phone no. (408) 358-3316
May the II	RS discuss this return with the preparer shown abo	ve? See instructions		X Yes No
132001 12-0	9-21 LHA For Paperwork Reduction Act Notic	ce, see the separate instructions.		Form 990 (2021)

See Schedule O for Organization Mission Statement Continuation

	Honolulu Civil Beat, Inc	81-2803662	Page 2
Par	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		X
1	Briefly describe the organization's mission:	J. J J	
	Honolulu Civil Beat Inc. ("HCB") is a news organization		
	cultivating an informed body of citizens, all striving t a better place to live. HCB achieves this through invest		L
	watchdog journalism, in-depth enterprise reporting, anal		
2	Did the organization undertake any significant program services during the year which were not listed on the	ysis and	
2	prior Form 990 or 990-EZ?	Ves	XNo
	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	XNo
	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 othe		d
	revenue, if any, for each program service reported.		
4a	(Code:) (Expenses \$3, 174, 171. including grants of \$) (Reve	nue\$2,3	392.)
	Information access:		
	Provide individuals and organizations with access to the		
	they need to advocate for positive change and demand acc		
	from government, business and others in positions of pow		
	is a podcast storytelling initiative from Honolulu Civil		on
	the idea that Hawaii's unique setting in the middle of t		
	Ocean can give people a valued perspective on important impacting the rest of the world.	Issues	
	impacting the rest of the world.		
4b	(Code:) (Expenses \$ including grants of \$) (Reve		
70	(code) (expenses a) (never	iue)
4c	(Code:) (Expenses \$ including grants of \$) (Reve	nue \$)
4d	Other program services (Describe on Schedule O.)		
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses 3,174,171.		
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	J		

Form	990	(2021)	
1 01111	000		

Form 990 (2021) Honolulu Civil Beat, Inc Part IV Checklist of Required Schedules

or in quasi endowments? // "Yes," complete Schedule D, Part V 10 X 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, VII, VII, VII, VII, VII,				Yes	No
2 b the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public offee? If "Yes," complete Schedule 0, Part I 3 X 3 Did the organization engage in direct or indirect political campaign activities on behalf of or inopposition to candidates for during the save area off. Schedule 0, Part I 3 X 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(b) election in effect 4 X 5 the organization as offend in Part V. Proc. 59:1917 // Proc. 2007ptet Schedule C, Part II 5 X 6 Did the organization maintain any doner advised funds or any similar funds or accounts 7 (Proc.) complete Schedule D, Part I 6 X 7 Z X 6 X 6 X 8 Did the organization maintain collectors of vorks of art, histocial transures, or other similar assets? If 'Yes,' complete Schedule D, Part II 7 X 9 Did the organization measure to any of the following questions is 'Yes,' then complete Schedule D, Part II. 7 X 10 Did the organization reports an amount for Part X, line 12, hist asset in Part X, line 13, thist is 5% or more of its total assets reports an amount for investments - other securities in Part X, line 14, hist 3% or more of its total assets reported in Par	1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
3 Old the organization engage in direct or indirect policial campaign activities on bahal of or in opposition to cancidates for public office? If "Yes," complete Schedule C, Part I 3 X 4 Section 501(b) organizations. Did the organization ingage in lobbying activities, or have a section 501(b) election in effect of the section 501(b) election in effect of the section 501(b) election in effect of the section is a section 501(b) election in effect of the section is a section 501(b) election in effect of the section is a section 501(b) election in effect of the section is a section 501(b) election in effect of the section is a section 501(b) election in effect of the section is a section 501(b) election in effect of the section is a section 501(b) election in effect of the section is a section 501(b) election in effect of the section is a section 501(b) election in effect of the section 501(b) election in effect of the section is a section 501(b) election in effect of the section is the section in the section is a section 501(b) election in effect of the section is a section 501(b) election in effect of the section is indicated organization in each thands or accounting election the section is a section 501(b) election in environ in a mount in the section is indicated a campariane in each direct in election is indicated and the section in environ in election in environ in election in environ in election in environ in election in election in election in environ election electione			<u> </u>		
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4 Section 501(kg) organizations. Dot the organization apage in lobbying activities, or have a section 501(kg) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II 4 X 5 Is the organization a section 501(kg)(kg), or 501(kg)(g), or 501(kg), or 501(kg)	3				v
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5 bit morganization ascition 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98.197 (If "Ves," complete Schedule C, Part II 5 X D Dit the organization maintain any doord advised funds or any similar tinds or accounts for which domors have the right to provide advice on the distribution or investment of amounts in such funds or accounts for which domors have the right to provide advice on the distribution or investment of amounts in such funds or accounts for which domors have the right to provide advice on the distribution or investment of amounts in such funds or accounts for which domors have the right to provide advice on the distribution or investment of amounts in such funds or accounts for which domors have the right to provide advice on the distribution or investment of amounts in black of the distribution assesses. In Uryes, "complete Schedule D, Part II 6 X 9 Did the organization maintain and out through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V 8 X 9 Did the organization is amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part V 10 X 10 X 11a X 10 X 11a X 11a X 10 X 2 X 10 11a X 10 X	4				x
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provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 6 X 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic and areas, or historic structures? If "Yes," complete Schedule D, Part II 7 X 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part II 8 X 9 Did the organization isoth Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not indownerts? If "Yes," complete Schedule D, Part IV 9 X 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endownerts or in quasi admosmets? If "Yes," complete Schedule D, Part V 10 X 11 If the organization report an amount for levestments - organ related in Part X, line 10? If "Yes," complete Schedule D, Part VI 11a X 12 Did the organization report an amount for investments - organ related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part X 11a X 13 Did the organization report an amount for investments - organ related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? I	6		–		
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Schedule D, Part III 8 X 9 Did the organization report an amount in Part X, line 121, for escrew 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? 9 X 10 Did the organization, directly or through a related organization, hold assets in donor restricted endowments or in quasi endowments? If 'Yes,' complete Schedule D, Part V 10 X 11 If the organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part V 10 X 12 Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total asset reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII 11a X 13 Did the organization report an amount for investments - other securities in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII 11a X 14 Did the organization report an amount for investments or the tax year' complete Schedule D, Part X 11a X 15 Did the organization separate, independent audited financial statements for the tax year? 114 X 14 Did the organization included in consolidated, independent audited financial statements for the tax year? 114 X	8		<u> </u>		
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10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V 10 X 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII,			9		х
or in quasi endowments? If "Yes," complete Schedule D, Part V 10 X 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X, as applicable. 11a X a) Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 11a X b) Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VI 11b X c) Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 11c X d) Did the organization report an amount for other liabilities in Part X, line 15% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part X 11e X e) Did the organization report an amount for other liabilities in Part X, line 15% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part X 11e X 11d X 11e X 11e X 11e X 12a Did the organization is asprate or consolidated financial statements for the tax year? 11f "Yes," complete Schedule D, Part X 11e X 12a X 11d X 11e X 11e X 13a 11	10				
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17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions 17 X 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1 c and 8a? <i>If "Yes," complete Schedule G, Part II</i> 18 X 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> 19 X 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> 20a X 20a If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b 20b 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> 21 X	16				
column (A), lines 6 and 11e? /f "Yes," complete Schedule G, Part I. See instructions 17 X 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 18 X 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? /f "Yes," 18 X 19 Did the organization operate one or more hospital facilities? /f "Yes," complete Schedule H 19 X 20a Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? /f "Yes," complete Schedule I, Parts I and II 20a X			16		<u> </u>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 18 X 10 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes," 18 X 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes," 19 X 20a Did the organization operate one or more hospital facilities? <i>If</i> "Yes," <i>complete Schedule H</i> 20a X 20a If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b 20b 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or 21 X	17				v
1c and 8a? If "Yes," complete Schedule G, Part II 18 X 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," 19 X 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a X 20b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b 20b 21 X			17		
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," 19 X 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a X 20a If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b 20b 21 Did the organization operate on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II 21 X	18				v
complete Schedule G, Part III 19 X 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a X b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b 20b 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II 21 X	10	1c and 8a? If "Yes," complete Schedule G, Part II	18		
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a X b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b 20b 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II 21 X	19				v
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II 21 X	~				
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II 21 X					
domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II			206		<u> </u>
	21				v
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			res	NO
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete		37	
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			v
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	040		
A	any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24c 24d		<u> </u>
		240		<u> </u>
258	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a discussion during the voor? (6) Voor?	25a		x
h	transaction with a disqualified person during the year? <i>If</i> "Yes," <i>complete Schedule L, Part I</i> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	25a		
U	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
		25b		x
26	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		
20	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c	Х	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	0.51		
20	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	26		x
27	If "Yes," complete Schedule R, Part V, line 2 Did the organization conduct more than 5% of its activities through an entity that is not a related organization	36		
37		27		x
20	and that is treated as a partnership for federal income tax purposes? <i>If</i> "Yes," <i>complete Schedule R, Part VI</i> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	37		
38	Note: All Form 990 filers are required to complete Schedule O	38	х	
Par		00		L
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 38			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
с	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	Х	
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orm Pai	990 (2021) Honolulu Civil Beat, Inc tV Statements Regarding Other IRS Filings and Tax Compliance (continued)		81-2803	662	Pa	_{age} 5
					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,					
	filed for the calendar year ending with or within the year covered by this return	2a	34			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?		2b	Х	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> . See instruction	s				
				3a		Х
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a financial account in a forcing country (such as a back account accurities account or other financial			4a		х
h	financial account in a foreign country (such as a bank account, securities account, or other financial a If "Yes," enter the name of the foreign country	iccount)?		4 d		21
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	ccounts (FF	AR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transac			5b		Х
с	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did th					
	any contributions that were not tax deductible as charitable contributions?			6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contributi	ons or gifts				
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices provide	ed to the payor?	7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	X	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as required				
	to file Form 8282?	1 1		7c		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				37
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	-		7e		X X
t	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra			7f		<u> </u>
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo			7g		
h o	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization		orm 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	l by the		8		
9	sponsoring organization have excess business holdings at any time during the year?			0		
a				9a		
b	Did the sponsoring organization make any taxable distributions under section 4966?			9b		
0	Section 501(c)(7) organizations. Enter:			0.5		
	Initiation fees and capital contributions included on Part VIII, line 12	10a				
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
1	Section 501(c)(12) organizations. Enter:					
а	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against					
	amounts due or received from them.)	11b				
2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
3	Section 501(c)(29) qualified nonprofit health insurance issuers.					
а	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note: See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the					
	organization is licensed to issue qualified health plans	13b				
-	Enter the amount of reserves on hand	13c				v
4a				14a		Х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu			14b		
5	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remunel			45		v
	excess parachute payment(s) during the year?			15		X
6	If "Yes," see the instructions and file Form 4720, Schedule N.	tinoomoo		16		х
6	Is the organization an educational institution subject to the section 4968 excise tax on net investment	income?		16		Λ
7	If "Yes," complete Form 4720, Schedule O. Section 501(c)(21) organizations. Did the trust, any discussified person, or mine operator engage in	anv				
7	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17		
	If "Yes," complete Form 6069.			17		
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Form 990	(2021)
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Honolulu Civil Beat, Inc

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

				Y	/es	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	3			
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.					
b	Enter the number of voting members included on line 1a, above, who are independent	1b	1			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship					
_	officer, director, trustee, or key employee?		2		x	
3	Did the organization delegate control over management duties customarily performed by or under the					
-	of officers, directors, trustees, or key employees to a management company or other person?	•	3			Х
4	Did the organization make any significant changes to its governing documents since the prior Form 99					Х
5	Did the organization become aware during the year of a significant diversion of the organization's asse		·····			Х
6	Did the organization have members or stockholders?					X
	Did the organization have members, stockholders, or other persons who had the power to elect or app		····· -•	' 		
14	more members of the governing body?		7			Х
h	Are any governance decisions of the organization reserved to (or subject to approval by) members, sto			2		- 23
D		,	7			х
0	Did the organization contemporaneously document the meetings held or written actions undertaken during the year			, ,		- 23
8		, ,			x	
a h	The governing body? Each committee with authority to act on behalf of the governing body?				x	
)	^	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reac					х
200	organization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i>		g			Δ
ec	tion B. Policies (This Section B requests information about policies not required by the Internal Rev	renue Code.)				
					/es	N
	Did the organization have local chapters, branches, or affiliates?		10	a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such cha					
	and branches to ensure their operations are consistent with the organization's exempt purposes?					
	Has the organization provided a complete copy of this Form 990 to all members of its governing body	before filing the form	ו? 11	a	X	_
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.					
	Did the organization have a written conflict of interest policy? If "No," go to line 13			_	X	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to		12	b		Х
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Ye	es," describe				
	on Schedule O how this was done		12			Х
13	Did the organization have a written whistleblower policy?			3	X	
14	Did the organization have a written document retention and destruction policy?		1	1	_	Х
15	Did the process for determining compensation of the following persons include a review and approval	by independent				
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?					
а	The organization's CEO, Executive Director, or top management official		15	а		Х
b	Other officers or key employees of the organization		15	b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem	ent with a				
	taxable entity during the year?		16	а		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	e its participation				
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organi	zation's				
	exempt status with respect to such arrangements?		16	b		
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed $igstar{HI}$					
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and	d 990-T (section 501	(c)(3)s on	y) av	ailab	le
	for public inspection. Indicate how you made these available. Check all that apply.	·				
		on Schedule O)				
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, cor		, and fina	ancia	al	
	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 bool	ks and records				
	Michelle Green - (408) 358-3316					
	720 University Avenue STE 200, Los Gatos, CA 95032	-7606				

Part VII	Compensation of Officers, Directors, Tr	ustees, Key Emp	ployees, Highest (Compensated
	Employees, and Independent Contracto	rs		

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. • List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

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

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

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

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

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

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

(A) Name and title	(B) Average hours per	(C) Position (do not check more than one box, unless person is both an				than o		(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
	week (list any hours for related organizations below line)	stee or director	cer ar		irecto	Highest compensated	tee)) from from relat the organization (W-2/1099-MISC/ 1099-NE 1099-NEC)		other compensation from the organization and related organizations
(1) Patti Epler	50.00				x			171 004	0.	17 450
General Manager (2) Benjamin Nishimoto	50.00			-	^	-		171,904.	0.	17,459.
Director of Philanthropy	50.00	•				x		142,741.	0.	15,576.
(3) Kimberlie Gamel	40.00									
Managing Editor	10.00					x		126,719.	0.	11,803.
(4) Nathan Eagle	40.00									
Deputy Editor		1				X		104,416.	0.	13,277.
(5) John Hill	40.00									
Investigations Editor						X		111,512.	0.	5,316.
(6) Michael Mohr	0.96									
Direc/Sec/Treas		Х		Х				0.	0.	0.
(7) Pierre Omidyar	0.00									
Director/Pres		Х		X				0.	0.	0.
(8) Randy Ching	0.27									
Director		Х						0.	0.	0.
						-				
	+			-		-				
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		1								
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Form 990 (2021)

Form 990 (2021) Honolulu									81-28	3036	62	Pa	age 8
Part VII Section A. Officers, Directors, Trus		oloy	ees,			ghes	t C		, ,				
(A) Name and title	(B) Average hours per week	box offic	not c , unles	Pos heck i ss per	more rson i	than c s both r/trust	an	(D) Reportable compensation from	(E) Reportable compensatio from related		am	(F) timate ount o other	
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	key em ployee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organization: (W-2/1099-MIS 1099-NEC)	SC/	fro orga and	pensa om the anizati I relate nizatio	e ion ed
			_		<u>×</u>	1.0							
		-											
		-											
		-											
								657,292.		0.	6.2	<u>)</u>	31.
1b Subtotal c Total from continuation sheets to Part VI d Total (add lines 1b and 1c)	I, Section A							<u> </u>		0.		3,43	0.
2 Total number of individuals (including but n compensation from the organization ►							o re		000 of reportable			<u> </u>	5
3 Did the organization list any former officer,	-			•	•		Ŭ					Yes	No
 line 1a? <i>If</i> "Yes," <i>complete Schedule J for</i> s For any individual listed on line 1a, is the su and related organizations greater than \$150 	im of reportabl	e co	mpe	ensa	tion	and	oth	ner compensation from the	ne organization		3	x	X
 5 Did any person listed on line 1a receive or a rendered to the organization? <i>If</i> "Yes," com 	accrue comper	nsati	, on fr	om	any	unre	elate	ed organization or individ	lual for services		5		х
Section B. Independent Contractors													
1 Complete this table for your five highest co the organization. Report compensation for										ensatio	n fro	m	
(A) Name and business								(B) Description of s	ervices	Cor	(C mper) Isatior	n
Kaimuki Plaza, Mail code 1300, Honolulu, HI 96807 BankCard Center	61198,	PO	В	ox				Office Rent			222	2,05	59.
<u>P.O. Box 1959, Honolulu,</u> Mantle	<u>HI 9680</u>	5						Credit card j	payments		214	1,80	03.
PO Box 74, Kaaawa, HI 967	30							Website desig	gn/mgmt		142	2,92	20.
2 Total number of independent contractors (i \$100,000 of compensation from the organi	•	ot lin	niteo	d to	thos 3		ted	above) who received mo	ore than			000	

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	n 990 (i		vil Beat,	Inc		81-2803	662 Page 9
Pa	rt VII	Statement of Revenue					
		Check if Schedule O contains a respo	nse or note to any lir		(5)	(0)	
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
ស ស	1 a	Federated campaigns 1a					
rant	b	Membership dues 1b					
ي ق ق	с	Fundraising events 1c]			
ar A	d	Related organizations 1d					
s, s	е	Government grants (contributions) 1e					
Contributions, Gifts, Grants and Other Similar Amounts	f	All other contributions, gifts, grants, and similar amounts not included above	4,571,369.				
d O T	g	Noncash contributions included in lines 1a-1f					
<u>5</u>	h	Total. Add lines 1a-1f		4,571,369.			
			Business Code				
ce	2 a						
Program Service Revenue	b						
en Ce	С						
ran ev	d						
- Bo	е						
ā	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
	3	Investment income (including dividends, in		_			
		other similar amounts)		523.			523.
	4	Income from investment of tax-exempt bor	-				
	5	Royalties					
		(i) Real	(ii) Personal	-			
		Gross rents 6a		-			
	b	Less: rental expenses 6b		-			
	С	Rental income or (loss) 6c					
	7 a	Gross amount from sales of (i) Securiti	ies (ii) Other	-			
		assets other than inventory 7a		4			
•	b	Less: cost or other basis					
venue		and sales expenses		-			
		Gain or (loss)					
Ř		Net gain or (loss)	····· ►				
Other Re	8 a	Gross income from fundraising events (not					
0		including \$ of					
		contributions reported on line 1c). See					
	h.	Part IV, line 18	8a 8b	-			
		Less: direct expenses Net income or (loss) from fundraising even					
		Gross income from gaming activities. See					
	Ja	Part IV, line 19	9a				
	h	Less: direct expenses	9a 9b				
		Net income or (loss) from gaming activities					
		Gross sales of inventory, less returns					
			10a				
	h		10b				
		Net income or (loss) from sales of inventor					
			Business Code				
sno	11 a	Content	519130	2,392.	2,392.		
nec	b				,		
ella. Ver	c						
Miscellaneous Revenue	Ч	All other revenue					
Σ	e	Total. Add lines 11a-11d		2,392.			
	12	Total revenue. See instructions		4,574,284.	2,392.	0.	523.
13200	9 12-09-						Form 990 (2021)

b

С

d

Honolulu Civil Beat, Inc 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 **(D)** Fundraising (C) Management and general expenses (B) (A) Do not include amounts reported on lines 6b, Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 2

2,324,729.

106,634.

525,835.

15,473.

55,550.

24,142.

29,382.

245,860.

33,408.

19,962.

5,710.

13,285.

357,965.

81,801.

42,709.

36,252.

11

136,724.

4,055,421.

2,007,579.

89,323.

15,473.

8,874.

8,262.

2,786.

33,132.

8,556.

10,921.

301,197.

63,578.

37,382.

36,252.

82,042.

3,174,171.

468,814.

317,150.

17,311.

57,021.

55,550.

19,759.

243,074.

11,035.

5,710.

2,364.

18,223.

50,764.

803,358.

5,327.

0.

Ο.

70.

individuals. See Part IV, line 22 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16

Benefits paid to or for members 4 5 Compensation of current officers, directors, trustees, and key employees Compensation not included above to disqualified 6 persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)

Other salaries and wages 7 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)

Fees for services (nonemployees):

10 11

Other employee benefits 9 Payroll taxes

а

Management

Legal Accounting Lobbying Professional fundraising services. See Part IV, line 17

е Investment management fees f Other. (If line 11g amount exceeds 10% of line 25, g column (A), amount, list line 11g expenses on Sch 0.) Advertising and promotion 12 Office expenses 13

Information technology 14 15 Royalties 16 Occupancy 17 Travel Payments of travel or entertainment expenses 18 for any federal, state, or local public officials ... Conferences, conventions, and meetings 19 20 Interest

Payments to affiliates 21 Depreciation, depletion, and amortization 22 23 Insurance Other expenses. Itemize expenses not covered 24

above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.) Consulting Fees а Online Connection, Serv h Computer Software С d Research Tools/Subscrip

e All other expenses Total functional expenses. Add lines 1 through 24e

25 Joint costs. Complete this line only if the organization 26 reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

132010 12-09-21

Form 990 (2021)

15,268.

1,361.

206.

371.

56,768.

3,918.

77,892.

0.

0.

0.

Form 990 (2021)

Honolulu Civil Beat, Inc Part X Balance Sheet

81-2803662 Page 11

		Check if Schedule O contains a response or r	note to an	v line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			1,111,213.	1	1,597,482.
	2	Savings and temporary cash investments			1,811,044.	2	1,079,617.
	3	Pledges and grants receivable, net				3	770,000.
	4	Accounts receivable, net			32,725.	4	6,203.
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, sul					
		controlled entity or family member of any of th		5			
	6	Loans and other receivables from other disqu					
		under section 4958(f)(1)), and persons describ				6	
s	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
As	9	–			43,027.	9	39,878.
	10a	Land, buildings, and equipment: cost or other		Γ			
		basis. Complete Part VI of Schedule D		110,701.			
	b			80,292.	36,120.	10c	30,409.
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, lin				12	
	13	Investments - program-related. See Part IV, lir				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			18,816.	15	18,891.
	16	Total assets. Add lines 1 through 15 (must e			3,052,945.	16	3,542,480.
	17	Accounts payable and accrued expenses			401,786.	17	372,458.
	18	Grants payable		18			
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete				21	
ŝ	22	Loans and other payables to any current or fo	rmer offic	er, director,			
Liabilities		trustee, key employee, creator or founder, sul	ostantial c	ontributor, or 35%			
abil		controlled entity or family member of any of the	nese perso	ons		22	
Ë	23	Secured mortgages and notes payable to unr	elated thi	d parties		23	
	24	Unsecured notes and loans payable to unrela	ted third p	parties		24	
	25	Other liabilities (including federal income tax,	payables	to related third			
		parties, and other liabilities not included on lin	nes 17-24)	. Complete Part X			
		of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25			401,786.	26	372,458.
		Organizations that follow FASB ASC 958, c	heck her	e ▶ 🗴			
ces		and complete lines 27, 28, 32, and 33.					
lan	27	Net assets without donor restrictions			1,767,450.	27	2,201,055.
Ba	28	Net assets with donor restrictions			883,709.	28	968,967.
pur		Organizations that do not follow FASB ASC	958, che	eck here 🕨 🗌			
ц		and complete lines 29 through 33.					
Net Assets or Fund Balances	29	Capital stock or trust principal, or current fund	ds			29	
set	30	Paid-in or capital surplus, or land, building, or	equipmer	nt fund		30	
As	31	Retained earnings, endowment, accumulated	income, o	or other funds		31	
Net	32	Total net assets or fund balances			2,651,159.	32	3,170,022.
_	33	Total liabilities and net assets/fund balances			3,052,945.	33	3,542,480.

Form 990 (2021)

Form	Honolulu Civil Beat, Inc	81-280	3662	Pad	_{ge} 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,574	1,28	84.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,055	5,42	21.
3	Revenue less expenses. Subtract line 2 from line 1	3	518	3,8	63.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,651	1,1	59.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	3,170),0:	22.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII		<u></u>		
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		. 2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		. 2b	Х	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		. 2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	gle Audit			
	Act and OMB Circular A-133?		3a		<u>X</u>
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	red audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		. 3b	000	

Form **990** (2021)

SCHEDULE A	١
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Department of the Treasury Internal Revenue Service

(Form 990)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047
2021
Open to Public Inspection

Т

Name of the organizatio

Name	lame of the organization Employer identification number								identification number			
		Hono	lulu Civil	Beat, Inc				8	1-2803662			
Par	tl	Reason for Public (Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instruction	s.				
The o	rgani	zation is not a private found	ation because it is: (F	or lines 1 through 12, cl	neck only o	one box.)						
1 [A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).										
2 [A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)										
3 [A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).										
4 [A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name,										
_		city, and state:										
5		An organization operated for the benefit of a college or university owned or operated by a governmental unit described in										
_		section 170(b)(1)(A)(iv). (Complete Part II.)										
6		A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).										
7 [Х	An organization that norma	lly receives a substar	ntial part of its support fr	om a gove	ernmental	unit or from th	e general p	public described in			
_		section 170(b)(1)(A)(vi). (C	omplete Part II.)									
8		A community trust describe	ed in section 170(b)(1)(A)(vi). (Complete Parl	: II.)							
9		An agricultural research org	anization described	in section 170(b)(1)(A)(i	x) operate	ed in conju	nction with a	land-grant	college			
		or university or a non-land-g	grant college of agricu	ulture (see instructions).	Enter the r	name, city	and state of	the college	or			
_		university:										
10		An organization that norma	lly receives (1) more	than 33 1/3% of its supp	ort from co	ontributior	is, membersh	ip fees, and	d gross receipts from			
		activities related to its exem	npt functions, subjec	t to certain exceptions; a	and (2) no i	more than	33 1/3% of its	s support fi	rom gross investment			
		income and unrelated busir	ness taxable income	(less section 511 tax) fro	m busines	ses acqui	red by the org	anization a	fter June 30, 1975.			
-		See section 509(a)(2). (Con	mplete Part III.)									
11		An organization organized a	and operated exclusi	vely to test for public saf	ety. See	section 50)9(a)(4).					
12		An organization organized a	and operated exclusi	vely for the benefit of, to	perform the	ne functior	ns of, or to ca	rry out the	purposes of one or			
		more publicly supported or	ganizations describe	d in section 509(a)(1) o	r section !	509(a)(2).	See section &	5 09(a)(3). (Check the box on			
		lines 12a through 12d that	describes the type of	f supporting organization	and com	olete lines	12e, 12f, and	12g.				
а		Type I. A supporting orga	anization operated, su	upervised, or controlled	by its supp	orted org	anization(s), ty	pically by	giving			
		the supported organization	on(s) the power to req	gularly appoint or elect a	majority o	f the direc	tors or trustee	es of the su	ipporting			
		organization. You must o	complete Part IV, Se	ections A and B.								
b		Type II. A supporting org	anization supervised	or controlled in connect	ion with its	s supporte	d organizatio	n(s), by hav	ring			
		control or management o			ame persoi	ns that co	ntrol or manag	ge the supp	ported			
		organization(s). You mus	-									
С		Type III functionally inte	• • • •					ly integrate	d with,			
		its supported organization										
d		Type III non-functionally		• • •				-				
		that is not functionally int			•			an attentiv	reness			
		requirement (see instructi		•								
е		Check this box if the orga					Type I, Type I	I, Type III				
	F int a	functionally integrated, or		, , , , , , , , , , , , , , , , , , , ,	0 0							
		r the number of supported c ide the following informatior	•	d organization(a)								
<u> </u>		Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	nization listed	(v) Amount of	monetary	(vi) Amount of other			
		organization		(described on lines 1-10 above (see instructions))	in your governi Yes	No	support (see in	structions)	support (see instructions)			
				above (see instructions)								
Total												

Part II

Honolulu Civil Beat, Inc

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	1385935.	4091952.	4045548.	4469314.	4569906.	18562655.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3	1385935.	4091952.	4045548.	4469314.	4569906.	18562655.
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
	Public support. Subtract line 5 from line 4.						18562655.
	ction B. Total Support			F	1	1	
	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
	Amounts from line 4	1385935.	4091952.	4045548.	4469314.	4569906.	18562655.
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,		0.00	1 01 1	1 0 7 0		
	and income from similar sources	737.	978.	1,814.	1,273.	523.	5,325.
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						10567000
	Total support. Add lines 7 through 10						18567980.
	Gross receipts from related activities,		,				
13	First 5 years. If the Form 990 is for th						
Sor	organization, check this box and stop ction C. Computation of Publi						
				olumn (f))		14	99.97 %
	Public support percentage for 2021 (I Public support percentage from 2020		•	(77)		14	<u>99.97 %</u> %
	33 1/3% support test - 2021. If the o						
100	stop here. The organization qualifies						
h	33 1/3% support test - 2020. If the		-		line 15 is 33 1/3%		
2	and stop here. The organization qual						
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact						
	meets the facts-and-circumstances te			-			
b	10% -facts-and-circumstances test	0	•		•		
	more, and if the organization meets th	-					
	organization meets the facts-and-circl						
<u>1</u> 8	Private foundation. If the organization		-		• •		
	* *			· · ·			(Form 990) 2021

132022 01-04-22

Honolulu Civil Beat, Inc Part III Support Schedule for Organizations Described in Section 509(a)(2)

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

Section A. Public Support			-	-		
Calendar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and						
membership fees received. (Do not						
include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or bus-						
iness under section 513						
4 Tax revenues levied for the organ- ization's benefit and either paid to						
or expended on its behalf						
5 The value of services or facilities						
furnished by a governmental unit to						
the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and						
3 received from disgualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.) Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income						
(less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for th	ne organization's fi	rst, second, third,	fourth, or fifth tax	year as a section 5	501(c)(3) organizati	on,
check this box and stop here	-			-		
Section C. Computation of Publi						
15 Public support percentage for 2021 (I	ine 8, column (f), d	livided by line 13,	column (f))		15	%
16 Public support percentage from 2020		•			16	%
Section D. Computation of Inves						
17 Investment income percentage for 20		mn (f), divided by	line 13, column (f))		17	%
18 Investment income percentage from					18	%
19a 33 1/3% support tests - 2021. If the					 33 1/3%, and line 1	
more than 33 1/3%, check this box ar						
b 33 1/3% support tests - 2020. If the	-	•		•••••		and
line 18 is not more than 33 1/3%, che						
20 Private foundation. If the organization			-		•	
132023 01-04-22		,	,			A (Form 990) 2021
		16	5			. ,

11461114 152836 HCB

Honolulu Civil Beat, Inc

1

2

3a

Yes No

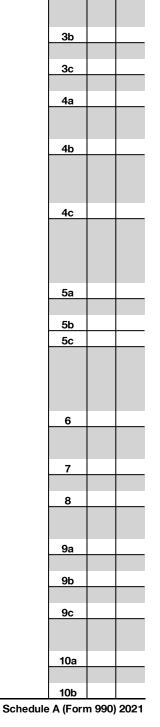
Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

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

132024 01-04-21



Sche	edule A	(Form 990) 2021 Honolulu Civil Beat, Inc	81-280)3662	2 Pa	age 5
Ра	rt IV	Supporting Organizations (continued)				
			_		Yes	No
11	Has t	he organization accepted a gift or contribution from any of the following persons?				
а	A per	son who directly or indirectly controls, either alone or together with persons described on lines 11b and				
	11c b	elow, the governing body of a supported organization?		11a		
b	A fam	nily member of a person described on line 11a above?		11b		
с	A 35%	% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide				
	detail	<i>in</i> Part VI.		11c		
200	tion	B Type I Supporting Organizations				

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

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

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

supported organizations played in this regard. Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the	method that the organization u	sed to satisfy the Integral Part	Test during the vear	/ (see instructions).
-----------------------------	--------------------------------	----------------------------------	----------------------	-----------------------

- a ____ The organization satisfied the Activities Test. *Complete* line 2 *below.*
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c [The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instructions).		
-----	--	---	---	--	--

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- **3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in **Part VI.**
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.* 132025 01-04-22

3b | | Schedule A (Form 990) 2021

1

2a

2b

За

Yes No

18

Schedule A	(Form	990) 202
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 Schedule A (Form 990) 2021
 Honolulu Civil Beat, Inc

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

1	Check here if the organization satisfied the Integral Part Test as a qualifyin		Nov. 20, 1970 (<i>explain in</i>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must			1
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
_1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		

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

Schedule A (Form 990) 2021

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t, Inc			1-2803662	Page 7
pporting Organizations	(continu	ed)		
			Current Ye	ar
oses		1		
s of supported				
		2		
arted argonizations		2		

Secti	on D - Distributions				Current Year
_1	Amounts paid to supported organizations to accomplish exer	mpt purposes		1	
2	2 Amounts paid to perform activity that directly furthers exempt purposes of supported				
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations		3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2021 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior Pre-2021	าร	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2021 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2021				
a	From 2016				
b	From 2017				
C	From 2018				
d	From 2019				
e	From 2020				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2021 distributable amount				
i	Carryover from 2016 not applied (see instructions)				
_ <u>i</u> _	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2021 from Section D,				
	line 7: \$				
a	Applied to underdistributions of prior years				
b	Applied to 2021 distributable amount				
	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2021, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2021. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2022. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
	Excess from 2017				
	Excess from 2018				
	Excess from 2019				
	Excess from 2020				
e	Excess from 2021				
				Sc	hedule A (Form 990) 2021

20

Schedule A) 2021
B : \//	

132028 01-04-22	Schedule A (Form 990) 20
(See instructions.)	

90	HEDULE D	Supplementa	I Financial Statements		OMB No. 1545-0047
	n 990)	Complete if the orga Part IV, line 6, 7, 8, 9, 10,	nization answered "Yes" on Form 990, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.		2021
	ment of the Treasury Revenue Service		Open to Public Inspection		
	e of the organizati		0 for instructions and the latest information.	Employe	r identification number
	Ū.	Honolulu Civil Beat	, Inc		1-2803662
Par	t I Organiza	ations Maintaining Donor Advised	I Funds or Other Similar Funds or Ac	ccounts.	Complete if the
	organizatio	n answered "Yes" on Form 990, Part IV, line	96.		
		_	(a) Donor advised funds	(b) Funds an	d other accounts
1	Total number at er	nd of year			
2		f contributions to (during year)			
3		f grants from (during year)			
4		t end of year			
5	-		riting that the assets held in donor advised fund		
			exclusive legal control?		Yes No
6	•		lvisors in writing that grant funds can be used o		
			donor advisor, or for any other purpose conferr	0	
Par	impermissible priv		anization answered "Yes" on Form 990, Part IV		Yes No
1		servation easements held by the organizatio		, 11107.	
•		of land for public use (for example, recreat		orically impo	rtant land area
		f natural habitat	Preservation of a cert		
		of open space			ottaotaro
2			ed conservation contribution in the form of a co	nservation e	asement on the last
_	day of the tax year				at the End of the Tax Year
а	Total number of co	onservation easements		2a	
b				2b	
с	Number of conser		cture included in (a)	2c	
d			fter 7/25/06, and not on a historic structure		
	listed in the Nation	al Register		2d	
3			ased, extinguished, or terminated by the organ	ization during	g the tax
	year 🕨				
4	Number of states	where property subject to conservation ease	ement is located		
5	•	tion have a written policy regarding the perio			
			holds?		
6	Staff and voluntee	r hours devoted to monitoring, inspecting, h	nandling of violations, and enforcing conservation	on easement	s during the year
_	►	<u> </u>			
7		es incurred in monitoring, inspecting, handl	ing of violations, and enforcing conservation ea	sements dur	ing the year
		uction accoment reported on line Q(d) above	a action $1.70/b/(1)/D$	(1)	
8			e satisfy the requirements of section 170(h)(4)(B)		Yes No
9			n easements in its revenue and expense statem		
5		•	bte to the organization's financial statements th		the
		ounting for conservation easements.			
Par	t III Organiza	ations Maintaining Collections of	Art, Historical Treasures, or Other S	Similar As	sets.
		the organization answered "Yes" on Form			
1a			3, not to report in its revenue statement and bala	ance sheet w	vorks
	•		lic exhibition, education, or research in furtherar		
		Part XIII the text of the footnote to its finance		·	
b	· •		B, to report in its revenue statement and balance	e sheet work	s of
	art, historical treas	ures, or other similar assets held for public	exhibition, education, or research in furtherance	e of public se	ervice,
	provide the followi	ng amounts relating to these items:			
	(i) Revenue inclu	ded on Form 990, Part VIII, line 1		▶ \$	

	(ii) Assets included in Form 990, Part X	▶ \$	5
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, pr	ovide	
	the following amounts required to be reported under FASB ASC 958 relating to these items:		
а	Revenue included on Form 990, Part VIII, line 1	▶ \$	ز
		. .	

Assets included in Form 990, Part X
 For Donomicarly Dadication Act Natio

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. 132051 10-28-21

Schedule D (Form 990) 2021

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Sche		u Civil Bea					81-28	03662	Pa	age 2
Par	t III Organizations Maintaining C	ollections of Ar	t, Historic	al Treasures, o	or Othe	er Simila	r Assets	(contin	ued)	
3	Using the organization's acquisition, accession	on, and other record	s, check any	of the following th	at make s	significant u	use of its			
	collection items (check all that apply):									
а	Public exhibition	c		or exchange prog						
b	Scholarly research	e	e 🗌 Othe	r						
с	Preservation for future generations									
4	Provide a description of the organization's co	ollections and explain	n how they fu	rther the organizat	ion's exe	mpt purpo	se in Part	XIII.		
5	During the year, did the organization solicit o	r receive donations of	of art, historio	al treasures, or oth	ner simila	r assets		_		_
	to be sold to raise funds rather than to be ma							Yes		No
Par	t IV Escrow and Custodial Arrange		ete if the orga	anization answered	l "Yes" or	n Form 990), Part IV, I	ine 9, or		
	reported an amount on Form 990, Pa									
1a	Is the organization an agent, trustee, custodi						_	-		-
	on Form 990, Part X?						L	Yes		No
b	If "Yes," explain the arrangement in Part XIII	and complete the fo	llowing table:							
								Amount		
	Beginning balance									
	Additions during the year									
-	Distributions during the year									
t	•							7.4		1
	Did the organization include an amount on Fe					• • • • • • • • • • • • • • • • • • • •	L	Yes		No
Par	If "Yes," explain the arrangement in Part XIII. t V Endowment Funds. Complete i									<u>]</u>
1 41		(a) Current year	(b) Prior			(d) Three y	ears hack	(e) Four	vears	hack
10	Paginning of year balance	(u) ourient you				(G) (11100)	ouro buon	(0) 1 001	youro	Juon
la b	Beginning of year balance									
u o	Contributions									
с d	Grants or scholarships									
	Other expenditures for facilities									
e	and programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the curr		e (line 1 a. col	umn (a)) held as:						
- a	Board designated or quasi-endowment		%							
b	Permanent endowment									
		^%								
Ū	The percentages on lines 2a, 2b, and 2c sho	.^ =								
3a	Are there endowment funds not in the posse		ation that are	held and administ	ered for th	he organiza	ation			
	by:	5				5		Г	Yes	No
	(i) Unrelated organizations							3a(i)		
	(ii) Related organizations							3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza	tions listed as requir	ed on Sched	ule R?				3b		
4	Describe in Part XIII the intended uses of the									
Par	t VI Land, Buildings, and Equipm	ent.								
	Complete if the organization answere	d "Yes" on Form 990), Part IV, line	11a. See Form 99	0, Part X	, line 10.				
	Description of property	(a) Cost or o basis (investr		b) Cost or other basis (other)	1	Accumulate		(d) Book	value	3
1a	Land									
	Buildings									
	Leasehold improvements			16,034.	,	2,6	11.	13	3,42	23.
	Equipment			74,568.		65,9		8	8,60	51.
	Other			20,099.		11,7	74.		3,32	
	. Add lines 1a through 1e. (Column (d) must e		X. column (B	, line 10c.)	<u></u>			30),4()9.

Schedule D (Form 990) 2021

(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments - Program Related.		•	
Complete if the organization answered "Yes"	' on Form 990, Part IV, line	11c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or e	nd-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets.			
Complete if the organization answered "Yes"	' on Form 990. Part IV. line	11d. See Form 990. Part X. line 15.	
) Description	····· ···· ····· ····· ···············	(b) Book value
(1)	, , , , , , , , , , , , , , , , , , , ,		
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(9) Total (0-1/2007 (b) 2007 (c) 2007 (- 15 \		
Total. (Column (b) must equal Form 990, Part X, col. (B) lir Part X Other Liabilities.	ie 15.)		
Complete if the organization answered "Yes"	on Form 990 Part IV line	11e or 11f See Form 990 Part X line 2	5
(a) Description of liability			(b) Book value
(1) Federal income taxes			
(2)			
(3)			
(4)			
(5)			
(5) (6)			
(5) (6) (7)			
(5) (6)			
(5) (6) (7)			
(5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) lir			
(5) (6) (7) (8) (9)			that reports the

Honolulu Civil Beat, Inc

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

(b) Book value

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(c) Method of valuation: Cost or end-of-year market value

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

(a) Description of security or category (including name of security)

Schedule D (Form 990) 2021

Sche	dule D (Form 990) 2021 Honolulu Civil Beat, Inc			81-2	2803662	Page 4
Pa	t XI Reconciliation of Revenue per Audited Financial Stateme	ents With	Revenue per Re	eturn.		9
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	L .				
1	Total revenue, gains, and other support per audited financial statements			1	4,845,	906.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:					
а	Net unrealized gains (losses) on investments	2a				
b	Donated services and use of facilities	2b	271,622.			
с	Recoveries of prior year grants					
d	Other (Describe in Part XIII.)	2d				
е	Add lines 2a through 2d			2e		622.
3	Subtract line 2e from line 1			3	4,574,	284.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a				
b	Other (Describe in Part XIII.)	4b				
с	Add lines 4a and 4b			4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	4,574,	284.
Pa	rt XII Reconciliation of Expenses per Audited Financial Statem	ents With	Expenses per	Returi	า.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a					
1	Total expenses and losses per audited financial statements					
2				1	4,327,	043.
	Amounts included on line 1 but not on Form 990, Part IX, line 25:				4,327,	043.
а	Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities		271,622.		4,327,	.043.
a b	Donated services and use of facilities	2a			4,327,	.043.
	Donated services and use of facilities	2a 2b			4,327,	.043.
	Donated services and use of facilities Prior year adjustments	2a 2b 2c			4,327,	,043.
b c d	Donated services and use of facilities Prior year adjustments Other losses	2a 2b 2c 2d	271,622.		271,	.622.
b c d	Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d	2a 2b 2c 2d	271,622.			.622.
b c d e	Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2c 2d	271,622.	 2e	271,	.622.
b c d e 3	Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1	2a 2b 2c 2d	271,622.	 2e	271,	.622.
b c d 3 4 a	Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:	2a 2b 2c 2d 2d	271,622.	 2e	271,	.622.
b c d 3 4 a	Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2a 2b 2c 2d 2d 4a 4b	271,622.	 2e	271, 4,055,	<u>.622.</u> .421. 0.
b c e 3 4 b c 5	Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2a 2b 2c 2d 2d 4a 4b	271,622.	2e 3	271,	<u>.622.</u> .421. 0.

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.

132054 10-28-21

SCHEDULE J	Compensation Information	I	OMB No. 1	545-004	17		
(Form 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest		20	91			
	Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23.		ZU		İ		
Department of the Treasury	Attach to Form 990.		Open to Public				
Internal Revenue Service	► Go to www.irs.gov/Form990 for instructions and the latest information.		-	Inspection			
Name of the organizat			identificatio		nber		
	Honolulu Civil Beat, Inc	81-2	280366	2			
Part I Questic	ns Regarding Compensation						
				Yes	No		
	priate box(es) if the organization provided any of the following to or for a person listed on Form	990,					
	A, line 1a. Complete Part III to provide any relevant information regarding these items.						
	r charter travel Housing allowance or residence for perso						
Travel for co							
	fication and gross-up payments Health or social club dues or initiation fee						
Discretionar	y spending account Personal services (such as maid, chauffer	ir, cnet)					
	a on line to are checked, did the exercitation follows without a line require require						
-	s on line 1a are checked, did the organization follow a written policy regarding payment or		1b				
			ai				
-	on require substantiation prior to reimbursing or allowing expenses incurred by all directors, cers, including the CEO/Executive Director, regarding the items checked on line 1a?		2				
trustees, and oni							
3 Indicate which, if	any, of the following the organization used to establish the compensation of the organization's						
	irector. Check all that apply. Do not check any boxes for methods used by a related organization						
	isation of the CEO/Executive Director, but explain in Part III.						
	on committee Written employment contract						
	compensation consultant Compensation survey or study						
	other organizations X Approval by the board or compensation c	ommittee					
4 During the year, o	lid any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing						
organization or a	related organization:						
a Receive a severa	nce payment or change-of-control payment?		4a		X		
b Participate in or i	eceive payment from a supplemental nonqualified retirement plan?		4b		X		
c Participate in or r	eceive payment from an equity-based compensation arrangement?		4c		X		
If "Yes" to any of	lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.						
	(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.						
	d on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio	n					
contingent on the			_		v		
) 				X X		
	ization?		<u>5b</u>				
	a or 5b, describe in Part III.	n					
-	d on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation pat carriege of:	11					
contingent on the a The organization	-		6a		x		
	v vization?				X		
	a or 6b, describe in Part III.						
	I on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments						
	lines 5 and 6? If "Yes," describe in Part III		7		х		
	is reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the						
			8		х		
	did the organization also follow the rebuttable presumption procedure described in						
	on 53.4958-6(c)?		9				
	Reduction Act Notice, see the Instructions for Form 990.		dule J (Forn	n 990)	2021		

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

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

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

(A) Name and Title		(B) Breakdown of W	/-2 and/or 1099-MIS0 compensation	C and/or 1099-NEC	other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) Patti Epler	(i)	171,904.	0.	0.	10,314.	7,145.	189,363.	0.
General Manager	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) Benjamin Nishimoto	(i)	142,741.	0.	0.	8,564.	7,012.	158,317.	0.
Director of Philanthropy	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2021

Part III Supplemental Information

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

Schedule J (Form 990) 2021

SCHEDULE L		Tra	ansactior	ıs V	Vith	Interested	Persons		(OMB No.	1545-004	47
(Form 990)	Complete in	the o	28b, or 28c, o	or For	m 990-	" on Form 990, Par -EZ, Part V, line 38a 990 or Form 990-E2		6, 27, 28a		2	02 • Pub	
Department of the Treasury Internal Revenue Service		Go to					latest information.			nspect		
Name of the organizatio	Honolu		Civil Be					Employ 81-2	8036		on nui	mber
							ction 501(c)(29) orgar					
Complete	if the organizatio						o, or Form 990-EZ, Pa	rt V, line	40b.			
1 (a) Name of disqua	lified person	(b) ⊦ 	Relationship bet person and or			ified (e	c) Description of trans	saction			(d) Corrected? Yes No	
				5							es	No
2 Enter the amount of	of tax incurred by	the o	roanization man	aners	or disc	l Invalified persons dur	ing the year under					
	-		-	-					\$			
3 Enter the amount of									\$			
Deut III La avec t												
	o and/or Fror											
-	-					, Part V, line 38a or F	Form 990, Part IV, line	e 26; or if	the org	anizatio	on	
(a) Name of	n amount on For (b) Relation		1	1	Z. Dan to or	(e) Original	(f) Balance due	(g) In	(h) A	pproved	(i) W	/ritten
interested persor					m the ization?	principal amount	(I) Dalarice due	default		by board or agreement		
				То	From			Yes N	o Yes	No	Yes	No
									_			
									_			<u> </u>
									+			<u> </u>
									+			<u> </u>
									+			<u> </u>
Total				<u></u>		> \$						
	or Assistance		-									
· · · · · · · · · · · · · · · · · · ·	if the organizatio						(I) T	- 6				
(a) Name of intere	ested person		(b) Relationship between interested person and the organization			(c) Amount of (d) Ty assistance assist				(e) Purpose of assistance		ſ
		_										

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

Schedule L (Form 990) 2021

132131 11-02-21

Schedule L (Form 990) 2021 Honolulu Civil Beat, Inc

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sha organiz rever	aring of zation's uues?
				Yes	No
Civil Beat Law Center for	HCB is an entity mo	137,515.	Legal servi		X

Part V Supplemental Information.

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

Sch L, Part IV, Business Transactions Involving Interested Persons:

(a) Name of Interested Person:

Civil Beat Law Center for the Public Interest, Inc.

(b) Relationship Between Interested Person and Organization:

HCB is an entity more than 35% controlled by interested persons

(d) Description of Transaction: Legal services provided by Civil Beat

Law Center to Honolulu Civil Beat

Schedule L (Form 990) 2021

SCHEDULE	0
(Farma 000)	

81-2803662

Form 990, Part I, Line 1, Description of Organization Mission:

Honolulu Civil Beat, Inc

citizens, all striving to make Hawaii a better place to live. HCB

achieves this through investigative and watchdog journalism, in-depth

enterprise reporting, analysis and commentary that gives readers a

broad view on issues of importance to our community.

Form 990, Part III, Line 1, Description of Organization Mission:

commentary that gives readers a broad view on issues of importance to

our community.

Form 990, Part VI, Section A, line 2:

Michael Mohr, Director, is a partner of Comprehensive Financial Management

LLC, a company that performs services for Pierre Omidyar, Chairman.

Form 990, Part VI, Section B, line 11b:

Submitted to the president for review and comment. Any questions are

answered and the forms updated for final signature.

Form 990, Part VI, Section C, Line 19:

Honolulu Civil Beat, Inc governing documents and financial statements are

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available upon request

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 132211 11-11-21

Schedule O (Form 990) 2021