

John D. Waihe'e IV - *Chairperson*
Dan Ahuna - *Vice Chair*

Phone: (808) 594-1888
Fax: (808) 594-1868

MEMBERS

Kaleihikina Akaka
Keli'i Akina, Ph.D.
Luana Alapa
Brickwood Galuteria
Kaiali'i Kahele
Carmen "Hulu" Lindsey
Keoni Souza

OFFICE OF HAWAIIAN AFFAIRS

KE'ENA KULEANA HAWAI'I

BUDGET AND FINANCE COMMITTEE

560 N. Nimitz Hwy., Suite 200
Honolulu, HI 96817

COMMITTEE ON BUDGET AND FINANCE (BF)

DATE: Wednesday, March 18, 2026
TIME: 10:00 a.m. or immediately following the conclusion of the OHA Committee on Beneficiary Advocacy and Empowerment (BAE) Meeting
PLACE: Remote Meeting by Interactive Conference Technology
Viewable at www.oha.org/livestream OR
Listen by phone: (213) 338-8477, Webinar ID: 819 2468 5335

This meeting can be viewed via livestream on OHA's website at www.oha.org/livestream or listened to by phone using the call-in information above. Additionally, this meeting can be viewed live on 'Ölelo Community Media <https://olelo.org/>. A physical meeting location, open to members of the public who would like to provide oral testimony or view the meeting, will be available at 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817.

AGENDA

- I. Call to Order
- II. Approval of Minutes
 - A. March 4, 2026
- III. New Business
 - A. Presentation by independent third-party auditors, N&K CPAs, regarding the annual (draft) audited financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance, and an opinion that the financial statements are presented fairly.
 - B. **Action Item BF #26-05:** Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance.
 - C. **Action Item BF #26-06:** OHA Biennium Budget for Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) – Realignment #1: Approval of Core and Non-Core Budgetary Allocation.
 - D. Informational Budget Briefing to:
 - (1) receive updates on the execution status of FY2026 budgeted initiatives,
 - (2) review and consider proposed readjustments to the FY2026 budget, and
 - (3) evaluate proposed budget readjustments and realignments for FY2027.These briefings are intended to support informed fiscal oversight and decision-making by the Board of Trustees (BOT). They also provide OHA's executive leadership team, department heads, division directors, and appropriate support staff an opportunity to present status updates, outline proposed modifications, and discuss strategic budget priorities for the upcoming fiscal periods.

III. New Business (cont.)

D. Informational Budget Briefing (cont.)

- a. Communications - Communications Director Bill Brennan and
Appropriate Support Staff
- b. Community Engagement (Beneficiary Services and Grants) -
Community Engagement Director Lise Vaughan-Sekona
and Appropriate Support Staff
- c. Hawaiian Cultural Affairs -
Senior Director of Hawaiian Cultural Affairs
Hailama Farden and Appropriate Support Staff

IV. Adjournment

If you need an auxiliary aid/service or other accommodation due to a disability, please contact Keola Fong at 808-626-5484 or by email at keolaf@oha.org as soon as possible. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.

Public Testimony will be called for each agenda item and must be limited to matters listed on the meeting agenda. Hawai'i Revised Statutes, Chapter 92, Public Agency Meetings and Records, prohibits Board members from discussing or taking action on matters not listed on the meeting agenda.

The board packet will be available for the public to inspect at OHA's main office located at 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817 no later than three full business days before the meeting.

The board packet will also be made available on OHA's website <https://www.oha.org/bf> as soon as practicable thereafter.

In the event that the livestream public broadcast is interrupted and cannot be restored, the meeting may continue as audio-only through the phone number and Webinar ID provided at the beginning of this agenda.

Meeting recordings will be made available on OHA's website <https://www.oha.org/about/leadership/board-of-trustees/> as soon as practicable after the meeting.

Testimony can be provided to the Board of Trustees either as:

- (1) **written testimony**; or
- (2) **live, oral testimony online or at the physical meeting location** during the remote meeting.

- (1) Persons wishing to provide **written testimony** on items listed on the agenda should submit testimony via **email** to botmeetings@oha.org or via **postal mail** to Office of Hawaiian Affairs, Attn: Board of Trustees Meeting Testimony, 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817. Testimony is requested to be received at least twenty-four hours prior to the scheduled meeting to allow board members with sufficient time to review the testimony before the meeting.

Please note that all written testimony will be posted on OHA's meeting website. Please omit or redact any personal information (e.g., name, email address, phone number, home address, or materials) that you do not want to be disclosed publicly online

- (2) Persons wishing to provide **oral testimony online** during the remote meeting, please use the link below:

Webinar ID: 819 2468 5335

<https://us06web.zoom.us/j/81924685335>

*(*if you are unable to link directly, copy and paste in search)*

To provide **oral testimony online**, you will need:

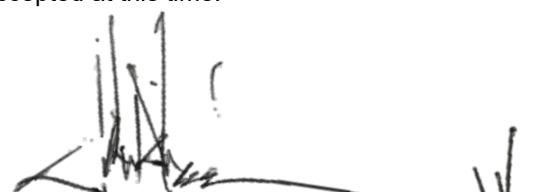
- (a) computer or mobile device to connect to the virtual meeting;
- (b) internet access; and
- (c) a microphone to provide oral testimony.

Persons wishing to provide **oral testimony at the physical meeting location** can sign up the day-of the meeting at the physical meeting location.

Once your oral testimony is completed, you may be asked to disconnect from the meeting. If you willfully disrupt the meeting or do not disconnect on your own, support staff will remove you from the Zoom meeting.

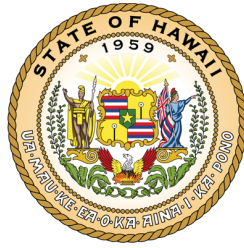
You can continue to view the remainder of the meeting on the livestream or by telephone, as provided at the beginning of this agenda.

Oral testimony online or at a physical meeting location will be limited to five (5) minutes. Oral testimony by telephone/landline **will not** be accepted at this time.


Trustee John Waihe'e, IV, Chair
Committee on Budget and Finance (BF)

03/11/2026

Date



John D. Waihe'e IV - *Chairperson*
Dan Ahuna - *Vice Chair*

Phone: (808) 594-1888
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MEMBERS

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II. Approval of Minutes

A. March 4, 2026

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**STATE OF HAWAI'I
OFFICE OF HAWAIIAN AFFAIRS
560 N. NIMITZ HIGHWAY, SUITE 200
(VIRTUAL MEETING - VIA ZOOM WEBINAR)
COMMITTEE ON BUDGET AND FINANCE
MINUTES**

March 4, 2026 10:00 a.m.

(or immediately following the conclusion of the OHA Investment and Land Management (ILM) Committee Meeting)

FULL MEETING CAN BE VIEWED AT [03/04/26 Budget and Finance \(BF\) Meeting](#)

ATTENDANCE:

Chairperson John Waihe'e, IV
Vice-Chairperson Dan Ahuna
Trustee Kaleihikina Akaka
Trustee Keli'i Akina
Trustee Luana Alapa
Trustee Brickwood Galuteria
Trustee C. Hulu Lindsey
Trustee J. Keoni Souza

Lei-Ann Durant
Mark Watanabe
Melissa Wennihan
Morgan Kauai Robello
Nathan Takeuchi
Pohai Ryan
Remy Keliioomaluu
Yvonne Mahelona

EXCUSED:

Trustee Kaiali'i Kahele

ADMINISTRATION STAFF:

Summer Sylva, Interim CEO / Administrator
K. Sean Kekina, COO / Ka Pou Nui
Bill Brennan, *Director of Communications*
Everett Ohta, *Senior Legal Counsel*
Grace Chen, *Budget Chief*
Kyle Saucier, *IT Systems Engineer & Administrator*
Lise Vaughan-Sekona, *Community Engagement Director*
Poni Askew, *Director of Economic and Business Resilience*
Ryan Lee, *Investment Director, Interim CFO*

BOARD COUNSEL:

Kapono Kiakona

BOT STAFF:

Anuheia Diuamond
Carina Lee
Crayn Akina

I. CALL TO ORDER

Chair Waihe'e calls the Committee on Budget and Finance meeting for Wednesday, March 4, 2026 to order at **10:22 a.m.** ([0:45 / 1:29:05](#))

Chair Waihe'e notes for the record that **PRESENT** are:

MEMBERS			AT CALL TO ORDER (10:22 a.m.)	TIME ARRIVED
CHAIR	JOHN	WAIHE'E, IV	PRESENT	
VICE-CHAIR	DAN	AHUNA	PRESENT	
TRUSTEE	KALEIHIKINA	AKAKA	PRESENT	
TRUSTEE	KELI'I	AKINA	PRESENT	
TRUSTEE	LUANA	ALAPA	PRESENT	
TRUSTEE	BRICKWOOD	GALUTERIA	PRESENT	
TRUSTEE	C. HULU	LINDSEY		Arrived at
TRUSTEE	J. KEONI	SOUZA	PRESENT	

At the Call to Order, **SEVEN (7) Trustees are PRESENT**, thereby constituting a quorum.

EXCUSED from the BF Meeting are:

MEMBERS			COMMENT
TRUSTEE	KAIALI'I	KAHELE	MEMO – REQUESTING TO BE EXCUSED

II. APPROVAL OF MINUTES

A. February 4, 2026

Chair Waihe'e moves to approve the Minutes of February 4, 2026. ([4:30 / 1:29:05](#))

Chair Waihe'e asks if there are any changes.

There are none.

Chair Waihe'e asks if anyone has signed up to testify on this item.

BF Chair Staff Wennihan states that no one is signed up to testify on this agenda item.

Chair Waihe'e calls for a Roll Call Vote

10:25 a.m.							4:50 / 1:29:05
TRUSTEE		1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	EXCUSED
VICE-CHAIR DAN AHUNA				X			
KALEIHIKINA AKAKA				X			
KELI'I AKINA				X			
LUANA ALAPA				X			
BRICKWOOD GALUTERIA				X			
KAIALI'I KAHELE							EXCUSED
CARMEN HULU LINDSEY							Not present at time of vote
J. KEONI SOUZA				X			
CHAIR JOHN WAIHE'E	1			X			
TOTAL VOTE COUNT				7	0	0	2

VOTE: [X] UNANIMOUS [] PASSED [] DEFERRED [] FAILED

Chair Waihe'e notes for the record that ALL (7) members present vote 'AE (YES) and the MOTION PASSES.

II. APPROVAL OF MINUTES

B. February 18, 2026

Chair Waihe'e asks if anyone has signed up to testify on this item.

BF Chair Staff Wennihan states that no one is signed up to testify on this agenda item.

Chair Waihe'e moves to approve the Minutes of February 18, 2026. (5:15 / 1:29:05)

Chair Waihe'e asks if there are any changes.

There are none.

Chair Waihe'e calls for a Roll Call Vote

10:26 a.m.							5:40 / 1:29:05
TRUSTEE	1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	EXCUSED	
VICE-CHAIR DAN AHUNA			X				
KALEIHIKINA AKAKA			X				
KELI'I AKINA			X				
LUANA ALAPA			X				
BRICKWOOD GALUTERIA			X				
KAIALI'I KAHELE						EXCUSED	
CARMEN HULU LINDSEY						Not present at time of vote	
J. KEONI SOUZA			X				
CHAIR JOHN WAIHE'E	1		X				
TOTAL VOTE COUNT			7	0	0	2	

VOTE: [X] UNANIMOUS [] PASSED [] DEFERRED [] FAILED

Chair Waihe'e notes for the record that ALL (7) members present vote 'AE (YES) and the MOTION PASSES.

III. NEW BUSINESS

A. Action Item BF #26-04: Approval of OHA funding for Ho‘ākoako Lāhui event sponsorship awards for the following organizations and events for Fiscal Year 2025-2026, Quarter 4 (Batch 2): ([6:00 / 1:29:05](#))

- 1. Kāhuli Leo Le‘a – May Day 2026**
- 2. Conservation Council for Hawai‘i – Manu o Kū Festival**
- 3. Pakini Loan Fund – Wai‘anae Moku Made**
- 4. Ka Po‘e Lawai‘a – Manini & Me Holoholo Festival**
- 5. He Ho‘omaka Hou Ana O Puna – Ho‘ike o nā Wāhine – Hāumana KūkāKūkā Program Completion and Kīhei Tying Ceremony**
- 6. Ho‘okāko'o Corporation – Waimea Middle Public Conversion Charter School’s May Day Program – SY 2025-26 – Sense of Place, Sense of Belonging**
- 7. Acton Digital Inc (Kaulike Academy) – ‘Ōpio Mākeke: Summer Kickoff Night Market**
- 8. Recycle Hawaii – Hawai‘i Zero Waste Youth Planning Convergence**
- 9. Symbrosia Foundation – Kona Kai Festival**
- 10. North Kohala Community Resource Center – Kohala Kamehameha Day Celebration**
- 11. Papa Ola Lokahi – Pūpū ‘Umeke Kā‘eo ‘Ekolu: 3rd Annual Traditional Healers Gathering**
- 12. Festivals of Aloha – Na Kamehameha Commemorative Pā‘ū Parade & Ho‘olaule‘a**
- 13. Leeward Kai Canoe Club LLC – Lauhoe: Father's Day Regatta Festival**

Chair Waihe‘e asks if there is anyone signed up to testify

There are none.

BF Chair Staff Wennihan states that no one is signed up to testify on these agenda items, however there are representatives from each organization present or online to present.

Chair Waihe'e moves to approve and authorize OHA funding for Ho'ākoakoa Lāhui event sponsorship awards for the following organizations and events for Fiscal Year 2025-2026, Quarter 4 (Batch 2): [\(7:30 / 1:29:05\)](#)

#	Organization Name	Event	Event Date(s)	Evaluation Scores (Out of 50 Points)	Award Amount Recommendation
1	Kāhuli Leo Le'a	May Day 2026	May 1, 2026	Evaluator A: 41 points Evaluator B: 43 points	\$11,250
2	Conservation Council for Hawai'i	Manu o Kū Festival	May 2, 2026	Evaluator A: 45 points Evaluator B: 47 points	\$2,500
3	Pakini Loan Fund	Wai'anae Moku Made	May 2, 2026	Evaluator A: 45 points Evaluator B: 47 points	\$14,400
4	Ka Po'e Lawai'a	Manini & Me Holoholo Festival	May 2-3, 2026	Evaluator A: 45 points Evaluator B: 45 points	\$15,000
5	He Ho'omaka Hou Ana O Puna	Ho'ike o nā Wāhine – Hāumana Kūkākūkā Program Completion and Kihei Tying Ceremony	May 9, 2026	Evaluator A: 44 points Evaluator B: 40 points	\$11,025
6	Ho'okāko'o Corporation	Waimea Middle Public Conversion Charter School's May Day Program – SY 2025-26 – Sense of Place, Sense of Belonging	May 21-22, 2026	Evaluator A: 40 points Evaluator B: 40 points	\$9,533
7	Acton Digital Inc (Kaulike Academy)	'Ōpio Mākeke: Summer Kickoff Night Market	May 30, 2026	Evaluator A: 45 points Evaluator B: 50 points	\$10,500
8	Recycle Hawaii	Hawai'i Zero Waste Youth Planning Convergence	June 1-5, 2026	Evaluator A: 45 points Evaluator B: 48 points	\$15,000
9	Symbrosia Foundation	Kona Kai Festival	June 5-6, 2026	Evaluator A: 48 points Evaluator B: 45 points	\$10,867
10	North Kohala Community Resource Center	Kohala Kamehameha Day Celebration	June 11, 2026	Evaluator A: 47 points Evaluator B: 45 points	\$12,800
11	Papa Ola Lokahi	Pūpū 'Umeke Kā'eo 'Ekolu: 3rd Annual Traditional Healers Gathering	June 19-20, 2026	Evaluator A: 46 points Evaluator B: 48 points	\$15,000
12	Festivals of Aloha	Na Kamehameha Commemorative Pā'ū Parade & Ho'olaule'a	June 20, 2026	Evaluator A: 46 points Evaluator B: 45 points	\$15,000
13	Leeward Kai Canoe Club LLC	Lauhoe: Father's Day Regatta Festival	June 20-21, 2026	Evaluator A: 48 points Evaluator B: 46 points	\$15,000
			TOTAL		\$157,875

Chair Waihe'e: We'll start with Kāhuli Leo Le'a

BF Chair Staff Wennihan we have Zachary Lum online.

Zachary Lum (Kāhuli Leo Le'a): [\(8:55 – 10:40 / 1:29:05\)](#)

Aloha. Mahalo for this opportunity to provide brief testimony in your consideration of our proposed event, May Day 2026. My name is Zachary Lum, and today I'm representing our nonprofit organization, Kahuli Leo Lea, as its Executive Director.

Since 2019, our organization has taken on the kuleana of continuing a tradition started by my kumu, Robert Cazimero, and his brother Roland. As many may remember, the May Day concert at the Waikīkī Shell, featuring the Brothers Cazimero, was an annual gathering that marked May Day as more than just Lei Day, but a day and evening of music, hula, and the real opportunity to gather the lāhui, as suggested by this Ho'ākoakoa Lāhui funding opportunity. Beyond the merits of our event and its many alignments with OHA's Mana i Maui Ola strategic outcomes that we've articulated in our application, I'm here today to share and emphasize that in the past six or seven years of carrying this tradition as handed to us by our kumu, we have grown the event from a one-night concert to a statewide broadcast, international livestream, with various satellite events in Hawai'i and Japan. This is significant for us not only because of the millions of marketing impressions that we create every year, but more so because our approach is rooted in gathering the lāhui under the auspices of mele and hula. Yes, our event broadcast is entertaining, but in that entertainment we create opportunities for viewers to learn and strengthen the values that, inch by inch, song by song, make us who we are as Hawai'i.

So mahalo for your consideration of our cause to bring mele and its knowledge-bearing capabilities to our lāhui and beyond. Mahalo nui.

Vice-Chair Ahuna: Mahalo, Zachary. Trustees are there any questions?

There are no questions.

BF Chair Staff Wennihan Next we have Jonee Peters and Leah Kocher in person.

Jonee Peters (Conservation Council for Hawai'i): [\(11:15 – 13:50 / 1:29:05\)](#)

Aloha, Chair Waihe'e, Vice-Chair Ahuna, and board members. My name is Jonee Peters, I am the Executive Director for the Conservation Council for Hawai'i. We are the oldest nonprofit conservation group in the state of Hawai'i, and we are also the state affiliate for the National Wildlife Federation. I'm coming before you to request funding for our annual Manu o Kū Festival. This is our 11th year. The Manu o Kū bird is very special, it is one of the native birds that you can see readily without having to go hiking or experience any hardship to see it, it's right in downtown.

This festival will be at the 'Iolani Palace grounds. We have about 20 organizations and agencies participating. We do this for the public to see how the Manu o Kū can be an ambassador for all the other native species. When we first started, we had about 150 guests come through the day. Last year, we counted about 500 to 600 people.

Our request for funds today is for tents and the things that we need to conduct this project. We need tents, we are requesting generators, and we need water barrels for the tent. This is a 40-by-40 tent.

Jonee Peters This is a one-day event. It goes from 10:00am to 2:00pm. We have entertainment, speakers, a Manu o Kū bird tour, a scoping area, entertainment, and a costume contest. This has been very successful.

That's what we come before you today, and I want to thank you for this opportunity to come before you. Aloha.

Vice-Chair Ahuna: Mahalo, Jonee, Thank you for your testimony. Trustees are there any questions?

There are no questions.

Vice-Chair Ahuna: Next we have Pakini Loan Fund.

Lei Reidel (Pakini Loan Fund): [\(14:30 – 17:15 / 1:29:05\)](#)

Hello. My name is Lei Reidel, I'm the Executive Director for the Pakini Loan Fund, a nonprofit emerging Native community development financial institution. We support small business development in Hawai'i with a particular focus on Native Hawaiian small businesses. Mahalo for allowing me to submit testimony on behalf of Wai'anae Moku Made in May. In partnership with the Wai'anae Economic Development Council, Wai'anae Moku Made is more than a marketplace, it's an opportunity for us to support Wai'anae-based artisans, cultural practitioners, farmers, designers, and small business owners who carry forward 'ike Hawai'i through their hands and their work. What they often lack is access—access to capital, access to broader markets, and access to coordinated support systems that allow their businesses to grow sustainably.

This sponsorship will directly uplift Native Hawaiian entrepreneurs by providing structured opportunities to showcase, sell, and scale their products in ways that are culturally grounded and community-centered. Wai'anae Moku Made prioritizes Wai'anae-produced, culturally rooted goods and services, keeping dollars circulating within the moku instead of leaving our community. OHA's support will ensure we have access to logistical needs like tents, tables, and chairs while supporting cultural activities by providing practitioner stipends. Additionally, we'll be able to market the event on a larger scale to draw a larger audience and support economic resilience. Wai'anae faces persistent economic disparities—lower median incomes, fewer employment opportunities, and higher barriers to capital access. Yet we also hold immense cultural wealth and entrepreneurial talent. Wai'anae Moku Made is designed to bridge that gap by creating economic opportunities grounded in our community's own brand of resilience.

Our last Wai'anae Local Made in November 2025 drew roughly 300 participants to the parking lot of Wai'anae Neighborhood Place. While it rained—most unusual for Wai'anae, that night—29 vendors participated, with 26 of the 29 being Native Hawaiian and 27 of the 29 vendors being Wai'anae-based. Of the 29 vendors, roughly 20 were brand new businesses participating in their first makeke. Additionally, we were able to bring 19 community resource partners specializing in small business development to Wai'anae. As of now, we're engaging 25 new Wai'anae-based small businesses—22 of them Native Hawaiian and 22 of them Wai'anae-owned. By the event in May, we're cautiously optimistic that the number will increase to rival our November event.

Mahalo for the opportunity to submit testimony on behalf of Wai'anae Moku Made. Please let me know if you have any questions, and we definitely appreciate your support. Mahalo.

Vice-Chair Ahuna: Mahalo, Lei. Trustees are there any questions?

There are no questions.

Vice-Chair Ahuna: Next we have Ka Po'e Lawai'a.

Jessica Bates (Ka Po'e Lawai'a): [\(18:00 – 22:35 / 1:29:05\)](#)

Aloha. My name is Jessica Bates, and I'm here to speak on behalf of Ka Po'e Lawai'a and our Holoholo Festival called Manini and Me. The festival focuses specifically on shoreline fishing and structured hands-on participation. The requirement is intentional; learning happens through direct practice with families, so any adult who registers must have a child with them under the age of 15. This ensures direct learning, whether it is from Ka Po'e Lawai'a teaching them or from families continuing generational responsibility for shoreline engagement. This matters to us because shoreline fishing is a part of daily life, especially on the west side. Nearshore resources are not abstract—they feed households and support family stability. When children learn, they grow to understand both access and responsibility. They develop kuleana to themselves, their community, and their land and water.

The goal is to reinforce fishing as a nourishment practice, a Hawaiian cultural practice, and a shared responsibility within families and the community. We believe the impact is practical and measurable. Children leave able to identify local shoreline species and describe where they come from. Adults actively model fishing practices in real time, and Ka Po'e Lawai'a will also be there to teach and guide, especially for families who may be unfamiliar with fishing or who may have lost that knowledge in their family. We believe families will gain a clear understanding of how nearshore resources sustain our households and how we can mālama and responsibly use our west side resources.

We will gather feedback to strengthen future efforts and ensure the work remains grounded and effective—meaning we stay within our community, keep children involved, and continue sharing knowledge so it can thrive moving forward. The Manini and Me Holoholo Festival reinforces responsibility to shoreline fishing within families and helps sustain Hawaiian traditional knowledge through continued practice that is practical and doable within our communities. We want to engage both fishermen and non-fishermen to show the importance of this practice. We believe caring for nearshore resources is a shared responsibility of everyone in the community who uses the beach, fishes, and cares for our 'āina.

The festival is actually just one part of the broader Manini and Me program. Manini and Me is a fish identification program we created to teach our children about fish and where they live. We start in tide pools to expand their knowledge and give them access at an early age. The Manini and Me Holoholo Festival will launch this program to the broader public, allowing fishermen and non-fishermen to come together and create an environment not only for themselves but for the community and for our children. We want to exemplify how Hawaiian fishing culture is important—not only to the west side, but to sustaining and feeding our communities. It reflects the loving, give-and-take relationship we have with the ocean, just as we do with the 'āina.

We're hoping to receive this grant. It is a two-day event. Ka Po'e Lawai'a will be centered at Pōkai Bay as the piko. Participants will fish for a certain number of days, and then on Sunday they will come together for a gathering that is more like a fair, but not a typical community event. We want it to be hands-on and educational for the keiki. There will also be prizes and different levels of recognition.

Jessica Bates Again, the whole purpose of Manini and Me is to teach the next generation. An adult must partner with a child to be entered into the festival, because it is one part of the larger Manini and Me program where we teach fish identification to our keiki.

I can ramble on and on, because it is a passion, but if anyone has questions, I'm grateful for the opportunity to share. Ka Po'e Lawai'a is a young nonprofit, and we're looking forward to growing and expanding this work. Mahalo for your time.

Vice-Chair Ahuna: Jessica, Thank you so much, I can hear your passion. Members are there any questions?

There are no questions.

Vice-Chair Ahuna: Next we have He Ho'omaka Hou Ana O Puna.

Renee Rivera (He Ho'omaka Hou Ana O Puna): [\(23:30 – 28:25 / 1:29:05\)](#)

Aloha mai kakou, o Renee ko'u inoa, o Manokalanipō o Moku o Keawe mai au . Today I want to talk about our program He Ho'omaka Hou Ana O Puna. Our nonprofit has been federally funded for the past two years to bring a pu'uhonua, a community within the community. We work with women who are victims of crime on Hawai'i Island. Bringing a pu'uhonua in the spaces of Moku o Keawe allows us to activate and inspire women who often feel like the world has been against them.

Some of our women wanted to share their own 'ōlelo no'eau they wrote themselves. I'd like to share one that was written by one of the women in our program. Right now, we have 21 women who are engaging in hula, engaging at Hawai'i Community College to get higher education. This 'ōlelo no'eau is *ke kū ne e ka wāhine i o 'oia'ī'o ka wāhine, e lā'au lapa'au, so when women stand in their truth, she becomes medicine*. We all know that our women and our kūpuna are the hosts of the 'ohana. We allow them to tap into aloha and to allow them to know that aloha is not harm. 'Oia'ī'o, speaking your truth is healing, and also safety is a collective kuleana for our communities.

We hold circles monthly and also virtually, we even have women from Guam now joining our virtual meetings. We also want to create a space of ho'ike for these women who have been in our program for two years, that have thrived in life and in our community, and are now accessing higher education, therapeutic services, and ho'oponopono through cultural practitioners on Hawai'i Island. They are also breaking stigma in our community, where we know that our ancestors protect us, and that violence came later. Violence is not our legacy, we need to teach our keiki that violence was not part of who we are—it was learned behavior that was taught to us. Also, we are trying to break these cycles with women and honoring them as a wahi kapu. Also learning that our past and our now, and those yet to come is a kuleana as a collective as our community. So, as we come into our community, and we bring people, Hawai'i Community College on Moku O Keawe, and also on Manokalanipō that we're going to look at the cultural significance of the 'a'ali'i plant. We know that the 'āali'i represents the true strength, not only about standing still, but learning how to bend when the winds come. Learning how to thrive not only in the amazing soil, but the soil that was made for that 'a'ali'i to thrive. As we know that the 'a'ali'i cross roots with each other. These are the weaving of the threads that helps these women stand with each other and hold each other's roots together.

Our program is grassroots, it was founded by an amazing woman who struggled with adversity, but was able to thrive in her life. Many times, we need to become the kāko'o and representatives in our communities and say we healed, and we can continue to heal others, and it comes from us.

Renee Rivera: Mahalo for allowing me to present about our mana-ful circles that we have and hopefully we can have an amazing kīhei dyeing process and a kīhei tying ceremony for these women who have worked so hard over the past two years to show the community that we have the ability to overcome adversity and that we can become a pu‘uhonua for someone else. But it starts with us first. If we do not become a pu‘uhonua for ourselves, we cannot go out and become a pu‘uhonua for others. I hope our ancestors can lead us and our keiki follow us. Aloha. Mahalo.

Vice-Chair Ahuna: Mahalo, Renee, that was amazing. Thank you so much for what you're doing, members are there any questions?

There are no questions.

Vice-Chair Ahuna: Next we have Ho'okāko'o Corporation; Jade Bowmann and Pat Ayat

Jade Bowmann and Pat Ayat (Ho'okāko'o Corporation): [\(29:00 – 36:10 / 1:29:05\)](#)

Jade Bowmann: Aloha, my name is Jade Bowmann. I teach at Waimea Middle School in Waimea and have been teaching for 31 years, but I've lived in Waimea for 42 years. I'm a transplant from Kailua, O'ahu, and moving here has been wonderful. It's an amazing place to live and teach. From my classroom, I have incredible views—Mauna Kea on one side, I can see Mauna Loa, Hualalai, and the pu'u on the other. It's gorgeous and really helps our students develop a sense of place.

Our theme at our school is *sense of place, sense of identity*. We try to instill this through different means; through our classrooms, taking them outside the classroom, bringing in cultural members to help teach our students about our place, our 'āina, our culture. Having our May Day program at the end of the year really helps to showcase what the students have learned and the connections they've made with their place, their 'āina and with community. I am in BIG support, and hope that you will help us with our May Day program. I just want to say that our students, when I speak with them and I ask them, why do you think May Day program is important, they consistently express pride and respect for their heritage. Many want to share that with their families, peers, and community members. Even students who moved here from other places gain a sense of belonging and identity through participating in May Day. The May Day program creates lasting memories. Families look forward to it, and it brings the community together to share mana with students and teachers. It's a meaningful way to celebrate and honor Hawaiian culture while allowing students to express pride in their identity through song and hula.

I also want to share testimony from our science teacher and department head, Nau'i Murphy, who couldn't join us today. She writes:

"I'm writing in strong support of the Ho'ākoakoa Lāhui sponsorship request for our May Day program. Our year-long Hawaiian cultural learning is grounded in sense of place, sense of identity, and celebrated through May Day Hō'ike. This event provides a meaningful opportunity to bring families together to celebrate their children's learning, cultural growth, and connection to place. As someone born and raised in Waimea and a former student of this school, I have personally experienced the lasting impact of our May Day program. Over many years, this tradition has built strong relationships among students, families, educators, and cultural practitioners. This joyful gathering strengthens our sense of belonging and connection to place. Generations of families have come together through May Day, creating shared memories and reinforcing cultural values that define our community. A key component of this experience is the collaboration with Kumu Micah Kamohoali'i and Halau Nā Kipu'upu'u who work with students to prepare grade-level 'oli and hula presentations. This partnership

ensures cultural practices are taught with integrity and care while deepening students' understanding of protocol, meaning, and responsibility. It also strengthens the relationship between school and community cultural learners. This sponsorship will support a program and event that strengthens family engagement, promotes 'Ike Hawai'i, and deepens connection to place and 'āina. For these reasons, I respectfully urge approval of the Lāhui sponsorship request."

Mahalo, Naui Murphy, 8th Grade Science Teacher.
Thank you.

Pat Ayat: Aloha mai kakou. Vice-Chair Ahuna, good to see you. Mahalo nui to the Trustees and committee members. I want to echo what Miss Bowmann and Miss Murphy shared. This is obviously a special event for our kula and the haumāna, who take great pride in their preparation and the opportunity to share what they've learned throughout the school year. As a Hawaiian-focused charter school, events like this support our school 'ohana, including parents, extended families, and the broader community. These gatherings create lasting memories that span generations. We are grateful for all the partnerships that help support our haumāna, their learning, and their sharing of cultural knowledge in this special place where we are fortunate to live, learn, and thrive. Mahalo nui for your consideration. We look forward to a wonderful day in May, and of course, you are all welcome to join and experience this special program.

Vice-Chair Ahuna: Mahalo, Mr. Ayat, Miss Murphy, Miss Bowmann, thank you so much for sharing, members are there any questions?

There are no questions.

Vice-Chair Ahuna: Next we have Acton Digital Inc (Kaulike Academy)

Coen Cadinha and Leah Dakroub (Acton Digital Inc): [\(37:05 – 40:30 / 1:29:05\)](#)

Coen Cadinha: Aloha mai kakou Chair, Trustees, and members of the Office of Hawaiian Affairs. Mahalo nui for the opportunity to testify today on behalf of 'Ōpio Makeke. My name is Coen Cadinha, and I am the founder and executive director of Keiki Rise. Right now, there is a clear gap between aspiration and action for our 'ōpio entrepreneurs. This is not due to a lack of talent or vision, but a lack of resources and support. Our 'ōpio are ready to lead with purpose and vision, they are ready to create and innovate, and contribute to Hawaii's future. What has been missing is a pathway that truly believes in them and what they do. Youth don't need permission to lead, they need opportunity, and Keiki Rise is here to provide it. I launched Keiki Rise three years ago, at the age of 15, to create spaces where young people in Hawaii could be trusted, equipped, and empowered to rise. Our organization is dedicated to helping Hawaii's youth become innovators, leaders, and creators—driving businesses, uplifting communities, and shaping a thriving future. Over the past three years, we've supported youth in generating over \$450,000 in sales, hosted over 25 markets, and facilitated more than 50 workshops and classes for young entrepreneurs. Importantly, over 75% of the youth we serve are Native Hawaiian. This is why 'Ōpio Makeke matters. It is more than a market—it's a living investment in the future of our 'ōpio. It's a space where youth step forward as business owners, selling products they've made with their own hands, sharing their ideas, and gaining real-world experience.

We're excited to host 'Ōpio Makeke at Nā Lama Kukui Center, bringing over 20 young entrepreneurs together for a day that is bigger than just a market. It will be a community gathering rooted in culture, connection, and intergenerational support. The event will feature cultural workshops, live entertainment by local halau and artists, and spaces for people to meet and connect. Through partnerships with the Nā Lama Kukui Center and TLC PR, we are shaping the day as an

intergenerational experience where ‘ōpio, kūpuna, and the wider community come together. We’ll have Tech Savvy Teens organization that empowers youth to uplift kupuna in the world of technology, and we’ll have a lot of other exciting things happening. Supporting ‘Ōpio Makeke is more than funding one event. It’s saying to our youth, *we see you, we believe in you, and we are willing to invest in your future*, because when a young person is given one real opportunity, that can grow into a business, that business becomes income and that income can support an entire ‘ohana, that builds confidence, and cultivate leadership that uplifts the entire community. I humbly ask you to support ‘Ōpio Makeke at Nā Lama Kukui. Mahalo nui for your consideration and for believing in the potential of our youth.

Vice-Chair Ahuna: Thank you for sharing. Appreciate you guys being here. Members, any questions? You guys did a wonderful job.

Trustee Galuteria: It's more of a comment than a question because I'm very familiar with the work of this young group and one of the offshoots of the Kaulike is a group called Tech Savvy Teens and as a matter of fact they lease some space right here in Nā Lama Kukui. Their efforts is to teach digital literacy to kūpuna and so this is really something, and a few of us qualify for kūpuna already but it's that type of initiatives that we should support. I just wanted to share that, more than a question.

Vice-Chair Ahuna: Thank you for being here, members any questions you guys did a wonderful job, thank you

There are no questions.

Vice-Chair Ahuna: Next we have Recycle Hawaii

Kristine Kubat and Ulu Makamae (Recycle Hawaii): [\(41:35 – 50:25 / 1:29:05\)](#)

Ulu Makamae Aloha. Good morning. My name is Ulu Makuakane, and I serve as the US EPA-funded REO Program Director under Recycle Hawaii and Ka’ū Global Learning Lab. We are a community-driven, zero-waste youth advocacy group aiming to reduce the volume of waste going to our island’s only landfill. Our haumana lead this initiative by performing cafeteria waste diversions, waste audits, hosting community collection events, and digital and in-person campaigns. I am here in support of the Hawaii Zero Waste Youth Planning Convergence, to be held in Anahola, Kaua’i, June 1st through 5th. Over four days, ‘ōpio from across the pae ‘āina will collaborate and plan and organize the larger-scale 2027 National Zero Waste Convergence. Participating groups include the Ka’ū REO program, Hānai Kaiāulu from Nānākuli, Moloka’i High School FFA, E Ala E Kōhala, Maui Huliau Foundation, Keauakaha, and Kaua’i-based youth groups. Each of these groups serves Native Hawaiian youth and their communities through sustainability practices, advocacy, and culturally grounded programming. All youth chaperones and guests will stay at the Kumu Camp, led by the Anahola Hawaiian Homestead Association and Homestead Community Development Corporation. This family-friendly location is ideal for the planning convergence, allowing participants to experience the beauty of Kaua’i while supporting Kumu Camp nonprofits that serve ‘ohana and keiki. Each day of the convergence will begin with cultural protocol to set intentions and ground the planning work in ‘Ike Hawai’i. Youth will engage in planning sessions, skill-building workshops, zero-waste community education, and learning about the mo’olelo and wahi pana of Kaua’i. A key part of this event is uplifting and building pilina with the Anahola Hawaiian Homestead community. Youth participants will organize and host a community give-back event, where they will share their ‘ike, offering hands-on demonstrations in zero waste practices and providing food for all attendees.

Ulu Makamae: Investing in these convergences is an investment in our ‘ōpio. By empowering youth to co-create solutions now, we strengthen Hawai‘i’s capacity to reduce waste, protect ‘āina, and build sustainable systems grounded in culture.

I would now like to turn it over to Recycle Hawaii’s Executive Director, Kristine Kubat, to explain the relationship between this planning event and the 2027 National Zero Waste Youth Convergence that will be held on Hawai‘i Island next year. Mahalo nui for your time and consideration.

Kristine Kubat: Aloha. First, I just have to say that I feel incredibly honored to be considered among this group of participants. Just sitting here and listening to everybody, I’ve learned so much, and I just feel really honored.

My name is Kristine Kubat, and I serve as the Executive Director for Recycle Hawaii, a nonprofit organization actively engaged in waste diversion and resource recovery initiatives throughout Hawai‘i since 1989. In 2021, our organization was awarded a \$1.5 million grant through the highly competitive US EPA Recycling Education and Outreach Award Program. Our program is called the Hawai‘i Youth Clean Streams and Waste-to-Wealth Initiative, this community-based, youth-driven program operating out of Ka‘ū High & Pahala Elementary School in the Ka‘ū district on Hawai‘i Island. Our partner in this effort is the Ka‘ū Global Learning Lab, which is an academic excellence initiative developed by the school’s vice principal, ‘Āina Akamu.

Ulu Makuakane, whom you just heard from, serves as the REO Program Director, I just wanted to let you know when you hear REO, what that means, it’s an EPA-funded program. A core commitment Recycle Hawaii and Ka‘ū Global Learning Lab to receive the EPA award was that we would take our learnings and share them, first with youth throughout Hawai‘i, and eventually with youth from across the U.S. Our efforts to engage with youth began with outreach to schools that share Ka‘ū High & Pahala Elementary School’s status as DOE “underperforming” school—though we use that term lightly, acknowledging that standardized metrics often fail to capture the brilliance and adeptness of Kanaka ‘oīwi ‘ōpio. Statewide outreach began with a trip to Wai‘anae, introducing our program participants to Nānākuli ‘ōpio operating as the Scrappahz Union under Hānai Kaiāulu. Since then, we’ve engaged youth from Moloka‘i, Kōhala, Maui, Puna, and now Keaukaha to eventually form the Hawai‘i Zero Waste Youth Alliance.

I want to highlight that youth from Ka‘ū, Nānākuli, and Moloka‘i are the three schools that consistently trade positions at the very bottom of the DOE’s performance list, I will also point out that youth from these three schools have earned the honor of representing Hawai‘i in indigenous youth programming as part of the prestigious Bioneers Conference in Berkeley, California, later this month. This is proof positive that when ‘ōpio are provided with the educational opportunities that relate to and prepare them for the real life issues they will face as adults, they perform at the highest levels.

Looking ahead to the next level of commitment for our EPA award, that’s staging a National Zero Waste Youth Convergence. It became clear to us that proper protocol demanded this event be planned, staged, and hosted by the ‘ōpio themselves. When we originally proposed this to the EPA, the idea was that our organization was going to stage this national event and we were going to host it and we’re not people who can represent the culture, so at that point we said we need to do something to make sure that this event is an authentic representation of culture and ‘ike.

OHA’s sponsorship of the upcoming planning and community zero-waste intro event will allow youth to plan together and host a public event in Anahola, Kaua‘i, introducing the concept of zero waste to the local community. This groundwork will lead directly into the national convergence in 2027.

Kristine Kubat: By OHA sponsoring this stage planning event and the Kaua'i community event, OHA would be included as a sponsor for the 2027 national event. As a way to maximize the impact of our ambitions, we are actively pursuing additional funding to stage the 2027 event as an international youth event. So, we can't use EPA funding to bring youth from Pacific regions, but we are looking for funding for that. We would appreciate learning about any opportunities to partner with OHA to potentially include Pacific Island youth, because what we find in our program, even though it's a federally funded program, a lot of youth identify more closely with Pacific Islanders that they do with youth from the continent. So we wanted to make sure to provide those opportunities as well. I'm happy to answer any questions and feel very honored to be part of this, listening we were so interested and excited to try to collaborate with other organizations. Mahalo nui for your time and consideration.

Vice-Chair Ahuna: Thank you, Kristine. Thank you for your testimony. Members, any questions for Recycle Hawaii?

There are no questions.

Vice-Chair Ahuna: Next we have Symbrosia Foundation

Makanahale Emmsley (Symbrosia Foundation): ([50:50 – 54:50 / 1:29:05](#))

Aloha mai kakou, my name is Makanahale, and today I am representing the Symbrosia Foundation. Mahalo nui for the opportunity to provide testimony in support of the Kona Kai Festival and for your recommendation for approval. The Kona Kai Festival is a community-led celebration honoring Hawai'i's relationship with the ocean and inspiring the next generation of ocean stewards. Through panels featuring kupuna to youth who are currently working in various related fields hands-on limu and marine ecosystem educational booths and restoration demonstrations. The festival uplifts 'ike Hawai'i while connecting participants to modern opportunities in conservation, aquaculture, marine science, and 'āina based entrepreneurship. Many Native Hawaiian students interested in marine science or stewardship lack visibility into local career pathways, this event directly connects youth to internships, training programs, and employers working across Hawaii's blue economy. Although our original timeline placed Kona Kai Festival during the school year, adjusted organizational and partner capacities have moved the event to June 14th, 2026. This shift has allowed us to strengthen the program. Career Exploration booths will now be integrated directly into the main event, and we will host a dedicated stakeholder workshop on June 13, 2026 to collectively map blue economy career pathways for local and Native Hawaiian youth and produce a resulting white paper with all stakeholders.

The submitted budget remains unchanged, by doing so, we reduce barriers to entry, strengthen local workforce retention, and support Native Hawaiian leadership in ocean stewardship. This festival strongly aligns with OHA's Mana I Maui Ola framework.

Strategy one; Education, the event strengthens lifelong learning systems rooted in culture and place.

Strategy four; Health of the 'āina and mo'omeheu, it advances limu restoration, nearshore stewardship and perpetuation of cultural practice.

Strategy seven; economic stability, it expands Native Hawaiian access to meaningful and place-based employment pathways.

And **strategy eight; Community economic development,** it uplifts Native Hawaiian owned businesses and practitioners by providing visibility and opportunity.

Makanahale Emmsley: The festival also directly advances OHA's foundational pillars of 'ohana, mo'omehehu and 'āina by creating intergenerational spaces, where families learn together, culture is centered, and stewardship of land and sea is practiced and not just discussed.

Importantly, all OHA funds will be directed exclusively toward core educational programming, youth workforce development materials, essential event infrastructure, and safety logistics. Funds will not be used for food, entertainment, or individual stipends, and every dollar requested is tied directly to a measurable community benefit, supporting culturally grounded education and workforce exposure for Native Hawaiian youth. This investment addresses a critical geographic equity gap; while many largescale cultural and workforce events occur on Oahu, West Hawai'i and Hawai'i Island communities have far fewer opportunities of this scale that center around 'ike kupuna and ocean stewardship specifically, as well as Native Hawaiian career pathways. The Kona Kai Festival expands OHA's reach to Hawai'i Island, ensuring Native Hawaiian youth and Ohana in Kona and surrounding rural communities have equitable access to the same level of culturally grounded programming.

This sponsorship is not simply to support an event, it is a strategic investment in educational access, workforce development, and regional equity. With OHA's partnership, the Kona Kai Festival becomes more than an event, it becomes a platform for strengthening Hawaiian identity, expanding economic pathways, and restoring our collective relationship with kai. Mahalo nui for considering this request. I am happy to answer any questions you may have.

Vice-Chair Ahuna: Makanahale, thank you so much for your testimony. Members, do you guys have any questions for her?

There are no questions.

Vice-Chair Ahuna: Next we have North Kohala Community Resource Center

No one available at this time.

Vice-Chair Ahuna: Next we have Papa Ola Lokahi

Napua Casson-Fisher (Papa Ola Lokahi): [\(55:40 – 58:40 / 1:29:05\)](#)

Aloha and Mahalo for allowing us this time to share about our program and for considering your sponsorship for our event. My name is Napua Casson-Fisher, and I am the Director of Community Initiatives at Papa Ola Lōkahi, the Native Hawaiian Health Board. Papa Ola Lōkahi was established under the Native Hawaiian Health Care Improvement Act, which was formed by the 1985 E Ola Mau report. For 38 years, OHA has been committed to working with Papa Ola Lōkahi to improve the health and well-being of Native Hawaiians and their 'ohana, and we mahalo OHA for that commitment.

With the help of many Native Hawaiian health experts, Papa Ola Lōkahi conducted two updates to the E Ola Mau report—one published in 2019 and the second in 2023. We are currently working on the third iteration of this E Ola Mau a Mau report, which will be published in 2027. Across these reports, the resounding theme around traditional healing is the need to increase access to traditional healing practices for our lāhui and for the increased support of practitioner workforce to help navigate rising issues. And with this, Papa Ola Lōkahi has hosted two annual traditional healers gatherings, one in 2023, one in 2024, and our next one is in June of this year in Maui. Our first year, we had about 60 attendees on Kaua'i. We had a ceremonial signing of Ke Kuahaua Maui Ola; Traditional Healers Declaration and it was publicly launched. Our second gathering was on Oahu and we had 77 practitioners most of whom are Hawaiian and they span all of the Hawaiian healing modalities.

Napua Casson-Fisher: All of that data and all of that conversation was taken and rolled up to inform this upcoming gathering. These gatherings are mostly to build pilina, to strengthen referral networks, and to create safe space for practitioners to co-learn share solutions and resources. This year we expect about a little more than a hundred attendees on Maui and we're collaborating with the Maui Surge community partners who are contributing to post wildfire healing efforts.

OHA's long-standing partnership with Papa Ola Lōkahi, especially with the traditional healing work, firmly aligns with OHA's strategic plan for health outcomes. Your sponsorship allows us to continue this important work together for the Maui Ola of our Lāhui. Mahalo.

Vice-Chair Ahuna: Thanks Napua (*audio unavailable*)

Vice-Chair Ahuna: Next we have Festivals of Aloha.

Daryl Fujiwara (Festivals of Aloha): ([59:15 – 1:01:10 / 1:29:05](#))

Aloha. Good morning to all of you trustees. Mahalo so much for the opportunity, my name is Daryl Fujiwara, and I am the Executive Director of Festivals of Aloha. I have been a part of the Kamehameha Day celebrations on Maui since 1999. Celebrating and telling the stories of our ali'i is everyone's kuleana, and by honoring Kamehameha together, we strengthen our sense of identity, unity, and shared responsibility to carry our culture forward. In alignment with the Kamehameha Day Celebrations Commission; this year's theme is *E kū, e ho'ololi*, stand upright and change conditions. Historically, this event was held in Lahaina, and the parade proceeded down Front Street. While the town is rebuilding—and from my recent drives, Front Street is still not ready for us to return—like last year, we are requesting support from OHA for parade safety infrastructure, including barricades, road closure signage, traffic control, and off-duty police. We have not yet found a long-term solution, and we are grateful to OHA for helping to help give us time to find a solution and funding to help cover this in the future.

This year, the event will be held on June 20th, returning to Ka'ahumanu Avenue in Kahului. The pā'ū parade and Ho'olaule'a will start around 9:45 a.m., and we will be at the Queen Ka'ahumanu Shopping Center from 9 a.m. to 5 p.m. with free exhibits, keiki activities, Hawaiian music, and hula. Mahalo for your continued support. I am available to answer any questions you may have.

Vice-Chair Ahuna: Thank you, Daryl. Members, do you guys have any questions for her?

There are no questions.

Vice-Chair Ahuna: Finally, we have Leeward Kai Canoe Club LLC.

Alfred Van Gieson (Leeward Kai Canoe Club LLC): ([1:01:20 – 1:02:45 / 1:29:05](#))

Good Morning and Thank you for having us, my name is Alfred Van Gieson with Lawena Painter and Kepa Resentes, we represent the Leeward Kai Canoe Club out of Kalaniana'ole Beach in Nānākuli. We are a member of the O'ahu Hawaiian Canoe Racing Association. First, we want to thank you for your support of our event last year, our annual Father's Day Regatta. This is a two-day event that we've named the Lauhoe Father's Day Regatta Festival. We are doing the same event this year and want to keep this simple and straight to the point to avoid prolonging the meeting. If you have any questions, we are happy to answer them.

Vice-Chair Ahuna: Thank you guys for being here, I love what you're doing. Father's Day is a special day.

Okay, members if there's no further discussion. There's a motion on the table for all these sponsorship awards. But before we do that, I'm going to need unanimous concensus to bifurcate number seven, which is the Acton Digital Incorporated, Kaulike Academy for our Trustee Galuteria.

Motion #1 to approve and authorize OHA funding for Ho'ākoakoa Lāhui event sponsorship awards for the following organizations and events for Fiscal Year 2025-2026, Quarter 4 (Batch 2): Numbers 1-6, 8-13.

#	Organization Name	Event	Event Date(s)	Evaluation Scores (Out of 50 Points)	Award Amount Recommendation
1	Kāhuli Leo Le'a	May Day 2026	May 1, 2026	Evaluator A: 41 points Evaluator B: 43 points	\$11,250
2	Conservation Council for Hawai'i	Manu o Kū Festival	May 2, 2026	Evaluator A: 45 points Evaluator B: 47 points	\$2,500
3	Pakini Loan Fund	Wai'anae Moku Made	May 2, 2026	Evaluator A: 45 points Evaluator B: 47 points	\$14,400
4	Ka Po'e Lawai'a	Manini & Me Holoholo Festival	May 2-3, 2026	Evaluator A: 45 points Evaluator B: 45 points	\$15,000
5	He Ho'omaka Hou Ana O Puna	Ho'ike o nā Wāhine – Hāumana Kūkākūkā Program Completion and Kihei Tying Ceremony	May 9, 2026	Evaluator A: 44 points Evaluator B: 40 points	\$11,025
6	Ho'okāko'o Corporation	Waimea Middle Public Conversion Charter School's May Day Program – SY 2025-26 – Sense of Place, Sense of Belonging	May 21-22, 2026	Evaluator A: 40 points Evaluator B: 40 points	\$9,533
8	Recycle Hawaii	Hawai'i Zero Waste Youth Planning Convergence	June 1-5, 2026	Evaluator A: 45 points Evaluator B: 48 points	\$15,000
9	Symbrosia Foundation	Kona Kai Festival	June 5-6, 2026	Evaluator A: 48 points Evaluator B: 45 points	\$10,867
10	North Kohala Community Resource Center	Kohala Kamehameha Day Celebration	June 11, 2026	Evaluator A: 47 points Evaluator B: 45 points	\$12,800
11	Papa Ola Lokahi	Pūpū 'Umeke Kā'eo 'Ekolu: 3rd Annual Traditional Healers Gathering	June 19-20, 2026	Evaluator A: 46 points Evaluator B: 48 points	\$15,000
12	Festivals of Aloha	Na Kamehameha Commemorative Pā'ū Parade & Ho'olaule'a	June 20, 2026	Evaluator A: 46 points Evaluator B: 45 points	\$15,000
13	Leeward Kai Canoe Club LLC	Lauhoe: Father's Day Regatta Festival	June 20-21, 2026	Evaluator A: 48 points Evaluator B: 46 points	\$15,000
			TOTAL		\$147,375

Vice-Chair Ahuna calls for a Roll Call Vote

12:21 p.m.							1:04:25 / 1:29:05
TRUSTEE		1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	EXCUSED
VICE-CHAIR DAN	AHUNA			X			
KALEIHIKINA	AKAKA			X			
KELI'I	AKINA			X			
LUANA	ALAPA			X			
BRICKWOOD	GALUTERIA			X			
KAIALI'I	KAHELE						EXCUSED
CARMEN HULU	LINDSEY			X			
J. KEONI	SOUZA			X			
CHAIR JOHN	WAIHE'E	1					Departed at 10:35 a.m.
TOTAL VOTE COUNT				7	0	0	2

VOTE: [X] UNANIMOUS [] PASSED [] DEFERRED [] FAILED

Vice-Chair Ahuna notes for the record that ALL (7) members present vote 'AE (YES) and the MOTION PASSES.

Motion #2 to approve and authorize OHA funding for Ho‘ākoako Lāhui event sponsorship awards for the following organizations and events for Fiscal Year 2025-2026, Quarter 4 (Batch 2): Number 7

#	Organization Name	Event	Event Date(s)	Evaluation Scores (Out of 50 Points)	Award Amount Recommendation
7	Acton Digital Inc (Kaulike Academy)	‘Ōpio Mākeke: Summer Kickoff Night Market	May 30, 2026	Evaluator A: 45 points Evaluator B: 50 points	\$10,500
			TOTAL		\$10,500

Vice-Chair Ahuna calls for a Roll Call Vote

11:26 a.m.							1:05:05 / 1:29:05
TRUSTEE		1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	EXCUSED
VICE-CHAIR DAN	AHUNA			X			
KALEIHIKINA	AKAKA			X			
KELI'I	AKINA			X			
LUANA	ALAPA			X			
BRICKWOOD	GALUTERIA					RECUSED	
KAIALI'I	KAHELE						EXCUSED
CARMEN HULU	LINDSEY			X			
J. KEONI	SOUZA			X			
CHAIR JOHN	WAIHE'E	1					Departed at 10:35 a.m.
TOTAL VOTE COUNT				6	0	1	2

VOTE: [] UNANIMOUS [X] PASSED [] DEFERRED [] FAILED

Vice-Chair Ahuna notes for the record that SIX (6) members present vote 'AE (YES), ONE (1) RECUSED and TWO (2) EXCUSED and the **MOTION PASSES**.

III. NEW BUSINESS

B. Update: Access to Home Ownership (AHO) Program – Six-Month Update
[\(1:06:00 – 1:14:40 / 1:29:05\)](#)

Vice-Chair Ahuna recognizes Ka Pou Nui Kekina

Ka Pou Nui Kekina calls upon Director of Economic and Business Resilience, Poni Askew to provide the update.

Director of Economic and Business Resilience Askew: Mahalo, I have a handout that I passed out, which everyone should have, and it looks like Trustee Lindsey has access on the shared screen. I want to mahalo Chair, Vice Chair, and honorable Trustees for allowing me to share our one-year AHO update. This is a substantial moment for our program at the Office of Hawaiian Affairs. I'll be covering February 20, 2025, through February 20, 2026, marking AHO's first year.



Director of Economic and Business Resilience Askeu: In its first year, AHO supported 31 Native Hawaiian families in securing home ownership. Behind that number are 31 families who now have stability, equity, and a permanent place in Hawaii. Families who might otherwise still be renting or considering relocation.

To date, AHO has deployed \$2.98 million in committed homeownership funds. These funds helped unlock over \$20 million in private mortgage funding. That means for every dollar OHA committed, nearly \$7 in private lending was activated, a 7:1 leverage ratio.

On average, AHO provided \$96,000 per family toward homes, averaging \$652,000 in value. This reflects AHO operating as intended as a capital tool that multiplies impact through partnerships.

During this report period:

- 726 beneficiaries inquired about AHO.
- 518 completed their HRP verifications.
- 424 were referred to American Savings Bank

The real narrowing begins at financial underwriting; of the 424 referrals, 102 reached final pre-qualification, so we're seeing like a 1-to-4 conversion rate from referral to pre-qualification. Of those pre-qualified, 31 successfully purchased homes. I think it's important to indicate that that 31 was really because of the available funds—more families could have benefited with additional funding.

So, this tells us the barrier is not interest or capability, it's just financial readiness. This typically includes high debt-to-income ratios, income misaligned with current home prices, credit score limitations, or insufficient savings for closing costs. Once beneficiaries are financially prepared, the program performs strongly. Currently, 116 verified beneficiaries remain in queue waiting referral to ASB.

Cost savings for families; one important feature of AHO is the removal of private mortgage insurance (PMI) for participating households, that's translated to an estimated \$32,000 in avoided PMI per family over the life of the loan, totaling nearly \$1 million in cost savings across 31 families. This reduces monthly payments and strengthens long-term housing stability.

AHO has supported purchases, across multiple islands:

- O'ahu: 16 loans
- Hawai'i Island: 8 loans
- Maui: 4 loans
- Kaua'i: 1 loan
- Moloka'i: 1 loan

ASB Partnership: Structural Expansion and Future Capacity Planning

American Savings Bank continues to work closely with OHA to strengthen and expand AHO's reach.

Current Structure

\$1.00 deposit supports \$1.00 in backing.

Under Review

Potential 2-to-1 structure.

If approved, the same FY25 and FY26 deposits **could support nearly twice as many Native Hawaiian households** – approximately 62 families – with an additional 32 families projected in FY27.

This collaboration reflects ASB's continued commitment to expanding homeownership access for Native Hawaiian families.

Forward Planning & Visibility

Even with a 2-to-1 structure, projected demand may exceed available capacity in future fiscal years.

\$300K

FY26 Estimated Shortfall

\$1.1M

FY27 Estimated Shortfall

Director of Economic and Business Resilience Askew: AHO is turning OHA funds into real homes for Native Hawaiian families, it's unlocking private bank financing to expand access to mortgage credit, it's helping families build generational wealth through home equity, strengthening financial stability for households, and helping beneficiaries remain rooted in Hawai'i.

In its first year, AHO demonstrates strong demand, measurable progress, and responsible use of capital. Today, 116 HRP-verified beneficiaries remain in queue, waiting to be referred to ASB; demand remains steady. Collectively between FY25-FY26 AHO funds are now almost fully committed. As demands continue we are planning ahead so we can provide all of you with clear visibility and into what comes next.

Importantly, American Savings Bank continues to be a strong and engaged partner in this effort. ASB is actively working with OHA to explore additional ways to expand program reach and support more beneficiaries with our existing funds. One structural adjustment currently under review would move from a 1:1 framework that we currently have to a 2:1 structure, which means that for every OHA dollar, ASB could potentially extend \$2 to beneficiaries, ultimately doubling investment. If approved due to these efforts the same funds already approved of \$3 million which housed 31 people would now turn into \$6 million which would then house 62 families. This reflects ASB's commitment to helping Native Hawaiian families access home ownership.

This is where forward planning becomes really important. Even with this potential adjustment, projected demand will exceed available capacity for FY26. Projections indicate a remaining shortfall of \$300,000. By FY27, the shortfall could reach approximately \$1.1 million if demand continues at its current level. We are sharing this today for transparency and forward planning. I want to emphasize, this is not an action item today, I'm not asking for \$1.1 million today, but I just want the Board and staff to have transparency and information as we look into the future. If the Board would like for the staff to return with options and a formal recommendation, we are prepared to do so.

Director of Economic and Business Resilience Askew: Chair, Vice Chair, and honorable trustees, mahalo for your continued support of OHA's AHO program. I welcome questions or clarifications as we continue to strengthen this effort together. Mahalo

Vice-Chair Ahuna Mahalo for your presentation—thank you so much.

Vice-Chair Ahuna recognizes Trustee Souza ([1:13:47 / 1:29:05](#))

Trustee Souza: Mahalo, Poni, Thank you to you and your team. I just want to say this has been the most successful housing program to date since I've been here. Also, we've identified the most effective partner for distributing these funds. As mentioned earlier, there may be a future presentation to potentially distribute more funds to American Savings if we continue with this program. Just a heads up to the board—we don't want anyone waiting unnecessarily on that list, 31 families into homes is amazing, and congratulations to Billy and his team as well. Mahalo.

Vice-Chair Ahuna: This program serves a small population, and I can tell not a lot of people from Kaua'i are not qualifying. So, who are we helping—those who already can get loans, or those who have a hard time getting the loans?

Director of Economic and Business Resilience Askew: Mahalo for that, at S&I we're identifying the challenges our beneficiaries face. The housing team is working on down payment and/or closing cost assistance, which are major barriers. Between Econ and Housing we're also looking at financial literacy. A lot of the times our beneficiaries come to these loans really not understanding, it's not that they're incapable, they just don't understand the full path of what home ownership could look like. So to have the closing costs is \$30,000 depending on the home purchase. Having a down payment, most people know down payment but they don't understand closing costs. So, in financial literacy opportunities, which I think would be a light lift for our team to implement a program, we might be able to mitigate some of the challenges that our beneficiaries are having in becoming homeowners. So that pathway to home ownership, the great thing about AHO is we've been able to aggregate data through surveying our beneficiaries and really starting to identify maybe some additional programming to get them over the hurdle. I think specifically to the question around Kaua'i, part of what skews the numbers could also be inventory, so how much is available on Kaua'i for vacant homes to purchase is another challenge that we are really learning about as well. So, that's not to say that's the only reason, but inventory seems to be another challenge that our beneficiaries have. So, when a house comes up for sale or a townhouse comes up for sale, it is most ideal that they are already pre-qualified under AHO, have a down payment and understand the process to get to that offer that they would put on the house, because if they don't offer fast enough, the house sells to someone else.

Vice-Chair Ahuna: One more quick question. Say I do well in life and can I qualify for a loan over a million dollars in this AHO program?

Director of Economic and Business Resilience Askew: It's targeted to ohana that's about 140% to 150% AMI. So that's currently the parameters of the program, based on that, it would indicate the I guess the amount that they can purchase a home for.

Vice-Chair Ahuna: Real quick, is this the only program we have?

Director of Economic and Business Resilience Askew: Currently, this is the only home ownership program that we have at the Office of Hawaiian Affairs.

Vice-Chair Ahuna: *And American Savings funds it?*

Director of Economic and Business Resilience Askew: American Savings Bank has partnered with us to establish this program and make it capable for us to basically do this.

Vice-Chair Ahuna: Sorry I just was asking these questions because I like help everybody, not just the ones who can who get, you know what I mean? I like help the ones who cannot too. So I'm looking for that window, that's all. But I think you guys doing a great job.

Director of Economic and Business Resilience Askew: Appreciate the questions.

Trustee Souza: Mahalo, Trustee Ahuna. If I may respond, this program was already established by American Savings Bank, we incorporated OHA's initiatives into that. A requirement that's separate from the initial American Savings Bank process I guess would be the Hawaiian Registry Program, that's also required right at the beginning. We are working on other programs as well, that will be brought to this Board very soon, kind of working out the kinks and you guys will get an update very soon. I guess to Trustee Ahuna's, maybe getting those numbers from Billy as well you know as far as the different islands and stuff like that and maybe I guess getting the feedback on what has been the biggest challenge. I think to your point, I validate that all day long, it's the inventory and it's expensive out there. It's expensive, median home price, man it's crazy. Anyway, if we can get that information, I think then we can help target messaging or whatever we're doing on our end to help American Savings as well as a partner.

Director of Economic and Business Resilience Askew: Yeah, definitely.

Vice-Chair Ahuna: I'm just looking for ways to help our people.

Director of Economic and Business Resilience Askew: Yeah, I appreciate the questions because we can go back and continue to do the good work.

Vice-Chair Ahuna: Yeah, you guys are doing great work. Thank you.

Trustee Lindsey: Thank you, I just wanted Poni to briefly tell the Board, just remind them what's being done with the OHA money at American Savings, what are we using our money for, just share that with our Trustees.

Director of Economic and Business Resilience Askew: Yeah, so our money mitigates the 20% down payment and that's how we're partnering with ASB. So, we can provide up to 17% in guaranteed funds against our existing bank account or our account that is at ASB. So, we're really using our funds to reduce the amount that our beneficiaries have to come to the bank with, which is no longer 20%, it's only 3%. Normally, when someone comes with less down payment, it requires them to do private mortgage insurance, PMI could add an additional \$500 to \$800 a month in payments that they're responsible for. So, what we do is we guarantee the 17%, and then we remove that need for PMI insurance. So, that's how we are partnering with ASB and they are willing to work with us in that way.

Vice-Chair Ahuna: Thank you for that question too, Trustee Hulu, my only concern is the three out of the four that not getting them. It's sounds like a cap they putting on us. You know, we heard that word a lot, so it's like we're not qualifying for it, the three out of the four. So we can have this, but I'd like to have something for the other ones too, that's all I'm asking. Thank you, Poni.

Trustee Akaka: Thank you for all you folks are doing in this program and sharing with us some of these visuals. In the next update if I can ask that also be provided, this being highlighted on ASB's website or their social media, on OHA social media as well as perhaps if there's images that can be shown of a handout or brochure there's something that is shared at ASB locations at OHA office locations or anywhere else that it's being shared on, I know that at the neighborhood board meetings on this island, we would have printouts of it shared for any community members that were attending that would be of interest to it and then it was spoken of as well.

Director of Economic and Business Resilience Askew: Yes, I think we can get them to do that, and is the ask to include on the report a report back of maybe where they're placing it as well as some social media and website traction that they received from placing it?

Trustee Akaka: Yes, I would be interested in in knowing what the impressions are. So, for instance, earlier we're discussing or what was shared with us how OHA is being highlighted and the partnerships or what that would look like with these sponsorships and so forth. So, I'm interested in seeing how the collaboration is done and celebrate in that as well. Thank you.

Director of Economic and Business Resilience Askew: Yeah, mahalo for clarifying. Thank you.

Vice-Chair Ahuna: Thank you guys for your presentation, any last questions from members?

There are no questions.

III. NEW BUSINESS

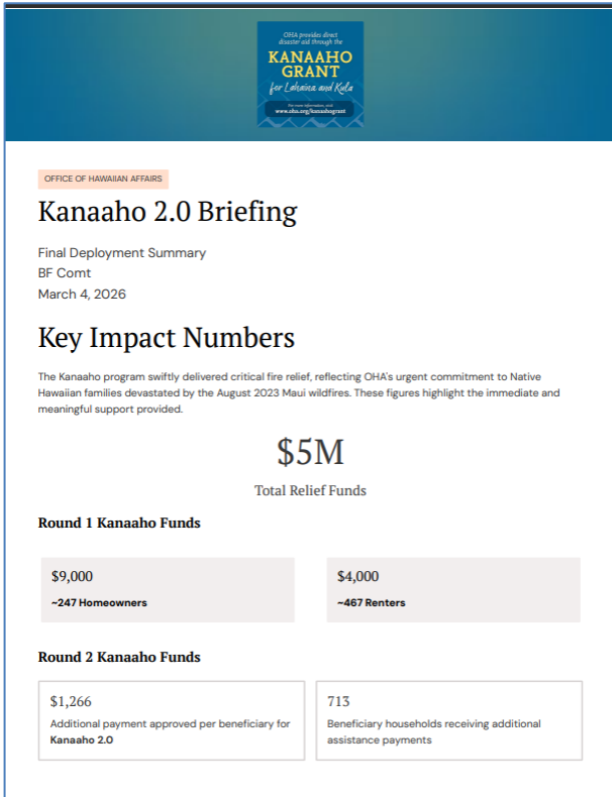
C. Update: Kanaaho Program – Final Update ([1:24:30 – 1:28:10 / 1:29:05](#))

Vice-Chair Ahuna asks if there is anyone signed up to testify on this agenda item.

BF Staffer Akina states that no one has signed up to testify on this agenda item.

Vice-Chair Ahuna: You can move onto the Kanaaho Program Update.

Director of Economic and Business Resilience Askew: Mahalo. The second document in the packet is the Kanaaho briefing, which provides a final summary of the Kanaaho Maui wildfire relief program, specifically focusing on the deployment of remaining funds approved under Kanaaho 2.0.



Director of Economic and Business Resilience Askew:

As a reminder, the Kanaaho program was created to provide direct disaster assistance to Native Hawaiian beneficiaries impacted by the August 2023 Maui wildfires.

In total, the program deployed \$5 million in wildfire relief assistance. Under the initial round:

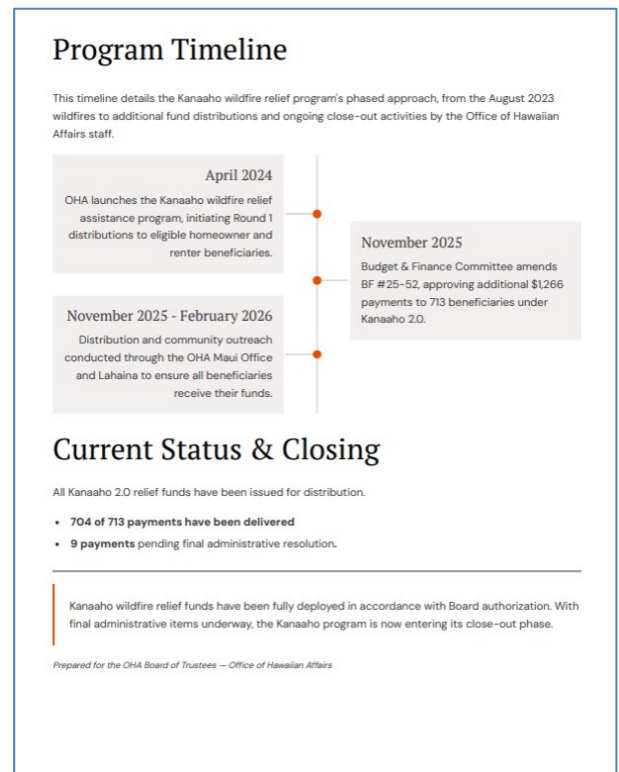
- Homeowner households received \$9,000
- Renter households received \$4,000

Following the Budget and Finance Committee amendment to action item BF #25-52, remaining funds were deployed through Kanaaho 2.0, providing an additional \$1,266 payment to 713 beneficiaries who had previously received assistance under Kanaaho 1.0. Together these payments ensured the remaining funds were deployed in alignment with the Board's direction.

Director of Economic and Business Resilience Askew:
On the next page, you'll see the Timeline:

- Following the **August 2023** Maui Wildfires, OHA launched the Kanaaho wildfire relief assistance program in **April 2024** initiating the first round of distributions to eligible homeowner and renter beneficiaries.
- **November 2025:** B&F Committee amended BF #25-52, approving additional Kanaaho 2.0 payments to beneficiaries who had previously been approved to receive assistance.
- Between **Nov 2025–Feb 2026:** Staff conducted distribution and outreach through the OHA Maui office and in Lahaina, ensuring beneficiaries were able to receive their payments and confirming mailing information for beneficiaries requesting their checks be mailed.

At this time all Kanaaho 2.0 relief funds have been issued for distribution. 704 of 713 payments delivered, with 9 pending final administrative resolution. With the deployment of these funds, all \$5 million authorized for Kanaaho wildfire relief have been distributed in accordance with Board authorization. With final administrative items underway, the Kanaaho program is now entering its close-out phase.





KANAAHO GRANT

Disaster Aide for Lahaina and Kula residents affected by the 2023 wildfires.

Director of Economic and Business Resilience Askew: Mahalo to the Board for its leadership and support in this effort to provide timely assistance to beneficiaries impacted by Lahaina and Kula wildfires. Mahalo.

Vice-Chair Ahuna recognizes Trustee Lindsey

Trustee Lindsey: I want to thank the staff for being so conscientious on getting those checks out, it wasn't easy. We needed to chase people down to help them, and I am appreciative of the efforts taken by the staff and I mahalo them.

Vice-Chair Ahuna: Yeah, thank you staff. You guys did an amazing job and you guys took that effort to chase people down.

Director of Economic and Business Resilience Askew: I give kudos to the Community Engagement team, Thank you.

Vice-Chair Ahuna: Thank you, any last questions from members?

There are no questions.

V. ADJOURNMENT

Trustee Souza moves to adjourn the BF meeting.

Vice-Chair Ahuna calls for a ROLL CALL VOTE.

11:49 a.m.							1:28:15 / 1:29:05
TRUSTEE		1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	EXCUSED
VICE-CHAIR DAN AHUNA				X			
KALEIHIKINA AKAKA				X			
KELI'I AKINA				X			
LUANA ALAPA				X			
BRICKWOOD GALUTERIA				X			
KAIALI'I KAHELE							EXCUSED
CARMEN HULU LINDSEY				X			
J. KEONI SOUZA				X			
CHAIR JOHN WAIHE'E		1					Departed at 10:35 a.m.
TOTAL VOTE COUNT				7	0	0	2

VOTE: [X] UNANIMOUS [] PASSED [] DEFERRED [] FAILED

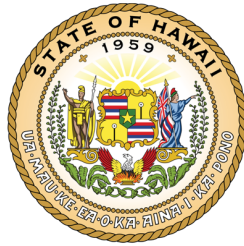
Chair Waihe'e adjourns the BF meeting at 11:49 a.m.

Respectfully submitted,

Melissa Wennihan
Trustee Aide
Committee on Budget and Finance

As approved by the Committee on Budget and Finance (BF) on March 18, 2026

Trustee John Waihee IV
Chair
Committee on Budget and Finance



John D. Waihe'e IV - *Chairperson*
Dan Ahuna - *Vice Chair*

Phone: (808) 594-1888
Fax: (808) 594-1868

MEMBERS

Kaleihikina Akaka
Keli'i Akina, Ph.D.
Luana Alapa
Brickwood Galuteria
Kaiali'i Kahele
Carmen "Hulu" Lindsey
Keoni Souza

OFFICE OF HAWAIIAN AFFAIRS

KE'ENA KULEANA HAWAI'I

BUDGET AND FINANCE COMMITTEE

560 N. Nimitz Hwy., Suite 200
Honolulu, HI 96817

COMMITTEE ON BUDGET AND FINANCE (BF)

DATE: Wednesday, March 18, 2026
TIME: 10:00 a.m. or immediately following the conclusion of the OHA Committee on Beneficiary Advocacy and Empowerment (BAE) Meeting
PLACE: Remote Meeting by Interactive Conference Technology
Viewable at www.oha.org/livestream OR
Listen by phone: (213) 338-8477, Webinar ID: 819 2468 5335

This meeting can be viewed via livestream on OHA's website at www.oha.org/livestream or listened to by phone using the call-in information above. Additionally, this meeting can be viewed live on 'Ōlelo Community Media <https://olelo.org/>. A physical meeting location, open to members of the public who would like to provide oral testimony or view the meeting, will be available at 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817.

AGENDA

- I. Call to Order
- II. Approval of Minutes
 - A. March 4, 2026
- III. **New Business**
 - A. Presentation by independent third-party auditors, N&K CPAs, regarding the annual (draft) audited financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance, and an opinion that the financial statements are presented fairly.
 - B. **Action Item BF #26-05:** Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance.
 - C. **Action Item BF #26-06:** OHA Biennium Budget for Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) – Realignment #1: Approval of Core and Non-Core Budgetary Allocation.
 - D. Informational Budget Briefing to:
 - (1) receive updates on the execution status of FY2026 budgeted initiatives,
 - (2) review and consider proposed readjustments to the FY2026 budget, and
 - (3) evaluate proposed budget readjustments and realignments for FY2027.These briefings are intended to support informed fiscal oversight and decision-making by the Board of Trustees (BOT). They also provide OHA's executive leadership team, department heads, division directors, and appropriate support staff an opportunity to present status updates, outline proposed modifications, and discuss strategic budget priorities for the upcoming fiscal periods.





Presentation to the
Budget and Finance Committee

March 18, 2026



Agenda

- Summary of Auditor's Results
 - Condensed Financial Statement Information
 - Communications with Those Charged with Governance
 - Upcoming Accounting Pronouncements
- 
- 

The background is a solid dark blue. In the center, the text "Summary of Auditor's Results" is written in a white, sans-serif font. There are two light blue geometric shapes: one in the top right corner and one in the bottom left corner, both consisting of nested, slightly offset lines forming a stylized arrow or corner shape.

Summary of Auditor's Results

Summary of Auditor's Results

Financial Statements

Report on the Audit of the Financial Statements

Unmodified Opinions

Internal Control over Financial Reporting and on Compliance

Report on Internal Control over Financial Reporting

We did not identify any deficiencies in internal control that we consider to be material weaknesses

Report on Compliance and Other Matters

No instances of noncompliance or other matters that are required to be reported

Summary of Auditor's Results

Federal Awards

Report on Compliance for Each Major Federal Program

Unmodified Opinion

Report on Internal Control over Compliance

We did not identify any deficiencies in internal control that we consider to be material weaknesses

Audit Findings Disclosed: *None*

Major Federal Program: Federal ALN 93.612 – Native American Programs

The image features a solid blue background. In the center, the text "Condensed Financial Statement Information" is written in a white, sans-serif font. There are two large, light blue geometric shapes: one in the top right corner pointing left, and one in the bottom left corner pointing right.

Condensed Financial Statement Information

Statements of Net Position

(Amounts in Thousands)

	June 30, 2025			June 30, 2024		
	Governmental Activities	Business-Type Activities	TOTAL	Governmental Activities	Business-Type Activities	TOTAL
Assets						
Cash	\$ 15,824	\$ 5,163	\$ 20,987	\$ 13,225	\$ 7,167	\$ 20,392
Receivables, prepaids and others	49,880	1,213	51,093	50,366	953	51,319
Investments	646,018	9,795	655,813	600,477	5,598	606,075
Capital assets, net	<u>275,867</u>	<u>16,891</u>	<u>292,758</u>	<u>276,506</u>	<u>16,341</u>	<u>292,847</u>
	<u>987,589</u>	<u>33,062</u>	<u>1,020,651</u>	<u>940,574</u>	<u>30,059</u>	<u>970,633</u>
Deferred outflows of resources	<u>6,929</u>	<u>--</u>	<u>6,929</u>	<u>6,149</u>	<u>--</u>	<u>6,149</u>
Liabilities						
Accounts payable, accrued and other liabilities	7,592	681	8,273	10,529	513	11,042
Long-term debt	56,411	--	56,411	58,729	--	58,729
Net pension and OPEB liabilities	<u>62,909</u>	<u>--</u>	<u>62,909</u>	<u>64,590</u>	<u>--</u>	<u>64,590</u>
	<u>126,912</u>	<u>681</u>	<u>127,593</u>	<u>133,848</u>	<u>513</u>	<u>134,361</u>
Deferred inflows of resources	<u>31,521</u>	<u>167</u>	<u>31,688</u>	<u>33,949</u>	<u>358</u>	<u>34,307</u>
Net position						
Invested in capital assets, net of related debt	218,850	16,891	235,741	217,350	16,341	233,691
Restricted	25,167	--	25,167	24,845	182	25,027
Unrestricted	<u>592,068</u>	<u>15,323</u>	<u>607,391</u>	<u>536,731</u>	<u>12,665</u>	<u>549,396</u>
	<u>\$ 836,085</u>	<u>\$ 32,214</u>	<u>\$ 868,299</u>	<u>\$ 778,926</u>	<u>\$ 29,188</u>	<u>\$ 808,114</u>

Statements of Activities

(Amounts in Thousands)

	Fiscal Year Ended June 30, 2025			Fiscal Year Ended June 30, 2024		
	Governmental Activities	Business-Type Activities	TOTAL	Governmental Activities	Business-Type Activities	TOTAL
Revenues						
Charges for services	\$ 13,637	\$ 11,518	\$ 25,155	\$ 10,127	\$ 10,953	\$ 21,080
Operating grants and contributions	606	--	606	440	--	440
Interest and investment earnings	68,174	384	68,558	68,302	195	68,497
Public land trust revenue	21,500	--	21,500	21,500	--	21,500
State allotments	3,276	--	3,276	2,724	--	2,724
Capital contributions	--	--	--	--	434	434
Unrestricted contributions	134	--	134	763	--	763
	<u>107,327</u>	<u>11,902</u>	<u>119,229</u>	<u>103,856</u>	<u>11,582</u>	<u>115,438</u>
Expenses						
Beneficiary advocacy	22,310	--	22,310	19,369	--	19,369
Board of trustees	3,935	--	3,935	3,553	--	3,553
Support services	21,041	--	21,041	21,604	--	21,604
Depreciation and amortization	1,322	--	1,322	1,433	--	1,433
Hilei Aloha LLC expenses	--	8,876	8,876	--	7,730	7,730
	<u>48,608</u>	<u>8,876</u>	<u>57,484</u>	<u>45,959</u>	<u>7,730</u>	<u>53,689</u>
Change in net position	<u>58,719</u>	<u>3,026</u>	<u>61,745</u>	<u>57,897</u>	<u>3,852</u>	<u>61,749</u>
Net position						
At beginning of fiscal year	<u>777,366</u>	<u>29,188</u>	<u>806,554</u>	<u>721,029</u>	<u>25,336</u>	<u>746,365</u>
At end of fiscal year	<u>836,085</u>	<u>32,214</u>	<u>868,299</u>	<u>778,926</u>	<u>29,188</u>	<u>808,114</u>

The background is a solid dark blue. In the center, the text "Communications with Those Charged with Governance" is written in a white, sans-serif font. There are two light blue geometric shapes: one in the top right corner pointing left, and one in the bottom left corner pointing up and right.

Communications with Those Charged with Governance

Communications with TCWG

Auditor's responsibility under GAAS, Government Auditing Standards, and the UG

Our responsibilities are to express opinions about whether the financial statements are fairly presented, in all material respects, in conformity with US GAAP and were communicated in the letter dated December 11, 2025.

Significant Audit Matters

OHA's significant accounting policies are disclosed in Note B to the financial statements. We considered OHA's accounting policies to be appropriate and consistent with US GAAP. As described in Note B to the financial statements, effective July 1, 2024, OHA adopted GASB Statement No. 101, *Compensated Absences* and GASB Statement No. 102, *Certain Risk Disclosures*. The implementation of GASBS 101 resulted in an increase of the liability for compensated absences and a reduction in net position of \$1,559,249. Management determined that GASBS 102 did not have a material effect on OHA's financial statements.

Communications with TCWG

Qualitative Aspects of Accounting Practices

We noted no transactions were entered into by OHA during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates that are Sensitive and Significant

The most sensitive estimates were the following:

1. Fair value measurements of NAV investments
2. Proportionate share of net pension and OPEB liabilities
3. Lease receivables and related deferred inflows of resources

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the financial statements taken as a whole. The financial statement disclosures are neutral, consistent, and clear.

Communications with TCWG

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in performing and completing our audit.

Corrected and Uncorrected Misstatements

None noted

Disagreements with Management

None

Management Representations

We will request certain representations from management that will be included in the management representation letter.

Consultations with Other Independent Accountants

None that we are aware of.

Communications with TCWG

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as OHA's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Required supplementary information (RSI) that supplements the basic financial statements – we made certain inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Communications with TCWG

Other Matters (continued)

We reported on the SEFA and the NHRLF financial statements, which accompany the FS but are not RSI. We made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that it complies with US GAAP, the method of preparing it has not changed from the prior year, and the information is appropriate and complete in relation to our audit of the financial statements.

We were not engaged to report on the Letter of the Chief Executive Officer, which accompanies the financial statements but is not a RSI.

The background is a solid dark blue. In the center, the text "Upcoming Accounting Pronouncements" is written in a white, sans-serif font. There are two light blue geometric shapes: one in the top right corner and one in the bottom left corner, both consisting of nested, slightly offset lines forming a stylized arrow or chevron shape.

Upcoming Accounting Pronouncements

Upcoming Accounting Pronouncements

GASBS 103, *Financial Reporting Model Improvements*

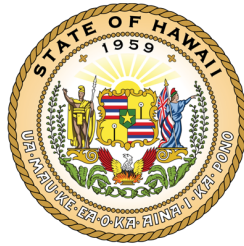
Objective is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

Effective for fiscal years beginning after June 15, 2025 (FY 2026)

GASBS 104, *Disclosure of Certain Capital Assets*

Objective is to provide users of governmental financial statements with essential information about certain types of capital assets.

Effective for fiscal years beginning after June 15, 2025 (FY 2026)



John D. Waihe'e IV - Chairperson
Dan Ahuna - Vice Chair

Phone: (808) 594-1888
Fax: (808) 594-1868

MEMBERS

Kaleihikina Akaka
Keli'i Akina, Ph.D.
Luana Alapa
Brickwood Galuteria
Kaiali'i Kahele
Carmen "Hulu" Lindsey
Keoni Souza

OFFICE OF HAWAIIAN AFFAIRS

KE'ENA KULEANA HAWAI'I

BUDGET AND FINANCE COMMITTEE

560 N. Nimitz Hwy., Suite 200
Honolulu, HI 96817

COMMITTEE ON BUDGET AND FINANCE (BF)

DATE: Wednesday, March 18, 2026
TIME: 10:00 a.m. or immediately following the conclusion of the OHA Committee on Beneficiary Advocacy and Empowerment (BAE) Meeting
PLACE: Remote Meeting by Interactive Conference Technology
Viewable at www.oha.org/livestream OR
Listen by phone: (213) 338-8477, Webinar ID: 819 2468 5335

This meeting can be viewed via livestream on OHA's website at www.oha.org/livestream or listened to by phone using the call-in information above. Additionally, this meeting can be viewed live on 'Ōlelo Community Media <https://olelo.org/>. A physical meeting location, open to members of the public who would like to provide oral testimony or view the meeting, will be available at 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817.

AGENDA

- I. Call to Order
- II. Approval of Minutes
 - A. March 4, 2026

III. New Business

- A. Presentation by independent third-party auditors, N&K CPAs, regarding the annual (draft) audited financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance, and an opinion that the financial statements are presented fairly.
- B. **Action Item BF #26-05:** Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance.
- C. **Action Item BF #26-06:** OHA Biennium Budget for Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) – Realignment #1: Approval of Core and Non-Core Budgetary Allocation.
- D. Informational Budget Briefing to:
 - (1) receive updates on the execution status of FY2026 budgeted initiatives,
 - (2) review and consider proposed readjustments to the FY2026 budget, and
 - (3) evaluate proposed budget readjustments and realignments for FY2027.

These briefings are intended to support informed fiscal oversight and decision-making by the Board of Trustees (BOT).

They also provide OHA's executive leadership team, department heads, division directors, and appropriate support staff an opportunity to present status updates, outline proposed modifications, and discuss strategic budget priorities for the upcoming fiscal periods.



ACTION ITEM

**COMMITTEE ON BUDGET AND FINANCE
March 18, 2026**

BF# 26-05

Action Item: Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance.

Co-prepared by: Feng Fukeda **03/11/2026**
Feng Fukeda Date
Controller

Co-prepared by: Ryan H. Lee **03/11/2026**
Ryan H Lee Date
Investment Director/Interim Chief Financial Officer

Reviewed by: Summer Sylva **03/12/2026**
Summer Sylva Date
Ke Pouhana Kūikawā, Interim Administrator

Reviewed by: Ke Kua **03/12/2026**
Ke Kua, Trustee John Waihe'e IV Date
Luna Ho'omalua o ke Kōmike Budget & Finance
Chair of the Committee on Budget & Finance

Action Item BF #26-05: Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance.

I. Proposed Actions

The Board of Trustees, Committee on Budget & Finance:

- Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance, at Attachment A;
- Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance, at Attachment B; and
- Authorize the Administrator or designee to take all other reasonable actions necessary and appropriate to complete, issue, file, and distribute the reports.

II. Management’s Responsibility, Auditor’s Responsibilities and Auditor’s Opinion – for the fiscal year June 30, 2025

A. Financial Transparency.

Posted on the Office of Hawaiian Affairs’ website, under the Financial Transparency tab, are financial statements from June 30, 2004, to June 30, 2024, which are 21 years of financial information plus 7 years of single audits of the federal grants, mainly the Native Hawaiian Revolving Loan Fund (NHRLF), completed by five independent audit firms. The following list indicates the year of the financial statements audited, the independent audit firm conducting the audit, noting that each audit had a “clean” or an “unqualified” opinion. Refer to section D below for further discussion re: Auditor’s Opinion.

1. June 30, 2024, N&K, CPA’s Inc.
2. June 30, 2023, The Pun Group
3. June 30, 2022, N&K, CPA’s Inc.
4. June 30, 2021, N&K, CPA’s Inc.
5. June 30, 2020, N&K, CPA’s Inc.
6. June 30, 2019, N&K, CPA’s Inc.
7. June 30, 2018, N&K, CPA’s Inc.
8. June 30, 2017, N&K, CPA’s Inc.
9. June 30, 2016, KMH LLP
10. June 30, 2015, KMH LLP
11. June 30, 2014, KMH LLP
12. June 30, 2013, KMH LLP
13. June 30, 2012, KMH LLP
14. June 30, 2011, PKF Pacific Hawaii LLP

Action Item BF #26-05: Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance.

15. June 30, 2010, PKF Pacific Hawaii LLP
16. June 30, 2009, Grant Thornton LLP
17. June 30, 2008, Grant Thornton LLP
18. June 30, 2007, Grant Thornton LLP
19. June 30, 2006, Grant Thornton LLP
20. June 30, 2005, Grant Thornton LLP
21. June 30, 2004, Grant Thornton LLP

- B. Management’s Responsibility.** Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- C. Auditor’s Responsibilities.**¹ The Auditor’s objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. The financial statements of Hi’ilei Aloha LLC, which represent 100 percent of the assets, net position, and revenues of business-type activities as of December 31, 2024, were audited by another independent auditor. A report from that auditor was furnished, and their opinion was relied upon for the amounts included for Hi’ipaka LLC.

The audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The auditors are required to be independent of OHA and to meet ethical requirements relating to the audit in order to obtain audit evidence sufficient and appropriate to provide a basis for their audit opinion.

¹Source: Independent Auditor’s Report – June 30, 2025

Action Item BF #26-05: Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance.

- D. Auditor’s Opinion – June 30, 2025.**² “In our opinion, based on our audit and the report of the other auditor, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of OHA, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

The above opinion is commonly referred to as a “clean” or “unqualified” opinion.

E. Recommended Actions

Administration recommends the Board of Trustees, Committee on Budget and Finance:

1. Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance, at Attachment A;
2. Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance, at Attachment B; and
3. Authorize the OHA Administrator or designee to take all other reasonable actions necessary and appropriate to complete, issue, file, and distribute the reports.

Attachments

- A. Draft Office of Hawaiian Affairs Audit Report of Independent Certified Public Accountants in Accordance with Government Audit Standards and Uniform Guidance for the Year Ended June 30, 2025
- B. Draft Single Audit Report of Independent Certified Public Accountants in Accordance with Government Audit Standards and Uniform Guidance for the Year Ended June 30, 2025

²Source: Independent Auditor’s Report – June 30, 2025



**OFFICE OF HAWAIIAN AFFAIRS
STATE OF HAWAI'I**

**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT**

Year Ended June 30, 2025



N&K CPAs, Inc.

ACCOUNTANTS|CONSULTANTS

**OFFICE OF HAWAIIAN AFFAIRS
STATE OF HAWAII**

TABLE OF CONTENTS

	<u>Page</u>
Letter from the Chief Executive Officer - Unaudited	4 - 7
Independent Auditor's Report	8 - 10
Management's Discussion and Analysis (MD&A)	11 - 18
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	19 - 20
Statement of Activities	21
Governmental Funds Financial Statements	
Balance Sheet	22 - 23
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	24
Statement of Revenues, Expenditures, and Changes in Fund Balances	25
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	26
Proprietary Fund Financial Statements	
Statement of Net Position	27
Statement of Revenues, Expenses, and Changes in Net Position	28
Statement of Cash Flows	29 - 30
Notes to Basic Financial Statements	31 - 65

OFFICE OF HAWAIIAN AFFAIRS
STATE OF HAWAII

TABLE OF CONTENTS

	<u>Page</u>
Required Supplementary Information Other than MD&A	
Budgetary Comparison Schedule - General Fund	67
Schedule of OHA's Proportionate Share of the Net Pension Liability	68
Schedule of Contributions (Pension)	69
Notes to Required Supplementary Information Required by GASB Statement No. 68	70
Schedule of Changes in Net OPEB Liability and Related Ratios	71
Schedule of Contributions (OPEB)	72
Notes to Required Supplementary Information Required by GASB Statement No. 75	73

Office of Hawaiian Affairs, State of Hawai‘i
LETTER FROM THE CHIEF EXECUTIVE OFFICER - UNAUDITED
June 30, 2025

To the Board of Trustees of the Office of Hawaiian Affairs:

Aloha mai kākou,

It is my honor to present the Financial Statements and Report of Independent Certified Public Accountants of the Office of Hawaiian Affairs (OHA) for the fiscal year ended June 30, 2025. The annual financial report was prepared by OHA’s Resource Management Paia.

Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with OHA management. Management maintains internal controls designed to provide reasonable assurance that the financial statements are free of material misstatement and are presented in conformity with generally accepted accounting principles applicable to governmental entities.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments, this annual financial report includes the independent auditors’ report, Management’s Discussion and Analysis (MD&A) as required supplementary information, the basic financial statements, and the accompanying notes. In addition, consistent with GASB Statement No. 14, The Financial Reporting Entity, this report presents the reporting entity to reflect OHA as the primary government and the component units for which OHA is financially accountable, as described in the notes to the financial statements.

The MD&A provides a narrative overview and analysis of OHA’s financial performance for fiscal years 2025 and 2024 and is intended to help readers understand the financial statements and their broader context.

Management believes the information presented in this report fairly represents OHA’s financial position and results of operations in all material respects. It is presented in a manner designed to clearly describe the financial position and results of operations of OHA as measured by the financial activity of its various funds, and includes the disclosures necessary for readers to understand OHA’s financial stewardship.

REPORTING ENTITY AND STATUTORY AUTHORITY

Upon statehood in 1959, Section 5(f) of the Admission Act directed the State of Hawai‘i to hold certain lands in trust for five purposes, including the betterment of the conditions of Native Hawaiians. In 1978, the Hawai‘i State Constitution was amended to establish OHA as a public trust entity with a mandate to better the conditions of Native Hawaiians and the Native Hawaiian community. OHA was formally established by the Legislature in 1979 under Chapter 10 of the Hawai‘i Revised Statutes.

Office of Hawaiian Affairs, State of Hawai'i
LETTER FROM THE CHIEF EXECUTIVE OFFICER - UNAUDITED
June 30, 2025

OHA's vision — Ho'oulu Lāhui Aloha — and its mission to mālama Hawai'i's people, environmental resources, and trust assets guide both the agency's programs and its fiduciary stewardship. In accordance with governmental accounting standards, the reporting entity includes OHA as the primary government, its blended component unit, Hi'ilei Aloha LLC, and its wholly owned subsidiary, Hi'ipaka LLC.

All financial decisions undertaken by OHA are grounded in this constitutional and statutory mandate and in the responsibility to steward trust resources wisely for present and future generations of Native Hawaiians.

FISCAL YEAR 2025 FINANCIAL POSITION

As of June 30, 2025, OHA's total net position was \$868,298,951, representing an increase of \$61,744,691 (7.66%) from fiscal year 2024. This increase was driven primarily by growth within the Native Hawaiian Trust Fund (NHTF), together with reductions in certain long-term liabilities and deferred inflows of resources.

The Financial Asset component of the NHTF increased from \$586.8 million to \$633.2 million, reflecting a 10.7 percent return for the fiscal year and a net increase of approximately \$46.4 million after distributions.

Governmental funds reported an ending fund balance of \$678,388,322 an increase of \$53,694,593 (8.60%) during fiscal year 2025.

During fiscal year 2025, OHA implemented GASB Statement No. 101, Compensated Absences, resulting in a restatement of the beginning unrestricted net position of approximately \$(1.6 million).

Fiscal year 2025 also reflected the continued advancement of beneficiary-focused initiatives aligned with Mana i Maui Ola. As described in OHA's FY2025 Annual Report, the agency supported statewide grantmaking, strengthened governance and transparency practices, advanced capital planning initiatives, and secured additional federal funding to support environmental stewardship and community resilience.

NATIVE HAWAIIAN TRUST FUND

The Native Hawaiian Trust Fund consists of Financial Assets invested in a diversified, multi-asset portfolio and Hawai'i Direct Investments, including commercial and investment lands held to provide long-term value and income generation.

The NHTF is governed by a Board-approved Investment Policy Statement (IPS), most recently amended on October 31, 2024.

Office of Hawaiian Affairs, State of Hawai'i
LETTER FROM THE CHIEF EXECUTIVE OFFICER - UNAUDITED
June 30, 2025

The Board's investment policy targets long-term growth of at least inflation plus five percent, and the spending policy limits annual withdrawals to five percent of the NHTF's 20-quarter rolling average market value.

ECONOMIC CONDITIONS

Hawai'i's economy expanded moderately during the fiscal year, supported by steady service-sector activity and resilient visitor spending. The statewide unemployment rate remained low at 2.2 percent as of December 2025. Inflation moderated during the year, though affordability pressures persisted.

Nationally, inflation continued to ease, and the Federal Reserve reduced the federal funds rate to a range of 3.50–3.75 percent. Economic risks remain, including federal budget uncertainty, trade policy developments, and geopolitical conditions.

OHA's financial condition reflects both local economic conditions that affect beneficiary needs and global market dynamics that influence financial asset performance.

SUBSEQUENT EVENTS

After June 30, 2025, OHA approved additional beneficiary and community investments, including \$7.28 million in grants and \$519,902 in sponsorships, and approved \$6.1 million in emergency funding in October 2025 to support beneficiaries impacted by the federal government shutdown and SNAP benefit suspension.

OHA also received additional federal awards, including \$2 million in EPA Brownfields funding and \$6.17 million from the USDA Forest Service, to support environmental assessment, land stewardship, and acquisition initiatives.

In July 2025, OHA's Chief Financial Officer retired, and interim financial leadership arrangements were implemented to ensure continuity of financial management and oversight. Effective September 23, 2025, the Board of Trustees appointed an Interim Chief Administrator/Chief Executive Officer to provide stable executive leadership and ensure continuity of agency operations during a period of transition.

As of the date of this report, OHA has not received stop-work orders or formal funding suspension notices from federal grantors. Management continues to monitor federal policy developments and potential impacts to grant-funded programs.

FY2026–FY2027 BIENNIUM BUDGET

During fiscal year 2025, the Board of Trustees approved the FY2026–FY2027 Biennium Budget, establishing the financial framework for the next two fiscal years. The adopted budget aligns with Mana i Maui Ola and reflects continued adherence to fiduciary discipline, the Board's spending policy, and the long-term sustainability objectives of the Native Hawaiian Trust Fund.

Office of Hawaiian Affairs, State of Hawai'i
LETTER FROM THE CHIEF EXECUTIVE OFFICER - UNAUDITED
June 30, 2025

CLOSING

Following the close of fiscal year 2025, OHA experienced several leadership and administrative transitions. The Board of Trustees acted deliberately and prudently to maintain operational stability, reinforce financial oversight and internal capacity, and ensure that OHA's mission and fiduciary responsibilities continued without interruption. These proactive steps helped sustain sound financial management and institutional continuity during the period.

OHA's financial position strengthened during the year, reflecting disciplined investment management, prudent oversight of trust assets, and a continued commitment to transparency and accountability. With this foundation, OHA remains focused on sustaining trust resources, supporting beneficiary priorities, and advancing Mana i Maui Ola in ways that uphold the long-term integrity of the trust for future generations.

Management remains committed to maintaining a strong system of internal controls, prudent risk management practices, and transparent financial reporting to safeguard trust assets and uphold public accountability.

As Interim Administrator, I extend appreciation to the Trustees, staff, beneficiaries, and community partners who support OHA's mission. Their dedication and service help ensure that the trust entrusted to OHA is carried forward with care, integrity, and aloha. Together, we will continue to carry out OHA's constitutional and statutory responsibilities with prudent stewardship—serving Native Hawaiian beneficiaries today and for generations to come.

Respectfully submitted,

Summer L.H. Sylva
Interim Chief Administrator/Chief Executive Officer
Office of Hawaiian Affairs

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the Office of Hawaiian Affairs,
State of Hawai'i

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Office of Hawaiian Affairs (OHA), State of Hawai'i, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise OHA's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditor, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of OHA, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Hi'ipaka LLC, a component unit of Hi'ilei Aloha LLC, a component unit of OHA, which represents 100 percent, 100 percent, and 100 percent, respectively, of the assets, net position, and revenues of the business-type activities as of December 31, 2024. Those statements were audited by another auditor, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Hi'ipaka LLC is based solely on the report of the other auditor.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about OHA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 11 through 18, the budgetary comparison schedule - general fund and the schedules of OHA's proportionate share of the net pension liability, contributions (pension), changes in the net OPEB liability and related ratios, and contributions (OPEB) on pages 67 through 73 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the Letter from the Chief Executive Officer but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **March XX, 2026** on our consideration of OHA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of OHA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering OHA's internal control over financial reporting and compliance.

Honolulu, Hawaii

March XX, 2026

Office of Hawaiian Affairs, State of Hawai'i
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

As management of OHA, we offer the following narrative overview and analysis to readers of our financial statements. While the financial statements and notes present only the financial activities for the fiscal year ended June 30, 2025, management discussion and analysis will address both this year and the year ended June 30, 2024, including any subsequent events and disclosures that should be made to understand the financial statements between the fiscal year ended June 30, 2025 and the report issuance date of **March XX, 2026**.

Management's discussion and analysis is provided at the beginning of the financial statements and notes to explain the past and current position of OHA's financial condition in layman's terms. This summary should not be taken as a replacement for the financial statements and notes that immediately follow this narrative.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to OHA's basic financial statements. OHA's basic financial statements include three components: 1) Government-wide Financial Statements, 2) Governmental Funds Financial Statements, and 3) Notes to Financial Statements. The first two components are intended to present different financial views of OHA. The third component is intended to further explain some of the information in the financial statements and provide more detail. These components are described below. This report also contains supplementary information required by GASB and other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Government-wide Financial Statements provide a broad view of OHA's operations in a manner similar to a private-sector business. These statements provide both short-term and long-term information about OHA's financial position, which assists in assessing OHA's financial condition at the end of the year.

Statement of Net Position presents all of OHA's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the residual reported as "net position" at a point in time. Over time, increases or decreases in OHA's net position may serve as a useful indicator of whether the financial position of OHA is improving or deteriorating.

Office of Hawaiian Affairs, State of Hawai'i
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

Statement of Net Position

Summarized financial information of OHA's Statement of Net Position as of June 30, 2025 and 2024 is as follows:

	Governmental Activities		Business-Type Activities		Total	
	2025	2024 (restated)	2025	2024	2025	2024 (restated)
ASSETS						
Capital assets, net	\$ 275,867,143	\$ 276,505,868	\$ 16,891,065	\$ 16,340,915	\$ 292,758,208	\$ 292,846,783
Other assets	<u>711,722,222</u>	<u>664,067,217</u>	<u>16,170,716</u>	<u>13,718,681</u>	<u>727,892,938</u>	<u>677,785,898</u>
Total assets	<u>987,589,365</u>	<u>940,573,085</u>	<u>33,061,781</u>	<u>30,059,596</u>	<u>1,020,651,146</u>	<u>970,632,681</u>
DEFERRED OUTFLOWS OF RESOURCES						
Related to pensions	4,239,904	3,484,058	--	--	4,239,904	3,484,058
Related to OPEB	<u>2,688,805</u>	<u>2,664,715</u>	--	--	<u>2,688,805</u>	<u>2,664,715</u>
Total deferred outflows of resources	<u>6,928,709</u>	<u>6,148,773</u>	--	--	<u>6,928,709</u>	<u>6,148,773</u>
LIABILITIES						
Other liabilities	6,977,436	10,661,248	681,153	513,393	7,658,589	11,174,641
Long-term liabilities	<u>119,935,036</u>	<u>124,745,531</u>	--	--	<u>119,935,036</u>	<u>124,745,531</u>
Total liabilities	<u>126,912,472</u>	<u>135,406,779</u>	<u>681,153</u>	<u>513,393</u>	<u>127,593,625</u>	<u>135,920,172</u>
DEFERRED INFLOWS OF RESOURCES						
Related to pensions	462,883	609,733	--	--	462,883	609,733
Related to OPEB	3,805,265	3,104,990	--	--	3,805,265	3,104,990
Related to leases	<u>27,252,585</u>	<u>30,233,955</u>	<u>166,546</u>	<u>358,344</u>	<u>27,419,131</u>	<u>30,592,299</u>
Total deferred inflows of resources	<u>31,520,733</u>	<u>33,948,678</u>	<u>166,546</u>	<u>358,344</u>	<u>31,687,279</u>	<u>34,307,022</u>
NET POSITION						
Invested in capital assets, net of related debt	218,849,515	217,349,630	16,891,065	16,340,915	235,740,580	233,690,545
Restricted	25,167,359	24,844,356	--	182,190	25,167,359	25,026,546
Unrestricted	<u>592,067,995</u>	<u>535,172,415</u>	<u>15,323,017</u>	<u>12,664,754</u>	<u>607,391,012</u>	<u>547,837,169</u>
Total net position	\$ <u>836,084,869</u>	\$ <u>777,366,401</u>	\$ <u>32,214,082</u>	\$ <u>29,187,859</u>	\$ <u>868,298,951</u>	\$ <u>806,554,260</u>

The assets and deferred outflows of resources of OHA exceeded its liabilities and deferred inflows of resources as of June 30, 2025 by \$868,298,951 (presented as Total net position). Of this amount, \$607,391,012 is reported as Unrestricted, while \$25,167,359 is reported as "Restricted" federal funds and \$235,740,580 is reported as "Invested in capital assets, net of related debt."

The assets and deferred outflows of resources of OHA exceeded its liabilities and deferred inflows of resources as of June 30, 2024 by \$806,554,260 (presented as "Total net position"). Of this amount, \$547,837,169 is reported as "Unrestricted", while \$25,026,546 is reported as "Restricted" federal funds and \$233,690,545 is reported as "Invested in capital assets, net of related debt."

Unrestricted net position represents the amount available to be used to meet OHA's ongoing obligations to beneficiaries and creditors. Restricted assets represent amounts that have legal requirements for their use.

Office of Hawaiian Affairs, State of Hawai'i
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

OHA's total net position, from June 30, 2025 of \$868,298,951 and June 30, 2024 of \$806,554,260 increased by \$61,744,691 (a 7.66% increase) in 2025. The increase was mainly due to the \$46.4 million increases in Other Assets from the Native Hawaiian Trust Fund (NHTF), the value increasing from \$586.8 million to \$633.2 million, a 7.9% increase. Additional information regarding OHA's investments can be found in Note H to the financial statements. The increase in net position is also due to the decreases in other liabilities and the deferred inflows of resources from leased assets, by \$3.5 million and \$3.2 million respectively. In fiscal year ended June 30, 2025 OHA adopted GASB statement No. 101, Compensated Absences, which resulted in a restatement of beginning net position of \$1,559,249. The restatement decreases beginning unrestricted net position by \$1.6 million, from \$536,731,664 to \$535,172,415.

Statement of Activities presents information showing how the government's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The governmental activities of OHA include program revenues, i.e., federal grants and lease rents, Public Land Trust income and proceeds from state agencies, revenues from financial investments held in the Native Hawaiian Trust Fund, i.e., investment income and net gains/losses, General Fund Appropriations from the State of Hawaii and other revenues, i.e., newspaper advertisements, donations, and other miscellaneous receipts.

It also includes the results of Business-Type Activities, Hi'ilei Aloha LLC and its wholly-owned subsidiary Hi'ipaka LLC, through its separate year end, December 31, 2024. Hi'ilei Aloha LLC has been included as a blended component unit due to the fact that OHA is the sole corporate member of the entity and is considered to be a component unit of OHA for financial reporting purposes.

Office of Hawaiian Affairs, State of Hawai'i
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

Statement of Activities

Summarized financial information of OHA's Statement of Activities for the fiscal years ended June 30, 2025 and 2024 is as follows:

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
REVENUES						
Program revenues:						
Charges for services	\$ 13,636,448	\$ 10,126,797	\$ 11,518,336	\$ 10,952,612	\$ 25,154,784	\$ 21,079,409
Operating grants	606,454	440,446	--	--	606,454	440,446
General revenues:						
State allotments, net of lapsed appropriations	3,275,555	2,724,445	--	--	3,275,555	2,724,445
Public land trust revenue	21,500,000	21,500,000	--	--	21,500,000	21,500,000
Capital contributions	--	--	--	434,350	--	434,350
Unrestricted contributions	134,485	762,875	--	--	134,485	762,875
Interest and investment earnings	68,174,010	68,301,578	384,673	195,027	68,558,683	68,496,605
Total revenues	<u>107,326,952</u>	<u>103,856,141</u>	<u>11,903,009</u>	<u>11,581,989</u>	<u>119,229,961</u>	<u>115,438,130</u>
EXPENSES						
Current divisions:						
Beneficiary advocacy	22,310,411	19,369,363	--	--	22,310,411	19,369,363
Board of trustees	3,935,103	3,552,718	--	--	3,935,103	3,552,718
Support services	21,040,958	21,604,218	--	--	21,040,958	21,604,218
Unallocated depreciation and amortization	1,322,012	1,433,308	--	--	1,322,012	1,433,308
Hi'iilei Aloha LLC	--	--	8,876,786	7,730,564	8,876,786	7,730,564
Total expenses	<u>48,608,484</u>	<u>45,959,607</u>	<u>8,876,786</u>	<u>7,730,564</u>	<u>57,485,270</u>	<u>53,690,171</u>
Change in net position	58,718,468	57,896,534	3,026,223	3,851,425	61,744,691	61,747,959
NET POSITION AT BEGINNING OF FISCAL YEAR	<u>777,366,401</u> *	<u>721,029,116</u>	<u>29,187,859</u>	<u>25,336,434</u>	<u>806,554,260</u> *	<u>746,365,550</u>
NET POSITION AT END OF FISCAL YEAR	\$ <u>836,084,869</u>	\$ <u>778,925,650</u>	\$ <u>32,214,082</u>	\$ <u>29,187,859</u>	\$ <u>868,298,951</u>	\$ <u>808,113,509</u>

* Net position at the beginning of the fiscal year is restated by \$(1,559,249) for the implementation of GASB Statement No. 101, *Compensated Absences* (GASBS 101). Net position at the beginning of fiscal year 2025 does not match net position at the end of the fiscal year 2024 due to the implementation of GASBS 101, which was adopted as of July 1, 2024. Comparative activity for fiscal year 2024 has not been restated in accordance with the transition guidance in GASBS 101.

OHA's change in net position decreased from \$61,747,959 to \$61,744,691 by \$3,268 during fiscal year ended June 30, 2025. The public land trust commercial property rental income increased by \$3.5 million, offset by \$2.95 million from beneficiary advocacy from the Maui Wildfire Disaster Relief grant and program services and general management expenses by \$1.1 million from Hi'iilei Aloha LLC.

Office of Hawaiian Affairs, State of Hawai'i
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

A “fund” is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. OHA, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The governmental funds financial statements focus on individual parts of OHA, reporting OHA’s operations in more detail than the government-wide statements. All of the funds of OHA are considered “governmental funds” as opposed to proprietary (operate more like those of commercial enterprises) and fiduciary funds (used to account for resources held for the benefit of parties outside OHA).

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds financial statements focus on near-term inflows and outflows of expendable resources. They also focus on the balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the government’s near-term financing requirements. This approach is known as using the flow of current financial resources measurement focus and the modified accrual basis of accounting. These statements provide a detailed short-term view of OHA’s finances that assist in determining whether there will be adequate financial resources available to meet the current needs of OHA.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and the governmental activities. These reconciliations are included on pages 24 and 26 of this report.

OHA has two types of governmental funds that are presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances. OHA’s two types of governmental funds are General Fund and Special Revenue Funds.

At the close of fiscal year 2025, OHA’s governmental funds reported an ending fund balance of \$678,338,322. Fund balance was segregated into the following categories: Nonspendable, Restricted, Committed, Assigned and Unassigned.

Office of Hawaiian Affairs, State of Hawai'i
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

Nonspendable fund balance totaled \$1,509,526 or 0.22%, due to amounts related to inventory, prepaid items and other assets.

Restricted fund balance totaled \$25,167,359 or 3.71%, and is comprised of 58.55% for the Native Hawaiian Revolving Loan Fund program, 37.90% represents the long-term portion of notes receivable, and 3.55% restricted for other federal programs administered by OHA.

Committed fund balance totaled \$17,299,520 or 2.55%, based on the Board of Trustees' resolution to commit these funds towards the debt service of Department of Hawaiian Home Lands issued revenue bonds.

Assigned fund balance totaled \$634,411,917 or 93.52% of fund balance, and is comprised of the following: 3.59% has been encumbered, less than 0.01% represents the non-current portion of outstanding loans and 96.40% is available for future expenditures, including Board designations.

OHA's governmental funds experienced an increase of \$53,694,593 or 8.60% in fund balance during fiscal year 2025. This is a decrease of \$2,881,609 in comparison to the \$56,576,202 increase in fund balance during fiscal year 2024. The decrease is mainly due to the \$2.95 million Maui Wildfire Disaster Relief grant.

PROPRIETARY FUND FINANCIAL ANALYSIS

The business type activities of the blended component unit, Hi'ilei Aloha LLC and its wholly-owned subsidiary, have been classified as a proprietary fund. Like the government-wide financial statements, the proprietary fund statements report long-term (noncurrent) and short-term (current) financial information. The Statement of Cash Flows for the proprietary funds presents changes in cash and restricted cash, resulting from operating, capital and related financing, and investing activities. OHA's proprietary fund is classified as business-type activities in the government-wide financial statements on pages 19 through 21.

Proprietary fund net position totaled \$32,214,082 at the end of 2024 compared to \$29,187,859 at the end of 2023, representing an increase of \$3,026,223 or 10.37%.

Invested in capital assets, net of related debt represents the largest portion of proprietary funds' net position at \$16,891,065 or 52.43% and is comprised of the capital assets of Hi'ilei Aloha LLC's wholly-owned subsidiary.

GENERAL FUND BUDGETARY ANALYSIS

The general fund revenues on a budgetary basis were \$3,275,555, which was \$275,555 or 9.19%, more than the final budget. The positive variance was attributed to recognition of \$275,555 from deferred revenue recorded in fiscal year 2024. There were no changes between the original and final budget.

Office of Hawaiian Affairs, State of Hawai'i
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

CAPITAL ASSETS AND LONG-TERM DEBT

OHA's governmental activities investment in capital assets, net of depreciation and amortization, amounted to \$275,867,143 and \$276,505,868, as of June 30, 2025 and 2024, respectively. OHA's business-type activities investment in capital assets, net of depreciation, amounted to \$16,891,065 and \$16,340,915, as of December 31, 2024 and 2023, respectively. OHA's capital assets are summarized as follows:

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Nondepreciable assets						
Land	\$ 251,881,537	\$ 251,881,537	\$ 13,429,733	\$ 13,429,733	\$ 265,311,270	\$ 265,311,270
Construction in progress	539,322	541,416	--	--	539,322	541,416
Artwork	10,000	10,000	--	--	10,000	10,000
Depreciable assets						
Buildings and improvements	40,724,364	40,749,261	5,411,763	4,768,062	46,136,127	45,517,323
Furniture, fixtures, equipment, and vehicles	6,512,254	6,719,274	2,015,649	1,742,357	8,527,903	8,461,631
Right-to-use lease assets	819,414	566,208	--	--	819,414	566,208
Accumulated depreciation and amortization	<u>(24,619,748)</u>	<u>(23,961,828)</u>	<u>(3,966,080)</u>	<u>(3,599,237)</u>	<u>(28,585,828)</u>	<u>(27,561,065)</u>
Totals	\$ <u>275,867,143</u>	\$ <u>276,505,868</u>	\$ <u>16,891,065</u>	\$ <u>16,340,915</u>	\$ <u>292,758,208</u>	\$ <u>292,846,783</u>

The decrease in capital assets of \$88,575 is due to disposal of furniture, fixtures and equipment, and construction in progress that have been determined to be no longer feasible. The decrease is offset by increases from right-to-use leased assets due to the new Hilo Office lease and leasehold improvements from Hi'ilei Aloha LLC. Additional information regarding OHA's capital assets can be found in Note I to the financial statements.

OHA's long-term debt is comprised of notes payable. Additional information about OHA's long-term liabilities can be found in Note J to the financial statements.

SUBSEQUENT EVENTS

Grants and Sponsorships Awarded Post June 30, 2024

OHA awarded \$17,331,097 in grants and paid \$455,000 in sponsorships, as of June 30, 2025. Since June 30, 2025, an additional \$7,280,186 has been awarded in grants and \$519,902 paid in sponsorships. In October 2025, OHA's Board of Trustees approved \$6.1 million in emergency funding for Native Hawaiian beneficiaries impacted by the federal government shutdown and the SNAP benefits suspension.

OHA has been awarded \$2 million Brownfields grant funds in July 2025, from the U.S. Environmental Protection Agency in support of required environmental assessments for future developments at our Kaka'ako Makai, the site of a former municipal landfill, and Iwilei properties.

OHA has also been awarded \$6.17 million in December 2025, from USDA Forest Service for project of Ho'oulu Wao Kele O Puna. The funds will support due diligence and acquisition of lands adjacent to OHA's existing Wao Kele o Puna footprint. These agricultural lands will allow OHA to expand its stewardship and protection of our forest lands and watershed as well as broaden programmatic activities for agroforestry, place-based education, and community and cultural stewardship.

Office of Hawaiian Affairs, State of Hawai'i
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

Native Hawaiian Trust Investments

The Native Hawaiian Trust Fund (NHTF) increased 10.7% for the fiscal year ended June 30, 2025, increasing total financial assets by approximately \$46.4 million, net of distributions, from \$586.8 million to \$633.2 million. With recent market gains now incorporated into the 20-quarter rolling average used for spending calculations, the NHTF remains well-positioned to support sustainable, intergenerational funding for OHA's programs and beneficiary services while preserving long-term purchasing power.

Financial asset performance was complemented by ongoing management of OHA's Hawai'i Investment Land, intended to generate stable income and long-term value in support of OHA's mission. While commercial real estate markets continued to adjust to higher interest rates, contributing to softer values and more challenging refinancing conditions, OHA's land team focused on maintaining and improving property-level performance through active leasing, tenant retention, and contractual rent escalations, supporting cash flow available for programs over time. FY25 also marked a governance milestone as the Trustees approved a real estate strategy framework for investment lands, strengthening oversight and providing clearer direction to improve returns, enhance performance monitoring and reporting, and managing concentration and operational risks.

Direct Federal Grants

Management evaluated subsequent events through **March XX, 2026**, the date the financial statements were issued, and noted no subsequent events related to OHA's direct federal grants that require recognition or disclosure (including no stop-work orders, terminations, or material award modifications). Federal policies and administrative guidance may continue to evolve; management will monitor for potential impacts on future funding availability, reimbursement timing, and compliance requirements

REQUEST FOR INFORMATION

Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Office of Hawaiian Affairs
Attn: Chief Financial Officer
560 N. Nimitz Hwy, Suite 200
Honolulu, Hawai'i 96817

Office of Hawaiian Affairs, State of Hawai'i
STATEMENT OF NET POSITION
June 30, 2025

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets			
Petty cash	\$ 300	\$ 500	\$ 800
Cash held in bank	13,845,655	5,162,015	19,007,670
Cash held by investment managers	95,565	--	95,565
Restricted cash	1,882,050	--	1,882,050
Accounts receivable, net	7,403,212	810,020	8,213,232
Interest and dividends receivable	130,275	--	130,275
Inventory, prepaid items and other assets	1,509,526	237,092	1,746,618
Lease receivables - due within one year	6,489,721	166,546	6,656,267
Notes receivable, net - due within one year	<u>1,733,046</u>	<u>--</u>	<u>1,733,046</u>
Total current assets	33,089,350	6,376,173	39,465,523
Noncurrent assets			
Lease receivables - due after one year	23,056,361	--	23,056,361
Notes receivable, net - due after one year	9,558,506	--	9,558,506
Investments	646,018,005	9,794,543	655,812,548
Capital assets			
Non-depreciable assets	252,430,859	13,429,733	265,860,592
Depreciable assets, net	22,851,923	3,461,332	26,313,255
Right-to-use lease assets, net	<u>584,361</u>	<u>--</u>	<u>584,361</u>
Capital assets, net	<u>275,867,143</u>	<u>16,891,065</u>	<u>292,758,208</u>
Total noncurrent assets	<u>954,500,015</u>	<u>26,685,608</u>	<u>981,185,623</u>
Total assets	<u>987,589,365</u>	<u>33,061,781</u>	<u>1,020,651,146</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pension	4,239,904	--	4,239,904
Deferred outflows of resources related to OPEB	<u>2,688,805</u>	<u>--</u>	<u>2,688,805</u>
Total deferred outflows of resources	<u>\$ 6,928,709</u>	<u>\$ --</u>	<u>\$ 6,928,709</u>

See accompanying notes to the basic financial statements.

Office of Hawaiian Affairs, State of Hawai'i
STATEMENT OF NET POSITION (Continued)
June 30, 2025

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Current liabilities			
Accounts payable and accrued liabilities	\$ 3,480,912	\$ 681,153	\$ 4,162,065
Due to State of Hawaii	876,609	--	876,609
Compensated absences - due within one year	825,561	--	825,561
Lease liabilities - due within one year	151,136	--	151,136
Long-term debt - due within one year	<u>1,643,218</u>	<u>--</u>	<u>1,643,218</u>
Total current liabilities	6,977,436	681,153	7,658,589
Noncurrent liabilities			
Compensated absences - due after one year	1,802,227	--	1,802,227
Lease liabilities - due after one year	455,358	--	455,358
Long-term debt - due after one year	54,767,916	--	54,767,916
Net pension liability	35,667,767	--	35,667,767
Net OPEB liability	<u>27,241,768</u>	<u>--</u>	<u>27,241,768</u>
Total noncurrent liabilities	<u>119,935,036</u>	<u>--</u>	<u>119,935,036</u>
Total liabilities	<u>126,912,472</u>	<u>681,153</u>	<u>127,593,625</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pension	462,883	--	462,883
Deferred inflows of resources related to OPEB	3,805,265	--	3,805,265
Deferred inflows of resources related to leases	<u>27,252,585</u>	<u>166,546</u>	<u>27,419,131</u>
Total deferred inflows of resources	<u>31,520,733</u>	<u>166,546</u>	<u>31,687,279</u>
NET POSITION			
Invested in capital assets, net of related debt	218,849,515	16,891,065	235,740,580
Restricted			
Beneficiary advocacy	121,176	--	121,176
Long-term portion of notes receivable	9,539,466	--	9,539,466
Native Hawaiian loan programs	14,735,126	--	14,735,126
Support services	771,591	--	771,591
Unrestricted	<u>592,067,995</u>	<u>15,323,017</u>	<u>607,391,012</u>
Total net position	<u>\$ 836,084,869</u>	<u>\$ 32,214,082</u>	<u>\$ 868,298,951</u>

See accompanying notes to the basic financial statements.

Office of Hawaiian Affairs, State of Hawai'i
STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2025

Functions / Programs	Expenses	Program Revenues		Net (Expenses) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:						
Beneficiary advocacy	\$ 22,310,411	\$ --	\$ 575,230	\$ (21,735,181)	\$ --	\$ (21,735,181)
Board of trustees	3,935,103	--	--	(3,935,103)	--	(3,935,103)
Support services	21,040,958	13,636,448	31,224	(7,373,286)	--	(7,373,286)
Unallocated depreciation and amortization	1,322,012	--	--	(1,322,012)	--	(1,322,012)
	<u>48,608,484</u>	<u>13,636,448</u>	<u>606,454</u>	<u>(34,365,582)</u>	<u>--</u>	<u>(34,365,582)</u>
Business-Type Activities:						
Hi'ilei Aloha LLC	8,876,786	11,518,336	--	--	2,641,550	2,641,550
Total business-type activities	8,876,786	11,518,336	--	--	2,641,550	2,641,550
Total government-wide	\$ <u>57,485,270</u>	\$ <u>25,154,784</u>	\$ <u>606,454</u>	<u>(34,365,582)</u>	<u>2,641,550</u>	<u>(31,724,032)</u>
General Revenues:						
Interest and investment earnings				68,174,010	384,673	68,558,683
Public land trust revenue				21,500,000	--	21,500,000
State allotments, net of lapses				3,275,555	--	3,275,555
Unrestricted contributions				134,485	--	134,485
Total general revenues				<u>93,084,050</u>	<u>384,673</u>	<u>93,468,723</u>
Change in net position				58,718,468	3,026,223	61,744,691
Net position at beginning of fiscal year, as previously reported				778,925,650	29,187,859	808,113,509
Prior period adjustment				(1,559,249)	--	(1,559,249)
Net position at beginning of fiscal year, as restated				<u>777,366,401</u>	<u>29,187,859</u>	<u>806,554,260</u>
Net position at end of fiscal year				\$ <u>836,084,869</u>	\$ <u>32,214,082</u>	\$ <u>868,298,951</u>

Office of Hawaiian Affairs, State of Hawai'i
GOVERNMENTAL FUNDS - BALANCE SHEET
June 30, 2025

	<u>General Fund</u>	<u>Public Land Trust</u>	<u>Federal Grants</u>	<u>Other</u>	<u>Total</u>
ASSETS					
Petty cash	\$ --	\$ 300	\$ --	\$ --	\$ 300
Cash:					
Held in bank	1,598,624	10,875,089	703,905	668,037	13,845,655
Held by investment managers	--	(66)	95,631	--	95,565
Restricted cash	--	1,504,357	377,693	--	1,882,050
Accounts receivable, net	--	5,491,391	41,916	15,746	5,549,053
Lease receivables:					
Due within one year	--	6,489,721	--	--	6,489,721
Due after one year	--	23,056,361	--	--	23,056,361
Due from other funds	--	12,792,217	78,888	--	12,871,105
Interest and dividends receivable	--	214	130,061	--	130,275
Inventory, prepaid items and other assets	--	1,509,526	--	--	1,509,526
Notes receivable, net:					
Due within one year	--	4,627	1,796,770	--	1,801,397
Due after one year	--	19,040	9,539,466	--	9,558,506
Investments	--	633,190,239	12,827,766	--	646,018,005
Total assets	\$ <u>1,598,624</u>	\$ <u>694,933,016</u>	\$ <u>25,592,096</u>	\$ <u>683,783</u>	\$ <u>722,807,519</u>

Office of Hawaiian Affairs, State of Hawai'i
GOVERNMENTAL FUNDS - BALANCE SHEET (Continued)
June 30, 2025

	<u>General Fund</u>	<u>Public Land Trust</u>	<u>Federal Grants</u>	<u>Other</u>	<u>Total</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable and accrued liabilities	\$ --	\$ 3,260,857	\$ 124,737	\$ 33,306	\$ 3,418,900
Due to other funds	--	12,871,103	--	--	12,871,103
Due to State of Hawaii	--	576,609	300,000	--	876,609
Total liabilities	<u>--</u>	<u>16,708,569</u>	<u>424,737</u>	<u>33,306</u>	<u>17,166,612</u>
Deferred inflows of resources related to leases	<u>--</u>	<u>27,252,585</u>	<u>--</u>	<u>--</u>	<u>27,252,585</u>
Fund balances					
Nonspendable:					
Inventory, prepaid items and other assets	--	1,509,526	--	--	1,509,526
Restricted for:					
Beneficiary advocacy	--	--	121,176	--	121,176
Long-term portion of notes receivable	--	--	9,539,466	--	9,539,466
Native Hawaiian loan programs	--	--	14,735,126	--	14,735,126
Support services	--	--	771,591	--	771,591
Committed to:					
DHHL-issued revenue bonds	--	17,299,520	--	--	17,299,520
Assigned to:					
Beneficiary advocacy	1,598,624	14,978,486	--	--	16,577,110
Board of trustees	--	46,622	--	--	46,622
Long-term portion of notes receivable	--	19,040	--	--	19,040
Public land trust	--	611,601,272	--	--	611,601,272
Support services	<u>--</u>	<u>5,517,396</u>	<u>--</u>	<u>650,477</u>	<u>6,167,873</u>
Total fund balances	<u>1,598,624</u>	<u>650,971,862</u>	<u>25,167,359</u>	<u>650,477</u>	<u>678,388,322</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,598,624</u>	<u>\$ 694,933,016</u>	<u>\$ 25,592,096</u>	<u>\$ 683,783</u>	<u>\$ 722,807,519</u>

See accompanying notes to the basic financial statements.

Office of Hawaiian Affairs, State of Hawai'i
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
June 30, 2025

Total fund balances - governmental funds		\$ 678,388,322
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental funds are not financial resources, and therefore, are not reported in the funds.		275,867,143
Other assets used in governmental funds are not current financial resources, and therefore, are not reported in the funds.		1,723,794
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	(2,627,788)	
Lease liabilities	(606,494)	
Net pension liability	(35,667,767)	
Net OPEB liability	(27,241,768)	
Deferred outflows of resources related to pension	4,239,904	
Deferred inflows of resources related to pension	(462,883)	
Deferred outflows of resources related to OPEB	2,688,805	
Deferred inflows of resources related to OPEB	(3,805,265)	
Notes payable	<u>(56,411,134)</u>	<u>(119,894,390)</u>
Net position of governmental activities		\$ <u>836,084,869</u>

See accompanying notes to the basic financial statements.

Office of Hawaiian Affairs, State of Hawai'i
GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Fiscal Year Ended June 30, 2025

	<u>General Fund</u>	<u>Public Land Trust</u>	<u>Federal Grants</u>	<u>Other</u>	<u>Total</u>
REVENUES					
Appropriations	\$ 3,275,555	\$ --	\$ --	\$ --	\$ 3,275,555
Charges for services	--	12,059,230	--	28,065	12,087,295
Donations and other	--	76,196	5,641	85,000	166,837
Interest and investment gain	--	67,002,693	1,148,345	22,972	68,174,010
Intergovernmental revenue	--	--	602,279	--	602,279
Public land trust revenue	--	<u>21,500,000</u>	--	--	<u>21,500,000</u>
Total revenues	<u>3,275,555</u>	<u>100,638,119</u>	<u>1,756,265</u>	<u>136,037</u>	<u>105,805,976</u>
EXPENDITURES					
Beneficiary advocacy	3,200,000	18,774,781	1,406,159	--	23,380,940
Board of trustees	--	3,885,334	--	--	3,885,334
Support services	--	21,086,086	27,103	94,722	21,207,911
Debt service					
Principal retirement	--	2,318,200	--	--	2,318,200
Interest and fiscal charges	--	<u>1,680,198</u>	--	--	<u>1,680,198</u>
Total expenditures	<u>3,200,000</u>	<u>47,744,599</u>	<u>1,433,262</u>	<u>94,722</u>	<u>52,472,583</u>
OTHER FINANCING SOURCES (USES)					
Inception of leases	--	361,200	--	--	361,200
Transfers in	--	50,426	--	--	50,426
Transfers out	<u>(50,426)</u>	--	--	--	<u>(50,426)</u>
Total other financing sources (uses)	<u>(50,426)</u>	<u>411,626</u>	--	--	<u>361,200</u>
Net change in fund balances	<u>25,129</u>	<u>53,305,146</u>	<u>323,003</u>	<u>41,315</u>	<u>53,694,593</u>
FUND BALANCES					
Beginning of fiscal year	<u>1,573,495</u>	<u>597,666,716</u>	<u>24,844,356</u>	<u>609,162</u>	<u>624,693,729</u>
End of fiscal year	\$ <u>1,598,624</u>	\$ <u>650,971,862</u>	\$ <u>25,167,359</u>	\$ <u>650,477</u>	\$ <u>678,388,322</u>

See accompanying notes to the basic financial statements.

Office of Hawaiian Affairs, State of Hawai'i
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE
STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2025

Net change in fund balances - total governmental funds		\$ 53,694,593
Amounts reported for governmental activities in the statement of activities are different because:		
<p>Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets are depreciated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.</p>		
Expenditures for capital assets	735,705	
Construction in progress expensed	(2,094)	
Current year depreciation and amortization	(1,322,013)	
Loss on disposal of capital assets and lease termination	<u>(50,323)</u>	(638,725)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources.</p>		
Principal payments on long-term debt	<u>2,318,200</u>	2,318,200
<p>Certain items reported in the statement of activities do not involve current financial resources and therefore are not reported as revenues or expenditures in governmental funds. These activities are as follows:</p>		
Increase in other assets	1,523,436	
Decrease in compensated absences	93,672	
Increase in lease liabilities	(179,590)	
Increase in net pension liability	(851,152)	
Decrease in net OPEB liability	2,531,523	
Increase in deferred outflows of resources related to pension	755,846	
Decrease in deferred inflows of resources related to pension	146,850	
Increase in deferred outflows of resources related to OPEB	24,090	
Increase in deferred inflows of resources related to OPEB	<u>(700,275)</u>	<u>3,344,400</u>
Change in net position of governmental activities		\$ <u>58,718,468</u>

See accompanying notes to the basic financial statements.

Office of Hawaiian Affairs, State of Hawai'i
PROPRIETARY FUND - STATEMENT OF NET POSITION
June 30, 2025

	December 31, 2024
	Hi'ilei Aloha LLC
ASSETS	
Current assets	
Petty cash	\$ 500
Cash held in bank	5,162,015
Accounts receivable, net	810,020
Inventory, prepaid items and other assets	237,092
Lease receivable, due in one year	166,546
Total current assets	6,376,173
Noncurrent assets	
Investments	9,794,543
Capital assets - net	16,891,065
	26,685,608
Total assets	\$ 33,061,781
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
Current liabilities	
Accounts payable and accrued liabilities	\$ 681,153
Deferred inflows of resources related to leases	166,546
Net position	
Invested in capital assets	16,891,065
Unrestricted	15,323,017
Total net position	32,214,082
Total liabilities and net position	\$ 33,061,781

See accompanying notes to the basic financial statements.

Office of Hawaiian Affairs, State of Hawai'i
PROPRIETARY FUND - STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
Fiscal Year Ended June 30, 2025

	<u>December 31, 2024</u>
	<u>Hii'ilei Aloha LLC</u>
OPERATING REVENUES	
Sales - gift store and other	\$ 1,492,479
Cost of sales	<u>(2,060,793)</u>
Gross loss	(568,314)
Admission and tours	9,073,298
Other revenue	<u>3,013,352</u>
Total operating revenues	11,518,336
EXPENSES	
Program services	6,691,412
Management and general	2,090,343
Fundraising	<u>95,031</u>
Total operating expenses	<u>8,876,786</u>
Operating income	2,641,550
NONOPERATING REVENUES AND EXPENSES	
Interest and investment gain	<u>384,673</u>
Change in net position	<u>3,026,223</u>
NET POSITION	
Beginning of fiscal year	<u>29,187,859</u>
End of fiscal year	\$ <u><u>32,214,082</u></u>

See accompanying notes to the basic financial statements.

Office of Hawaiian Affairs, State of Hawai'i
PROPRIETARY FUND - STATEMENT OF CASH FLOWS
Fiscal Year Ended June 30, 2025

	December 31, 2024
	Hii'ilei Aloha LLC
Cash flows from operating activities	
Receipts from customers, grantors and funders	\$ 12,633,596
Payments to suppliers, vendors and service providers	(5,143,250)
Payments to employees for salaries and benefits	(5,262,500)
Payment of unrelated business income taxes	<u>(35,083)</u>
Net cash provided by operating activities	<u>2,192,763</u>
Cash flows from capital and related financing activities	
Lease income from capitalized lease	531,841
Expenditures for property and equipment	<u>(916,993)</u>
Net cash used in capital and related financing activities	<u>(385,152)</u>
Cash flows from investing activities	
Purchase of investments	(4,885,430)
Proceeds from sale or maturity of investments	725,000
Investment earnings	<u>348,455</u>
Net cash used in investing activities	<u>(3,811,975)</u>
Net decrease in cash and cash equivalents	(2,004,364)
Cash and cash equivalents at beginning of the year	<u>7,166,879</u>
Cash and cash equivalents at end of the year	\$ <u><u>5,162,515</u></u>
Reconciliation of cash and cash equivalents to the statement of net position	
Petty cash	\$ 500
Cash held in bank	<u>5,162,015</u>
	\$ <u><u>5,162,515</u></u>

See accompanying notes to the basic financial statements.

Office of Hawaiian Affairs, State of Hawai'i
PROPRIETARY FUND - STATEMENT OF CASH FLOWS (Continued)
Fiscal Year Ended June 30, 2025

	December 31, 2024
	Hii'ilei Aloha LLC
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ 2,641,550
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	366,843
Lease income from capitalized lease	(531,841)
Change in:	
Accounts receivable, net	(515,332)
Inventory, prepaid items and other assets	46,077
Accounts payable and accrued liabilities	185,466
Net cash provided by operating activities	\$ 2,192,763

See accompanying notes to the basic financial statements.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE A - FINANCIAL REPORTING ENTITY

The accompanying basic financial statements present the financial activity of the Office of Hawaiian Affairs (OHA) and its blended component unit, which is a legally separate organization.

As of June 30, 2025, OHA's blended component unit is comprised of Hi'ilei Aloha LLC, a Hawai'i limited liability company (Hi'ilei). OHA is the sole corporate member of Hi'ilei. The results of Hi'ilei as of and for the year ended December 31, 2024, its year end, have been included in OHA's basic financial statements.

Hi'ilei and its wholly-owned subsidiary, Hi'ipaka LLC, are exempt from federal income tax under Sections 501(a) and 501(c)(3) of the Internal Revenue Code.

NOTE B - SIGNIFICANT ACCOUNTING POLICIES

- (1) ***Basis of Presentation*** - OHA's financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).
- (2) ***Government-wide Financial Statements*** - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. The effects of interfund activity have been removed from the government-wide financial statements.

Appropriations and other items not properly included among program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenues rather than as program revenues. Net position is restricted when constraints placed on them are either externally imposed or are imposed by constitutional provisions or enabling legislation. Internally imposed designations of resources are not presented as restricted net position.

- (3) ***Governmental Funds Financial Statements*** - The governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, OHA considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Principal revenue sources susceptible to accrual include public land trust revenue, interest on loans and investments, and interest receivable.

Expenditures are generally recorded when a liability is incurred as under accrual accounting. Modifications to the accrual basis of accounting include the employees' accumulated annual leave, lease liabilities, net pension liability, and net other postemployment benefits (OPEB) liability which are recorded as expenditures when

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (Continued)

utilized or paid. The amount of accumulated leave unpaid, lease liabilities, net pension liability, and net OPEB liability as of June 30, 2025 have been reported only in the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is OHA's policy to use restricted funds first, then unrestricted resources as they are needed.

The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise the assets, liabilities, fund balance, revenues and expenditures of the fund. The funds are intended to conform to the State of Hawai'i (State) general accounting system and are structured to comply with the requirements of appropriations and allotments authorized by State law.

OHA reports the following funds as major:

General Fund - The general fund of OHA is part of the State of Hawai'i General Fund. OHA's general fund financial statements reflect only OHA's appropriations and obligations. The general fund is used to account for all financial resources except those required to be accounted for in another fund and includes the operating budget of general funds appropriated by the Hawai'i State Legislature.

Public Land Trust Fund (PLTF) - Reflects the income and expenditures from the Public Land Trust as defined in Chapter 10, Hawai'i Revised Statutes (HRS), as well as the proceeds and income of the Native Hawaiian Trust Fund. Expenditures reflect those from the OHA board of trustee appropriations of the Public Land Trust Funds.

Federal Grants Fund - Reflects the interest income earned from the Native Hawaiian Revolving Loan Fund (NHRLF) and the funds earned under other federal grants. Expenditures reflect necessary costs to administer the NHRLF and other federal grants.

- (4) **Proprietary Fund Financial Statements** - Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the statement net position. The statement of revenues, expenses and changes in net position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized in the period in which the liability is incurred. The focus of proprietary fund measurement is upon determination of operating income, changes in net position, and net position. The intent of these funds is to be self-sufficient. OHA's proprietary fund is described as follows:

Hi'ilei Aloha LLC - Reflects the revenues and expenditures related to the preservation and perpetuation of cultural and natural resources which are primarily generated from managing admissions to Waimea Valley on Oahu and the activities and events held there. Hi'ilei distinguishes between operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with admissions to Waimea Valley and sales associated with their gift shop. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (Continued)

For the purposes of the statement of cash flows, the proprietary fund considers all cash and highly liquid investments with original maturities of three months or less, when purchased, cash equivalents.

- (5) **Accounts Receivable** - All accounts receivable are shown net of any allowance for uncollectible accounts based on OHA's estimate of the amount of uncollectible receivables.
- (6) **Investments** - Investments are reported at fair value using a variety of techniques. Mutual funds are actively traded on major stock exchanges, thus fair value is obtained using values from these exchanges, which are based on trades of identical securities available daily on a last trade or official close basis. Certain debt securities, such as U.S. Treasuries, have an active market. These securities can typically be valued using the closing or last traded price on a specific date. Hedge funds, private equity funds, and private debt funds are valued using their net asset value (NAV) and are audited annually. The most significant input into the NAV of such entities is the fair value of its investment holdings. These holdings are valued by the general partners on a quarterly basis, in accordance with GAAP. Commingled funds are valued based upon the NAV determined by the investment managers and are audited annually.

Purchases and sales of investments are recorded on the trade date. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

- (7) **Fair Value Measurements** - OHA measures the fair value of assets and liabilities as the price that would be received to sell an asset or paid to transfer a liability in the principal or most advantageous market in an orderly transaction between market participants at the measurement date. The fair value hierarchy distinguishes between independent observable inputs and unobservable inputs used to measure fair value, as follows:
- Level 1** Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that OHA can access at the time of measurement date.
- Level 2** Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full-term of the related assets or liabilities.
- Level 3** Inputs that are unobservable for the asset or liability, and include situations where there is little, if any, market activity for the asset or liability.
- (8) **Inventory and Prepaid Items** - All inventories are stated at the lower of cost (first-in, first-out method) or market. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (Continued)

- (9) **Notes Receivable** - Notes receivable consist of notes made to Native Hawaiian owned businesses and individuals. Management provides an allowance for doubtful accounts equal to the estimated amounts deemed uncollectible by management, which it considers outstanding for more than 90 days. Management also provides a general allowance for its notes receivables.
- (10) **Capital Assets** - Capital assets include tangible and intangible assets acquired with estimated useful lives greater than one year. Capital assets acquired for general organization purposes are recorded as expenditures in the governmental funds financial statements. Donated fixed assets are recorded at estimated fair value at the time received on the government-wide and proprietary fund financial statements.

Depreciation and amortization expense is recorded in the government-wide financial statements. Buildings, equipment, furniture and fixtures are depreciated on the straight-line method over their estimated useful lives. There is no depreciation recorded for land and construction in progress.

The estimated useful lives of capital assets are as follows:

Buildings	30 Years
Leasehold improvements	Shorter of lease term or useful life
Furniture, fixtures, and equipment	5 Years

- (11) **Leases** - A lease is defined as a contractual agreement that conveys control of the right to use another entity's nonfinancial asset, for a minimum contractual period of greater than one year, in an exchange or exchange-like transaction.

Leases as lessee

OHA has a policy to recognize a lease liability and a right-to-use lease asset (lease asset) in the government-wide financial statements. OHA recognizes lease liabilities with an initial, individual value of \$25,000 or more for equipment and \$100,000 or more for building/land with a lease term greater than one year. Variable payments based on future performance of the lessee or usage of the underlying asset are not included in the measurement of the lease liability.

At the commencement of a lease, OHA initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

Lease assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payments made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service. Lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that OHA has determined is reasonably certain of being exercised. In this case, the lease asset is amortized over the useful life of the underlying asset.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Key estimates and judgments related to leases include how OHA determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) the lease term, and (3) lease payments.

- OHA uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, OHA generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that OHA is reasonably certain to exercise.

OHA monitors changes in circumstances that would require a remeasurement of its lease and will remeasure any lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported as right-to-use lease assets along with other capital assets and lease liabilities are reported with long-term liabilities on the statement of net position.

Leases as lessor

OHA is a lessor for leases of office and commercial space and land. OHA recognizes lease receivables and deferred inflows of resources in the financial statements for building and land with initial, individual values of \$100,000 or greater and lease terms in excess of one year. Variable payments based on future performance of the lessee or usage of the underlying asset are not included in the measurement of the lease receivable.

At the commencement of a lease, OHA initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources are initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources are recognized as revenue over the life of the lease term in a systematic and rational method.

Key estimates and judgments include how OHA determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) the lease term, and (3) lease receipts.

- OHA uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

OHA monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivables and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivables.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (Continued)

- (12) ***Deferred Outflows of Resources and Deferred Inflows of Resources*** - Deferred outflows (inflows) of resources represent a consumption of (benefit to) net position that applies to a future period. The deferred outflow of resources related to pensions and OPEB are the result of differences between expected and actual experiences, changes in assumptions, the net difference between projected and actual earnings on plan investments, changes in proportion which will be amortized over five years, and OHA's contributions to the pension and OPEB plans subsequent to the measurement date of the actuarial valuations for the plans which will be recognized as reductions of the net pension and net OPEB liabilities in the subsequent year. The deferred inflow of resources related to pensions and OPEB resulted from differences between expected and actual experiences and changes in proportion of the pension plan which will be amortized over five years.
- (13) ***Compensated Absences and Compensatory Pay*** - OHA accrues all compensated absences and compensatory pay at current salary rates; including additional amounts for certain salary-related expenses associated with the payment of compensated absences. The balance at June 30, 2025 includes fringe benefits computed at the rate of 7.65% of compensated absences and compensatory pay. Accrued vacation is reported as an expense when earned in the government-wide and proprietary fund financial statements but not reported as an expenditure in the governmental funds financial statements as current financial resources are not used. Sick leave accumulates at a rate of 14 hours for each month of service, as defined, without limit. The liability for sick leave that is more likely than not to be used, paid, or settled through cash or noncash means is measured using the historical average use approach. This method is based upon OHA's historical experience with sick leave usage through payouts over the last three years, and considers past trends to determine the amount of sick leave expected to be used or paid in the future.
- (14) ***Risk Management*** - OHA is exposed to various risks of loss from torts, theft of or damage to assets, errors and omissions, and employee injuries and illnesses.
- (15) ***Net Position*** - The government-wide financial statements and proprietary fund financial statements utilize a net position presentation. Net position is classified as follows:

Net Investment in Capital Assets - This component of net position consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of retention payable and debt that are attributable to the acquisition, construction, or improvement of those assets, and related deferred outflows and inflows of resources, net of unspent debt proceeds.

Restricted - This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted - This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (Continued)

- (16) **Governmental Funds - Fund Balance** - GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54) provides guidance on the reporting of stabilization arrangements and changes the classifications and definitions to the following:

Nonspendable Fund Balance - Includes amounts that are (a) not in a spendable form or (b) legally or contractually required to remain intact. Examples include prepaid expenses and security deposits.

Restricted Fund Balance - Includes amounts restricted to a specific purpose as constraints placed on the use of these resources are either (a) externally imposed (e.g. grantors, creditors, laws, regulations) or (b) imposed by law through constitutional provisions or enabling legislation. Federal grants administered by OHA and specific provisions identified in OHA's general fund appropriation have been presented under "restricted fund balance." The entire restricted net position at the end of the reporting period is restricted by enabling legislation.

Committed Fund Balance - Includes amounts that can only be used for specific purposes based on constraints imposed by formal action of the entity's highest level of decision-making authority. For OHA purposes, "committed" funds have been identified as constraints imposed by Board of Trustee resolution. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, OHA considers amounts spent first out of committed funds to the extent available, then assigned and finally unassigned funds, as needed.

Assigned Fund Balance - Includes amounts that are constrained as to use by the entity's intent to be used for specific purposes but are neither "restricted" nor "committed". Intent should be expressed by (a) the governing body itself or (b) a body or official to which the governing body has delegated such authority to assign amounts to be used for specific reasons. These constraints are more easily modified and/or removed. Public Land Trust as presented on OHA's Governmental Funds - Balance Sheet includes trust fund corpus for which no specific purpose has been defined. Draws from this line item are made annually pursuant to biennium budget approved by the Board of Trustees.

Unassigned Fund Balance - The residual classification for funds that have not been "restricted", "committed" or "assigned" in any way, however, may be subject to future reclassification. This classification also includes any negative residual balance when actual expenditures exceed available resources of a fund. The General Fund is the only fund that is allowed to report a positive unassigned fund balance.

Stabilization Arrangements

In September 2019, the BOT approved the Fiscal Stabilization Policy, effective July 1, 2019, which addressed the need to create a Fiscal Stabilization Fund of discrete size and limited uses to address OHA's historical needs for budget stabilization. The approved policy eliminated the Fiscal Reserve and related Withdrawal Guidelines in the NHTF Spending Policy; and established a Fiscal Stabilization Fund (FSF), in the amount of \$1,500,000.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (Continued)

At the discretion of the BOT, additional deposits of up to \$3,000,000 may be made in each subsequent year from funds that were budgeted from the NHTF Financial Assets Portfolio that were unspent at the end of previous years. The audited financial statements and audited processes (i.e., lapsing of prior encumbered purchase orders) for each respective year shall be used as the sole basis to determine the eligible deposits into the FSF. Annual deposits shall be counted toward the maximum withdrawal limitations in the BOT Spending Policy. The monies in the FSF may be carried over from year to year, provided that the total amount in the FSF shall not exceed \$10,000,000. Funds above and beyond the \$10,000,000 cap shall be redeposited into the NHTF. Withdrawals from the FSF shall not be included in the maximum withdrawal limitations in the BOT Spending Policy for the fiscal year in which the withdrawal is made. Temporarily idle monies in the FSF may be invested as directed by the BOT, and the interest earned may be either transferred permanently into the NHTF or may remain in the FSF, at the discretion of the BOT. If the interest remains in the FSF, it may serve to increase the fund balance, but in no event shall the balance of the FSF be allowed to exceed the \$10,000,000.

Once established, reserves for contingencies may be designated in the FSF to acknowledge and recognize the responsibilities of OHA. Such reserves for contingencies may include but are not limited to estimates for legal or other settlements, repatriation, budget stabilization needs and emergencies such as natural disasters. Funds from the FSF may be withdrawn and used as authorized by the BOT through an Action Item for the following defined purposes only: budget stabilization, emergencies, reserves and contingencies. The maximum withdrawals in any given year, for any combination of authorized uses, are limited to no more than \$3,000,000 annually, and no more than \$750,000 per quarter, regardless of the total balance of the FSF.

As of June 30, 2025, OHA's stabilization balance was \$-0-.

- (17) **Encumbrances** - Encumbrances against budgeted appropriations are recorded upon the execution of contracts or purchase orders. Such encumbrances have been classified by expenditure division (i.e. Board of Trustees, Support Services, Beneficiary Advocacy) by fund balance classification (i.e. Restricted, Committed, Assigned) in the governmental funds financial statements. The related expenditure is reported in the period in which the liability is incurred.

Encumbrances as of June 30, 2025 consist of the following:

General Fund	\$	466,904
Public Land Trust Fund		20,542,504
Federal Grants Fund		892,767
Other Funds		<u>252,118</u>
	\$	<u>22,154,293</u>

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (Continued)

- (18) **Use of Estimates** - The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from estimates.
- (19) **Pensions** - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Employees' Retirement System (ERS) and additions to/deductions from the ERS's fiduciary net position have been determined on the same basis as they are reported by the ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at their fair value.
- (20) **Postemployment Benefits Other Than Pensions** - For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Hawaii Employer-Union Health Benefits Trust Fund (EUTF) and additions to/deductions from EUTF's fiduciary net position have been determined on the same basis as they are reported by EUTF. For this purpose, EUTF recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for investments in commingled and money market funds, which are reported at net asset value (NAV). The NAV is based on the fair value of the underlying assets held by the respective fund less its liabilities.
- (21) **Recent Accounting Pronouncements** - Effective July 1, 2024, OHA implemented GASB Statement No. 101, *Compensated Absences*. The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement requires recognition of a liability for compensated absences that (1) is attributed to services already rendered; (2) accumulates; and (3) is more likely than not to be used for time off or otherwise paid or settled. The implementation of this Statement resulted in an increase of the liability for compensated absences and a reduction in net position of \$1,559,249.

During the fiscal year ended June 30, 2025, OHA also implemented GASB Statement No. 102, *Certain Risk Disclosures*. The primary objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. Management has determined that this Statement did not have a material effect on OHA's financial statements.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (Continued)

The GASB issued Statement No. 103, *Financial Reporting Model Improvements*, effective fiscal years beginning after June 15, 2025, and all reporting periods thereafter, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. Management has not yet determined the effect this Statement will have on OHA's financial statements.

The GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, effective fiscal years beginning after June 15, 2025, and all reporting periods thereafter, provides users of government financial statements with essential information about certain types of capital assets. Management has not yet determined the effect this Statement will have on OHA's financial statements.

NOTE C - BIENNIAL BUDGET

Because it is not a part of the executive branch, OHA's budget is considered by the Hawai'i State Legislature separate from the State Administration's submittal, and its development follows a different procedure. The budgetary data reflected in the basic financial statements is established as follows:

The Budget - In the fall of each odd-numbered fiscal year, OHA's Administration drafts the program and budget recommendations that will be the basis for OHA's biennium budget request. Once approved by OHA's Board of Trustees, the general funds budget is submitted directly to the State Legislature prior to its convening. The Budget may be comprised of amounts for personnel, operations, and program provisions for housing, social services, educational improvement, legal services, protections of land and water, and family and community economic stability. It also includes matching Trust funds for those purposes.

Legislative Review - Once the budget is submitted to the State Legislature, the review process follows that which is applied to the executive branch, with the budget being reviewed by House Finance Committee, Senate Ways and Means Committee, and the respective subject matter committees in the House and Senate. The State Legislature may request provisos and may require financial analysis and evaluation of those programs funded with general funds but has no discretion over trust fund allocations.

Program Execution - Except as limited by policy decisions of OHA's Board of Trustees, provisions of the State Legislature, and other provisions of law, OHA's Administration is responsible for the proper management of the programs. Appropriation changes and transfers can be authorized by OHA's Board of Trustees; those impacting general funds are reported to the State Legislature.

The budget is adopted for the general fund and is prepared on a basis other than GAAP. The actual results of operations are presented on the budgetary basis in the statement of revenues and expenditures - budget and actual to provide a meaningful comparison of actual results to the legislative budget. The major differences between the budgetary basis and GAAP basis are that (1) encumbrances are recorded as the equivalent of expenditures under the budgetary basis; and (2) revenue is recognized when received under the budgetary basis.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE C - BIENNIAL BUDGET (Continued)

The adjustments necessary to reconcile the results of operations for the year ended June 30, 2025 from the budgetary basis to GAAP basis are as follows:

	Amount
Excess of revenues over expenditures - actual (budgetary basis)	\$ 25,129
Reserve for encumbrances at June 30, 2025	466,904
Prior year reserve for encumbrances	(355,240)
Expenditures for liquidation of prior year encumbrances	(111,664)
Revenue over expenditures - actual (GAAP basis)	\$ 25,129

NOTE D - APPROPRIATIONS

OHA is authorized to transfer appropriation amounts and staffing positions between programs for operating purposes, provided that a report of all transfers are made to the State Legislature prior to convening of the next legislative session. Act 071, 06/07/2023 (Gov. Msg. No 1171) authorized a total of \$3,000,000 in general fund appropriations for the fiscal year ended June 30, 2025 and there were no lapsed appropriations for the same period.

NOTE E - CASH

The State maintains a cash pool that is used by all agencies. OHA's portion of this pool is presented on the accompanying financial statements as "Cash Held in State Treasury." The Hawai'i Revised Statutes (HRS) authorizes the Director of Finance to invest in obligations of, or guaranteed by, the U.S. Government, obligations of the State, federally-insured savings and checking accounts, time certificates of deposit, and repurchase agreements with federally-insured financial institutions. OHA has elected not to receive any earnings from this cash pool.

OHA's cash included in State pooled funds is fully collateralized with securities held by third-party agents in the State's name, as required by the HRS, Section 38-8. As of June 30, 2025, OHA's cash held in the State Treasury totaled \$0. OHA holds cash in banking institutions held outside of the State Treasury to maximize investment returns in accordance with HRS Section 10-5.

OHA maintains several bank accounts at financial institutions in the State of Hawai'i. Balances are insured up to \$250,000 per account holder by the Federal Deposit Insurance Corporation. Hi'ilei Aloha LLC and its wholly-owned subsidiary, Hi'ipaka LLC maintain separate legal entity bank accounts with a financial institution in the State of Hawai'i. In assessing its concentration of credit risk related to cash and cash equivalents, OHA and Hi'ilei place their cash and cash equivalents in financial institutions which may at times exceed insurance limits. Management believes that OHA and Hi'ilei are not exposed to any significant credit risk with respect to their cash and cash equivalents.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE F - LEASE RECEIVABLES

OHA leases land, office, and commercial space to tenants. OHA's lease receivables consists of agreements with others for the right to use of the underlying assets at various locations. The terms of the agreements range from 1 to 33 years. The calculated interest rates used vary depending on the length of the lease. A summary of changes in OHA's lease receivables for the year ended June 30, 2025 is as follows:

Balance July 1, 2024	Additions	Deductions	Balance June 30, 2025	Due within One Year	Due in More Than One Year
\$ 31,792,848	\$ 4,192,866	\$ (6,439,632)	\$ 29,546,082	\$ 6,489,721	\$ 23,056,361

For the year ended June 30, 2025, OHA recognized \$7,039,655 in lease revenue and \$1,060,630 in interest revenue. In addition, OHA recognized \$5,379,445 in lease revenue for variable payments not previously included in the measurement of lease receivables.

Future minimum payments on OHA's lease receivables are summarized as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 6,489,721	\$ 923,487	\$ 7,413,208
2027	5,626,427	687,658	6,314,085
2028	4,215,820	487,313	4,703,133
2029	2,198,629	364,366	2,562,995
2030	1,732,742	295,394	2,028,136
2031 - 2035	5,465,535	861,582	6,327,117
2036 - 2040	2,210,719	407,913	2,618,632
2041 - 2043	1,606,489	61,678	1,668,167
	<u>\$ 29,546,082</u>	<u>\$ 4,089,391</u>	<u>\$ 33,635,473</u>

A summary of Hi'ilei's lease receivable for the year ended December 31, 2024 is summarized as follows:

Balance January 1, 2024	Additions	Deductions	Balance December 31, 2024	Due within One Year	Due in More Than One Year
\$ 358,344	\$ --	\$ (191,798)	\$ 166,546	\$ 166,546	\$ --

Income earned during the year ended December 31, 2024 was approximately \$532,000, including approximately \$328,000 in variable payments based on percentage rent.

Future minimum payments on Hi'ilei's lease receivable are \$170,000 in 2025, which includes \$166,546 in principal and \$3,454 in interest.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE G - NOTES RECEIVABLE

At June 30, 2025, notes receivable bear interest from 0% to 6.25%, mature on various dates through July 2032, and consists of the following:

	Native Hawaiian Revolving Loan Fund	Public Land Trust Fund	Total
Notes receivable	\$ 12,096,700	\$ 123,945	\$ 12,220,645
Less: allowance for doubtful accounts	<u>(760,464)</u>	<u>(100,278)</u>	<u>(860,742)</u>
	11,336,236	23,667	11,359,903
Amounts due within one year	<u>(1,796,770)</u>	<u>(4,627)</u>	<u>(1,801,397)</u>
Amounts due after one year	<u>\$ 9,539,466</u>	<u>\$ 19,040</u>	<u>\$ 9,558,506</u>

NOTE H - INVESTMENTS

Governmental Activities

Under the HRS Chapter 10, OHA's Board of Trustees may collect, receive, deposit, withdraw, and invest money and property to further the mission of OHA. On May 29, 2003, OHA's Board of Trustees adopted the Native Hawaiian Trust Fund Investment Policy Statement ("NHTF investment policy), as updated on November 11, 2024. OHA's Board of Trustees is responsible for setting the investment policy guidelines, asset allocation constraints, and monitoring the advisors to ensure they act prudently and follow the investment policy.

The NHTF investment policy provides objectives, guidelines, and procedures for the type of investments, asset allocations, long-term targets, asset diversification, benchmark, performance objectives. It provides for optimal investment returns to sustain the beneficiaries of the Trust in perpetuity and to uphold the mission of the NHTF.

In addition, OHA has a separate investment policy for the NHRLF that is managed separately from the NHTF. The investment guideline for the NHRLF limits investments in U.S. Treasuries to a maximum maturity of 3 years.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE H - INVESTMENTS (Continued)

The following table sets forth assets measured at fair value on a recurring basis by level within the fair value hierarchy as of June 30, 2025.

	Fund	Reported Value	Level 1	Level 2	Level 3
Mutual funds	NHTF	\$ 328,742,140	\$ 328,742,140	\$ --	\$ --
Equity securities	NHTF	59,302,541	59,302,541	--	--
U.S. government securities	NHRLF	12,827,766	12,827,766	--	--
Total investments at fair value		<u>400,872,447</u>	<u>\$ 400,872,447</u>	<u>\$ --</u>	<u>\$ --</u>
Investments held at NAV					
Commingled funds		86,278,262			
Alternative investments					
Absolute return		66,621,151			
Private investments		<u>87,432,235</u>			
Total investments at NAV		<u>240,331,648</u>			
Invested securities lending collateral					
Money market funds		<u>4,813,910</u>			
Total investments		<u>\$ 646,018,005</u>			

The fair value, unfunded commitments, redemption frequency, and required redemption notice for investments measured using the NAV per share (or its equivalent) is presented in the following table.

	Fair Value	Unfunded Commitments	Redemption Frequency	Required Redemption Notice
Investments measured at NAV				
Commingled funds				
Global equity	\$ 43,979,144	None	Monthly/Quarterly	Various up to trade date
Real assets	29,739,355	None	Monthly/Quarterly	Various up to trade date
Fixed income	12,559,763	None	Monthly/Quarterly	Various up to trade date
Alternative investments				
Marketable alternatives	66,621,151	None	Monthly/Quarterly	Various up to trade date
Illiquid alternatives	<u>87,432,235</u>	\$ 49,393,316	Upon realizations	Not applicable
Total investments measured at NAV	<u>\$ 240,331,648</u>			
Invested securities lending collateral				
Money market fund	<u>\$ 4,813,910</u>			Same as trade date

The following is a summary of OHA's investment categories, including redemption restrictions, if any:

- **Global equity** - This investment category includes public equity investments in exchange-traded funds, mutual funds, long-only commingled funds, and passive index funds. As of June 30, 2025, approximately 100% of the value of the investments in this category can be redeemed within 30 days.
- **Real assets** - This investment category includes public equity investments in mutual funds, long-only commingled funds, and passive index funds in real estate, natural resources, and other hard assets. As of June 30, 2025, approximately 100% of the value of the investments in this category can be redeemed within 30 days.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE H - INVESTMENTS (Continued)

- **Fixed income** - This category includes public fixed-income investments in mutual funds, long-only commingled funds, and passive index funds. As of June 30, 2025, 100% of the value of the investments in this category can be redeemed within 30 days.
- **Marketable alternatives** - This category includes investments in stable income and low-to-medium beta funds. Management of these funds seeks low correlation to broad equity markets by investing in assets that exhibit low volatility, deep discounts, and/or hedges against market downturns. As of June 30, 2025, approximately 81.7% of the value of the investments in this category can be redeemed within one year.
- **Illiquid alternatives** - This category includes private equity buyouts, venture, debt, real assets, and special situations funds. These investments cannot be redeemed at the organization's request. Distributions from each fund will be received as the funds' underlying investments are liquidated. The fund's underlying assets are expected to be liquidated over the next 1 to 10 years.
- **Money market funds** - Northern Trust U.S. Government Money Market Fund - the primary objective is to maximize current income to the extent consistent with preserving capital and liquidity and maintaining of a stable \$1.00 per share net asset value.

Investments are generally pooled and managed under various asset diversification strategies, depending upon the investment objectives, to manage the risks noted by OHA.

The following table presents OHA's investments by maturity period as of June 30, 2025:

Investment type	Fund	Reported Value	Investment maturities (in years)		
			< 1	1 - 5	> 5
U.S. Treasuries	NHRLF	\$ 12,827,766	\$ 3,826,101	\$ 9,001,665	\$ --
Mutual funds	NHTF	328,742,140			
Equity securities	NHTF	59,302,541			
Commingled funds	NHTF	86,278,262			
Alternative investments	NHTF	154,053,386			
Money market funds	NHTF	<u>4,813,910</u>			
Total investments		\$ <u>646,018,005</u>			

OHA invests in various types of investment securities in public and private markets. These investments are exposed to various risks, such as market, interest rate, credit, illiquidity, and concentration risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net position.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE H - INVESTMENTS (Continued)

Foreign currency, interest rate, credit and concentration of credit risks for OHA's investments are as follows:

- (1) **Foreign Currency Risk** - Foreign currency risk is defined as any deposits or investments that are denominated in foreign currencies, which bear a potential risk of loss arising of changes in currency exchange rates. To diversify the NHTF portfolio against market fluctuations, OHA's investment policy allows for investments in foreign countries. As of June 30, 2025, OHA's foreign currency risks are as follows:

<u>Investment Type</u>	<u>Currency</u>	<u>Value (US Dollar)</u>
Private equity funds	Euro	\$ 809,287

- (2) **Interest Rate Risk** - As a means to limit the amount of exposure to fair market value losses attributed to rising interest rates, OHA's NHRLF investment policy for the liquidity portfolio limits investments in U.S. Treasuries to a maximum maturity of three years. The duration of the investment portfolio, under normal market conditions, ranges between plus or minus 50% of the investment policy benchmark.
- (3) **Credit Risk** - Credit risk represents the possibility that an issuer or counterparty may be unable to meet its obligations. As of June 30, 2025, OHA's fixed-income holdings included U.S. Treasury securities held within the Native Hawaiian Revolving Loan Fund (NHRLF), as well as fixed-income mutual funds and commingled funds held in the Native Hawaiian Trust Fund (NHTF).

<u>Investment Type</u>	<u>Credit Quality Rating</u>	<u>Fair Value</u>
U.S. Treasuries (NHRLF)	Exempt - U.S. Government Obligation	\$ 12,827,766
Mutual Funds - Fixed Income (NHTF)	Not Rated	\$ 102,044,491
Commingled Funds - Fixed Income (NHTF)	Not Rated	\$ 49,237,943

Mutual funds and commingled funds are not rated by nationally recognized statistical rating organizations; therefore, the credit quality of their underlying securities is not disclosed.

- (4) **Concentration of Credit Risk** - Concentration of credit risk refers to potential losses arising from significant exposure to a single issuer representing 5% or more of total investments, excluding U.S. government obligations and investments in mutual funds or external pools.

As of June 30, 2025, OHA held no investments that met the criteria for required disclosure.

- (5) **Other Risks and Uncertainties** - Financial instruments that potentially subject OHA to significant concentrations of credit risk consist principally of cash and restricted cash and investments. While the majority of cash and restricted cash amounts exceed available depository insurance limits, management does not anticipate non-performance by its financial institutions and regularly reviews the viability of these institutions. OHA also attempts to limit its investment risk by maintaining a diversified investment portfolio. In addition to credit risk, the NHTF and other investments are exposed to interest rate, market, and geographic risk.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE H - INVESTMENTS (Continued)

Business-type Activities

Hi'ilei has established a Financial Reserve Policy to support its mission, programs, employment, and ongoing operations. The related investment objectives are to provide for capital preservation, providing for current liquidity and modest diversification for growth to meet future obligations. Authorized assets include equity securities and investment grade fixed income securities; and mutual and exchange traded funds that invest in such securities. Hi'ilei's investment portfolio was established in 2022.

The following table sets forth by level, within the fair value hierarchy, assets measured at fair value on a recurring basis as of December 31, 1899.

Investment type	Reported Value	Level 1	Level 2	Level 3
Money market funds	\$ 5,036,579	\$ 5,036,579	\$ --	\$ --
U.S. government securities	2,306,296	1,762,037	544,259	--
Corporate bonds	2,272,421	--	2,272,421	--
Mutual and exchange traded funds	179,247	179,247	--	--
	<u>\$ 9,794,543</u>	<u>\$ 6,977,863</u>	<u>\$ 2,816,680</u>	<u>\$ --</u>

The following table presents Hi'ilei's investments by maturity period as of December 31, 1899:

Investment type	Reported Value	Investment maturities (in years)		
		< 1	1 - 5	> 5
U.S. government securities	\$ 2,306,296	\$ 411,498	\$ 1,894,798	\$ --
Corporate bonds	2,272,421	386,401	1,886,020	--
Mutual and exchange traded funds	179,247	--	--	--
Money market funds	5,036,579	--	--	--
	<u>\$ 9,794,543</u>	<u>\$ 797,899</u>	<u>\$ 3,780,818</u>	<u>\$ --</u>

Hi'ilei's investment portfolio risks are as follows:

- (1) **Foreign Currency Risk** - Investments in exchange traded funds that focus on emerging and developed markets may contain foreign currency risks. Such investments are not significant to the overall portfolio.
- (2) **Interest Rate and Credit Risk** - To minimize interest rate risk, the Investment Policy has established a time horizon of five years. Investments in fixed income securities must be investment grade.
- (3) **Concentration of Credit Risk** - For fixed income securities other than U.S. government securities, the Investment Policy states that the total investment in any one issuer should not comprise more than 5% of the market value of the fixed income portfolio, at the time of purchase. Such securities must be investment grade.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE I - CAPITAL ASSETS

OHA's capital assets of governmental activities during the year ended June 30, 2025 are as follows:

	Balance July 1, 2024	Additions	Deductions	Balance June 30, 2025
Nondepreciable assets				
Land	\$ 251,881,537	\$ --	\$ --	\$ 251,881,537
Construction in progress	541,416	--	(2,094)	539,322
Artwork	10,000	--	--	10,000
Total nondepreciable assets	<u>252,432,953</u>	<u>--</u>	<u>(2,094)</u>	<u>252,430,859</u>
Depreciable assets				
Buildings	33,626,987	--	--	33,626,987
Leasehold improvements	7,122,274	63,561	(88,458)	7,097,377
Furniture, fixtures and equipment	6,719,274	310,946	(517,966)	6,512,254
	47,468,535	374,507	(606,424)	47,236,618
Accumulated depreciation	<u>(23,815,315)</u>	<u>(1,155,794)</u>	<u>586,414</u>	<u>(24,384,695)</u>
Total depreciable assets	<u>23,653,220</u>	<u>(781,287)</u>	<u>(20,010)</u>	<u>22,851,923</u>
Right-to-use lease assets				
Buildings	566,208	361,198	(107,992)	819,414
Accumulated amortization	<u>(146,513)</u>	<u>(166,218)</u>	<u>77,678</u>	<u>(235,053)</u>
Total right to use lease assets	<u>419,695</u>	<u>194,980</u>	<u>(30,314)</u>	<u>584,361</u>
Governmental activities capital assets, net	<u>\$ 276,505,868</u>	<u>\$ (586,307)</u>	<u>\$ (52,418)</u>	<u>\$ 275,867,143</u>

Hi'ilei Aloha LLC's capital assets activities during the year ended December 31, 2024 are as follows:

	Balance January 1, 2024	Additions	Deductions	Balance December 31, 2024
Nondepreciable assets				
Land	\$ 13,429,733	\$ --	\$ --	\$ 13,429,733
Depreciable assets				
Buildings and improvements	4,768,062	643,701	--	5,411,763
Furniture, fixtures and equipment	1,306,540	160,815	--	1,467,355
Vehicles	435,817	112,477	--	548,294
	6,510,419	916,993	--	7,427,412
Accumulated depreciation	<u>(3,599,237)</u>	<u>(366,843)</u>	<u>--</u>	<u>(3,966,080)</u>
Total depreciable assets	<u>2,911,182</u>	<u>550,150</u>	<u>--</u>	<u>3,461,332</u>
Capital assets, net	<u>\$ 16,340,915</u>	<u>\$ 550,150</u>	<u>\$ --</u>	<u>\$ 16,891,065</u>

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE J - LONG-TERM LIABILITIES

Changes in long-term liabilities for governmental activities during the year ended June 30, 2025 were as follows:

	Balance July 1, 2024 (as restated)	Additions	Deductions	Balance June 30, 2025	Amount due within one year	Amount due after one year
Compensated absences						
Accrued vacation	\$ 1,162,211	\$ 642,432	\$ (712,590)	\$ 1,092,053	\$ 551,152	\$ 540,901
Sick leave	1,559,249	402,917	(426,431)	1,535,735	274,409	1,261,326
Lease liabilities	426,904	361,198	(181,608)	606,494	151,136	455,358
Notes payable	<u>58,729,334</u>	<u>--</u>	<u>(2,318,200)</u>	<u>56,411,134</u>	<u>1,643,218</u>	<u>54,767,916</u>
Total	<u>\$ 61,877,698</u>	<u>\$ 1,406,547</u>	<u>\$ (3,638,829)</u>	<u>\$ 59,645,416</u>	<u>\$ 2,619,915</u>	<u>\$ 57,025,501</u>

Lease Liabilities

OHA leases office space and equipment under various noncancelable leases. OHA's leases payable include leases for office space in Kauai, Hawaii, and Maui, which expire on various dates from March 2027 through July 2029.

Principal and interest payments on OHA's leases payable to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 151,136	\$ 26,872	\$ 178,008
2027	155,806	19,441	175,247
2028	146,829	11,993	158,822
2029	145,568	4,204	149,772
2030	<u>7,155</u>	<u>30</u>	<u>7,185</u>
	<u>\$ 606,494</u>	<u>\$ 62,540</u>	<u>\$ 669,034</u>

Notes Payable

On March 15, 2022, OHA entered into two notes payable with a bank to re-finance its existing note payable and line of credit facilities. The notes are collateralized by the Nā Lama Kukui property, assignment of OHA's right, title and interest as landlord in and to any rents under tenant leases and rental agreements on Nā Lama Kukui and security interest in all furniture, fixtures, and equipment.

The first note payable amounted to \$17,560,832, includes interest at 2.85%, and matures in March 2032. The note payable includes monthly interest-only payments from April 2022 through March 2025, monthly principal and interest payments of \$77,151 beginning in April 2025, with the remaining balance due on March 5, 2032. The outstanding balance on the note payable was \$16,426,291 on June 30, 2025.

The second note payable amounted to \$6,939,168, includes interest at 2.50%, and matures in March 2032. The note payable includes monthly interest-only payments from April 2022 through March 2025, monthly principal and interest payments of \$31,131 beginning in April 2025, with the remaining balance due on March 5, 2032. The outstanding balance on the note payable was \$6,889,041 on June 30, 2025.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE J - LONG-TERM LIABILITIES (Continued)

In September 2021, OHA entered into a \$35,250,000 note payable with a bank to finance the purchase of two properties (1) 500 N. Nimitz Hwy., a retail property with three national chain tenants; and (2) 501 Sumner Street, an industrial property (the Iwilei properties). The note payable included interest at 2.85% from September 2021 through August 2022 and then increased to 3.10% thereafter. The credit facility provides for monthly interest-only payments from October 2021 through September 2024, and then monthly principal and interest payments of \$169,000 beginning on October 2024, with the remaining balance due on September 27, 2031. The note is collateralized by a mortgage lien on the Iwilei properties, assignment of OHA's right, title and interest as landlord in and to any rents under tenant leases and rental agreements on the Iwilei properties. The outstanding balance on the note payable was \$33,095,802 on June 30, 2025.

As of June 30, 2025, OHA's future principal and interest payments from direct borrowings for the notes payable are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 1,643,218	\$ 1,684,166	\$ 3,327,384
2027	1,684,780	1,642,604	3,327,384
2028	1,735,245	1,592,139	3,327,384
2029	1,787,230	1,540,154	3,327,384
2030	1,840,779	1,486,605	3,327,384
Thereafter	<u>47,719,882</u>	<u>2,036,871</u>	<u>49,756,753</u>
	<u>\$ 56,411,134</u>	<u>\$ 9,982,539</u>	<u>\$ 66,393,673</u>

Long-term liabilities have generally been liquidated by the Public Land Trust Fund.

NOTE K - RETIREMENT BENEFITS

(1) **Pension Plan**

Plan Description - Generally, all full-time employees of the State and counties are required to be members of the Employees' Retirement System of the State of Hawai'i (ERS), a cost-sharing multiple-employer defined benefit pension plan that administers the State's pension benefits program. The employees of Hi'ilei Aloha LLC are excluded from the ERS plans. Benefits, eligibility, and contribution requirements are governed by HRS Chapter 88 and can be amended through legislation. The ERS issues publicly available annual financial reports that can be obtained at the ERS website: <https://ers.ehawaii.gov/resources/financials>.

Benefits Provided - The ERS Pension Trust is comprised of three pension classes for membership purposes and is considered to be a single plan for accounting purposes since all assets of the ERS may legally be used to pay the benefits of any of the ERS members or beneficiaries. The ERS provides retirement, disability and death benefits with three membership classes known as the noncontributory, contributory and hybrid

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE K - RETIREMENT BENEFITS (Continued)

retirement plans. The three classes provide a monthly retirement allowance equal to the benefit multiplier (generally 1.25% to 2.25%) multiplied by the average final compensation multiplied by years of credited service. Average final compensation for members hired prior to July 1, 2012 is an average of the highest salaries during any three years of credited service, excluding any salary paid in lieu of vacation for members hired January 1, 1971 or later and the average of the highest salaries during any five years of credited service including any salary paid in lieu of vacation for members hired prior to January 1, 1971. For members hired after June 30, 2012, average final compensation is an average of the highest salaries during any five years of credited service excluding any salary paid in lieu of vacation.

Each retiree's original retirement allowance is increased on each July 1 beginning the calendar year after retirement. Retirees first hired as members prior to July 1, 2012 receive a 2.5% increase each year of their original retirement allowance without a ceiling. Retirees first hired as members after June 30, 2012 receive a 1.5% increase each year of their original retirement allowance without a ceiling. The annual increase is not compounded.

The following summarizes the provisions relevant to the largest employee groups of the respective membership class. Retirement benefits for certain groups, such as police officers, firefighters, some investigators, sewer workers, judges, and elected officials, vary from general employees.

Noncontributory Class

Retirement Benefits - General employees' retirement benefits are determined as 1.25% of average final compensation multiplied by the years of credited service. Employees with ten years of credited service are eligible to retire at age 62. Employees with 30 years of credited service are eligible to retire at age 55.

Disability Benefits - Members are eligible for service-related disability benefits regardless of length of service and receive a lifetime pension of 35% of their average final compensation. Ten years of credited service is required for ordinary disability. Ordinary disability benefits are determined in the same manner as retirement benefits but are payable immediately, without an actuarial reduction, and at a minimum of 12.5% of average final compensation.

Death Benefits - For service-connected deaths, the surviving spouse/reciprocal beneficiary receives a monthly benefit of 30% of the average final compensation until remarriage or re-entry into a new reciprocal beneficiary relationship. Additional benefits are payable to surviving dependent children up to age 18. If there is no spouse/reciprocal beneficiary or dependent children, no benefit is payable.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE K - RETIREMENT BENEFITS (Continued)

Ordinary death benefits are available to employees who were active at time of death with at least ten years of credited service. The surviving spouse/reciprocal beneficiary (until remarriage/reentry into a new reciprocal beneficiary relationship) and dependent children (up to age 18) receive a benefit equal to a percentage of the member's accrued maximum allowance unreduced for age or, if the member was eligible for retirement at the time of death, the surviving spouse/reciprocal beneficiary receives 100% joint and survivor lifetime pension and the dependent children receive a percentage of the member's accrued maximum allowance unreduced for age.

Contributory Class for Employees Hired prior to July 1, 2012

Retirement Benefits - General employees' retirement benefits are determined as 2% of average final compensation multiplied by the years of credited service. General employees with 5 years of credited service are eligible to retire at age 55.

Disability Benefits - Members are eligible for service-related disability benefits regardless of length of service and receive a one-time payment of the members' contributions and accrued interest plus a lifetime pension of 50% of their average final compensation. Ten years of credited service is required for ordinary disability. Ordinary disability benefits are determined as 1.75% of average final compensation multiplied by the years of credited service but are payable immediately, without an actuarial reduction, and at a minimum of 30% of average final compensation.

Death Benefits - For service-connected deaths, the designated beneficiary receives a lump sum payment of the member's contributions and accrued interest plus a monthly benefit of 50% of the average final compensation to the surviving spouse/reciprocal beneficiary until remarriage or re-entry into a new reciprocal beneficiary relationship. If there is no surviving spouse/reciprocal beneficiary, surviving children (up to age 18) or dependent parents are eligible for the monthly benefit. If there is no spouse/reciprocal beneficiary or dependent children/parents, the death benefit is payable to the designated beneficiary.

Ordinary death benefits are available to employees who were active at time of death with at least one year of service. Ordinary death benefits consist of a lump sum payment of the member's contributions and accrued interest plus a percentage of the salary earned in the 12 months preceding death, or 50% Joint and Survivor lifetime pension if the member was not eligible for retirement at the time of death but was credited with at least 10 years of service and designated one beneficiary, or 100% Joint and Survivor lifetime pension if the member was eligible for retirement at the time of death and designated one beneficiary.

Contributory Class for Employees Hired After June 30, 2012

Retirement Benefits - General employees' retirement benefits are determined as 1.75% of average final compensation multiplied by the years of credited service. General employees with ten years of credited service are eligible to retire at age 60.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE K - RETIREMENT BENEFITS (Continued)

Disability and Death Benefits - Members are eligible for service-related disability benefits regardless of length of service and receive a lifetime pension of 50% of their average final compensation plus refund of contributions and accrued interest. Ten years of credited service is required for ordinary disability.

Death benefits for contributory members hired after June 30, 2012 are generally the same as those for contributory members hired June 30, 2012 and prior.

Hybrid Class for Employees Hired Prior to July 1, 2012

Retirement Benefits - General employees' retirement benefits are determined as 2% of average final compensation multiplied by the years of credited service. General employees with five years of credited service are eligible to retire at age 62. General employees with 30 years of credited service are eligible to retire at age 55.

Disability Benefits - Members are eligible for service-related disability benefits regardless of length of service and receive a lifetime pension of 35% of their average final compensation plus refund of their contributions and accrued interest. Ten years of credited service is required for ordinary disability. Ordinary disability benefits are determined in the same manner as retirement benefits but are payable immediately, without an actuarial reduction, and at a minimum of 25% of average final compensation.

Death Benefits - For service-connected deaths, the designated surviving spouse/reciprocal beneficiary receives a lump sum payment of the member's contributions and accrued interest plus a monthly benefit of 50% of the average final compensation until remarriage or re-entry into a new reciprocal beneficiary relationship. If there is no surviving spouse/reciprocal beneficiary, surviving dependent children (up to age 18) or dependent parents are eligible for the monthly benefit. If there is no spouse/reciprocal beneficiary or dependent children/parents, the ordinary death benefit is payable to the designated beneficiary.

Ordinary death benefits are available to employees who were active at time of death with at least five years of service. Ordinary death benefits consist of a lump sum payment of the member's contributions and accrued interest plus a percentage multiplied by 150%, or 50% joint and survivor lifetime pension if the member was not eligible for retirement at the time of death but was credited with at least ten years of service and designated one beneficiary, or 100% joint and survivor lifetime pension if the member was eligible for retirement at the time of death and designated one beneficiary.

Hybrid Class for Employees Hired After June 30, 2012

Retirement Benefits - General employees' retirement benefits are determined as 1.75% of average final compensation multiplied by the years of credited service. General employees with ten years of credited service are eligible to retire at age 65. Employees with 30 years of credited service are eligible to retire at age 60.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE K - RETIREMENT BENEFITS (Continued)

Disability and Death Benefits - Provisions for disability and death benefits generally remain the same except for ordinary death benefits. Ordinary death benefits are available to employees who were active at time of death with at least ten years of service. Ordinary death benefits consist of a lump sum payment of the member's contributions and accrued interest, or 50% joint and survivor lifetime pension if the member was not eligible for retirement at time of death but was credited with at least ten years of service and designated one beneficiary, or 100% joint and survivor lifetime pension if the member was eligible for retirement at the time of death and designated one beneficiary.

Contributions - Contributions are governed by HRS Chapter 88 and may be amended through legislation. The employer rate is set by statute based on the recommendations of the ERS actuary resulting from an experience study conducted every five years. Since July 1, 2005, the employer contribution rate is a fixed percentage of compensation, including the normal cost plus amounts required to pay for the unfunded actuarial accrued liabilities. The contribution rate for OHA for 2025 was 24%. Contributions to the pension plan from OHA were \$2,152,972 for the fiscal year ended June 30, 2025.

The employer is required to make all contributions for noncontributory members. Contributory members hired prior to July 1, 2012, are required to contribute 7.8% of their salary. Contributory members hired after June 30, 2012, are required to contribute 9.8% of their salary. Hybrid members hired prior to July 1, 2012 are required to contribute 6.0% of their salary. Hybrid members hired after June 30, 2012 are required to contribute 8.0% of their salary.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2025, OHA reported a liability of \$35,667,767 for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OHA's proportion of the net pension liability was based on a projection of OHA's long-term share of contributions to the pension plan relative to projected contributions of all participants, actuarially determined. At June 30, 2024, OHA's proportion was 0.28% as compared to its proportion measured as of June 30, 2023 of 0.29%.

There were no changes in actuarial assumptions as of June 30, 2023 to June 30, 2024. There were no changes between the measurement date, June 30, 2024, and the reporting date, June 30, 2025, that are expected to have a significant effect on the proportionate share of the net pension liability.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE K - RETIREMENT BENEFITS (Continued)

For the year ended June 30, 2025, OHA recognized pension expense of \$2,101,427. At June 30, 2025, OHA reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 848,701	\$ 225,710
Changes in assumptions	664,861	147,268
Net difference between projected and actual earnings on pension plan investments	282,493	--
Changes in proportion and differences between OHA's contributions and proportionate share of contributions	290,877	89,905
OHA's contributions subsequent to the measurement date	<u>2,152,972</u>	<u>--</u>
	<u>\$ 4,239,904</u>	<u>\$ 462,883</u>

The \$2,152,972 reported as deferred outflows of resources related to pensions resulting from OHA's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2026	\$ (327,760)
2027	1,086,453
2028	610,152
2029	<u>255,204</u>
	<u>\$ 1,624,049</u>

Actuarial Assumptions - The total pension liability in the June 30, 2024 actuarial valuation was based on an actuarial valuation as of June 30, 2024. The actuarial assumptions were based on the results of an experience study as of June 30, 2021. The actual assumptions have not been revised since the prior valuation. The following actuarial assumptions were used in the actuarial valuation:

Inflation	2.50%
Investment rate of return	7.00%, including inflation at 2.50%
Projected salary increases	3.75% to 6.75%, including inflation at 2.50%

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE K - RETIREMENT BENEFITS (Continued)

There were no changes to ad hoc postemployment benefits including cost of living allowances.

Post-retirement mortality rates are based on the 2022 Public Retirees of Hawaii mortality table with full generational projections in future years. Pre-retirement mortality rates are based on multiples of Pub-2010 mortality table based on the occupation of the member.

The long-term expected rate of return on pension plan investments was determined using a “top down approach” of the Client-Constrained Simulation-based Optimization Model (a statistical technique known as “re-sampling with a replacement” that directly keys in on specific plan-level risk factors as stipulated by the ERS’s Board of Trustees) in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return (real returns plus inflation) by the target asset allocation percentage.

The rate of returns based on ERS’s investment consultant as of June 30, 2024, are summarized in the following table:

Classes	Strategic Class Weights	Long-Term Expected Geometric Rate of Return
Broad Growth		
Public equity	20.00%	7.20%
Private equity	19.00%	9.90%
Liquid credit	4.00%	6.50%
Private credit	8.00%	9.20%
Real estate	9.00%	6.30%
Infrastructure	7.00%	7.30%
Timber/agriculture/infrastructure	3.00%	5.30%
Diversifying Strategies		
Systematic trend following	8.00%	3.80%
Long U.S. treasuries	4.00%	4.30%
Intermediate government	14.00%	4.00%
Reinsurance	4.00%	5.30%
	100.00%	

Discount Rate - The discount rate used to measure the net pension liability was 7.00%, consistent with the rate used at the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the State will be made at statutorily required rates, actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE K - RETIREMENT BENEFITS (Continued)

Sensitivity of OHA's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents OHA's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what OHA's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
OHA's proportionate share of the net pension liability	\$ 47,641,044	\$ 35,667,767	\$ 25,750,296

Pension Plan Fiduciary Net Position - The pension plan's fiduciary net position is determined on the same basis used by the pension plan. The ERS's financial statements are prepared using the accrual basis of accounting under which expenses are recorded when the liability is incurred, and revenues are recorded in the accounting period in which they are earned and become measurable. Employer and member contributions are recognized in the period in which the contributions are due. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investment purchases and sales are recorded as of their trade date. Administrative expenses are financed exclusively with investment income.

There were no significant changes after the report measurement date. Detailed information about the pension plan's fiduciary net position is available in the separately issued ERS financial report. ERS's complete financial statements are available at <https://www.ers.ehawaii.gov/resources/financials>.

Payables to the Pension Plan - There were no contributions payable to the ERS as of June 30, 2025.

(2) **Postemployment Health Care and Life Insurance Benefits**

Plan Description - The State provides certain health care and life insurance benefits to all qualified employees. Pursuant to Act 88, SLH 2001, the State contributes to the Hawaii Employer-Union Health Benefits Trust Fund (EUTF), an agent multiple-employer defined benefit plan. The EUTF was established to provide a single delivery system of health benefits for state and county workers, retirees, and their dependents. The EUTF issues an annual financial report that is available to the public at <https://eutf.hawaii.gov/reports/>. The report may also be obtained by writing to the EUTF at P.O. Box 2121, Honolulu, Hawaii 96805-2121.

For employees hired before July 1, 1996, the State pays the entire base monthly contribution for employees retiring with ten years or more of credited service, and 50% of the base monthly contribution for employees retiring with fewer than ten years of credited service. A retiree can elect a family plan to cover dependents.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE K - RETIREMENT BENEFITS (Continued)

For employees hired after June 30, 1996, but before July 1, 2001, and who retire with less than ten years of service, the State makes no contributions. For those retiring with at least ten years but fewer than 15 years of service, the State pays 50% of the base monthly contribution. For employees retiring with at least 15 years but fewer than 25 years of service, the State pays 75% of the base monthly contribution. For employees retiring with at least 25 years of service, the State pays 100% of the base monthly contribution. Retirees in this category can elect a family plan to cover dependents.

For employees hired on or after July 1, 2001, and who retire with less than ten years of service, the State makes no contributions. For those retiring with at least ten years but fewer than 15 years of service, the State pays 50% of the base monthly contribution. For those retiring with at least 15 years but fewer than 25 years of service, the State pays 75% of the base monthly contribution. For those employees retiring with at least 25 years of service, the State pays 100% of the base monthly contribution. Only single plan coverage is provided for retirees in this category. Retirees can elect family coverage but must pay the difference.

Employees Covered by Benefit Terms - At July 1, 2024, the following number of plan members of the State were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	40,158
Inactive plan members entitled to but not yet receiving benefits	7,381
Active plan members	<u>49,427</u>
 Total plan members	 <u><u>96,966</u></u>

Contributions - Contributions are governed by HRS Chapter 87A and may be amended through legislation. Contributions to the OPEB plan from OHA were \$2,144,436 for the year ended June 30, 2025. OHA is required to make all contributions for members.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - At June 30, 2025, OHA reported a net OPEB liability of \$27,241,768. The net OPEB liability was measured as of July 1, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. At June 30, 2025, OHA's proportionate share of the State's net OPEB liability was 0.2277%, which was an increase of 0.1218% from its proportionate share of 0.1059% at June 30, 2024.

There were no changes between the measurement date, July 1, 2024, and the reporting date, June 30, 2025, that are expected to have a significant effect on OHA's proportionate share of the State's net OPEB liability.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE K - RETIREMENT BENEFITS (Continued)

For the year ended June 30, 2025, OHA recognized OPEB expense of \$289,098. At June 30, 2025, OHA reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ --	\$ 3,523,329
Changes in assumptions	161,200	281,936
Net difference between projected and actual earnings on OPEB plan investments	383,169	--
OHA's contributions subsequent to the measurement date	2,144,436	--
	\$ 2,688,805	\$ 3,805,265

The \$2,144,436 reported as deferred outflows of resources related to OPEB resulting from OHA's contribution subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2026	\$ 1,154,678
2027	725,349
2028	731,559
2029	347,546
2030	290,815
Thereafter	10,949
	\$ 3,260,896

Actuarial Assumptions - The total OPEB liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions adopted by the EUTF's Board of Trustees on January 9, 2023, based on the experience study covering the five-year period ended June 30, 2022 as conducted for the ERS:

Inflation	2.50%
Payroll growth rate	3.75% to 6.75%, including inflation
Investment rate of return	7.00%

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE K - RETIREMENT BENEFITS (Continued)

Healthcare cost trend rates:

PPO*	Initial rate of 6.20%; declining to a rate of 4.25% after 20 years
HMO*	Initial rate of 6.20%; declining to a rate of 4.25% after 20 years
Part B and Base Monthly Contribution	Initial rate of 5.00%; declining to a rate of 4.25% after 20 years
Dental	4.00%
Vision	2.50%
Life insurance	0.00%

* Included prescription drug assumptions.

Mortality rates are based on system-specific mortality tables utilizing scale BB to project generational mortality improvement.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global equity	30.00%	6.00%
Private equity	15.00%	10.10%
Real assets	12.00%	5.00%
Private credit	10.00%	7.80%
Trend following	10.00%	2.40%
Reinsurance	5.50%	5.10%
Long treasuries	5.00%	2.60%
Alternative risk premia	5.00%	3.80%
U.S. microcap	3.00%	8.30%
TIPS	2.50%	2.10%
Tail Risk/Long Volatility	2.00%	-1.30%
	<u>100.00%</u>	

Single Discount Rate - The discount rate used to measure the net OPEB liability was 7.00%, based on the expected rate of return on OPEB plan investments of 7.00%. Beginning with the fiscal year 2019 contribution, the State's funding policy is to pay the recommended actuarially determined contribution, which is based on layered, closed amortization periods. In July 2020, The Governor's office issued the Tenth

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE K - RETIREMENT BENEFITS (Continued)

Proclamation related to the COVID-19 Emergency, allowing employers of the EUTF to suspend Act 268 contributions for the year ending June 30, 2021 and instead limit their contribution amounts to the OPEB benefits due. This relief provision related to OPEB funding was extended to fiscal years 2022 and 2023, by Act 229, SLH 2021. The OPEB plan's fiduciary net position is expected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

OPEB Plan Fiduciary Net Position - The OPEB plan's fiduciary net position has been determined on the same basis used by the OPEB plan. The EUTF's financial statements are prepared using the accrual basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of the cash flows. Employer contributions are recognized in the period in which the contributions are due. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investment purchases and sales are recorded on a trade-date basis. Administrative expenses are financed exclusively with investment income.

There were no significant changes after the report measurement date. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued EUTF financial report. EUTF's complete financial statements are available at <https://eutf.hawaii.gov/reports/>.

Changes in OHA's Proportionate Share of the State's Net OPEB Liability - The following table represents a schedule of changes in OHA's proportionate share of the State's net OPEB liability. The ending balances are as of the measurement date, July 1, 2024:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2024	\$ 38,603,402	\$ 8,830,111	\$ 29,773,291
Changes for the year:			
Service cost	529,851	--	529,851
Interest on the total OPEB liability	1,801,522	--	1,801,522
Contributions - employer	--	1,871,499	(1,871,499)
Net investment income	--	975,924	(975,924)
Benefit payments	(925,294)	(925,294)	--
Administrative expense	--	(944)	944
Difference between expected and actual experience	(2,016,552)	--	(2,016,552)
Other	--	(135)	135
Net changes	(610,473)	1,921,050	(2,531,523)
Balance at June 30, 2025	\$ 37,992,929	\$ 10,751,161	\$ 27,241,768

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE K - RETIREMENT BENEFITS (Continued)

Sensitivity of OHA's Proportionate Share of the State's Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates - The following table represents OHA's proportionate share of the State's net OPEB liability calculated using the discount rate of 7.00%, as well as what OHA's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current discount rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
OHA's proportionate share of the net OPEB liability	\$ <u>35,122,408</u>	\$ <u>27,241,768</u>	\$ <u>20,904,360</u>

The following table represents OHA's proportionate share of the State's net OPEB liability calculated using the assumed healthcare cost trend rate, as well as what OHA's net OPEB liability would be if it were calculated using a trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
OHA's proportionate share of the net OPEB liability	\$ <u>20,574,788</u>	\$ <u>27,241,768</u>	\$ <u>35,732,303</u>

Payables to the OPEB Plan - There were no contributions payable to the EUTF as of June 30, 2025.

- (3) ***Deferred Compensation*** - The State offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all State employees, permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

All plan assets are held in a trust fund to protect them from claims of general creditors. The State has no responsibility for loss due to the investment or failure of investment of funds and assets in the plan but does have the duty of due care that would be required of an ordinary prudent investor. Accordingly, the assets and liabilities of the State's deferred compensation plan are not reported in the State's nor OHA's financial statements.

- (4) ***Hi'ilei Aloha LLC Retirement Plan*** - Hi'ilei Aloha LLC offers a 401(k) profit sharing plan. Employees become eligible upon six months of employment and may contribute to the plan to the extent allowed by law. Hi'ilei Aloha LLC matches employees' contributions up to a specified percentage of salary. For the year ended December 31, 2024, contribution expense amounted to \$87,949.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE L - RISK MANAGEMENT AND CONTINGENT LIABILITIES

- (1) **Workers' Compensation and Other Self-Insurance Liabilities** - As a state agency, OHA participates in the State's risk management program. The State maintains certain insurance coverage to satisfy bond indenture agreements, cover liability and property exposures as well as for other risk mitigation purposes but is substantially self-insured for many perils. The State records a liability for risk financing and insurance related losses, including incurred but not reported, if it is determined that a loss has been incurred and the amount can be reasonably estimated. The State retains various risks and insures certain excess layers with commercial insurance companies. In addition to the coverages provided by the State under the State's risk management program, the OHA purchases public officials and employment practices liability insurance, bankers' professional liability insurance, property coverage and general and excess liability coverage for property owned or required by lease agreements entered into.

The State is self-insured for workers' compensation. Accordingly, OHA is liable for workers' compensation claims filed by its employees to the extent not otherwise covered by insurance. Liabilities for workers' compensation claims are established if information indicates that it is probable that liabilities have been incurred, and the amount of those claims can be reasonably estimated. Beginning in fiscal year 2013 OHA began purchasing a third party workers' compensation policy but was still liable for outstanding claims related to periods in which the OHA was self-insured.

OHA's insurance coverage for its worker's compensation and employers' liability policy is as follows:

Bodily Injury by Accident	\$500,000 each accident
Bodily Injury by Disease	\$500,000 policy limit
Bodily Injury by Disease	\$500,000 each employee

OHA's insurance coverage for its commercial general liability policy is as follows:

\$2,000,000	General aggregate limit (other than products - completed operations)
\$2,000,000	Products/completed operations aggregate limit
\$1,000,000	Personal and advertising injury limit (any one person or organization)
\$1,000,000	Each occurrence limit
\$100,000	Rented to you limit (any one premises)
\$5,000	Medical expense limit (any one person)

As of June 30, 2025, there are no outstanding claims for which OHA is liable.

- (2) **Quiet Title Litigation** - Under HRS Section 669-3(e), OHA is required to be statutorily joined as a defendant in any action to quiet title to an interest in kuleana if an owner of an inheritable interest in the kuleana died intestate or partially intestate and without any heirs or other takers. OHA typically responds in these actions by answering the complaint, seeking discovery and information, reviewing the evidence to determine whether OHA has an escheat interest in the kuleana, and participating in the litigation as necessary. OHA retains outside counsel for quiet title litigation. As of June 30, 2025, OHA is currently evaluating its potential interest in several quiet title actions. OHA continues to monitor these actions for any potential escheated interest.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE L - RISK MANAGEMENT AND CONTINGENT LIABILITIES (Continued)

- (3) **Litigation** - OHA is a party to administrative and court proceedings that arise in the ordinary course of business. Although occasional adverse decisions (or settlements) may occur, OHA believes that the final disposition of such matters will not have a material adverse effect on the financial position or changes in the financial position of OHA.

NOTE M - NET INVESTMENT IN CAPITAL ASSETS

The net investment in capital assets for the governmental activities and business type activities is calculated as follows:

	Governmental Activities	Business-Type Activities
Total capital assets, net	\$ 275,867,143	\$ 16,891,065
Capital related debt	57,017,628	--
Net investment in capital assets	\$ 218,849,515	\$ 16,891,065

NOTE N - RELATED PARTY TRANSACTIONS

OHA receives a portion of Public Land Trust (PLT) revenues from various state agencies. In June 2006, Act 178 was passed which laid the foundation for a quarterly guaranteed PLT revenue stream of \$3,775,000, totaling \$15,100,000 per year. In June 2022, Act 226 was passed which established a new interim annual share of PLT revenues of \$21,500,000 beginning in fiscal year 2023; appropriated \$64,000,000 to OHA for 2022, and established a working group to determine the pro rata share of the proceeds from the PLT due annually to OHA.

PLT revenue of \$21,500,000 is reported for the fiscal year ended June 30, 2025, of which, \$5,375,000 is included in accounts receivable, net in the PLTF.

Besides property leased from the Department of Land and Natural Resources (DLNR), Executive Order 3724 granted OHA a set aside of land located in Kekaha, Kaua'i (Kekaha Armory), to be used for Hawaiian cultural and educational purposes in which OHA would control and manage the property. OHA is responsible for all maintenance costs associated with the property. Upon cancellation of the Executive Order and/or in the event of non-use for a continuous period of one year, for purposes described above, the property will revert back to DLNR, free of all liens and encumbrances. Unless sooner terminated, OHA leases the Kekaha Armory to a not-for-profit organization for a maximum period of 65 years commencing on November 2000, to utilize such property for purposes in accordance with the Executive Order.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2025

NOTE N - RELATED PARTY TRANSACTIONS (Continued)

In December 2008, OHA and the Department of Hawaiian Homelands (DHHL) mutually agreed to a collaborative financing arrangement to provide funds for DHHL for use in the planning, design and construction of infrastructure for homesteads for native Hawaiians on properties owned and controlled by DHHL. DHHL's ongoing housing development programs are large and its need to acquire funding is on-going and continuous. OHA's obligation under the agreement is to pay DHHL an annual fee of \$3,000,000 for 30 years, is in fulfillment of OHA's mission to better the conditions of native Hawaiians.

October 2017, DHHL's Revenue Bond, Series 2009 was refinanced to Revenue Bond, Series 2017, the final payment to be April 2032. The savings is estimated to be approximately \$21,000,000 and a reduction of 7 years. Payments to DHHL are presented as beneficiary advocacy expenditures in the PLTF, governmental funds - statement of revenues, expenditures, and changes in fund balances. As of June 30, 2025, OHA has approximately \$21,000,000 in future payments committed to DHHL.

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**REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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Office of Hawaiian Affairs, State of Hawai'i
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
Fiscal Year Ended June 30, June 30, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
State appropriations	\$ <u>3,000,000</u>	\$ <u>3,000,000</u>	\$ <u>3,275,555</u>	\$ <u>275,555</u>
EXPENDITURES				
Beneficiary advocacy	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,250,426</u>	<u>250,426</u>
Excess of revenues over expenses	\$ <u> --</u>	\$ <u> --</u>	\$ <u> 25,129</u>	\$ <u> 25,129</u>

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Office of Hawaiian Affairs, State of Hawai'i
SCHEDULE OF OHA'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Last Ten Years

Measurement Period Ended	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a %age of Covered Payroll	Plan Fiduciary Net Position as a %age of the Total Pension Liability
June 30, 2024	0.26%	\$ 35,667,767	\$ 8,982,063	397.1%	62.6%
June 30, 2023	0.28%	\$ 34,816,615	\$ 8,521,794	408.6%	61.9%
June 30, 2022	0.29%	\$ 33,444,702	\$ 8,316,230	402.2%	62.8%
June 30, 2021	0.32%	\$ 31,908,556	\$ 8,953,558	356.4%	64.3%
June 30, 2020	0.35%	\$ 37,039,176	\$ 8,362,878	442.9%	53.2%
June 30, 2019	0.37%	\$ 34,499,547	\$ 8,810,968	391.6%	54.9%
June 30, 2018	0.41%	\$ 32,698,545	\$ 9,008,205	363.0%	55.5%
June 30, 2017	0.41%	\$ 31,892,391	\$ 10,027,875	318.0%	54.8%
June 30, 2016	0.42%	\$ 32,669,717	\$ 10,033,406	325.6%	51.3%
June 30, 2015	0.43%	\$ 21,773,504	\$ 9,966,952	218.5%	62.4%

See accompanying notes to the required supplementary information.

Office of Hawaiian Affairs, State of Hawai'i
SCHEDULE OF CONTRIBUTIONS (PENSION)
Last Ten Years

Year Ended	Statutorily Required Contribution	Contributions in Relation to Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2025	\$ 2,152,972	\$ 2,152,972	\$ --	\$ 8,982,063	23.97%
June 30, 2024	\$ 1,972,124	\$ 1,972,124	\$ --	\$ 8,521,794	23.14%
June 30, 2023	\$ 1,901,118	\$ 1,901,118	\$ --	\$ 8,316,230	22.86%
June 30, 2022	\$ 1,933,747	\$ 1,933,747	\$ --	\$ 8,057,279	24.00%
June 30, 2021	\$ 2,134,887	\$ 2,134,887	\$ --	\$ 8,953,558	23.84%
June 30, 2020	\$ 1,846,492	\$ 1,846,492	\$ --	\$ 8,362,878	22.08%
June 30, 2019	\$ 1,663,734	\$ 1,663,734	\$ --	\$ 8,810,968	18.88%
June 30, 2018	\$ 1,694,776	\$ 1,621,477	\$ 73,299	\$ 9,008,205	18.81%
June 30, 2017	\$ 1,633,906	\$ 1,633,906	\$ --	\$ 10,027,875	16.29%
June 30, 2016	\$ 1,705,768	\$ 1,634,903	\$ 70,865	\$ 10,033,406	17.00%

See accompanying notes to the required supplementary information.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
REQUIRED BY GASB STATEMENT NO. 68
Fiscal Year Ended June 30, 2025

NOTE A - CHANGES IN ASSUMPTIONS

The total pension liability for the fiscal year ended June 30, 2025 was calculated based on an actuarial valuation performed as of June 30, 2024 and a measurement date of June 30, 2024. There were no significant changes in the assumptions used to measure the total pension liability for the fiscal year ended June 30, 2025. The investment return assumption remained at 7.00% and there were no significant changes in the mortality assumptions used.

Prior to the measurement period ended June 30, 2024, there were no other factors, including the use of different assumptions that significantly affect trends reported in these schedules.

There were no changes of assumptions or other inputs that significantly affected the measurement of the total pension liability since the measurement period ended June 30, 2016.

Amounts reported in the schedule of the proportionate share of the net pension liability as of the measurement period ended June 30, 2016 (fiscal year ended June 30, 2017) were significantly impacted by the following changes of actuarial assumptions:

- The investment return assumption decreased from 7.65% to 7.00%.
- Mortality assumptions were modified to assume longer life expectancies as well as to reflect continuous mortality improvement.

Prior to the measurement period ended June 30, 2016 (fiscal year ended June 30, 2017), there were no other factors, including the use of different assumptions that significantly affect trends reported in these schedules.

Office of Hawaiian Affairs, State of Hawai'i
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
Last Ten Years*

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability								
Service cost	\$ 529,851	\$ 233,921	\$ 386,120	\$ 188,701	\$ 622,313	\$ 638,464	\$ 631,702	\$ 510,265
Interest on the total OPEB liability	1,801,522	800,930	1,289,998	626,402	1,998,401	2,012,496	1,955,895	1,549,389
Difference between expected and actual experience of the total OPEB liability	(2,016,552)	(78,796)	(1,745,310)	(265,870)	(1,829,616)	(16,757)	(578,349)	--
Change in assumptions	--	--	(444,856)	--	(149,804)	161,749	350,035	--
Benefit payments	(925,294)	(445,442)	(594,722)	(286,254)	(919,089)	(963,777)	(952,352)	(766,044)
Net change in total OPEB liability	(610,473)	510,613	(1,108,770)	262,979	(277,795)	1,832,175	1,406,931	1,293,610
Total OPEB liability - Beginning	<u>38,603,402</u>	<u>38,092,789</u>	<u>39,201,559</u>	<u>38,938,580</u>	<u>39,216,375</u>	<u>37,384,200</u>	<u>35,977,269</u>	<u>34,683,659</u>
Total OPEB liability - Ending	<u>\$ 37,992,929</u>	<u>\$ 38,603,402</u>	<u>\$ 38,092,789</u>	<u>\$ 39,201,559</u>	<u>\$ 38,938,580</u>	<u>\$ 39,216,375</u>	<u>\$ 37,384,200</u>	<u>\$ 35,977,269</u>
Plan fiduciary net position								
Contributions - employer	\$ 1,871,499	\$ 888,662	\$ 852,289	\$ 983,690	\$ 2,053,803	\$ 2,125,953	\$ 1,881,695	\$ 1,523,372
Net investment income (loss)	975,924	194,522	(123,393)	515,666	109,657	193,288	216,804	152,522
Benefit payments	(925,294)	(445,442)	(594,722)	(286,254)	(919,089)	(963,777)	(952,352)	(766,044)
Administrative expense	(944)	(272)	(510)	(263)	(774)	(1,328)	(710)	(391)
Other	(135)	803	1,661	107	689	447,738	--	12,248
Net change in plan fiduciary net position	1,921,050	638,273	135,325	1,212,946	1,244,286	1,801,874	1,145,437	921,707
Plan fiduciary net position - Beginning	<u>8,830,111</u>	<u>8,191,838</u>	<u>8,056,513</u>	<u>6,843,567</u>	<u>5,599,281</u>	<u>3,797,407</u>	<u>2,651,970</u>	<u>1,730,263</u>
Plan fiduciary net position - Ending	<u>\$ 10,751,161</u>	<u>\$ 8,830,111</u>	<u>\$ 8,191,838</u>	<u>\$ 8,056,513</u>	<u>\$ 6,843,567</u>	<u>\$ 5,599,281</u>	<u>\$ 3,797,407</u>	<u>\$ 2,651,970</u>
Net OPEB liability	<u>\$ 27,241,768</u>	<u>\$ 29,773,291</u>	<u>\$ 29,900,951</u>	<u>\$ 31,145,046</u>	<u>\$ 32,095,013</u>	<u>\$ 33,617,094</u>	<u>\$ 33,586,793</u>	<u>\$ 33,325,299</u>
Plan fiduciary net position as a percentage of the total OPEB liability	28.30%	22.87%	21.50%	20.55%	17.58%	14.28%	10.16%	7.37%
Covered payroll	\$ 8,521,794	\$ 8,316,230	\$ 8,057,279	\$ 8,953,558	\$ 8,362,878	\$ 8,810,968	\$ 9,008,205	\$ 10,027,875
Net OPEB Liability as a Percentage of Covered Payroll	319.67%	358.01%	371.10%	347.85%	383.78%	381.54%	372.85%	369.94%

* The schedule is intended to present information for ten years for each respective fiscal year. Additional years will be built prospectively as information becomes available.

See accompanying notes to the required supplementary information.

Office of Hawaiian Affairs, State of Hawai'i
SCHEDULE OF CONTRIBUTIONS (OPEB)
Last Ten Years*

Year Ended	Actuarially Determined Contribution (ADC)	Contributions in Relation to the ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2025	\$ 2,144,436	\$ 2,144,436	\$ --	\$ 8,982,063	23.87%
June 30, 2024	\$ 1,871,499	\$ 1,871,499	\$ --	\$ 8,521,794	21.96%
June 30, 2023	\$ 888,662	\$ 888,662	\$ --	\$ 8,316,230	10.69%
June 30, 2022	\$ 852,290	\$ 852,290	\$ --	\$ 8,057,279	10.58%
June 30, 2021	\$ 983,690	\$ 983,690	\$ --	\$ 8,953,558	10.99%
June 30, 2020	\$ 2,144,512	\$ 2,053,803	\$ 90,709	\$ 8,362,878	25.64%
June 30, 2019	\$ 2,125,952	\$ 2,048,768	\$ 77,184	\$ 8,810,968	24.13%
June 30, 2018	\$ 2,123,100	\$ 1,881,695	\$ 241,405	\$ 9,008,205	23.57%
June 30, 2017	\$ 1,523,372	\$ 1,523,372	\$ --	\$ 10,027,875	15.19%

* The data is presented for the years for which information is available.

Office of Hawaiian Affairs, State of Hawai'i
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
REQUIRED BY GASB STATEMENT NO. 75
Fiscal Year Ended June 30, 2024

NOTE A - SIGNIFICANT METHODS AND ASSUMPTIONS

The actuarially determined annual required contributions (“ARC”) for the fiscal year ending June 30, 2025 was developed in the July 1, 2024 valuation.

Assumptions and Methods:

Inflation rate	2.50%
Investment rate of return	7.00%
Actuarial cost method	Individual Entry Age Normal
Amortization method*	Level percent, closed
Amortization growth rate	2.50%
Wage inflation	3.00%
Asset method	Smoothed
Mortality	System-specific mortality tables utilizing scale MP2021 to project generational mortality improvement
Participation rates	98% healthcare participation assumption for retirees that receive 100% of the Base Monthly Contribution (BMC). Healthcare participation rates of 25%, 65%, and 90% for retirees that receive 0%, 50%, or 75% of the BMC, respectively. 100% for life insurance and 98% for Medicare Part B
Healthcare cost trend rates	
PPO**	Initial rate of 6.20%, declining to a rate of 4.25% after 20 years
HMO**	Initial rate of 6.20%, declining to a rate of 4.25% after 20 years
Part B and Base Monthly Contributions	Initial rate of 5.00%; declining to a rate of 4.25% after 20 years
Dental	4.00%
Vision	2.50%
Life Insurance	0.00%

* Closed bases are established at each valuation for new unfunded liabilities.

** Includes prescription drug assumptions.

There were no other factors that significantly affected trends in the amounts reported in the schedule of changes in the net OPEB liability and related ratios or the schedule of contributions (OPEB).



**OFFICE OF HAWAIIAN AFFAIRS
STATE OF HAWAII**

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS AND
THE UNIFORM GUIDANCE

Year Ended June 30, 2025



**OFFICE OF HAWAIIAN AFFAIRS
STATE OF HAWAI'I**

TABLE OF CONTENTS

	<u>Page</u>
PART I	
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	5 - 6
PART II	
REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, REQUIRED BY THE UNIFORM GUIDANCE; AND NATIVE HAWAIIAN LOAN FUND FINANCIAL STATEMENTS	
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance; and Native Hawaiian Loan Fund Financial Statements	8 - 11
PART III	
FINANCIAL INFORMATION	
Schedule of Expenditures of Federal Awards	13
Notes to the Schedule of Expenditures of Federal Awards	14
Native Hawaiian Revolving Loan Fund Financial Statements	
Balance Sheet	15
Statement of Revenues, Expenditures, and Change in Fund Balance	16
Statement of Cash Flows (Unaudited)	17

OFFICE OF HAWAIIAN AFFAIRS
STATE OF HAWAI'I

TABLE OF CONTENTS

	<u>Page</u>
PART IV	
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	
Schedule of Findings and Questioned Costs	19
PART V	
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	
Status Report	21

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PART I

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees of the Office of Hawaiian Affairs,
State of Hawai'i

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Office of Hawaiian Affairs (OHA), State of Hawai'i, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise OHA's basic financial statements, and have issued our report thereon dated **March XX**, 2026. Our report includes a reference to another auditor who audited the financial statements of Hi'ilei Aloha LLC, as described in our report on OHA's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by the other auditor.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of This Report

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

Honolulu, Hawaii

March XX, 2026

PART II

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS, REQUIRED BY THE UNIFORM
GUIDANCE; AND NATIVE HAWAIIAN LOAN FUND FINANCIAL STATEMENTS**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE; AND
NATIVE HAWAIIAN LOAN FUND FINANCIAL STATEMENTS**

To the Board of Trustees of the Office of Hawaiian Affairs,
State of Hawai'i

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Office of Hawaiian Affairs (OHA), State of Hawai'i's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of OHA's major federal programs for the year ended June 30, 2025. OHA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, OHA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Native Hawaiian Revolving Loan Fund Financial Statements

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of OHA as of and for the year ended June 30, 2025, and the related notes to the financial statements which collectively comprise OHA's basic financial statements. We issued our report thereon dated **March XX**, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The accompanying Native Hawaiian Revolving Loan Fund financial statements are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for the portion marked "unaudited," was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards and the Native Hawaiian Revolving Loan Fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole. The information marked as "unaudited" has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Honolulu, Hawaii

March XX, 2026

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PART III
FINANCIAL INFORMATION

Office of Hawaiian Affairs, State of Hawai'i
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Department of Transportation			
Pass-through Department of Transportation - State of Hawai'i Highway Planning and Construction Cluster			
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	20358600	\$ <u>157,140</u>
Total Highway Planning and Construction Cluster			<u>157,140</u>
Total Department of Transportation			<u>157,140</u>
Department of Health and Human Services			
Native American Programs	93.612	N/A	<u>4,027,160</u>
Total Department of Health and Human Services			<u>4,027,160</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 4,184,300</u>

The accompanying notes are an integral part of this schedule.

Office of Hawaiian Affairs, State of Hawai‘i
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2025

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of OHA under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of OHA, it is not intended to and does not present the financial position, changes in financial position, or cash flows of OHA.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported in accordance with the modified-accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C - INDIRECT COST RATE

OHA has elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - NATIVE HAWAIIAN REVOLVING LOAN PROGRAM

The Native Hawaiian Revolving Loan Program is administered directly by OHA and balances and transactions related to this program are included in OHA’s basic financial statements. Loans issued during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding at June 30, 2025 was \$11,336,236.

Office of Hawaiian Affairs, State of Hawai'i
Native Hawaiian Revolving Loan Fund
BALANCE SHEET
June 30, 2025

ASSETS

ASSETS

Cash held in banks	\$	572,945
Cash held by investment managers		95,631
Interest and dividends receivable		130,061
Notes receivable, net of allowance for doubtful accounts of \$760,464		
Due within one year		1,796,770
Due after one year		9,539,466
Investments		<u>12,827,766</u>
Total assets	\$	<u><u>24,962,639</u></u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable and accrued liabilities	\$	<u>108,741</u>
Total liabilities		<u>108,741</u>

FUND BALANCE

Restricted		
Beneficiary advocacy		76,528
Long-term portion of notes receivable		9,539,466
Native Hawaiian loan program		<u>15,237,904</u>
Total fund balance		<u>24,853,898</u>
Total liabilities and fund balance	\$	<u><u>24,962,639</u></u>

**Office of Hawaiian Affairs, State of Hawai'i
Native Hawaiian Revolving Loan Fund
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
Year Ended June 30, 2025**

REVENUES

Loan interest income	\$ 901,825
Interest and investment gain	245,800
Other revenue	<u>5,640</u>
Total revenues	<u>1,153,265</u>

EXPENDITURES

Beneficiary advocacy	<u>1,104,713</u>
Total expenditures	<u>1,104,713</u>

NET CHANGE IN FUND BALANCE

48,552

FUND BALANCE, BEGINNING OF YEAR

24,805,346

FUND BALANCE, END OF YEAR

\$ 24,853,898

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**Office of Hawaiian Affairs, State of Hawai'i
Native Hawaiian Revolving Loan Fund
STATEMENT OF CASH FLOWS (UNAUDITED)
Year Ended June 30, 2025**

Cash flows from operating activities	
Net change in fund balance	\$ 48,552
Adjustments to reconcile net change in fund balance to net cash provided by operating activities:	
Bad debt expense	318,806
Net change in fair value of investment securities	(245,800)
Amortization of discount on investment securities	(84,967)
Decrease in:	
Interest and dividends receivable	35,313
Increase in:	
Accounts payable	<u>38,058</u>
Net cash provided by operating activities	<u>109,962</u>
Cash flows from investing activities	
Purchases of investments	(5,224,406)
Proceeds from maturities of investments	6,355,934
Notes receivable issued	(3,241,253)
Proceeds from repayment of notes receivable	<u>2,077,254</u>
Net cash used in investing activities	<u>(32,471)</u>
NET INCREASE IN CASH	77,491
Cash at beginning of year	<u>591,085</u>
Cash at end of year	\$ <u><u>668,576</u></u>
Cash consists of:	
Cash held in banks	\$ 572,945
Cash held by investment manager	<u>95,631</u>
	\$ <u><u>668,576</u></u>

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PART IV
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Office of Hawaiian Affairs, State of Hawai'i
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2025

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

yes no

Significant deficiency(ies) identified?

yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

yes no

Significant deficiency(ies) identified?

yes none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
93.612	Native American Programs

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

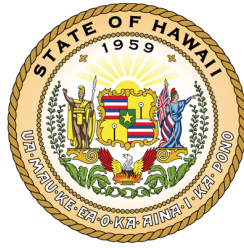
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PART V
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**Office of Hawaiian Affairs, State of Hawai'i
STATUS REPORT
Year Ended June 30, 2025**

No prior audit findings which apply under the current criteria of the Uniform Guidance were noted.

DRAFT



John D. Waihe'e IV - Chairperson
Dan Ahuna - Vice Chair

Phone: (808) 594-1888
Fax: (808) 594-1868

MEMBERS

Kaleihikina Akaka
Keli'i Akina, Ph.D.
Luana Alapa
Brickwood Galuteria
Kaiali'i Kahele
Carmen "Hulu" Lindsey
Keoni Souza

OFFICE OF HAWAIIAN AFFAIRS

KE'ENA KULEANA HAWAI'I

BUDGET AND FINANCE COMMITTEE

560 N. Nimitz Hwy., Suite 200
Honolulu, HI 96817

COMMITTEE ON BUDGET AND FINANCE (BF)

DATE: Wednesday, March 18, 2026
TIME: 10:00 a.m. or immediately following the conclusion of the OHA Committee on Beneficiary Advocacy and Empowerment (BAE) Meeting
PLACE: Remote Meeting by Interactive Conference Technology
Viewable at www.oha.org/livestream OR
Listen by phone: (213) 338-8477, Webinar ID: 819 2468 5335

This meeting can be viewed via livestream on OHA's website at www.oha.org/livestream or listened to by phone using the call-in information above. Additionally, this meeting can be viewed live on 'Ōlelo Community Media <https://olelo.org/>. A physical meeting location, open to members of the public who would like to provide oral testimony or view the meeting, will be available at 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817.

AGENDA

- I. Call to Order
- II. Approval of Minutes
 - A. March 4, 2026

III. New Business

- A. Presentation by independent third-party auditors, N&K CPAs, regarding the annual (draft) audited financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance, and an opinion that the financial statements are presented fairly.
- B. **Action Item BF #26-05:** Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance.
- C. **Action Item BF #26-06:** OHA Biennium Budget for Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) – Realignment #1: Approval of Core and Non-Core Budgetary Allocation.
- D. Informational Budget Briefing to:
 - (1) receive updates on the execution status of FY2026 budgeted initiatives,
 - (2) review and consider proposed readjustments to the FY2026 budget, and
 - (3) evaluate proposed budget readjustments and realignments for FY2027.

These briefings are intended to support informed fiscal oversight and decision-making by the Board of Trustees (BOT).

They also provide OHA's executive leadership team, department heads, division directors, and appropriate support staff an opportunity to present status updates, outline proposed modifications, and discuss strategic budget priorities for the upcoming fiscal periods.




ACTION ITEM


COMMITTEE ON BUDGET AND FINANCE


March 18, 2026


BF #26-06

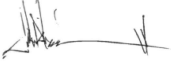
Action Item Issue: OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #1 – Approval of Core and Non-Core Budgetary Allocations

Prepared by:  03/12/2026
Grace Chen Date
Ka Hui Mo'ohelu, Budget Chief

Co-Prepared & Reviewed by:  03/12/2026
Ryan H. Lee Date
Ka Pou Kihi Kanaloa Wai, Interim Chief Financial Officer

Reviewed by:  03/12/2026
K. Sean Kekina Date
Ka Pou Nui, Chief Operating Officer

Reviewed by:  03/12/2026
Summer Sylva Date
Ka Pouhana Kuikawa, Interim Administrator

Reviewed by:  03/12/2026
Ke Kua, Trustee John Waihe'e IV Date
Luna Ho'omalulu o ke Kōmike Budget and Finance
Chair of the Committee on Budget and Finance

Action Item BF #26-06: OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #1 – Approval of Core and Non-Core Budget Realignments

I. PROPOSED ACTION

The Chairperson of the Budget and Finance Committee recommends Board approval of FY26 Budget Realignment #1 (BR1). This realignment modernizes OHA’s fiscal framework by synchronizing personnel costs with actual onboarding dates, centralizing administrative travel for better oversight, updating the organizational structure to reflect current operational needs, and related amendments to program structures and resource allocations, as summarized in Attachments #1 and #2.

II. ISSUE

Whether or not the Committee on Budget and Finance should approve and recommend to the Board of Trustees (“Board” or “BOT”) approval of the Total Operating Budget for the Fiscal Biennium Period 2025-2026 (Fiscal Year 2026) and 2026-2027 (Fiscal Year 2027) – Realignment #1 as outlined in Attachments #1 and #2.

III. ACTION ITEM ORGANIZATION

Action Item BF #26-06 is organized in the following manner to support the above recommended action:

Section IV- BACKGROUND – PURPOSE OF BUDGET REALIGNMENT

Section V - FISCAL BIENNIUM 2025-2026 (FY 26) and 2026-2027 (FY 27) BUDGET - REALIGNMENT #1

Section VI - INTERIM CHIEF FINANCIAL OFFICER CERTIFICATION

Section VII - E KŪKULU HOU: FY26 BUDGET REALIGNMENT #1

Section VIII - RECOMMENDED ACTION

Section IX - ALTERNATIVE ACTIONS

Section X - ATTACHMENTS #1 - #4

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Action Item BF #26-06: OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #1 – Approval of Core and Non-Core Budget Realignment

IV. BACKGROUND – PURPOSE OF BUDGET REALIGNMENT

- A. The OHA biennium budget is prepared every two years for the ensuing two years, as aligned with the State of Hawaii’s biennium budget process. The current Biennium Budget covers the periods from July 1, 2025 through June 30, 2027 and was ratified by OHA’s Board of Trustees on June 30, 2025, Action Item BF #25-51: OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (Fiscal Year 2026) and 2026-2027 (Fiscal Year 2027).

Because the budget is prepared and authorized only once every two years, it may be necessary to update and adjust the figures for changes occurring after initial approval. Significant adjustments are processed through budget realignments, which are coordinated by the Administrator through the CFO and presented to the BOT for approval.

(Reference: OHA BOT Executive Policy Manual, Section 3.4.5.c. Biennium Budget Realignment and Adjustments)

- B. Budget Realignments

Administration analyzed the necessity of budget realignment for the Core and Non-Core. This action item specifically addresses the fiscal period, from July 1, 2025, through June 30, 2026 (FY26), and seeks approval for this realignment of the FY26 budget.

No revisions were made to the FY27 budget figures. For FY27 details, please refer to Action Item BF #25-51.

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Action Item BF #26-06: OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #1 – Approval of Core and Non-Core Budget Realignments

v. FISCAL BIENNIUM 2025-2026 (FY26) and 2026-2027 (FY27) BUDGET – REALIGNMENT #1

Revisions to the FY26 Spending Limit resulting from Budget Realignment #1 are presented in Table 1. The overall Core Spending Limit has increased by \$7,203,000, driven by the grants budget carryforward: 1) Disaster Relief: \$1,103,000 for continued relief efforts following August 8, 2023 Maui Disaster 2) Emergency Assistance: \$6,100,000 for October 2025’s initiative. The FY27 Spending Limit remains unchanged.

Table 1: Spending Limit

Spending Limit Summary	PRELIMINARY			FY 2027 Original
	FY 2026 Original	FY 2026 BR1 Proposed	Net Change	
	(c)	(d)	(e)	
1. Core Operating Budget				
NHTF Investment Portfolio	\$ 27,186,652	\$ 27,186,652	\$ -	\$ 29,348,221
Public Land Trust Revenues	21,500,000	21,500,000	-	21,500,000
State of Hawai'i General Funds	3,000,000	3,000,000	-	3,000,000
Carryforward Budget Per BF 25-52 Maui DAD Carryover for FY26 Use	-	1,103,000	1,103,000	-
Carryforward Budget Per BOT #25-13: \$6.1M Emergency Assistance	-	6,100,000	6,100,000	-
Sub-total - Core Operating:	\$ 51,686,652	\$ 58,889,652	\$ 7,203,000	\$ 53,848,221
2. Commercial Property				
Kaka'ako Makai	\$ 3,864,000	\$ 3,864,000	\$ -	\$ 3,980,000
Nā Lama Kukui	6,052,000	6,052,000	-	6,234,000
500 North Nimitz Hwy	4,365,000	4,365,000	-	4,496,000
501 Sumner St	780,000	780,000	-	803,000
Sub-total - Commercial Property:	\$ 15,061,000	\$ 15,061,000	\$ -	\$ 15,513,000
3. Legacy Properties				
Palauea Culture Preserve	\$ 273,489	\$ 273,489	\$ -	\$ 190,280
Sub-total -Legacy Properties:	\$ 273,489	\$ 273,489	\$ -	\$ 190,280
4. Other OHA Programs				
<i>Federal-Funded</i>				
Halawa Luluku Interpretive Development	\$ 175,050	\$ 175,050	\$ -	\$ -
Native Hawaiian Revolving Loan Fund	1,190,615	1,190,615	-	1,201,130
US Department of Commerce - National Oceanic and Atmospheric Administration (Papahanamokuakea)	150,000	150,000	-	-
US Department of Defense - Kukanihiko - REPI Project	1,470,909	1,470,909	-	1,757,446
US Forestry in US Dept of Agriculture	518,813	550,000	31,187	-
US EPA - Brownfield		1,000,000	1,000,000	
Sub-total – Federal-Funded:	\$ 3,505,387	\$ 4,536,574	\$ 1,031,187	\$ 2,958,576
<i>Others</i>	28,000	28,000	-	28,000
Sub-total – Other OHA:	\$ 3,533,387	\$ 4,564,574	\$ 1,031,187	\$ 2,986,576
5. Native Hawaiian Trust Fund	1,532,121	1,532,121	1,532,122	1,332,121
Total - Spending Limit	\$ 72,086,649	\$ 80,320,836	\$ 9,766,309	\$ 73,870,198

Action Item BF #26-06: OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #1 – Approval of Core and Non-Core Budget Realignments

Table 2: BUDGET SUMMARY for OHA’s FY2026 & FY2027 Budget Realignment #1

Revisions to the FY26 Budget resulting from Budget Realignment #1 are presented in Table 2. Please note that the FY27 Budget figures remain unchanged and have not been adjusted during this process. This realignment specifically optimizes the Personnel budget by reducing it by \$527,000 to match actual vacancy rates and revised fringe benefits.

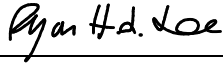
Table 2: Total Operating Budget Summary

Total Operating Budget Summary	PRELIMINARY			FY 2027 Original (d)
	FY 2026 Original (c)	FY 2026 BR1 Proposed (d)	Net Change (e)	
1. Core Operating Budget				
Personnel FY26 Fringe Rate: 60.69% (Baseline: 64.25% Revised: 03/2026)	\$ 21,292,938	\$ 20,765,938	\$ (527,000)	\$ 23,392,391
Non-Personnel	30,391,143	38,112,758	7,721,615	27,409,148
Sub-total – Core Operating Budget:	\$ 51,684,081	\$ 58,878,696	\$ 7,194,615	\$ 50,801,539
2. Commercial Property Budget				
Kaka’ako Makai	\$ 3,555,315	\$ 3,370,915	\$ (184,400)	1,670,690
Na Lama Kukui	5,493,728	5,666,128	172,400	4,871,414
500 North Nimitz Hwy	3,043,871	3,043,871	-	2,885,499
501 Sumner St.	1,209,134	1,209,134	-	1,072,198
Sub-total – Commercial Property:	\$ 13,302,048	\$ 13,290,048	\$ (12,000)	\$ 10,499,801
3. Legacy Land Programs Budget				
Palauca Culture Preserve	\$ 273,489	\$ 273,489	\$ -	\$ 190,280
Wao Kele O Puna Management Fund	Core-funded			Core-funded
Sub-total - Legacy Lands:	\$ 273,489	\$ 273,489	\$ -	\$ 190,280
4. Other OHA Programs Budget				
<i>Federal-Funded Programs Budget</i>				
Halawa Luluku Interpretive Development	\$ 175,050	\$ 172,592	\$ (2,458)	-
Native Hawaiian Revolving Loan Fund	1,190,615	1,190,615	-	1,201,130
US Department of Commerce - National Oceanic and Atmospheric Administration (Papahanamokuakea)	150,000	150,000	-	-
US Department of Defense - REPI Project	1,470,909	1,470,909	-	1,757,446
US Forestry in US Dept of Agriculture	518,813	550,000	31,187	-
US EPA - Brownfield	-	1,000,000	1,000,000	-
Sub-total – Other OHA Programs Budget:	\$ 3,505,387	\$ 4,534,116	\$ 1,028,729	\$ 2,958,576
5. Native Hawaiian Trust Fund	1,532,121	1,517,169	(14,952)	1,332,121
Sub-total -Non-Core Operating Budget (#2 - #5):	\$ 18,613,045	\$ 19,614,822	\$ 1,001,777	\$ 14,980,778
Total Operating Budget:	\$ 70,297,126	\$ 78,493,518	\$ 8,196,392	\$ 65,782,317

Action Item BF #26-06: OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #1 – Approval of Core and Non-Core Budget Realignments

VI. INTERIM CHIEF FINANCIAL OFFICER CERTIFICATION

The following is the certification by the Chief Financial Officer that the funds are available to effect the realignment actions recommended above:



Ryan H. Lee

Chief Financial Officer (Interim)

Date: 03/12/2026

VII. E KŪKULU HOU: FY26 BUDGET REALIGNMENT #1

A. Strategic Optimization & Operational Alignment

The FY26 Budget Realignment #1 (BR1) updates the fiscal plan to reflect organizational shifts and departmental requirements emerged since the original budget adoption on June 30, 2025. This realignment ensures that OHA’s resources are precisely positioned to support current operational realities.

B. Financial Overview & Budget Adjustments

1. Personnel Alignment & Onboarding

Administration has refreshed all personnel budget figures to reflect the current staffing landscape. These adjustments account for:

- Real-time Staffing Data: Integration of actual onboarding dates for all new hires.
- Updated Fringe Rates: Application of revised fringe benefit rates to ensure accurate total compensation modeling.
- Vacancy Optimization: Recalibrated salary projections based on active vacancies to prevent the accumulation of “parked” funds.
- Operational Contingencies: Dedicated funding allocations for mandated vacation payouts and essential overtime requirements.
- Detailed Transparency: Updates to OHA’s organizational chart are provided in Attachment #2. A comprehensive Personnel Salary update is provided in Attachment #3.

Action Item BF #26-06: OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #1 – Approval of Core and Non-Core Budget Realignments

Table 3: FY26 Personnel Cost Summary provides the specific line-item breakdown of these adjustments. This comprehensive summary, which reconciles revised salary projections with the updated fringe benefit rates, can be found on page 2 of Attachment #4: FY2026 Budget Tables and Details.

FY2026 BUDGET REALIGNMENT #1 SUMMARY	TRUST	COMMERCIAL PROPERTIES		FEDERAL-FUNDED		NHTF	TOB BR1
	CORE BR1	KM BR1	NLK BR1	HLID BR1	NHRLF BR1	NHTF BR1	
Account Description	930	938	939	200	202	902	
Personnel & Fringe							
52070-VACATION TRANSFERS AND PAYOUTS	335,000	-	-	-	-	-	335,000
52080-PAID FAMILY LEAVE PAYOUTS	184,100	-	-	-	-	-	184,100
52100-SALARIES	12,419,358	168,622	175,234	87,792	314,997	420,000	13,586,003
52300-OVERTIME	225,000	20,000	17,000	-	-	-	262,000
57000-FRINGE BENEFITS	7,602,480	115,191	117,512	53,281	195,928	254,898	8,339,290
Total Personnel & Fringe Budget FN[1]:	20,765,938	303,813	309,746	141,073	510,925	674,898	22,706,393

2. Centralization of Administrative Travel

To enhance fiscal oversight and ensure organizational consistency, administrative travel budgets have been consolidated. This strategic shift includes:

- Strategic Consolidation: Relocating travel funding previously distributed across individual Administration departments into a centralized pool within 8400 Operations.
- Budgetary Impact: Executing a \$161,485 reduction to the Administration’s travel budget through this realignment.
- Operational Efficiency: Streamlining approval processes and achieving better economies of scale through centralized management.

3. New Programmatic Funding

Through the strategic reallocation of existing resources, OHA has secured funding to support emerging initiatives and priority projects for the remainder of the fiscal biennium. This shift ensures that resources are directed toward high-impact programmatic goals without exceeding the established spending limits.

- Resource Optimization: Reallocating funds from underutilized lines to support immediate organizational priorities.

Action Item BF #26-06: OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #1 – Approval of Core and Non-Core Budget Realignments

- Documented Transparency: Specific line-item details regarding these programmatic shifts are available beginning on page 9 of Attachment 4: FY2026 Budget Tables and Details.

VIII. RECOMMENDATION ACTION

The Chairperson of the Budget and Finance Committee recommends Board approval of FY26 Budget Realignment #1 (BR1). This realignment modernizes OHA's fiscal framework by synchronizing personnel costs with actual onboarding dates, centralizing administrative travel for better oversight, updating the organizational structure to reflect current operational needs, and related amendments to program structures and resource allocations, as summarized in Attachments #1 and #2.

IX. ALTERNATE ACTIONS

- A. Amend the recommended action(s); or
- B. Do not approve the recommended action.

X. ATTACHMENTS

- A. **ATTACHMENT 1** – OHA 2025-2026 (FY26) and 2026-2027 (FY27) Budget - Realignment #1 - Core and Non-Core Budgetary Allocations
- B. **ATTACHMENT 2** – OHA Organizational Charts (Revised March 2026)
- C. **ATTACHMENT 3** – FY26 Personnel Salary Update
- D. **ATTACHMENT 4** – FY26 Budget Realignment #1: Budget Tables and Details

Note: No revisions were made to the FY2027 budget figures. For FY2027 details, please refer to Action Item BF #25-51, approved by the Board of Trustees on June 30, 2025.



FY26 FY27 BIENNIAL BUDGET - REALIGNMENT #1 - ATTACHMENTS #1-4 MASTER TABLE OF CONTENTS

Version: March 10, 2026

- A. **ATTACHMENT 1** – OHA 2025-2026 (FY26) and 2026-2027 (FY27) Budget - Realignment #1 - Core and Non-Core Budgetary Allocations
- B. **ATTACHMENT 2** – OHA Organizational Charts (Revised March 2026)
- C. **ATTACHMENT 3** – FY26 Personnel Salary Update
- D. **ATTACHMENT 4** – FY26 Budget Realignment #1: Budget Tables and Details

Note: No revisions were made to the FY2027 budget figures. For FY2027 details, please refer to Action Item BF #25-51, approved by the Board of Trustees on June 30, 2025.

Section D. ATTACHMENT 4 – FY26 Budget Realignment #1: Budget Tables and Details (109 Pages – Categorized by Department)

Title / Department	Page Range	Department	Page # / Row #	Department	Page # / Row #
Overview	Page 1	6400 COMMUNITY ENGAGEMENT DIV	Page 37 / Row 1487	4110 COMMUNICATIONS DIV	Page 66 / Row 5684
By Expense Category by Account Number	Page 2-3	4510 BENEFICIARY SERVICES	Page 38 / Row 1681	4210 COMMUNICATIONS BRANCH	Page 67 / Row 5868
By Department	Page 4-8	4600 HAWAIIAN REGISTRY	Page 40 / Row 1855	5100 RESEARCH & EVALUATION DIV	Page 69 / Row 6066
Line-by-Line Budget Details	Page 9-109	2300 CORPORATE COUNSEL	Page 41 / Row 1893	5210 RESEARCH & EVALUATION BRAN	Page 72 / Row 6270
		3100 CHIEF FINANCIAL OFFICER	Page 42 / Row 2091	6100 CHIEF ADVOCATE	Page 99 / Row 6470
Department	Page # / Row #	3200 FINANCIAL SERVICES	Page 45 / Row 2287	6200 WDC BUREAU OFFICE	Page 75 / Row 6660
2100 CHIEF EXECUTIVE OFFICER	Page 9 / Row 6	3900 PROCUREMENT	Page 45 / Row 2485	6410 COMPLIANCE ENFORCEMENT	Page 76 / Row 6850
2500 HUMAN RESOURCES	Page 15 / Row 236	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	Page 45 / Row 2683	6500 PUBLIC POLICY	Page 80 / Row 7050
9900 NHTF / 3400 INVESTMENT	Page 18 / Row 437	8100 LAND ASSETS DIRECTOR	Page 48 / Row 2881	6600 PAPA HANAUMOKUAKEA	Page 81 / Row 7255
7160 HAWAIIAN CULTURAL AFFAIRS	Page 19 / Row 641	8300 LANDS ASSETS PROGRAM	Page 49 / Row 3071	7100 STRATEGY & IMPLEMENTATION	Page 81 / Row 7442
2200 CHIEF OPERATING OFFICER	Page 22 / Row 831	8303 KUKANILOKO	Page 51 / Row 3268	7110 EDUCATIONAL PATHWAYS	Page 83 / Row 7632
8400 OPERATIONS OFFICE	Page 23 / Row 1021	8304 PAHUA HEIAU	Page 52 / Row 3467	7120 ECONOMICS RESILIENCE	Page 86 / Row 7850
3600 OFFICE OF TECHNOLOGY SVCS (IT)	Page 32 / Row 1255	8305 WAIALUA COURTHOUSE	Page 52 / Row 3640	7130 HEALTH OUTCOMES	Page 89 / Row 8069
		8310 PALAUEA CULTURAL PRESERVE	Page 53 / Row 4188	7140 QUALITY HOUSING	Page 91 / Row 8270
		8320 WAO KELE O PUNA	Page 54 / Row 4374	7170 MILITARY LEASE LAND INITIATI	Page 93 / Row 8456.C1
		8321 WAO KELE O PUNA EXPANSION	Page 55 / Row 4458.Z01	3800 GRANTS	Page 94 / Row 8460
		8399 LAND GRANTS IN AID PASS-THROUGH	Page 56 / Row 4556	3820 GRANTS – CIP	Page 105 / Row 8730
		4410 HALAWA LULUKU INTERPRETIVE DEVE	Page 57 / Row 4561	1100 BOARD OF TRUSTEES	Page 105 / Row 8736
		8200 COMMERCIAL PROPERTY	Page 58 / Row 4648.01	1200 BOARD OF TRUSTEES - STAFF	Page 109 / Row 9003
		8210 / 8211 KAKAAKO MAKAI	Page 59 / Row 4749		
		8220 NA LAMA KUKUI	Page 61 / Row 5126		
		8230 500 N. NIMITZ	Page 64 / Row 5315		

OFFICE OF HAWAIIAN AFFAIRS
FY 2026 AND FY 2027

ATTACHMENT #1

2025-2026 (FY26) Core and Non-Core Budgets and 2026-2027 (FY27) Core and Non-Core Budgets - Budget Realignment #1 (BR #1)

Table 1: Original FY2026 Budget (June 2025, Update 7/8/25)

FY 2026	FTE	Core Operating	Commercial Property				Legacy	Other OHA Programs - Federal Funded					NHTF	FY 2026 Total Operating Budget
			Kaka'ako Makai	Nā Lama Kukui	500 N Nimitz	501 Sumner	Palauea Culture Preserve	HLID	NHRLF	Papahanaumo kuakea	US Dept of Defense - REPI	US Dept of Agriculture - US Forestry	Native Hawaiian Trust Fund	
Contracts		\$ 7,858,883	\$ 1,945,010	\$ 605,877	\$ 403,720	\$ 241,420	\$ 25,000	\$ 10,000	\$ 193,500	\$ 150,000	\$ -	\$ -	\$ 822,271	\$ 12,255,681
Debt Service		-	178,400	1,178,400	1,401,000	572,300	-	-	-	-	-	-	-	3,330,100
Equipment		2,012,596	511,184	1,788,850	372,917	187,256	238,209	7,290	36,000	-	1,470,909	518,813	20,000	7,164,024
Grants		13,669,300	-	-	-	-	-	-	-	-	-	-	-	13,669,300
Overhead		4,149,812	465,762	1,218,877	189,240	25,258	6,000	7,911	91,800	-	-	-	-	6,154,660
Personnel	164	21,292,938	309,813	315,746	-	-	-	144,199	661,925	-	-	-	689,850	23,414,471
Program		1,715,099	145,146	385,978	676,994	182,900	1,000	5,650	197,500	-	-	-	-	3,310,267
Travel		985,453	-	-	-	-	3,280	-	9,890	-	-	-	-	998,623
Totals:		\$ 51,684,081	\$ 3,555,315	\$ 5,493,728	\$ 3,043,871	\$ 1,209,134	\$ 273,489	\$ 175,050	\$ 1,190,615	\$ 150,000	\$ 1,470,909	\$ 518,813	\$ 1,532,121	\$ 70,297,126

Table 1.1: FY2026 Budget Realignment #1 (March 2026)

FY 2026	FTE	Core Operating	Commercial Property				Legacy	Other OHA Programs - Federal Funded					NHTF	FY 2026 Total Operating Budget	
			Kaka'ako Makai	Nā Lama Kukui	500 N Nimitz	501 Sumner	Palauea Culture Preserve	HLID	NHRLF	Papahanaumo kuakea	US Dept of Defense - REPI	US Dept of Agriculture - US Forestry	US EPA - Brownfield		Native Hawaiian Trust Fund
Contracts		\$ 8,144,453	\$ 1,945,010	\$ 605,877	\$ 403,720	\$ 241,420	\$ 25,000	\$ 10,000	\$ 238,500	\$ 126,905	\$ -	\$ 50,000	\$ 990,600	\$ 822,271	\$ 13,603,756
Debt Service		-	-	1,356,800	1,401,000	572,300	-	-	-	-	-	-	-	-	3,330,100
Equipment		2,094,611	511,184	1,788,850	372,917	187,256	238,209	7,590	53,000	-	1,470,909	500,000	-	20,000	7,244,526
Grants		21,142,400	-	-	-	-	-	-	-	-	-	-	-	-	21,142,400
Overhead		4,139,812	465,762	1,218,877	189,240	25,258	6,000	8,279	85,050	-	-	-	9,400	6,147,678	
Personnel	164.5	20,765,938	303,813	309,746	-	-	-	141,073	510,925	-	-	-	-	674,898	22,706,393
Program		1,699,524	145,146	385,978	676,994	182,900	1,000	5,650	293,250	2,725	-	-	-	3,393,167	
Travel		891,958	-	-	-	-	3,280	-	9,890	20,370	-	-	-	925,498	
Totals:		\$ 58,878,696	\$ 3,370,915	\$ 5,666,128	\$ 3,043,871	\$ 1,209,134	\$ 273,489	\$ 172,592	\$ 1,190,615	\$ 150,000	\$ 1,470,909	\$ 550,000	\$ 1,000,000	\$ 1,517,169	\$ 78,493,518

Table 1.2: Gap Analysis - Comparison: Original FY26 Budget (Jun3 2025) vs. FY26 Budget Realignment #1 (March 2026)

FY 2026	FTE	Core Operating	Commercial Property				Legacy	Other OHA Programs - Federal Funded					NHTF	FY 2026 Total Operating Budget	
			Kaka'ako Makai	Nā Lama Kukui	500 N Nimitz	501 Sumner	Palauea Culture Preserve	HLID	NHRLF	Papahanaumo kuakea	US Dept of Defense - REPI	US Dept of Agriculture - US Forestry	US EPA - Brownfield		Native Hawaiian Trust Fund
Contracts		\$ 285,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ (23,095)	\$ -	\$ 50,000	\$ 990,600	\$ -	\$ 1,348,075
Debt Service		-	(178,400)	178,400	-	-	-	-	-	-	-	-	-	-	0
Equipment		82,015	-	-	-	-	-	300	17,000	-	-	(18,813)	-	-	80,502
Grants		7,473,100	-	-	-	-	-	-	-	-	-	-	-	-	7,473,100
Overhead		(10,000)	-	-	-	-	-	368	(6,750)	-	-	-	9,400	-	(6,982)
Personnel	-	(527,000)	(6,000)	(6,000)	-	-	-	(3,126)	(151,000)	-	-	-	-	(14,952)	(708,078)
Program		(15,575)	-	-	-	-	-	-	95,750	2,725	-	-	-	-	82,900
Travel		(93,495)	-	-	-	-	-	-	-	20,370	-	-	-	-	(73,125)
Totals:		\$ 7,194,615	\$ (184,400)	\$ 172,400	\$ -	\$ -	\$ -	\$ (2,458)	\$ -	\$ -	\$ -	\$ 31,187	\$ 1,000,000	\$ (14,952)	\$ 8,196,392

Table 2: Original FY2027 Budget (June 2025, Update 7/8/25)

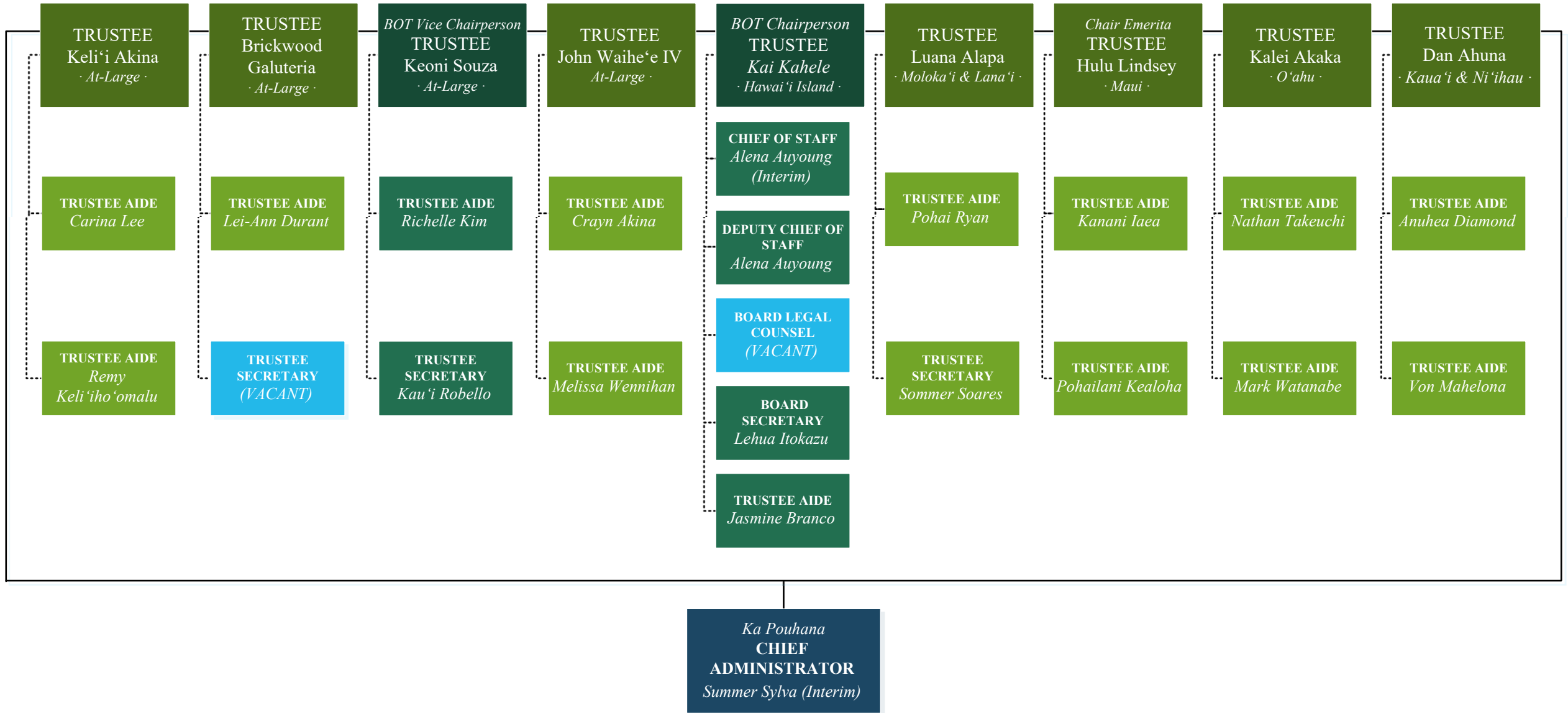
Status: Unchanged as of Budget Realignment #1 (March 2026)

FY 2027	FTE	Core Operating	Commercial Property				Legacy	Other OHA Programs - Federal Funded					NHTF	FY 2027 Total Operating Budget	
			Kaka'ako Makai	Nā Lama Kukui	500 N Nimitz	501 Sumner	Palauea Culture Preserve	HLID	NHRLF	Papahanaumo kuakea	US Dept of Defense - REPI	US Dept of Agriculture - US Forestry	US EPA - Brownfield		Native Hawaiian Trust Fund
Contracts		\$ 6,027,383	\$ 528,356	\$ 581,326	\$ 414,362	\$ 93,020	\$ 25,000	\$ -	\$ 197,325	\$ -	\$ -	\$ -	\$ -	\$ 622,271	\$ 8,489,043
Debt Service		-	178,400	1,178,300	1,401,000	572,300	-	-	-	-	-	-	-	-	3,330,000
Equipment		1,744,440	204,060	1,171,610	178,052	192,586	155,000	-	36,000	-	1,757,446	-	-	20,000	5,459,194
Grants		13,440,500	-	-	-	-	-	-	-	-	-	-	-	-	13,440,500
Overhead		3,401,262	339,783	1,237,854	195,523	25,892	6,000	-	94,290	-	-	-	-	-	5,300,604
Personnel	170	23,392,391	309,813	315,746	-	-	-	-	661,925	-	-	-	-	689,850	25,369,725
Program		1,931,164	110,278	386,578	696,562	188,400	1,000	-	201,700	-	-	-	-	-	3,515,682
Travel		864,399	-	-	-	-	3,280	-	9,890	-	-	-	-	-	877,569
Totals:		\$ 50,801,539	\$ 1,670,690	\$ 4,871,414	\$ 2,885,499	\$ 1,072,198	\$ 190,280	\$ -	\$ 1,201,130	\$ -	\$ 1,757,446	\$ -	\$ -	\$ 1,332,121	\$ 65,782,317

2-Year Totals:		\$ 109,680,235	\$ 5,041,605	\$ 10,537,542	\$ 5,929,370	\$ 2,281,332	\$ 463,769	\$ 172,592	\$ 2,391,745	\$ 150,000	\$ 3,228,355	\$ 550,000	\$ 1,000,000	\$ 2,849,290	\$ 144,275,835
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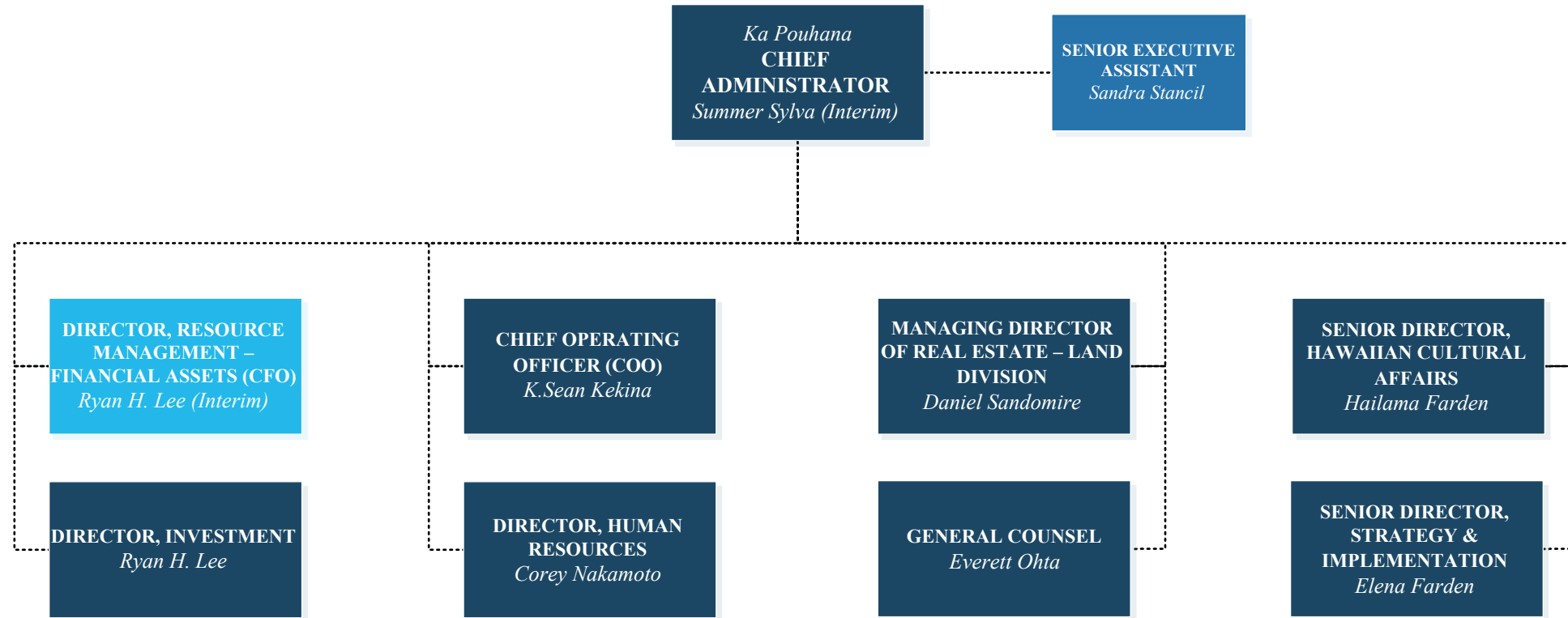
OHA BOARD OF TRUSTEES

Org Chart



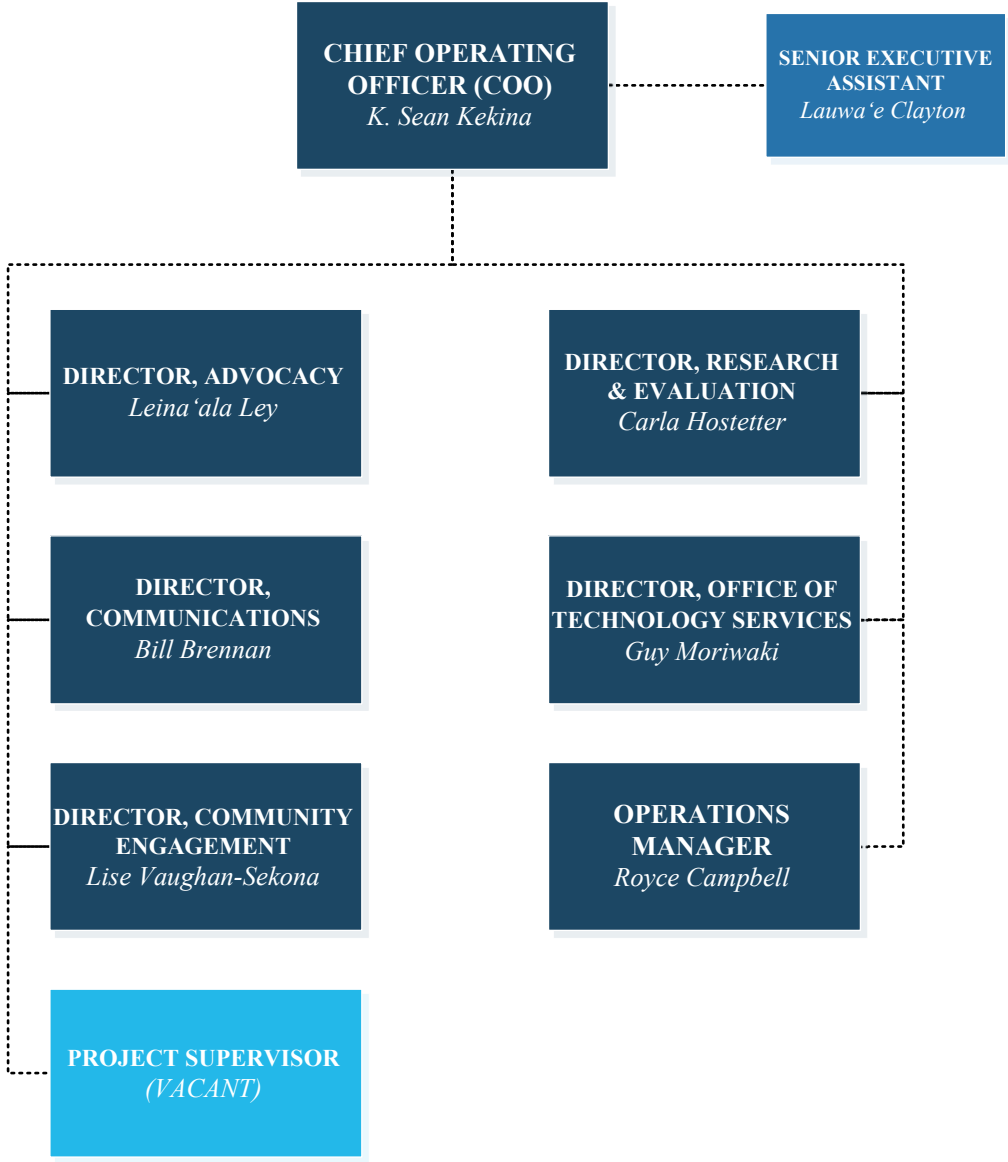
CHIEF ADMINISTRATOR

Org Chart



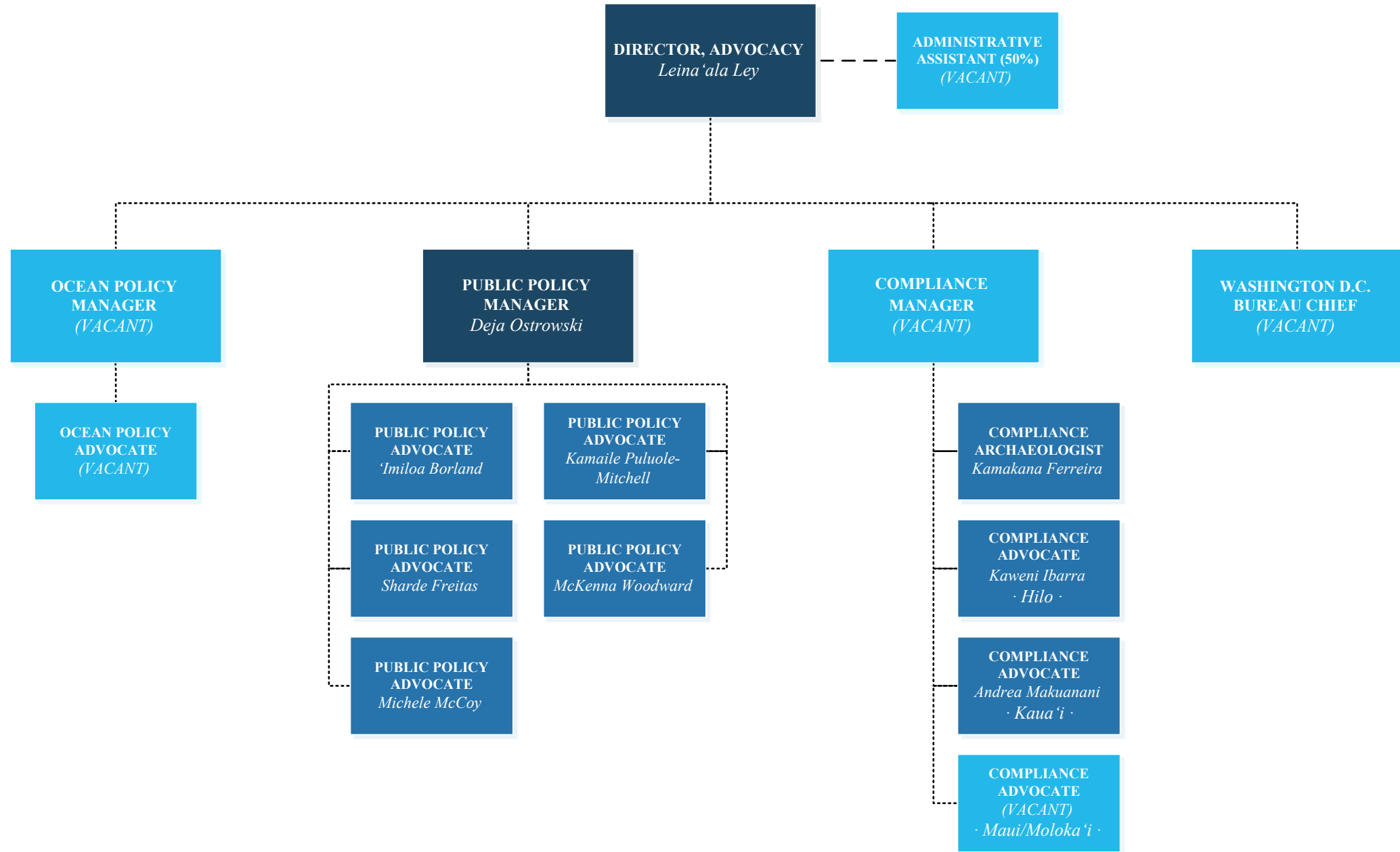
CHIEF OPERATING OFFICER

Org Chart



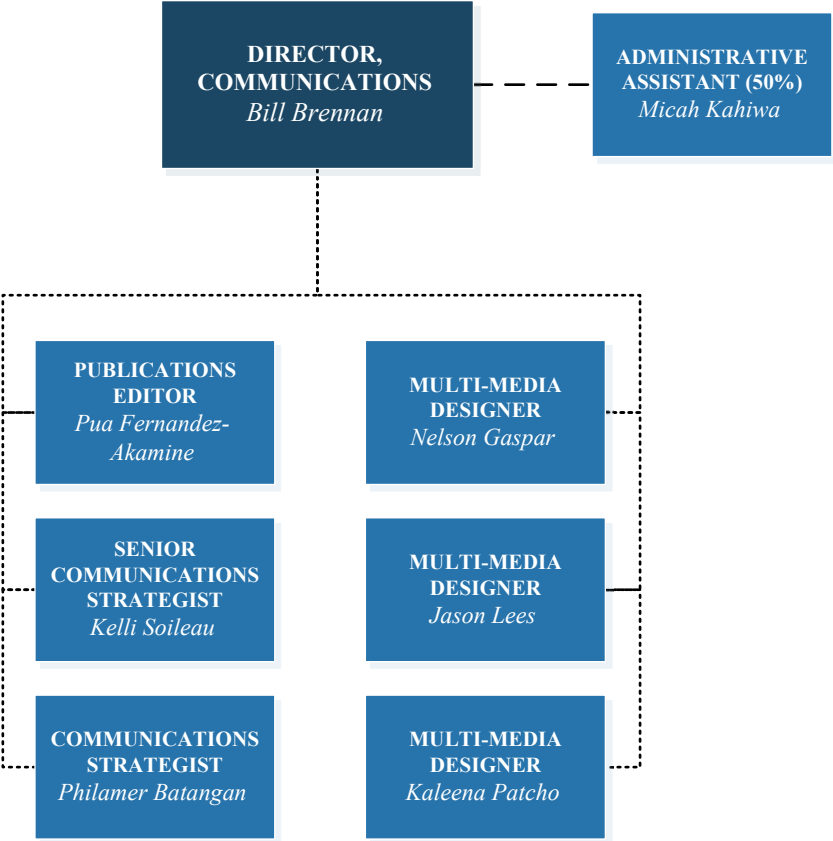
ADVOCACY

Org Chart



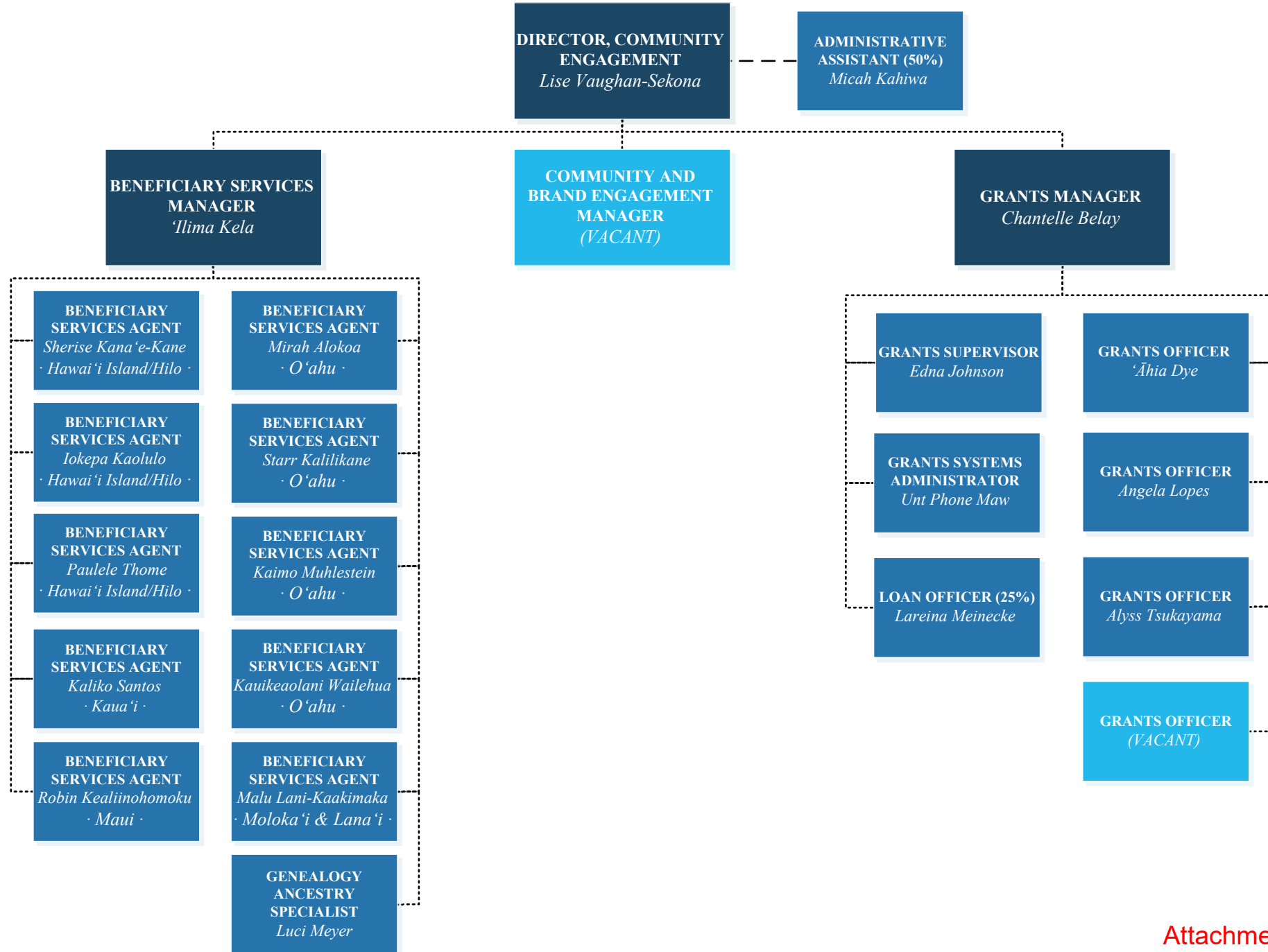
COMMUNICATIONS

Org Chart



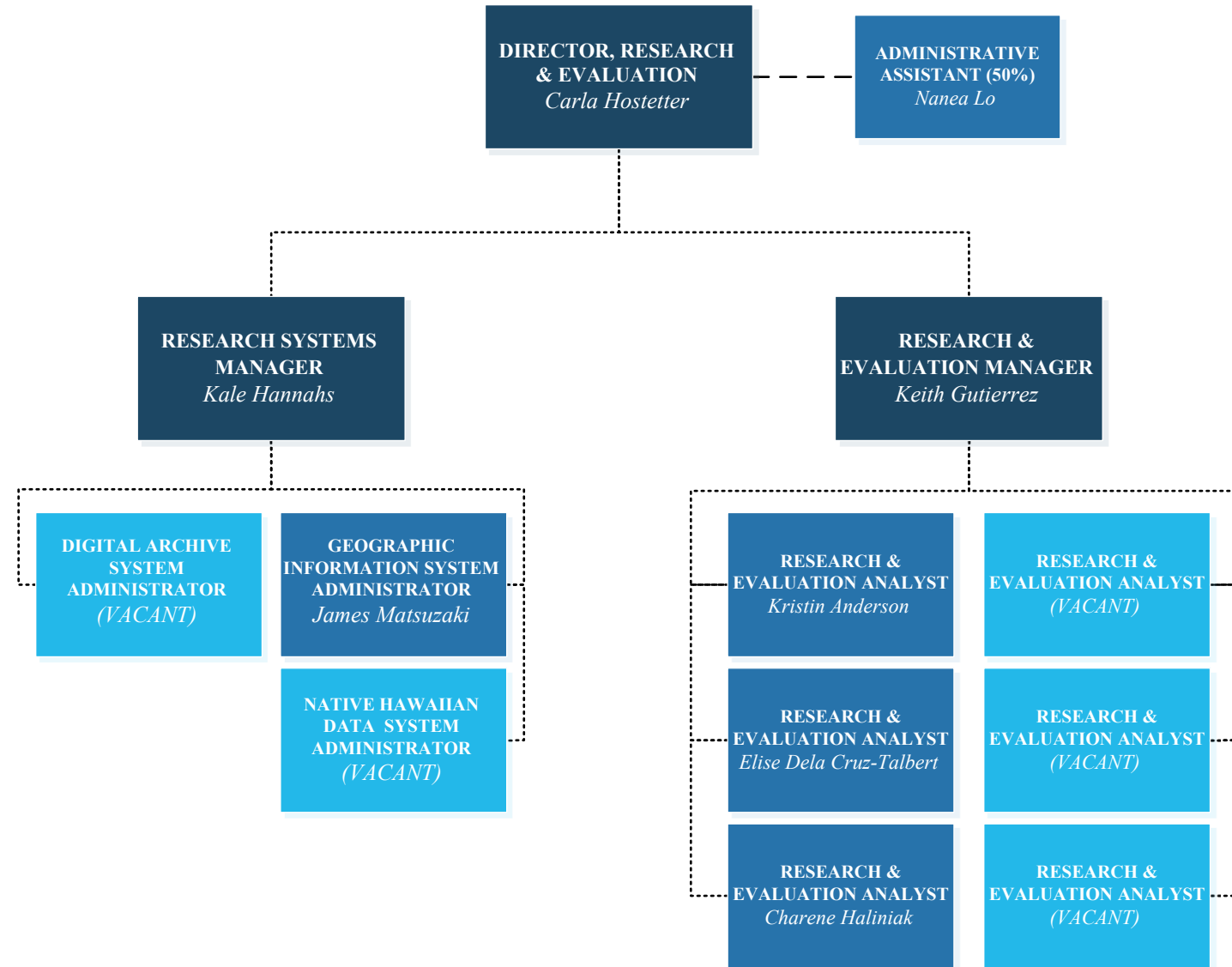
COMMUNITY ENGAGEMENT

Org Chart



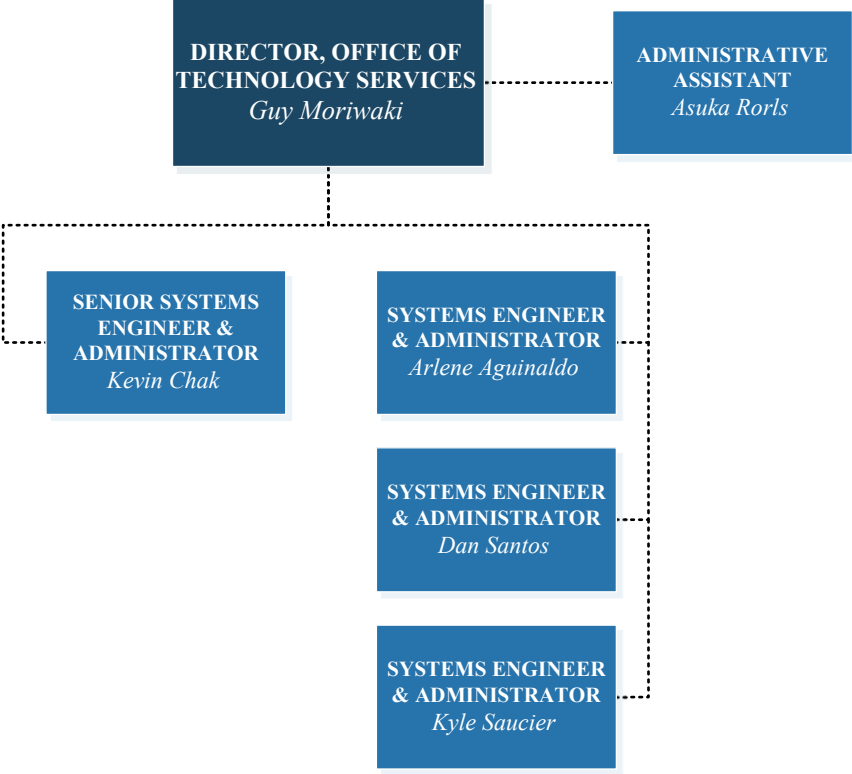
RESEARCH & EVALUATION

Org Chart



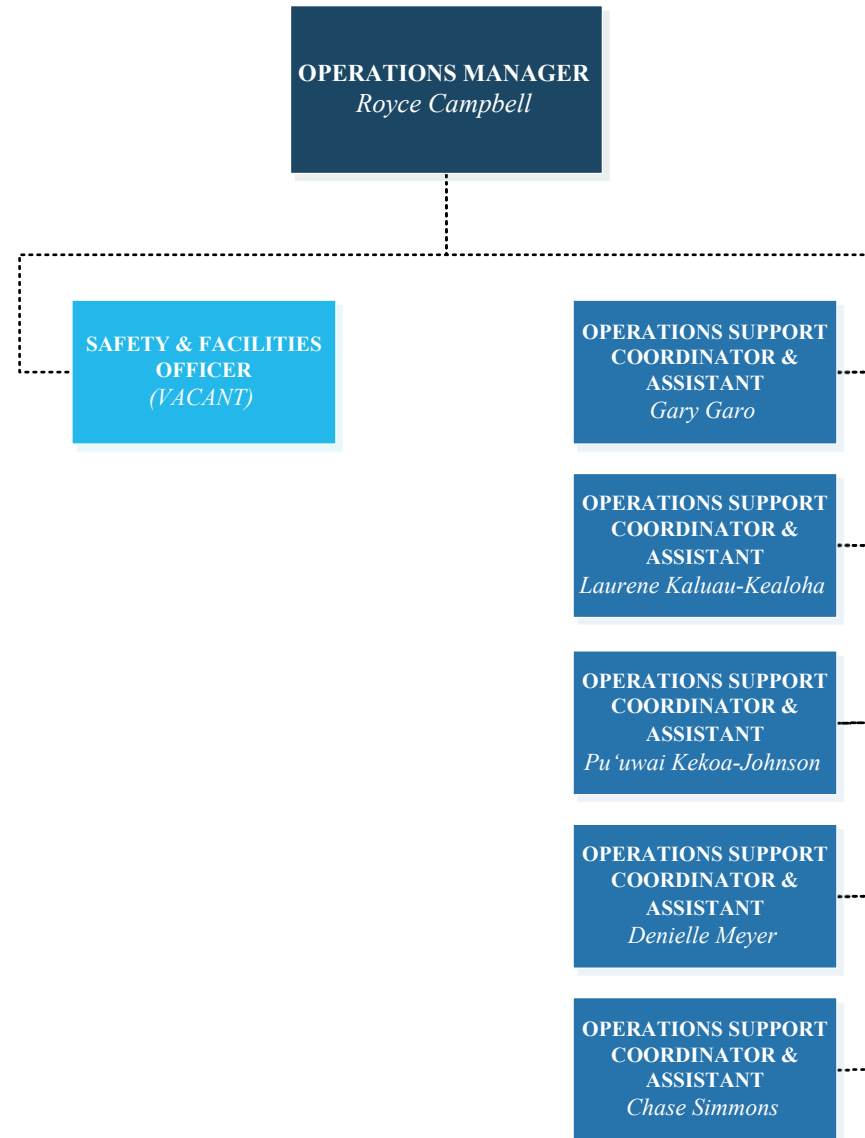
OFFICE OF INFORMATION TECHNOLOGY

Org Chart



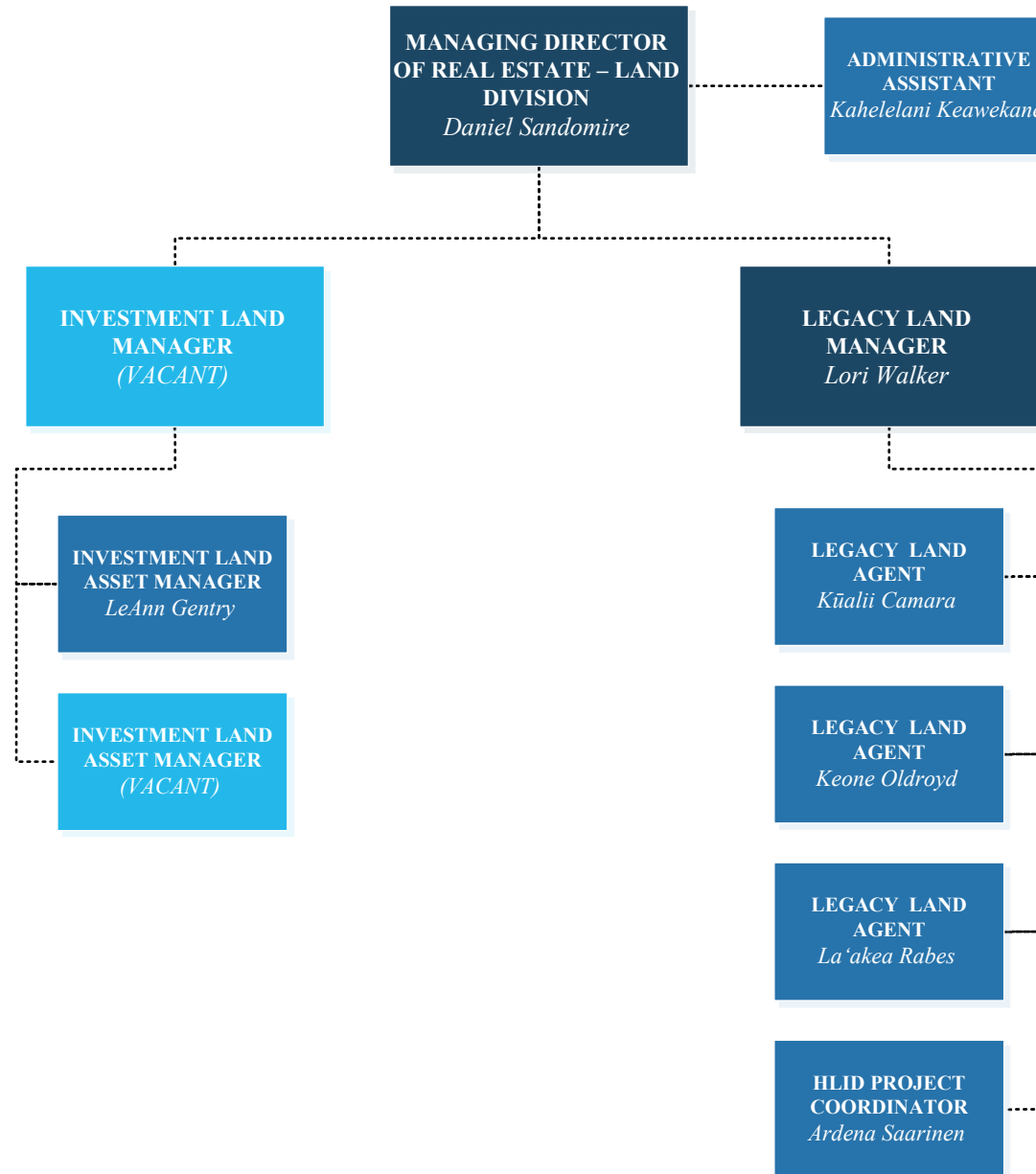
OPERATIONS

Org Chart



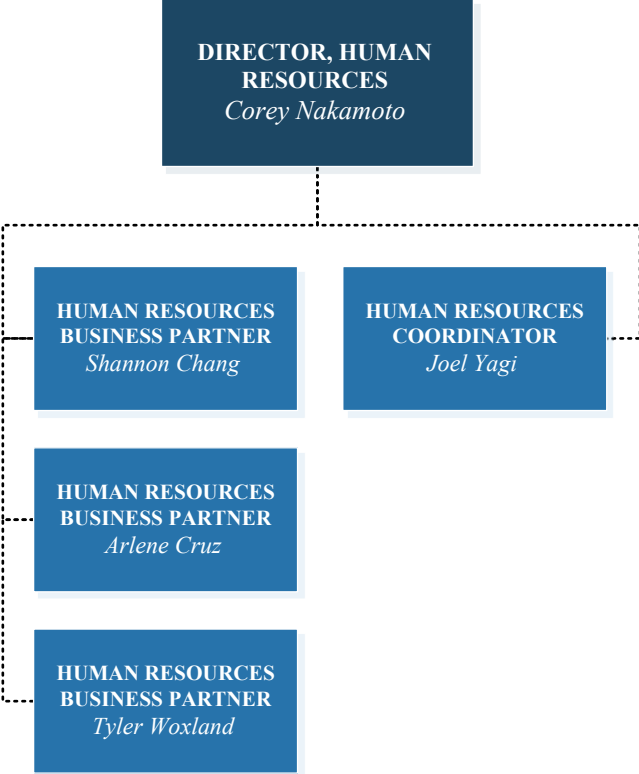
RESOURCE MANAGEMENT – LAND ASSETS ATTACHMENT #2

Org Chart



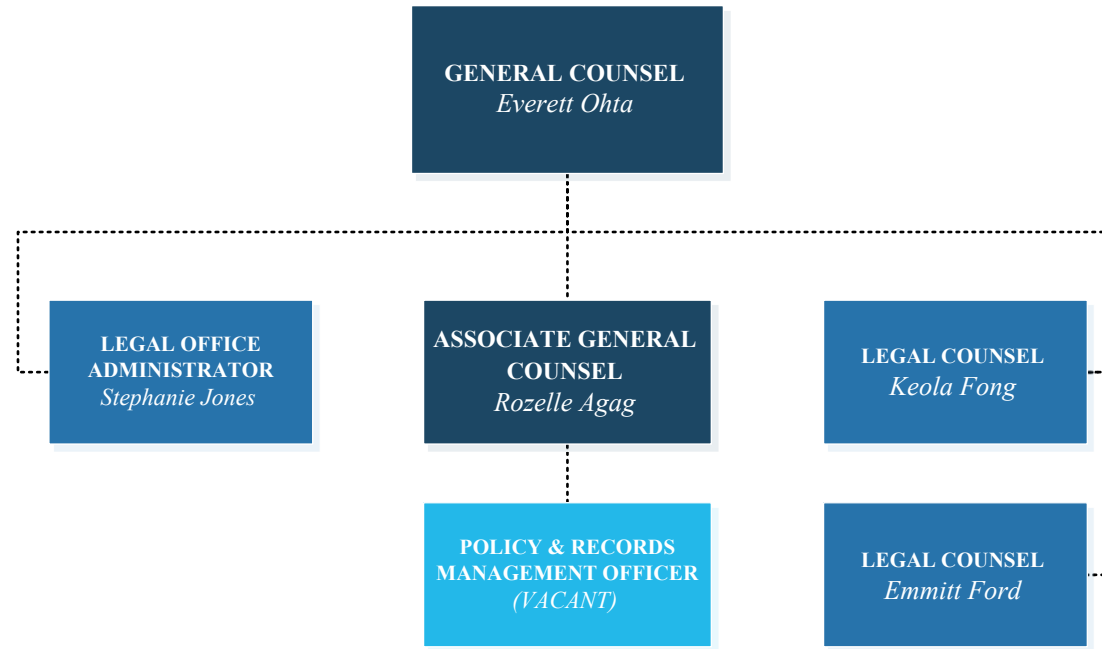
HUMAN RESOURCES

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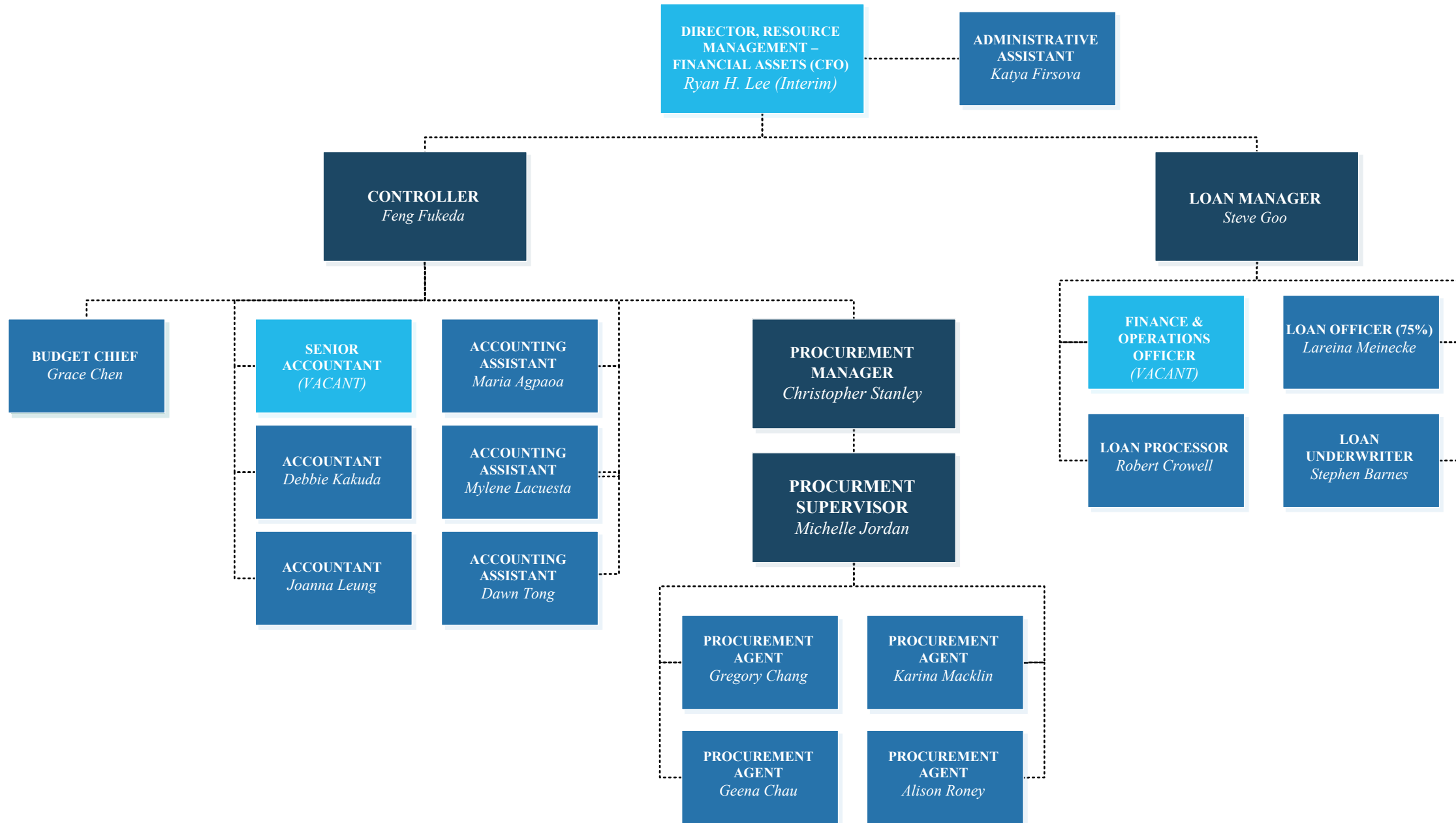
CORPORATE COUNSEL

Org Chart



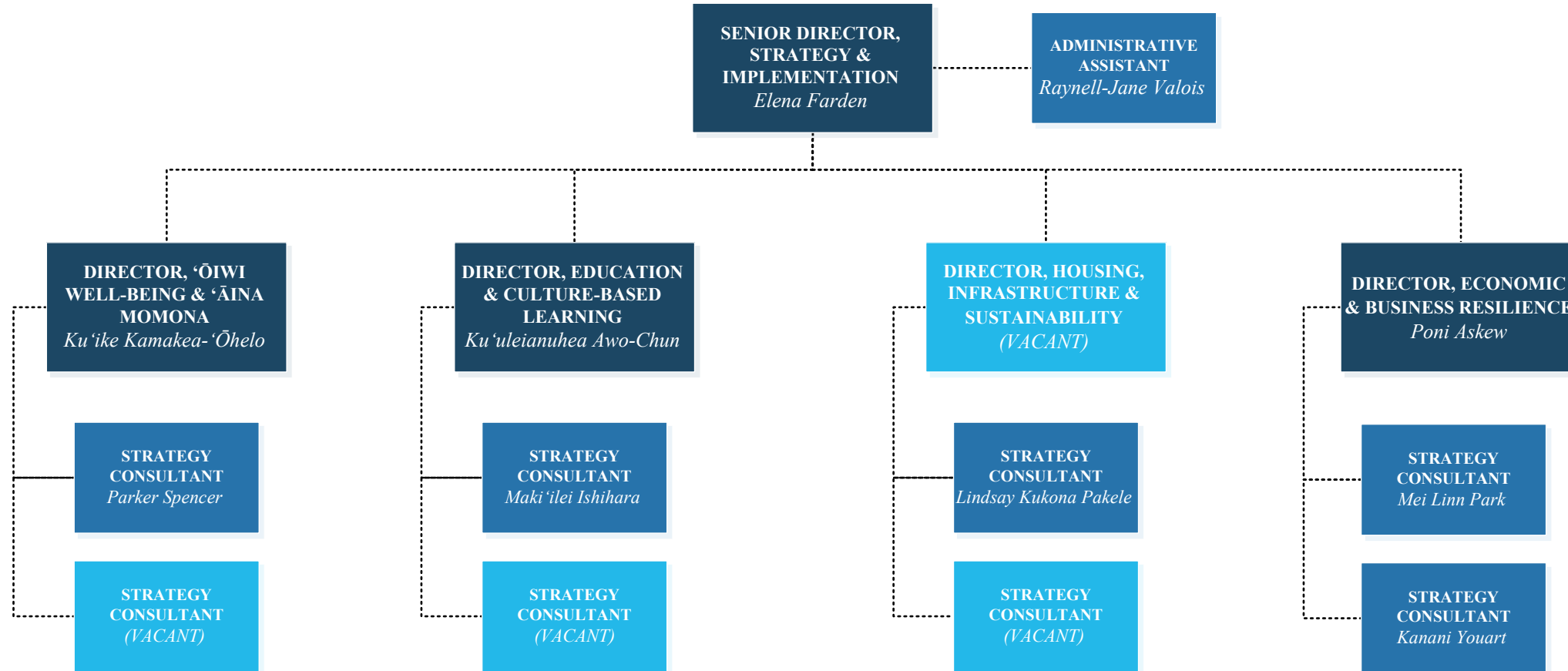
RESOURCE MANAGEMENT – FINANCIAL ASSETS

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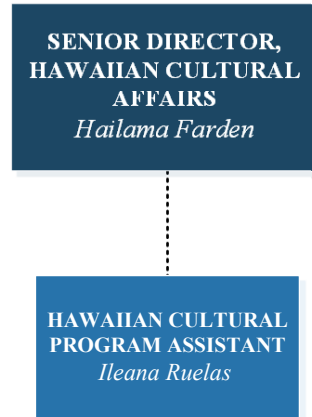
STRATEGY & IMPLEMENTATION

Org Chart



HAWAIIAN CULTURAL AFFAIRS

Org Chart



INVESTMENT

Org Chart



CONTRACTORS & TEMPORARY STAFF

Org Chart

RGP

(Contractor – RM-Financial Assets)

Sylvie Chin

Wayne Tomita

Remedy Staffing

(Temporary Staff Agency – Various)

Ellie Silbert (Dessart)
(COO)

Allen Dever
(HR)

Kaila Uyehara
(Advocacy)

Running Logistics

(Contractor – Operations)

Becky Botehlo

John Cadiente

Kawaii Fifita

Chase Tua

Zac Uta

James Vagai

Siosi Vagai

Ohana Plant Works, Inc.

(Contractor – Operations)

James “Jim” Christian

FY26 Budget Realignment #1 - Personnel Salary Realignment and Market Adjustments

Report Date: 3/5/26

NOTES: 1) Based on information provided by HR on 2/1/2026; 2) Annual Salary, except where noted. 3) Vacant unfilled budgeted mid range salary. 4) Figures in \$.

4. Hire Status 5. FY26 BUDGET (Original) 7. Salary Estimate for Vacant, Unfilled 8. FY26 BUDGET REALIGN #1 (Proposed) 9. Net Change (9=8-5)

ITEM #	1 Head Count	2 Fund Source	3 Program	4 Position Title	5 In-Place/ Vacant	6 6. SALARY FY26 Budget (Original)	7 7. FY26 Salary Actuals (In-Place, v2.1.26)	8 8. FY26 Salary Est. (Vacant, Unfilled)	9 9. SALARY FY26 BR #1 (Proposed) (8=6+7)	10 10. Net Change (10 = 9-6)	11 NOTES
1	1	930	1100	Chairperson	In-Place	105,324	105,324		105,324	-	
2	1	930	1100	Kaua'i & Ni'ihau Trustee	In-Place	96,144	96,144		96,144	-	
3	1	930	1100	O'ahu Trustee	In-Place	96,144	96,144		96,144	-	
4	1	930	1100	Moloka'i & Lāna'i Trustee	In-Place	96,144	96,144		96,144	-	
5	1	930	1100	Maui Trustee	In-Place	96,144	96,144		96,144	-	
6	1	930	1100	At Large Trustee - 1	In-Place	96,144	96,144		96,144	-	
7	1	930	1100	At Large Trustee - 2	In-Place	96,144	96,144		96,144	-	
8	1	930	1100	At Large Trustee - 3	In-Place	96,144	96,144		96,144	-	
9	1	930	1100	At Large Trustee - 4	In-Place	96,144	96,144		96,144	-	
10	1	930	1200	Chief of Staff	In-Place	170,304	170,304		170,304	-	
11	1	930	1200	BOT Secretary	In-Place	99,276	99,276		99,276	-	
12	1	930	1200	Kaua'i & Ni'ihau Trustee Staff	In-Place	74,340	74,340		74,340	-	
13	1	930	1200	Kaua'i & Ni'ihau Trustee Staff	In-Place	74,340	74,340		74,340	-	
14	1	930	1200	O'ahu Trustee Staff	In-Place	75,492	75,492		75,492	-	
15	1	930	1200	O'ahu Trustee Staff	In-Place	75,285	75,285		75,285	-	
16	1	930	1200	Moloka'i&Lāna'i Trustee Staff	In-Place	82,824	75,288		75,288	(7,536)	Change in B&F Chair support staff
17	1	930	1200	Moloka'i&Lāna'i Trustee Staff	In-Place	67,128	61,024		61,024	(6,104)	Change in B&F Chair support staff
18	1	930	1200	Maui Trustee Staff	In-Place	74,340	75,285		75,285	945	Aligning to actuals
19	1	930	1200	Maui Trustee Staff	In-Place	75,285	74,340		74,340	(945)	Aligning to actuals
20	1	930	1200	Hawai'i Island Trustee Staff	In-Place	86,580	86,580		86,580	-	
21	1	930	1200	At Large Trustee Staff - 1	In-Place	76,044	83,652		83,652	7,608	Change in B&F Chair support staff
22	1	930	1200	At Large Trustee Staff - 1	In-Place	76,044	83,652		83,652	7,608	Change in B&F Chair support staff
23	1	930	1200	At Large Trustee Staff - 2	In-Place	82,824	82,824		82,824	-	
24	1	930	1200	At Large Trustee Staff - 2	In-Place	67,128	67,128		67,128	-	
25	1	930	1200	At Large Trustee Staff - 3	In-Place	75,285	75,285		75,285	-	
26	1	930	1200	At Large Trustee Staff - 3	In-Place	75,285	75,285		75,285	-	

	1	2	3	4	5	6	7	8	9	10	11
ITEM #	Head Count	Fund Source	Program	Position Title	In-Place/ Vacant	6. SALARY FY26 Budget (Original)	7. FY26 Salary Actuals (In-Place, v2.1.26)	8. FY26 Salary Est. (Vacant, Unfilled)	9. SALARY FY26 BR #1 (Proposed) (8=6+7)	10. Net Change (10 = 9-6)	NOTES
27	1	930	1200	At Large Trustee Staff - 4	In-Place	84,048	84,048		84,048	-	
28	1	930	1200	At Large Trustee Staff - 4	In-Place	67,128	67,128		67,128	-	
29	1	930	1200	Deputy Chief of Staff	In-Place	122,160	134,376		134,376	12,216	Temporary Assignment to fill COS
30	0.50	930	1200	Board Legal Counsel	Vacant	75,000		75,000	75,000	-	Eff 1/1/26. Approved for 6 months salary
31	1	930	2100	Chief Executive Officer	In-Place	200,000	200,000		200,000	-	
32	-	930	2100	Chief of Staff	In-Place		17,040		17,040	17,040	Temporary Assignment to fill CEO
33	1	930	2100	Sr. Executive Assistant	In-Place	88,944	88,944		88,944	-	
34	0.50	930	2100	Sr. Executive Assistant	In-Place	88,944	44,472		44,472	(44,472)	Reassigned from CEO to COO
35	1	930	2200	Chief Operating Officer	In-Place	177,384	177,384		177,384	-	
36	0.50	930	2200	Sr. Executive Assistant	In-Place		44,472		44,472	44,472	Reassigned from CEO to COO
37	1	930	2200	Project Supervisor	Vacant	87,960	-	87,960	87,960	-	Budgeted mid range salary
38	1	930	2300	General Counsel	In-Place	177,384	162,336		162,336	(15,048)	Aligning to actuals
39	1	930	2300	Legal Counsel	In-Place	115,896	125,448		125,448	9,552	Aligning to actuals
40	1	930	2300	Legal Office ADM	In-Place	84,496	75,252		75,252	(9,244)	Aligning to actuals
41	1	930	2300	Policy & Records Management Officer	Vacant	75,252	-	75,252	75,252	-	Budgeted mid range salary
42	1	930	2300	Associate General Counsel	In-Place	126,672	147,096		147,096	20,424	Aligning to actuals
43	1	930	2300	Legal Counsel	In-Place	115,896	120,636		120,636	4,740	Aligning to actuals
44	1	930	2500	Human Resources Director	In-Place	168,926	168,926		168,926	-	
45	1	930	2500	HR Business Partner	In-Place	97,980	88,152		88,152	(9,828)	Aligning to actuals
46	1	930	2500	HR Business Partner	In-Place	92,448	92,448		92,448	-	
47	1	930	2500	HR Business Partner	In-Place	83,724	83,724		83,724	-	
48	1	930	2500	HR Coordinator	In-Place	62,868	62,868		62,868	-	
49	1	930	3100	Director, Resource Management - Financial Assets	Vacant	250,000	-	250,000	250,000	-	Placeholder
50	1	930	3100	Administrative Assistant	In-Place	63,840	63,840		63,840	-	
51	1	930	3200	Accounting Assistant	In-Place	74,316	74,316		74,316	-	
52	1	930	3200	Accounting Assistant	In-Place	74,316	74,316		74,316	-	
53	1	930	3200	Accounting Assistant	In-Place	74,316	74,316		74,316	-	
54	1	930	3200	Controller	In-Place	168,926	179,064		179,064	10,138	Aligning to actuals
55	1	930	3200	Budget Chief	In-Place	135,000	135,000		135,000	-	

	1	2	3	4	5	6	7	8	9	10	11
ITEM #	Head Count	Fund Source	Program	Position Title	In-Place/ Vacant	6. SALARY FY26 Budget (Original)	7. FY26 Salary Actuals (In-Place, v2.1.26)	8. FY26 Salary Est. (Vacant, Unfilled)	9. SALARY FY26 BR #1 (Proposed) (8=6+7)	10. Net Change (10 = 9-6)	NOTES
56	1	930	3200	Senior Accountant	Vacant	115,896	-	115,896	115,896	-	Budgeted mid range salary
57	1	930	3200	Accountant	In-Place	107,182	103,116		103,116	(4,066)	Aligning to actuals
58	1	930	3200	Accountant	In-Place	107,182	120,636		120,636	13,454	Aligning to actuals
59	-	930	3200	Financial Analyst	Budgeted in FY27		-		-	-	Budgeted in FY27
59	1	930	3600	Technology Services Director	In-Place	113,736	139,656		139,656	25,920	Aligning to actuals
60	1	930	3600	Sys Engineer Administrator	In-Place	84,696	81,396		81,396	(3,300)	Aligning to actuals
61	1	930	3600	Sys Engineer Administrator	In-Place	94,188	94,188		94,188	-	
62	1	930	3600	Sys Engineer Administrator	In-Place	85,344	85,344		85,344	-	
63	1	930	3600	Sr. Systems Engineer Administrator	In-Place	105,240	106,240		106,240	1,000	Aligning to actuals
64	1	930	3600	Administrative Assistant	In-Place	66,876	61,884		61,884	(4,992)	Aligning to actuals
65	1	930	3800	Grants Manager	In-Place	101,000	101,000		101,000	-	
66	1	930	3800	Grants Supervisor	In-Place	86,820	86,820		86,820	-	
67	1	930	3800	Grants Officer	In-Place	83,952	83,952		83,952	-	
68	1	930	3800	Grants Officer	In-Place	78,312	69,600		69,600	(8,712)	Aligning to actuals
69	1	930	3800	Grants Officer	In-Place	83,952	83,952		83,952	-	
70	1	930	3800	Grants Officer	Vacant	78,312	-	78,312	78,312	-	Budgeted mid range salary
71	0.25	202	4420	Loan Officer	In-Place	20,693	20,693		20,693	-	Reflects 25% allocated to Grants
72	1	930	3800	Grants Systems Administrator	In-Place	81,396	72,372		72,372	(9,024)	Aligning to actuals
73	1	930	3900	Procurement Manager	In-Place	105,240	105,240		105,240	-	
74	1	930	3900	Procurement Supervisor	In-Place	90,408	90,408		90,408	-	
75	1	930	3900	Procurement Agent	In-Place	73,200	73,200		73,200	-	
76	1	930	3900	Procurement Agent	In-Place	64,812	64,812		64,812	-	
77	1	930	3900	Procurement Agent	In-Place	72,828	72,828		72,828	-	
78	1	930	3900	Procurement Agent	In-Place	75,612	75,612		75,612	-	
79	1	930	4110	Director, Communications	In-Place	133,224	133,224		133,224	-	
80	0.50	930	4110	Administrative Assistant	In-Place	33,438	32,202		32,202	(1,236)	50% allocated to Comms
81	1	930	4210	Publications Editor	In-Place	85,500	85,500		85,500	-	
82	1	930	4210	Multi-Media Designer	In-Place	84,744	84,744		84,744	-	
83	1	930	4210	Multi-Media Designer	In-Place	78,084	78,084		78,084	-	

	1	2	3	4	5	6	7	8	9	10	11
ITEM #	Head Count	Fund Source	Program	Position Title	In-Place/ Vacant	6. SALARY FY26 Budget (Original)	7. FY26 Salary Actuals (In-Place, v2.1.26)	8. FY26 Salary Est. (Vacant, Unfilled)	9. SALARY FY26 BR #1 (Proposed) (8=6+7)	10. Net Change (10 = 9-6)	NOTES
84	1	930	4210	Multi-Media Designer	In-Place	78,312	74,328		74,328	(3,984)	Aligning to actuals
85	1	930	4210	Communications Strategist	In-Place	78,084	78,084		78,084	-	
86	1	930	4210	Sr. Communications Strategist	In-Place	84,696	88,152		88,152	3,456	Aligning to actuals
87	1	200	4410	HLID Project Coordinator	In-Place	87,792	87,792		87,792	-	
88	1	202	4420	Loan Manager	In-Place	95,148	107,064		107,064	11,916	Aligning to actuals
89	1	202	4420	Finance & Operations Officer	Vacant	78,312	-	78,312	78,312	-	Budgeted mid range salary
90	0.75	202	4420	Loan Officer	In-Place	62,077	62,077		62,077	-	Reflects 75% allocated to NHRLF
91	1	202	4420	Loan Processor	In-Place	73,800	73,800		73,800	-	
92	1	202	4420	Loan Underwriter	In-Place	93,660	93,660		93,660	-	
93	1	930	4510	Beneficiary Services Manager	In-Place	90,828	90,828		90,828	-	
94	1	930	4510	Genealogy Ancestry Specialist	In-Place	87,228	87,288		87,288	60	Aligning to actuals
95	1	930	4510	Beneficiary Services Agent	In-Place	74,316	74,316		74,316	-	
96	1	930	4510	Beneficiary Services Agent	In-Place	74,316	74,316		74,316	-	
97	1	930	4510	Beneficiary Services Agent	In-Place	62,904	62,904		62,904	-	
98	1	930	4510	Beneficiary Services Agent	In-Place	61,020	61,020		61,020	-	
99	1	930	4510	Beneficiary Services Agent	Vacant	74,316	-	74,316	74,316	-	Budgeted mid range salary
100	1	930	4510	Beneficiary Services Agent	In-Place	72,480	69,600		69,600	(2,880)	Aligning to actuals
101	1	930	4510	Beneficiary Services Agent	In-Place	66,876	62,904		62,904	(3,972)	Aligning to actuals
102	1	930	4510	Beneficiary Services Agent	In-Place	66,876	69,600		69,600	2,724	Aligning to actuals
103	1	930	4510	Beneficiary Services Agent	In-Place	66,876	75,252		75,252	8,376	Aligning to actuals
104	1	930	4510	Beneficiary Services Agent	In-Place	62,904	59,508		59,508	(3,396)	Aligning to actuals
105	1	930	5100	Director, Research & Evaluation	In-Place	115,224	115,224		115,224	-	
106	1	930	5100	Research Systems Manager	In-Place	85,632	85,632		85,632	-	
107	1	930	5100	Digital Archive System Administrator	Vacant	81,396	-	81,396	81,396	-	Budgeted mid range salary
108	1	930	5100	Geographic System Administrator	Vacant	81,396	-	81,396	81,396	-	Budgeted mid range salary
109	1	930	5100	Native Hawaiian Data System Administrator	Vacant	81,396	-	81,396	81,396	-	Budgeted mid range salary
110	0.50	930	5100	Administrative Assistant	In-Place	30,942	30,942		30,942	-	50% allocated to R&E
111	1	930	5210	Research & Evaluation Manager	In-Place	94,080	94,080		94,080	-	

	1	2	3	4	5	6	7	8	9	10	11
ITEM #	Head Count	Fund Source	Program	Position Title	In-Place/ Vacant	6. SALARY FY26 Budget (Original)	7. FY26 Salary Actuals (In-Place, v2.1.26)	8. FY26 Salary Est. (Vacant, Unfilled)	9. SALARY FY26 BR #1 (Proposed) (8=6+7)	10. Net Change (10 = 9-6)	NOTES
112	1	930	5210	Research & Evaluation Analyst	Vacant	78,312	-	78,312	78,312	-	Budgeted mid range salary
113	1	930	5210	Research & Evaluation Analyst	Vacant	78,312	-	78,312	78,312	-	Budgeted mid range salary
114	1	930	5210	Research & Evaluation Analyst	In-Place	83,724	83,724		83,724	-	
115	1	930	5210	Research & Evaluation Analyst	In-Place	83,724	83,724		83,724	-	
116	1	930	5210	Research & Evaluation Analyst	In-Place	92,448	92,448		92,448	-	
117	1	930	5210	Research & Evaluation Analyst	Vacant	78,312	-	78,312	78,312	-	Budgeted mid range salary
118	0.50	930	6100	Administrative Assistant	In-Place	30,942	30,942		30,942	-	50% allocated to Advocacy
119	1	930	6100	Director, Advocacy	In-Place	150,000	150,000		150,000	-	
120	1	930	6200	Washington D. C. Bureau Chief	Vacant	130,260	-	130,260	130,260	-	Budgeted mid range salary
121	1	930	6400	Director, Community Engagement	In-Place	108,696	108,696		108,696	-	
122	0.50	930	6400	Administrative Assistant	In-Place	33,438	32,202		32,202	(1,236)	50% allocated to Comm Engagement
123	1	930	6400	Community & Brand Engagement Manager	Vacant	95,148	-	95,148	95,148	-	Budgeted mid range salary
124	1	930	6410	Compliance Enforcement MGR	Vacant	102,504	-	102,504	102,504	-	Budgeted mid range salary
125	1	930	6410	Compliance Archaeologist	In-Place	90,372	90,372		90,372	-	
126	1	930	6410	Compliance Advocate	In-Place	74,700	74,700		74,700	-	
127	1	930	6410	Compliance Advocate	In-Place	78,312	80,004		80,004	1,692	Aligning to actuals
128	1	930	6410	Compliance Advocate	Vacant	78,312	-	78,312	78,312	-	Budgeted mid range salary
129	1	930	6500	Public Policy Manager	In-Place	130,260	125,268		125,268	(4,992)	Aligning to actuals
130	1	930	6500	Public Policy Advocate (ADV)	In-Place	69,456	69,456		69,456	-	
131	1	930	6500	Public Policy Advocate (ADV)	In-Place	80,232	72,948		72,948	(7,284)	Aligning to actuals
132	1	930	6500	Public Policy Advocate (ADV)	In-Place	78,312	69,600		69,600	(8,712)	Aligning to actuals
133	1	930	6500	Public Policy Advocate (ADV)	In-Place	78,312	74,796		74,796	(3,516)	Aligning to actuals
134	1	930	6500	Public Policy Advocate (ADV)	In-Place	74,796	85,008		85,008	10,212	Aligning to actuals
135	1	930	6600	Ocean Policy Manager	Vacant	130,260	-	130,260	130,260	-	Budgeted mid range salary
136	1	930	6600	Ocean Policy Advocate	Vacant	78,312	-	78,312	78,312	-	Budgeted mid range salary
137	1	930	7100	Sr. Director, Strategy & Implementation	In-Place	128,592	128,592		128,592	-	
138	1	930	7100	Administrative Assistant	In-Place	78,312	64,404		64,404	(13,908)	Aligning to actuals
139	1	930	7110	Director, Education & Culture-Based Learning	In-Place	129,456	129,456		129,456	-	

	1	2	3	4	5	6	7	8	9	10	11
ITEM #	Head Count	Fund Source	Program	Position Title	In-Place/ Vacant	6. SALARY FY26 Budget (Original)	7. FY26 Salary Actuals (In-Place, v2.1.26)	8. FY26 Salary Est. (Vacant, Unfilled)	9. SALARY FY26 BR #1 (Proposed) (8=6+7)	10. Net Change (10 = 9-6)	NOTES
140	1	930	7110	Strategy Consultant	In-Place	81,396	73,440		73,440	(7,956)	Aligning to actuals
141	1	930	7110	Strategy Consultant	Vacant	73,440	-	73,440	73,440	-	Budgeted mid range salary
142	1	930	7120	Director, Economic & Business Resilience	In-Place	129,456	129,456		129,456	-	
143	1	930	7120	Strategy Consultant	In-Place	87,480	87,480		87,480	-	
144	1	930	7120	Strategy Consultant	In-Place	81,396	81,396		81,396	-	
145	1	930	7130	Director, Oiwi Well-Being & Aina Momona	In-Place	115,980	105,432		105,432	(10,548)	Aligning to actuals
146	1	930	7130	Strategy Consultant	Vacant	87,480	-	87,480	87,480	-	Budgeted mid range salary
147	1	930	7130	Strategy Consultant	In-Place	71,232	71,232		71,232	-	
148	1	930	7140	Director, Housing, Infrastructure & Sustainability	Vacant	102,924	-	102,924	102,924	-	Budgeted mid range salary
149	1	930	7140	Strategy Consultant	In-Place	87,480	87,480		87,480	-	
150	1	930	7140	Strategy Consultant	Vacant	81,396	-	81,396	81,396	-	Budgeted mid range salary
151	1	930	7160	Sr. Director, Hawaiian Cultural Affairs	In-Place	157,872	157,872		157,872	-	
152	1	930	7160	Hawaiian Cultural Affairs Program Assistant	In-Place	78,312	88,152		88,152	9,840	Aligning to actuals
153	1	930	8100	Administrative Assistant	In-Place	61,932	61,932		61,932	-	
154	0.50	930	8100	Managing Director of Real Estate	In-Place	125,000	125,004		125,004	4	Aligning to actuals (50% allocated to CORE)
155	0.25	938	8210	Managing Director of Real Estate	In-Place	62,502	62,502		62,502	-	Aligning to actuals (25% allocated to KM)
156	0.25	939	8220	Managing Director of Real Estate	In-Place	62,502	62,502		62,502	-	Aligning to actuals (25% allocated to NLK)
157	0.50	938	8210	Investment Land Manager	Vacant	51,422	-	51,422	51,422	-	50% allocate to KM
158	1	938	8210	Investment Land Asset Manager	In-Place	74,700	74,700		74,700	-	
159	0.50	939	8220	Investment Land Manager	Vacant	51,422	-	51,422	51,422	-	50% allocate to NLK
160	1	939	8220	Investment Land Asset Manager	Vacant	78,312	-	78,312	78,312	-	
161	1	930	8300	Legacy Land Agent	In-Place	74,700	74,700		74,700	-	
162	1	930	8300	Legacy Land Agent	In-Place	74,700	74,700		74,700	-	
163	1	930	8300	Legacy Land Agent	In-Place	78,312	84,696		84,696	6,384	Aligning to actuals
164	1	930	8300	Legacy Land Manager	In-Place	102,843	102,843		102,843	-	

	1	2	3	4	5	6	7	8	9	10	11
ITEM #	Head Count	Fund Source	Program	Position Title	In-Place/ Vacant	6. SALARY FY26 Budget (Original)	7. FY26 Salary Actuals (In-Place, v2.1.26)	8. FY26 Salary Est. (Vacant, Unfilled)	9. SALARY FY26 BR #1 (Proposed) (8=6+7)	10. Net Change (10 = 9-6)	NOTES
165	-	930	8300	HLID Project Coordinator	In-Place		10,792		10,792	10,792	Aligning to actuals
166	1	930	8400	Operations Manager	In-Place	102,924	102,924		102,924	-	
167	1	930	8400	Support Coordinator & Asst	In-Place	62,904	62,904		62,904	-	
168	1	930	8400	Support Coordinator & Asst	In-Place	62,904	62,904		62,904	-	
169	1	930	8400	Support Coordinator & Asst	In-Place	62,904	62,904		62,904	-	
170	1	930	8400	Support Coordinator & Asst	In-Place	66,672	66,672		66,672	-	
171	1	930	8400	Safety & Facilities Officer	In-Place	78,312	88,152		88,152	9,840	Aligning to actuals
172	1	930	8400	Support Coordinator & Asst	In-Place	66,876	64,404		64,404	(2,472)	Aligning to actuals
173	1	902	9900	Director, Investment	In-Place	300,000	300,000		300,000	-	
174	1	902	9900	Investment Analyst	Vacant	120,000	-	120,000	120,000	-	
	164.5			Estimate Salary Total		\$ 15,452,361	\$ 12,928,047	\$ 2,575,364	\$ 15,503,411	\$ 51,050	

	H	I	J	K	L	M	N	P	Q	R	S	T	U	V	W
8	Table 1. DRAFT - FY2026 BUDGET REALIGNMENT #1 SUMMARY - VERSION: 3/10/26														
10		TRUST	COMMERCIAL PROPERTIES				LEGACY	FEDERAL-FUNDED					NHTF		
11	FY2026 BUDGET REALIGNMENT #1 SUMMARY	CORE BR1	KM BR1	NLK BR1	500 N Nimitz BR1	501 Sumner BR1	PCP BR1	HLID BR1	NHRLF BR1	PAPAHANAUMO KUAKEA BR1	REPI BR1	USDA BR1	BROWNFIELD BR1	NHTF BR1	TOB BR1
12		930	938	939	950	951	310	200	202	203	221	262	201	902	
13	Spending Limit (FY26 Budget Original)	\$ 51,686,652	\$ 3,864,000	\$ 6,052,000	\$ 4,365,000	\$ 780,000	\$ 273,489	\$ 175,050	\$ 1,190,615	\$ 150,000	\$ 1,470,909	\$ 550,000	\$ -	\$ 1,532,121	\$ 72,089,836
14	FY2026 Budget Realignment #1 (BR#1) Proposed Changes:														
15	1) Budget Carryover for FY26 Use	7,203,000													
16	2) Federal Grant												1,000,000		
17	Subtotal - Spending Limit (FY26 BR#1)	\$ 58,889,652	\$ 3,864,000	\$ 6,052,000	\$ 4,365,000	\$ 780,000	\$ 273,489	\$ 175,050	\$ 1,190,615	\$ 150,000	\$ 1,470,909	\$ 550,000	\$ 1,000,000	\$ 1,532,121	\$ 80,292,836
18	Budget Request	(58,878,696)	(3,370,915)	(5,666,128)	(3,043,871)	(1,209,134)	(273,489)	(172,592)	(1,190,615)	(150,000)	(1,470,909)	(550,000)	(1,000,000)	(1,517,169)	(78,493,518)
19	Vacancy Savings	-													-
20	Subtotal	(58,878,696)													(58,878,696)
21	Budget Surplus / (Deficit)	\$ 10,956	\$ 493,085	\$ 385,872	\$ 1,321,129	\$ (429,134)	\$ -	\$ 2,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,952	\$ 1,799,318
22	Comprise of:														
23	CONTRACTS	(8,144,453)	(1,945,010)	(605,877)	(403,720)	(241,420)	(25,000)	(10,000)	(238,500)	(126,905)	-	(50,000)	(990,600)	(822,271)	(13,603,756)
24	DEBT SERVICE	-	-	(1,356,800)	(1,401,000)	(572,300)	-	-	-	-	-	-	-	-	(3,330,100)
25	EQUIPMENT	(2,094,611)	(511,184)	(1,788,850)	(372,917)	(187,256)	(238,209)	(7,590)	(53,000)	-	(1,470,909)	(500,000)	-	(20,000)	(7,244,526)
26	GRANTS	(21,142,400)	-	-	-	-	-	-	-	-	-	-	-	-	(21,142,400)
27	OVERHEAD	(4,139,812)	(465,762)	(1,218,877)	(189,240)	(25,258)	(6,000)	(8,279)	(85,050)	-	-	-	(9,400)	-	(6,147,678)
28	PERSONNEL & FRINGE	(20,765,938)	(303,813)	(309,746)	-	-	-	(141,073)	(510,925)	-	-	-	-	(674,898)	(22,706,393)
29	PROGRAM	(1,699,524)	(145,146)	(385,978)	(676,994)	(182,900)	(1,000)	(5,650)	(293,250)	(2,725)	-	-	-	-	(3,393,167)
30	TRAVEL	(891,958)	-	-	-	-	(3,280)	-	(9,890)	(20,370)	-	-	-	-	(925,498)
31	Subtotal	(58,878,696)	(3,370,915)	(5,666,128)	(3,043,871)	(1,209,134)	(273,489)	(172,592)	(1,190,615)	(150,000)	(1,470,909)	(550,000)	(1,000,000)	(1,517,169)	(78,493,518)
32	Personnel: Account for 15% vacancy savings.	-													-
33	Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Total	\$ (58,878,696)	\$ (3,370,915)	\$ (5,666,128)	\$ (3,043,871)	\$ (1,209,134)	\$ (273,489)	\$ (172,592)	\$ (1,190,615)	\$ (150,000)	\$ (1,470,909)	\$ (550,000)	\$ (1,000,000)	\$ (1,517,169)	\$ (78,493,518)

	H	I	J	K	L	M	N	P	Q	R	S	T	U	V	W
131	Table 2. DRAFT - FY2026 BUDGET REALIGNMENT #1 - by Fund by Expense Category by Account Number - VERSION: 3/10/26														
132		TRUST	COMMERCIAL PROPERTIES				LEGACY	FEDERAL-FUNDED					NHTF		
133	FY2026 BUDGET REALIGNMENT #1 SUMMARY	CORE BR1	KM BR1	NLK BR1	500 N Nimitz BR1	501 Sumner BR1	PCP BR1	HLID BR1	NHRLF BR1	PAPAHANAUMO KUAKEA BR1	REPI BR1	USDA BR1	BROWNFIELD BR1	NHTF BR1	TOB BR1
134	Account Description	930	938	939	950	951	310	200	202	203	221	262	201	902	
183	Personnel & Fringe														
184	52070-VACATION TRANSFERS AND PAYOUTS	335,000	-	-	-	-	-	-	-	-	-	-	-	-	335,000
185	52080-PAID FAMILY LEAVE PAYOUTS	184,100	-	-	-	-	-	-	-	-	-	-	-	-	184,100
186	52100-SALARIES	12,419,358	168,622	175,234	-	-	-	87,792	314,997	-	-	-	-	420,000	13,586,003
187	52300-OVERTIME	225,000	20,000	17,000	-	-	-	-	-	-	-	-	-	-	262,000
188	57000-FRINGE BENEFITS	7,602,480	115,191	117,512	-	-	-	53,281	195,928	-	-	-	-	254,898	8,339,290
189	Total Personnel & Fringe Budget FN[1]:	20,765,938	303,813	309,746	-	-	-	141,073	510,925	-	-	-	-	674,898	22,706,393
190															
191	Program														
192	53300-PROMOTIONAL ITEMS	55,000	-	-	-	-	-	-	-	-	-	-	-	-	55,000
193	53400-BOOKS & REFERENCE MATLS	13,760	-	-	-	-	-	-	-	-	-	-	-	-	13,760
194	53510-DUES	46,685	300	2,360	-	-	-	-	-	-	-	-	-	-	49,345
195	53520-OFFICE SUBSCRIPTIONS	69,624	-	-	-	-	-	-	-	-	-	-	-	-	69,624
196	53610-FREIGHT & DELIVERY	86,000	-	-	-	-	-	-	1,000	-	-	-	-	-	87,000
197	53710-BULK MAIL	362,400	-	-	-	-	-	-	-	-	-	-	-	-	362,400
198	53910-PRINTING	250,350	-	-	-	-	-	250	-	-	-	-	-	-	250,600
199	54010-ADVERTISING	28,000	-	70,920	4,000	-	-	-	84,000	-	-	-	-	-	186,920
200	54190-AUTO ALLOWANCE	3,912	-	-	-	-	-	-	-	-	-	-	-	-	3,912
201	55750-OTHER RENTALS	27,400	-	-	-	-	-	-	2,500	-	-	-	-	-	29,900
202	57120-HONORARIUM	59,100	-	-	-	-	500	400	250	-	-	-	-	-	60,250
203	57230-BAD DEBT EXPENSE	-	-	-	-	-	-	-	200,000	-	-	-	-	-	200,000
204	57240-OTHER EXPENSES	88,843	144,846	303,998	190,694	-	-	5,000	-	-	-	-	-	-	733,381
205	57250-SEMINAR & CONFERENCE FEES	168,155	-	-	-	-	-	-	3,500	-	-	-	-	-	171,655
206	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	261,620	-	7,500	500	-	500	-	2,000	2,725	-	-	-	-	274,845
207	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	113,875	-	-	-	-	-	-	-	-	-	-	-	-	113,875
208	57280-TRUSTEE ALLOWANCE REPORTS	64,800	-	-	-	-	-	-	-	-	-	-	-	-	64,800
209	58800-REAL PROPERTY TAXES	-	-	1,200	481,800	182,900	-	-	-	-	-	-	-	-	665,900
210	Total Program Budget:	1,699,524	145,146	385,978	676,994	182,900	1,000	5,650	293,250	2,725	-	-	-	-	3,393,167
211															
212	Travel														
213	54110-MILEAGE	2,476	-	-	-	-	-	-	-	-	-	-	-	-	2,476
214	54130-PARKING	36,400	-	-	-	-	-	-	950	-	-	-	-	-	37,350
215	54260-TRANSPORTATION - IN STATE	161,825	-	-	-	-	1,600	-	3,000	-	-	-	-	-	166,425
216	54310-SUBSISTENCE - IN STATE	250,345	-	-	-	-	720	-	2,810	-	-	-	-	-	253,875

	H	I	J	K	L	M	N	P	Q	R	S	T	U	V	W
131	Table 2. DRAFT - FY2026 BUDGET REALIGNMENT #1 - by Fund by Expense Category by Account Number - VERSION: 3/10/26														
132		TRUST	COMMERCIAL PROPERTIES				LEGACY	FEDERAL-FUNDED					NHTF		
133	FY2026 BUDGET REALIGNMENT #1 SUMMARY	CORE BR1	KM BR1	NLK BR1	500 N Nimitz BR1	501 Sumner BR1	PCP BR1	HLID BR1	NHRLF BR1	PAPAHANAUMO KUAKEA BR1	REPI BR1	USDA BR1	BROWNFIELD BR1	NHTF BR1	TOB BR1
134	Account Description	930	938	939	950	951	310	200	202	203	221	262	201	902	
217	54460-TRANSPORTATION - OUT OF STATE	81,200	-	-	-	-	-	-	-	-	-	-	-	-	81,200
218	54510-SUBSISTENCE - OUT OF STATE	127,985	-	-	-	-	-	-	-	-	-	-	-	-	127,985
219	54520-PARKING-REPATRIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	54530-TRANSPORTATION - REPATRIATION	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000
221	54540-SUBSISTENCE - REPATRIATION	3,860	-	-	-	-	-	-	-	-	-	-	-	-	3,860
222	54550-CAR RENTAL - REPATRIATION	160	-	-	-	-	-	-	-	-	-	-	-	-	160
223	54560-TRANSPORTATION - INTERNATIONAL	16,500	-	-	-	-	-	-	-	-	-	-	-	-	16,500
224	54570-SUBSISTENCE - INTERNATIONAL	19,125	-	-	-	-	-	-	-	-	-	-	-	-	19,125
225	54580-CAR RENTAL - INTERNATIONAL	3,050	-	-	-	-	-	-	-	-	-	-	-	-	3,050
226	54610-CAR RENTAL - IN STATE	80,160	-	-	-	-	960	-	880	-	-	-	-	-	82,000
227	54620-CAR RENTAL - OUT OF STATE	18,440	-	-	-	-	-	-	-	-	-	-	-	-	18,440
228	54810-OTHER TRAVEL - IN STATE	9,653	-	-	-	-	-	-	2,250	20,370	-	-	-	-	32,273
229	54820-OTHER TRAVEL - OUT OF STATE	40,000	-	-	-	-	-	-	-	-	-	-	-	-	40,000
230	54830-OTHER TRAVEL INTERNATIONAL	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000
231	54840-OTHER TRAVEL-REPATRIATION	34,779	-	-	-	-	-	-	-	-	-	-	-	-	34,779
232	Total Travel Budget:	891,958	-	-	-	-	3,280	-	9,890	20,370	-	-	-	-	925,498
233															
234	Total Budget:	58,878,696	3,370,915	5,666,128	3,043,871	1,209,134	273,489	172,592	1,190,615	150,000	1,470,909	550,000	1,000,000	1,517,169	78,493,518

	C	D	E	F	G	H	I	J	K	L	M
2	Table 3. DRAFT - FY2026 BUDGET REALIGNMENT #1 SUMMARY by Department by Expense Category - Version 3/10/26										
4	FY26 BR#1	CONTRACTS	DEBT SERVICE	EQUIPMENT	GRANTS	OVERHEAD	PERSONNEL & FRINGE	PROGRAM	TRAVEL	Grand Total	Program
5	Board of Trustees	195,300	-	14,000	-	1,200	4,193,787	126,900	312,033	4,843,220	Board of Trustees
6	Chief Executive Officer	694,570	-	78,600	-	1,200	1,694,147	202,442	71,990	2,742,949	Chief Executive Officer
7	Chief Operating Officer	2,462,738	-	1,101,310	17,818,600	3,404,302	8,942,734	1,179,392	520,365	35,429,441	Chief Operating Officer
8	General Counsel	2,035,000	-	-	-	680,000	904,140	46,950	-	3,666,090	General Counsel
9	Chief Financial Officer	960,700	-	164,600	-	100,850	2,633,602	311,350	9,890	4,180,992	Chief Financial Officer
10	Sr Director - Strat & Implement	1,580,000	-	2,376	3,323,800	17,350	1,772,231	93,640	-	6,789,397	Sr Director - Strat & Implement
11	Sr Director - Hawaiian Cultural Affairs	13,800	-	500	-	10,210	374,743	12,250	-	411,503	Sr Director - Hawaiian Cultural Affairs
12	RM Land-Assets	4,839,377	3,330,100	5,863,140	-	1,926,566	1,456,111	1,424,743	11,220	18,851,257	RM Land-Assets
13	Investment Director	822,271	-	20,000	-	-	734,898	1,500	-	1,578,669	RM Land-Assets
14	Grand Total	13,603,756	3,330,100	7,244,526	21,142,400	6,141,678	22,706,393	3,399,167	925,498	78,493,518	-
17											
18	FY26 BR#1	CONTRACTS	DEBT SERVICE	EQUIPMENT	GRANTS	OVERHEAD	PERSONNEL & FRINGE	PROGRAM	TRAVEL	Grand Total	Program
19	1100 BOT OFFICE	195,300	-	14,000	-	1,200	1,406,327	126,900	312,033	2,055,760	1100 BOT OFFICE
20	1200 BOT OFFICE STAFF	-	-	-	-	-	2,787,460	-	-	2,787,460	1200 BOT OFFICE STAFF
21	Board of Trustees Total	195,300	-	14,000	-	1,200	4,193,787	126,900	312,033	4,843,220	
22	2100 CHIEF EXECUTIVE OFFICER	-	-	12,800	-	1,000	687,682	120,887	-	822,369	2100 CHIEF EXECUTIVE OFFICER
23	2500 HUMAN RESOURCES	284,000	-	65,800	-	200	1,006,465	64,115	-	1,420,580	2500 HUMAN RESOURCES
24	7170 MILITARY LEASE LAND INITIATIVE	410,570	-	-	-	-	-	17,440	71,990	500,000	7160 HAWAIIAN CULTURAL AFFAIRS
25	Chief Executive Officer Total	694,570	-	78,600	-	1,200	1,694,147	202,442	71,990	2,742,949	
26	7160 HAWAIIAN CULTURAL AFFAIRS	13,800	-	500	-	10,210	374,743	12,250	-	411,503	7160 HAWAIIAN CULTURAL AFFAIRS
27	Sr Director - Hawaiian Cultural Affairs Total	13,800	-	500	-	10,210	374,743	12,250	-	411,503	
28	3400 INVESTMENT	-	-	-	-	-	60,000	1,500	-	61,500	3400 INVESTMENT
29	9900 NHTF INVESTMENTS	822,271	-	20,000	-	-	674,898	-	-	1,517,169	9900 NHTF INVESTMENTS
30	Investment Director Total	822,271	-	20,000	-	-	734,898	1,500	-	1,578,669	

	C	D	E	F	G	H	I	J	K	L	M
2	Table 3. DRAFT - FY2026 BUDGET REALIGNMENT #1 SUMMARY by Department by Expense Category - Version 3/10/26										
4	FY26 BR#1	CONTRACTS	DEBT SERVICE	EQUIPMENT	GRANTS	OVERHEAD	PERSONNEL & FRINGE	PROGRAM	TRAVEL	Grand Total	Program
31	8100 RM-LAND ASSETS DIRECTOR	185,000	-	-	-	-	184,982	6,640	-	376,622	8100 RM-LAND ASSETS DIRECTOR
32	8200 COMMERCIAL PROPERTY	990,600	-	-	-	9,400	-	-	-	1,000,000	8101 RM-LAND ASSETS DIRECTOR
33	8210 KAKAAKO MAKAI	1,895,010	-	511,184	-	465,762	303,813	145,146	-	3,320,915	8210 KAKAAKO MAKAI
34	8211 KAAKAKO MAKAI - LOT A	50,000	-	-	-	-	-	-	-	50,000	8211 KAAKAKO MAKAI - LOT A
35	8220 NA LAMA KUKUI	605,877	1,356,800	1,788,850	-	1,218,877	309,746	385,978	-	5,666,128	8220 NA LAMA KUKUI
36	8230 500 N NIMITZ	403,720	1,401,000	372,917	-	189,240	-	676,994	-	3,043,871	8230 500 N NIMITZ
37	8240 501 SUMNER	241,420	572,300	187,256	-	25,258	-	182,900	-	1,209,134	8240 501 SUMNER
38	8300 LEGACY & PROGRAMMATIC LANDS	357,750	-	35,414	-	-	516,497	18,935	3,600	932,196	8300 LEGACY & PROGRAMMATIC LANDS
39	8303 KUKANILOKO	15,000	-	342,000	-	-	-	-	2,700	359,700	8303 KUKANILOKO
40	8303 KUKANILOKO - REPI	-	-	-	-	-	-	-	-	-	8303 KUKANILOKO - REPI
41	8303 KUKANILOKO - USDA	-	-	-	-	-	-	-	-	-	8303 KUKANILOKO - USDA
42	8304 PAHUA HEIAU	-	-	64,585	-	1,150	-	500	-	66,235	8304 PAHUA HEIAU
43	8305 WAIALUA COURTHOUSE	10,000	-	36,725	-	2,600	-	-	-	49,325	8305 WAIALUA COURTHOUSE
44	8310 PALAUEA CULTURAL PRESERVE	25,000	-	238,209	-	6,000	-	1,000	3,280	273,489	8310 PALAUEA CULTURAL PRESERVE

	C	D	E	F	G	H	I	J	K	L	M
2	Table 3. DRAFT - FY2026 BUDGET REALIGNMENT #1 SUMMARY by Department by Expense Category - Version 3/10/26										
4	FY26 BR#1	CONTRACTS	DEBT SERVICE	EQUIPMENT	GRANTS	OVERHEAD	PERSONNEL & FRINGE	PROGRAM	TRAVEL	Grand Total	Program
45	8320 WAO KELE O PUNA	-	-	307,501	-	-	-	1,000	1,640	310,141	8320 WAO KELE O PUNA
46	8321 WAO KELE O PUNA EXPANSION	50,000	-	-	-	-	-	-	-	50,000	8321 WAO KELE O PUNA ACQUISITION
47	8399 LAND GRANTS IN AID PASS -THROUGH	-	-	1,970,909	-	-	-	-	-	1,970,909	8399 LAND GRANTS IN AID PASS -THROUGH
48	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	10,000	-	7,590	-	8,279	141,073	5,650	-	172,592	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)
49	RM Land-Assets Total	4,839,377	3,330,100	5,863,140	-	1,926,566	1,456,111	1,424,743	11,220	18,851,257	
50	2200 CHIEF OPERATING OFFICER	-	-	-	-	-	401,828	48,500	-	450,328	2200 CHIEF OPERATING OFFICER
51	3600 OFFICE OF TECHNOLOGY SERVICES	102,400	-	571,650	-	92,590	927,507	20,600	-	1,714,747	3600 OFFICE OF TECHNOLOGY SERVICES
52	3800 GRANTS	-	-	14,000	15,018,600	-	853,832	9,500	-	15,895,932	3800 GRANTS
53	3820 GRANTS - CIP	-	-	-	2,550,000	-	-	-	-	2,550,000	3820 GRANTS - CIP
54	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	232,000	-	-	-	-	266,743	-	-	498,743	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)
55	4210 COMMUNICATIONS	341,633	-	43,250	-	700	762,292	714,624	-	1,862,499	4210 COMMUNICATIONS
56	4510 BENEFICIARY SERVICES	44,800	-	-	-	12,000	1,350,980	96,500	-	1,504,280	4510 BENEFICIARY SERVICES
57	4600 HAWAIIAN REGISTRY	25,000	-	26,495	-	1,482	-	22,023	-	75,000	4600 HAWAIIAN REGISTRY
58	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	1,280,000	-	20,315	250,000	-	532,537	20,640	-	2,103,492	5100 RESEARCH & EVALUATION DIVISION DIRECTOR

	C	D	E	F	G	H	I	J	K	L	M
2	Table 3. DRAFT - FY2026 BUDGET REALIGNMENT #1 SUMMARY by Department by Expense Category - Version 3/10/26										
4	FY26 BR#1	CONTRACTS	DEBT SERVICE	EQUIPMENT	GRANTS	OVERHEAD	PERSONNEL & FRINGE	PROGRAM	TRAVEL	Grand Total	Program
59	5210 RESEARCH PROGRAM	-	-	6,000	-	150	736,196	5,960	-	748,306	5210 RESEARCH PROGRAM
60	6100 ADVOCACY DIVISION	-	-	-	-	-	-	-	-	-	6100 ADVOCACY DIVISION
61	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	80,000	-	18,000	-	1,100	293,198	4,500	-	396,798	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)
62	6200 WDC BUREAU	-	-	-	-	-	86,525	-	-	86,525	6200 WDC BUREAU
63	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	-	-	20,000	-	-	288,276	52,500	-	360,776	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR
64	6410 COMPLIANCE ENFORCEMENT	50,000	-	-	-	25,000	636,749	28,000	-	739,749	6410 COMPLIANCE ENFORCEMENT
65	6500 PUBLIC POLICY	-	-	-	-	1,500	745,267	50,000	-	796,767	6500 PUBLIC POLICY
66	6600 PAPA HANAUMOKU AKEA	126,905	-	-	-	-	136,860	2,725	20,370	286,860	6600 PAPA HANAUMOKU AKEA
67	8400 OPERATIONS OFFICE	180,000	-	381,600	-	3,269,780	923,944	103,320	499,995	5,358,639	8400 OPERATIONS OFFICE
68	Chief Operating Officer Total	2,462,738	-	1,101,310	17,818,600	3,404,302	8,942,734	1,179,392	520,365	35,429,441	
69	2300 CORPORATE COUNSEL	2,035,000	-	-	-	680,000	904,140	46,950	-	3,666,090	2300 CORPORATE COUNSEL
70	General Counsel Total	2,035,000	-	-	-	680,000	904,140	46,950	-	3,666,090	
71	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	722,200	-	111,600	-	6,000	277,160	8,100	-	1,125,060	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)
72	3200 FINANCIAL SERVICES	-	-	-	-	-	1,069,667	1,500	-	1,071,167	3200 FINANCIAL SERVICES
73	3900 PROCUREMENT	-	-	-	-	9,800	775,850	8,500	-	794,150	3900 PROCUREMENT
74	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	238,500	-	53,000	-	85,050	510,925	293,250	9,890	1,190,615	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)

	C	D	E	F	G	H	I	J	K	L	M
2	Table 3. DRAFT - FY2026 BUDGET REALIGNMENT #1 SUMMARY by Department by Expense Category - Version 3/10/26										
4	FY26 BR#1	CONTRACTS	DEBT SERVICE	EQUIPMENT	GRANTS	OVERHEAD	PERSONNEL & FRINGE	PROGRAM	TRAVEL	Grand Total	Program
75	Chief Financial Officer Total	960,700	-	164,600	-	100,850	2,633,602	311,350	9,890	4,180,992	
76	7100 STRATEGY AND IMPLEMENTATION	210,000	-	2,376	-	10,500	313,840	10,440	-	547,156	7100 STRATEGY AND IMPLEMENTATION
77	7110 EDUCATIONAL PATHWAYS	500,000	-	-	855,000	4,000	377,908	16,500	-	1,753,408	7110 EDUCATIONAL PATHWAYS
78	7120 ECONOMICS RESILIENCE	635,000	-	-	1,500,000	150	463,510	2,400	-	2,601,060	7120 ECONOMICS RESILIENCE
79	7130 HEALTH OUTCOMES	235,000	-	-	718,800	-	354,506	1,000	-	1,309,306	7130 HEALTH OUTCOMES
80	7140 QUALITY HOUSING	-	-	-	250,000	2,700	262,467	63,300	-	578,467	7140 QUALITY HOUSING
81	Sr Director - Strategy & Implementation Total	1,580,000	-	2,376	3,323,800	17,350	1,772,231	93,640	-	6,789,397	
82	Grand Total	13,603,756	3,330,100	7,244,526	21,142,400	6,141,678	22,706,393	3,399,167	925,498	78,493,518	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
6	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	2100	377,888	351,888	(26,000)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
7	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	2100	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
7.P1	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	Refers to the non-wage compensation provided to employees beyond their regular salary, i.e. vacation leave and accumulated vacation hours in accordance with OHA's Employee Handbook. If you transferring to another state agency, you may choose to receive a lump sum payment or transfer your vacation credit balance to your new agency.	2100	-	122,000	122,000	N/A	> FY26BR1: PERSONNEL: Align to Actuals
8	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	2100	242,794	213,794	(29,000)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
21	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	2100	800	800	-	8 subscriptions for AI graphic design software (ex. Canva) x \$100 per subscription x 1 year (i.e., BOT, CEO, COO, Research & Evaluation, Strategy & Implementation, Operations, Hawaiian Cultural Affairs, Communications)	
22	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	2100	12,000	12,000	-	40 subscriptions for AI software (ex. ChatGPT) x \$25 per subscription x 12 months	
49	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	2100	1,000	1,000	-	Paper goods, water, coffee, supplies for restrooms and kitchen, etc.	
71	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	2100	875	875	-	<ul style="list-style-type: none"> \$625 for 1 membership of the Native Hawaiian Chamber of Commerce \$625 \$250 for 1 OHA organization-wide membership of the Council for Native Hawaiian Advancement 	
77	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	54190-AUTO ALLOWANCE	Auto Allowance for use of personal automobile while on official OHA business.	2100	3,912	3,912	-	CEO automobile allowance: 12 months x \$326 allowance per month	

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79	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	<p>An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses.</p> <p>Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.</p>	2100	5,800	5,800	-	<p>Protocol-related expenses:</p> <ul style="list-style-type: none"> • Lei for special guests: 24 guests @ \$50 = \$1,200 • Lei for dignitaries: 8 dignitaries @ \$75 = \$600 • Stipend or fee for guest speakers: 4-8 speakers @ \$500 = up to \$4,000 	
80	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	<p>An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses.</p> <p>Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.</p>	7160	8,000	8,000	-	<ul style="list-style-type: none"> • \$5,500 for 17 speakers over and 8 musicians/performers (25 engagements total) to elevate Hawaiian cultural engagement by • \$2,500 for standard ho'okupu 	
81	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	<p>An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses.</p> <p>Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.</p>	2200	1,500	1,500	-	<p>Professional Services Stipend (Speaker/Trainer Fee)</p> <ul style="list-style-type: none"> • Q1, Lā Ho'iho'i Ea and 'Āina Day (2 events x \$300) • Q3, Learn & Launa and 'ĀBL (2 events x \$300) • Q4, End-of-year Mahalo, Learn & Launa (1 event x \$300) 	
82	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	<p>An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses.</p> <p>Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.</p>	4510	6,000	6,000	-	<p>Cultural protocol and stipend or fee for facilitators of OHA community meetings and events:</p> <ul style="list-style-type: none"> • Lei for facilitators: 20 facilitators x \$50 per lei • Stipend or fee for facilitators: \$5,000 	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
83	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	8300	500	500	-	'Ike Kūpuna consultation (ex. hale builder, drystack practitioner, etc.)	
84	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	8320	500	500	-	'Ike Kūpuna consultation	
85	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	7120	1,000	1,000	-	Stipends or fees for workforce training sessions and business workshops related to 6 ECON core tactics: <ul style="list-style-type: none"> • Financial Empowerment • Workforce Development • Entrepreneur Development • Creative Industries Market Development • Regional Food Systems • Regional Regenerative Tourism 	
86	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	4210	7,200	7,200	-	Compensation for <i>Ka Wai Ola</i> contributors: Professional services stipend for 5 non-OHA columnists and 1 community photographer as subject matter experts at \$100 per issue per contributor for 12 months	

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87	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	5100	4,500	4,500	-	Kūkulu Kumuhana Native Hawaiian Wellbeing Framework Annual Convening: • \$2,500 for cultural practitioners and experts • \$2,000 for speakers or other data specialists for the Data Sovereignty/Intellectual Property Rights Workshop	
88	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	6410	2,000	2,000	-	Stipend for bi-annual training for 5 Island Burial Councils (IBC) at \$400 each for participation in training events	
89	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	6500	3,000	3,000	-	Stipends or fees for speakers on cultural protocol, legal cases, and specialty topics at OHA community empowerment and legislative training events; \$250 per event for 12 events	
90	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	3800	8,000	8,000	-	Stipend or fee for external evaluators of OHA community grants	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
91	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	6100	2,000	2,000	-	Advocacy Paia Strategic retreat 2 days @ \$500 (Boy Scout Nuuanu location = \$1,000) + honorarium for trainers in 1- legislative research and testimony training, 2- other topical focus areas (\$250-500 dollars for 2-4 speakers tentatively Wayne Tanaka and Kapua Sproat or Kirsha Duarte)	
92	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	7130	1,600	1,600	-	Estimated at \$200 per meeting for 8 OHA-hosted community meetings related to land transfer due diligence.	
93	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	7160	5,000	5,000	-	Lā Kūkahekahe Mahina 'Ōlelo Hawai'i: The allocated funds for Conferences, Meetings, and Events (57255) will support the planning and execution of Lā Kūkahekahe at Nā Lama Kukui in February 2026, aligning with Mahina 'Ōlelo Hawai'i (Hawaiian Language Month). This signature event will bring together the Hawaiian language community to celebrate 'Ōlelo Hawai'i through speech competitions, mele, hana no'eau, and interactive language-based activities. The \$5,000 budget will cover venue setup and equipment rental (\$1,500), honorariums for speakers, judges, and performers (\$1,000), marketing and outreach (\$500), materials and supplies (\$800), refreshments for participants and guests (\$800), and a contingency reserve (\$400).	
96	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	2100	2,500	2,500	-	Conference training fee, \$500 per person: • 2 senior administrative assistants • 3 attendances by CEO	
97	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	2100	2,000	2,000	-	Welcome reception/meeting hosting/small-scale events with government officials, - current/prospective partner and collaborative entities/organizations • 8 instances x \$250 per instance	

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98	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS- NOT ORG BY OHA	Conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on by another organization for which OHA or its federally-funded programs (i.e. HLID, NHRLF) co-sponsor or participate in.	2100	5,000	5,000	-	<ul style="list-style-type: none"> • 1 attendance of the Hawaii Executive Conference; \$1,000 per attendance • 4 Rediscovering Hawai'i's Soul - Ahupua'a Working Group meetings; \$1,000 per meeting 	
99	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS- NOT ORG BY OHA	Conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on by another organization for which OHA or its federally-funded programs (i.e. HLID, NHRLF) co-sponsor or participate in.	2100	30,000	30,000	-	Expenses related to OHA attending the Council of Native Hawaiian Advancement (CNHA) Annual Convention. Includes OHA-hosted events and activities with conference attendees to advocate for OHA priorities, promote agency mission, and explore partnership, investment, and collaboration opportunities in support of beneficiary-serving efforts.	
100	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS- NOT ORG BY OHA	Conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on by another organization for which OHA or its federally-funded programs (i.e. HLID, NHRLF) co-sponsor or participate in.	2100	20,000	20,000	-	Expenses related to OHA attending the Association of Hawaiian Civic Clubs annual convention. Includes OHA-hosted events and activities with conference attendees to advocate for OHA priorities, promote agency mission, and explore partnership, investment, and collaboration opportunities in support of beneficiary-serving efforts.	
107	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	2100	3,920	-	(3,920)	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops
108	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	2100	7,950	-	(7,950)	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops
109	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	2100	5,600	-	(5,600)	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops
110	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	2100	8,740	-	(8,740)	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops
111	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54560-TRANSPORTATION - INTERNATIONAL	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the United States. See Car Rental below for all other transportation costs.	2100	21,000	-	(21,000)	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops
112	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54570-SUBSISTENCE - INTERNATIONAL	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the United States.	2100	33,990	-	(33,990)	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops
113	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54580-CAR RENTAL - INTERNATIONAL	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the United States.	2100	1,120	-	(1,120)	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops

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114	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	2100	2,800	-	(2,800)	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops
115	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	2100	200	-	(200)	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops
236	2026	930	TRUST	2500 HUMAN RESOURCES	PERSONNEL & FRINGE	52080-PAID FAMILY LEAVE PAYOUTS	Refers to the wage replacement benefits that workers receive when they take time off from work for specific family or medical reasons.	2100	184,100	184,100	-	Paid Family Leave (PFL) <ul style="list-style-type: none"> Establish and implement a PFL program at OHA by October 1, 2025, providing up to 12 weeks of paid leave for bonding with a new child (birth, adoption, foster care, or surrogacy) or caring for a seriously ill family member. Use of funds is limited to PFL-related costs and expenses unless BOT approved. 	
237	2026	930	TRUST	2500 HUMAN RESOURCES	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	2500	505,946	483,055	(22,891)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
238	2026	930	TRUST	2500 HUMAN RESOURCES	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	2500	-	20,000	20,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
238.P1	2026	930	TRUST	2500 HUMAN RESOURCES	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	Refers to the non-wage compensation provided to employees beyond their regular salary, i.e. vacation leave and accumulated vacation hours in accordance with OHA's Employee Handbook. If you transferring to another state agency, you may choose to receive a lump sum payment or transfer your vacation credit balance to your new agency.	2500	-	26,000	26,000	N/A	> FY26BR1: PERSONNEL: Align to Actuals
239	2026	930	TRUST	2500 HUMAN RESOURCES	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	2500	325,072	293,310	(31,762)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
247	2026	930	TRUST	2500 HUMAN RESOURCES	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	2500	4,000	4,000	-	Employee Assistance Program	
248	2026	930	TRUST	2500 HUMAN RESOURCES	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	2500	15,000	15,000	-	Administrative fees for staff benefit participation in Island Flex and Premium Conversion Plan	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
249	2026	930	TRUST	2500 HUMAN RESOURCES	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	2500	140,000	135,000	(5,000)	Contract for Hiring Services By December 31, 2025, the CEO and HR Director shall reduce OHA's vacancy rate to 15% or less, and fill key positions: CFO, Controller, COO, General Counsel, Public Policy Manager, and Managing Director of Real Estate, Land. If vacancies exceed 15%, or key roles remain unfilled, by December 31, 2025, then external hiring services shall be procured to manage OHA hiring. If the aforementioned requirements are met, then the Director of HR, with BOT approval, can reallocate these funds to another HR initiative.	> FY26BR1: JAN26: CORE Reallocate within 2500 HR for Advertising
250	2026	930	TRUST	2500 HUMAN RESOURCES	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	2500	130,000	130,000	-	Funds support administrative fees for employee participation in Island Flex and the Premium Conversion Plan. If a third-party administrator is not secured in time to meet the October 1, 2025 Paid Family Leave implementation deadline, the Director of HR, with BOT approval, may reallocate these funds to contract for temporary HR support or establish a permanent HR position (e.g., HR Benefits Administrator) to administer the FMLA program and related duties.	
255	2026	930	TRUST	2500 HUMAN RESOURCES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	2500	30,000	30,000	-	Performance evaluation software subscription	
256	2026	930	TRUST	2500 HUMAN RESOURCES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	2500	30,000	30,000	-	Job recruitment and onboarding software subscription	
257	2026	930	TRUST	2500 HUMAN RESOURCES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	2500	5,800	5,800	-	Job recruitment support software (e.g., HireVue- \$100 per month x 12 months = \$1,200 YR x 4 users + \$1,000 set-up fee)	
287	2026	930	TRUST	2500 HUMAN RESOURCES	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	2500	200	200	-	Miscellaneous labor law posters, certificate holders, etc.	
305	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	2500	1,000	1,000	-	Miscellaneous reference materials (i.e. Chamber of Commerce Hawai'i desk manual, etc.)	
306	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	2500	21,800	21,800	-	Hawaii Employers Council for OHA, Society for Human Resource Management (SHRM) dues for HR staff	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
306.P1	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	54010-ADVERTISING	Advertising including radio, newspaper, television, etc.	2500	-	5,000	5,000	N/A	> FY26BR1: JAN26: CORE Reallocate within 2500 HR for Advertising
316	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	2500	2,000	2,000	-	Leis for new hires and staff recognitions	
317	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	2500	7,000	7,315	315	Attending the Society for Human Resource Management (SHRM) Annual Conference & Expo and Chamber of Commerce Hawai'i Employment Law Seminar to build skills and HR acumen; provides resources and networking with others locally, nationally, and internationally	> FY26BR1: INTERDEPT TRANSFER - To reimburse HR for conference attendance fees charged to their budget for Land staffer
318	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	2500	22,000	22,000	-	Trainings • New hires to receive trauma-informed care and workplace violence trainings • Managers to complete Hawai'i Employers Council (HEC) supervisor training	
319	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	Conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on by another organization for which OHA or its federally-funded programs (i.e. HLID, NHRLF) co-sponsor or participate in.	2500	5,000	5,000	-	Star Advertiser career expos and other job fairs	
323	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	2500	400	-	(400)	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops
324	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	2500	1,000	-	(1,000)	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops
325	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	2500	450	-	(450)	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops
326	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	2500	2,800	-	(2,800)	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops
327	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	2500	3,050	-	(3,050)	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops
331	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	2500	800	-	(800)	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
332	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	2500	740	-	(740)	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops
437	2026	902	NHTF	9900 NHTF INVESTMENTS	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	3400	420,000	420,000	-	(Department) Salary and Wages	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.
438	2026	902	NHTF	9900 NHTF INVESTMENTS	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	3400	-	-	-		
439	2026	902	NHTF	9900 NHTF INVESTMENTS	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	3400	269,850	254,898	(14,952)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
442	2026	902	NHTF	9900 NHTF INVESTMENTS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3400	170,000	170,000	-	General Investment Consultant - extension of staff, assist with Strategic Asset Allocation, Investment Policy Guidance, Manager Research & Selection, governance, reporting, education, & Operational Support. High impact to success of NHTF.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.
443	2026	902	NHTF	9900 NHTF INVESTMENTS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3400	300,000	300,000	-	Private market Consultant - extension of staff, assist with Portfolio Strategy, Sourcing & Due Diligence, Database, Manager Selection, Commitment Pacing Modeling, governance, reporting, education, & Operational Support. Essential in manager due diligence and selection. High impact to NHTF.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.
444	2026	902	NHTF	9900 NHTF INVESTMENTS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3400	52,950	52,950	-	Custody Bank - holds investment assets, settles trades, collects income, and processes corporate actions. Provides reporting, tax support, and ensures operational efficiency, playing a key role in safeguarding and servicing institutional portfolios.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.
445	2026	902	NHTF	9900 NHTF INVESTMENTS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3400	94,321	94,321	-	Portfolio Management System -Track and report portfolio performance, exposures, risk, liquidity, and cash flow forecasting. Essential tool/resource for managing a multi-asset portfolio.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.
446	2026	902	NHTF	9900 NHTF INVESTMENTS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3400	200,000	200,000	-	Bonding Authority: Bonding authority of \$200,000: \$150K for legal bond counsel and \$50K for credit rating services (e.g., S&P or Moody's); estimated timeline of 6-12 months.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.
447	2026	902	NHTF	9900 NHTF INVESTMENTS	CONTRACTS	57115-LEGAL SERVICES	Used for legal services. Do not include legal services in Services on a Fee.	3400	5,000	5,000	-	Legal assistance is needed to ensure investment terms align with market and investor protections, assess risks, and negotiate terms before commitment.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
448	2026	902	NHTF	9900 NHTF INVESTMENTS	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3400	20,000	20,000	-	Manager Data and analytics platform to screen, compare, and evaluate investment managers using standardized, self-reported data across asset classes, portfolio optimization, asset allocation, and spending models. Critical tool in screening and diligence investment managers.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.
520.P1	2026	930	TRUST	3400 INVESTMENT	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	3400	-	35,000	35,000	N/A	> FY26BR1: 1) PERSONNEL: Align to Actuals; 2) Temporary placeholder in Dept 3400 for HR payroll alignment; to be reclassified to Dept 9900 (NHTF) post-reconciliation.
520.P2	2026	930	TRUST	3400 INVESTMENT	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	3400	-	-	-	N/A	
520.P3	2026	930	TRUST	3400 INVESTMENT	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	3400	-	25,000	25,000	N/A	> FY26BR1: 1) PERSONNEL: Align to Actuals; 2) Temporary placeholder in Dept 3400 for HR payroll alignment; to be reclassified to Dept 9900 (NHTF) post-reconciliation.
522	2026	930	TRUST	3400 INVESTMENT	PROGRAM	53520-OFFICE SUBSCRIPTIONS	Includes newspaper, magazine, and on-line subscriptions including costs associated with domain name.	3400	500	1,500	1,000	Bloomberg	> FY26BR1: FEB26: CORE 3400 Investment - Reallocate funds office subscriptions
532	2026	930	TRUST	3400 INVESTMENT	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	3400	1,000	-	(1,000)	Milken Institute	> FY26BR1: FEB26: CORE 3400 Investment - Reallocate funds office subscriptions
541	2026	930	TRUST	3400 INVESTMENT	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	3400	8,400	-	(8,400)	3400 INVESTMENT TRAVEL	> FY26BR1: 3400 Admin Travel centralized in 8400 Ops
542	2026	930	TRUST	3400 INVESTMENT	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	3400	12,930	-	(12,930)	3400 INVESTMENT TRAVEL	> FY26BR1: 3400 Admin Travel centralized in 8400 Ops
547	2026	930	TRUST	3400 INVESTMENT	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	3400	1,500	-	(1,500)	3400 INVESTMENT TRAVEL	> FY26BR1: 3400 Admin Travel centralized in 8400 Ops
641	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	7160	236,184	232,757	(3,427)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
642	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	7160	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
643	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	7160	151,749	141,986	(9,763)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
651	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7160	13,800	13,800	-	In FY26, \$13,800 is allocated to support the production of two Hawaiian language audiobooks (Ka Buke Mo'olelo o Hon. Joseph K. Nāwahī and He Mo'olelo Pōkole o ka Huaka'i Hele a ka Mō'iwahine Kapi'olani) and to purchase Hawaiian language and cultural reference materials for the Pukui Reference Room. Each audiobook is budgeted at \$5,000 to ensure professional quality and cultural integrity. This initiative advances 'Ōlelo Hawai'i revitalization and strengthens OHA's cultural resources.	
664	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	EQUIPMENT	58300-FURNITURE & FIXTURES	Coordinated through the Office of Operations (Facilities) Program (Code 8400) for non-federally-funded purchase of office furniture, office equipment, etc. over \$1,000 and for theft-sensitive items under \$1,000. Federally-funded purchases must obtain designated approval. Examples of office equipment would include telephones, 10-key calculators, etc.	7160	500	500	-	Replacement shelving at Pukui	
692	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	OVERHEAD	54150-PARKING VALIDATIONS	Restricted to the the Office of Operations (Facilities) Program (Code 8400) and federally-funded programs for OHA guest parking while visiting for official OHA business.	7160	210	210	-	Parking at various events	
700	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	OVERHEAD	58200-LEASEHOLD IMPROVEMENTS	Coordinated through the Office of Operations (Facilities) Program (Code 8400) for non-federally-funded costs related to leased building improvements, electrical, remodeling, etc. Federally-funded purchases must obtain designated approval.	7160	10,000	10,000	-	OHA Archives build out	
706	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	7160	1,000	1,000	-	Funds allocated for Membership Dues will support annual memberships with key cultural institutions such as Bishop Museum, Hawaiian Historical Society, Smithsonian Museum of Natural History, Friends of 'Iolani Palace, and similar organizations, providing OHA with access to research resources, collaborative opportunities, and cultural networks essential to advancing Hawaiian cultural preservation and education.	
707	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PROGRAM	53520-OFFICE SUBSCRIPTIONS	Includes newspaper, magazine, and on-line subscriptions including costs associated with domain name.	7160	250	250	-	Funds allocated for Subscriptions will cover resources such as Maui Nō Ka 'Oi Magazine and Newspapers.com, supporting access to cultural publications and historical archives critical for research, program development, and cultural content creation.	
710	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PROGRAM	53910-PRINTING	Outsourced printing and duplication costs for OHA use OR for community distribution.	7160	500	500	-	This budget will support the printing of materials, such as brochures and event programs, for Hawaiian Cultural Affairs Division-sponsored events and initiatives.	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
716	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	7160	5,000	5,000	-	Ho'okipa-related needs for unique or unanticipated cultural events and presentations. This budget provides flexibility for hospitality gestures—supporting OHA’s cultural site visits—that fall outside of standard ho’okupu, lei, or makana in CEO’s budget. It ensures OHA can appropriately honor protocol and foster respectful relationships in cultural settings.	
717	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	7160	500	500	-	Association of Tribal Archives, Museums, and Library Services Conference. Participation in this national gathering will provide valuable opportunities for professional development, best practice sharing, and strengthening cultural preservation efforts aligned with the mission of the Hawaiian Cultural Affairs Division.	
718	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS- NOT ORG BY OHA	Conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on by another organization for which OHA or its federally-funded programs (i.e. HLID, NHRLF) co-sponsor or participate in.	7160	5,000	5,000	-	Support OHA’s engagement in external Hawaiian cultural events where OHA has a meaningful role in shaping, guiding, or enhancing program elements. While the events are organized by outside entities, OHA’s involvement ensures cultural integrity and leadership presence. The \$5,000 allocation allows OHA to strategically co-brand and influence cultural programming, ensuring alignment with OHA’s mission while elevating Native Hawaiian representation and presence.	
723	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	7160	1,200	-	(1,200)	7160 HAWAIIAN CULTURAL AFFAIRS TRAVEL	> FY26BR1: 7160 Admin Travel centralized in 8400 Ops
724	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	7160	2,580	-	(2,580)	7160 HAWAIIAN CULTURAL AFFAIRS TRAVEL	> FY26BR1: 7160 Admin Travel centralized in 8400 Ops
725	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	7160	1,400	-	(1,400)	7160 HAWAIIAN CULTURAL AFFAIRS TRAVEL	> FY26BR1: 7160 Admin Travel centralized in 8400 Ops
726	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	7160	630	-	(630)	7160 HAWAIIAN CULTURAL AFFAIRS TRAVEL	> FY26BR1: 7160 Admin Travel centralized in 8400 Ops
730	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	7160	1,440	-	(1,440)	7160 HAWAIIAN CULTURAL AFFAIRS TRAVEL	> FY26BR1: 7160 Admin Travel centralized in 8400 Ops
731	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	7160	50	-	(50)	7160 HAWAIIAN CULTURAL AFFAIRS TRAVEL	> FY26BR1: 7160 Admin Travel centralized in 8400 Ops

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
831	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	2200	265,344	242,344	(23,000)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
832	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	2200	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
832.P1	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	Refers to the non-wage compensation provided to employees beyond their regular salary, i.e. vacation leave and accumulated vacation hours in accordance with OHA's Employee Handbook. If you transferring to another state agency, you may choose to receive a lump sum payment or transfer your vacation credit balance to your new agency.	2200	-	12,000	12,000	N/A	> FY26BR1: PERSONNEL: Align to Actuals
833	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	2200	170,485	147,484	(23,001)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
836	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	2200	40,000	-	(40,000)	Leadership development training for all managers, directors and Executive Leaders Budget at 4 trainings per quarter, \$2,500 per training (includes training and preparation)	> FY26BR1: Transfer from 57110 to 57255 for Huaka'i and organization-wide events
899	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	53910-PRINTING	Outsourced printing and duplication costs for OHA use OR for community distribution.	2200	1,000	1,000	-	Printed posters of OHA community agreements and vision/mission for all OHA offices and community meetings; estimate of 20 posters x \$50 each poster	
899.P1	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	2200	-	500	500	N/A	> FY26BR1: NOV25: Reallocate from 8400 OPS to cover 2200 COO's OHA Stand Down Meeting 10.24.25
905	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	2200	1,000	1,000	-	COO paia retreat, Learn & Launa with OHA-wide; 2 days x \$500 each day (for food, venue, trainer, etc.)	
906	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	2200	2,000	2,000	-	• \$1,500 for 1 out-of-state training/conference • \$500 for 1 in-state training/conference	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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907	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	2200	500	500	-	COO paia retreat for level setting on goals, strategies, and team building	
907.A1	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	2200	-	3,500	3,500	N/A	> FY26BR1: NOV25: Reallocate from 8400 OPS to cover 2200 COO's OHA Stand Down Meeting 10.24.25
907.A2	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	2200	-	40,000	40,000	N/A	> FY26BR1: Transfer from 57110 to 57255 for Huaka'i and organization-wide events
913	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	2200	2,200	-	(2,200)	2200 CHIEF OPERATING OFFICER TRAVEL	> FY26BR1: 2200 Admin Travel centralized in 8400 Ops
914	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	2200	4,780	-	(4,780)	2200 CHIEF OPERATING OFFICER TRAVEL	> FY26BR1: 2200 Admin Travel centralized in 8400 Ops
915	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	2200	1,400	-	(1,400)	2200 CHIEF OPERATING OFFICER TRAVEL	> FY26BR1: 2200 Admin Travel centralized in 8400 Ops
916	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	2200	1,985	-	(1,985)	2200 CHIEF OPERATING OFFICER TRAVEL	> FY26BR1: 2200 Admin Travel centralized in 8400 Ops
920	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	2200	2,160	-	(2,160)	2200 CHIEF OPERATING OFFICER TRAVEL	> FY26BR1: 2200 Admin Travel centralized in 8400 Ops
921	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	2200	50	-	(50)	2200 CHIEF OPERATING OFFICER TRAVEL	> FY26BR1: 2200 Admin Travel centralized in 8400 Ops
1021	2026	930	TRUST	8400 OPERATIONS OFFICE	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	8400	503,496	506,972	3,476	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
1022	2026	930	TRUST	8400 OPERATIONS OFFICE	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	8400	-	76,000	76,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1022.P1	2026	930	TRUST	8400 OPERATIONS OFFICE	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	Refers to the non-wage compensation provided to employees beyond their regular salary, i.e. vacation leave and accumulated vacation hours in accordance with OHA's Employee Handbook. If you transferring to another state agency, you may choose to receive a lump sum payment or transfer your vacation credit balance to your new agency.	8400	-	33,000	33,000	N/A	> FY26BR1: PERSONNEL: Align to Actuals
1023	2026	930	TRUST	8400 OPERATIONS OFFICE	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	8400	323,498	307,972	(15,526)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
1032	2026	930	TRUST	8400 OPERATIONS OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8400	50,000	50,000	-	On-site security officer (HNL)	
1033	2026	930	TRUST	8400 OPERATIONS OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8400	80,000	80,000	-	General facilities maintenance and minor repair services (estimated based on prior fiscal year activity)	
1034	2026	930	TRUST	8400 OPERATIONS OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8400	20,000	20,000	-	Consultant to conduct initial safety inspections/assessments and report for all inter-island offices	
1035	2026	930	TRUST	8400 OPERATIONS OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8400	30,000	30,000	-	Funds for equipment and labor to install a clean agent fire suppression system in the server room, replacing the existing water-based sprinkler system	
1042	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8400	15,000	15,000	-	Fleet vehicle repairs (DAGS - Ops General)	
1043	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8400	1,200	1,200	-	Repair and maintenance costs for inter-island OHA office vehicle	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1044	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8400	42,500	42,500		- Janitorial and maintenance services for inter-island offices; Hawai'i (\$7K), Moloka'i (\$17.5K), Kaua'i (\$10K), Maui (\$10K)	
1045	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8400	256,000	256,000		- Janitorial and maintenance services and quarterly pest control maintenance for NLK suites and inter-island offices	
1046	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8400	1,500	1,500		- Mail meter maintenance and supplies, time stamp repairs and supplies	
1047	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8400	4,500	4,500		- A/C maintenance: Kauai, Maui, abd Molokai; estimate of \$1,500 per year	
1048	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8400	20,000	20,000		- Estimated costs for required and anticipated facility repairs: storefront door repairs (HNL), electric meter Installation, mold removal, flooring replacement/repair	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1049	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8400	20,000	20,000	-	Funds for unanticipated damages and repair for inter-island offices	
1050	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8400	900	900	-	Annual maintenance for fire extinguisher	
1051	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	58300-FURNITURE & FIXTURES	Coordinated through the Office of Operations (Facilities) Program (Code 8400) for non-federally-funded purchase of office furniture, office equipment, etc. over \$1,000 and for theft-sensitive items under \$1,000. Federally-funded purchases must obtain designated approval. Examples of office equipment would include telephones, 10-key calculators, etc.	8400	20,000	20,000	-	Replacement of furniture and fixtures, ergonomic upgraded for OHA Offices (based on anticipated need)	
1052	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	58300-FURNITURE & FIXTURES	Coordinated through the Office of Operations (Facilities) Program (Code 8400) for non-federally-funded purchase of office furniture, office equipment, etc. over \$1,000 and for theft-sensitive items under \$1,000. Federally-funded purchases must obtain designated approval. Examples of office equipment would include telephones, 10-key calculators, etc.	8400	-	-	-	3 vehicles for inter-island OHA office use: Maui, Moloka'i, and Kaua'i to be purchased and in place by December 31, 2025	
1060	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	53100-OFFICE SUPPLIES	Coordinated through the Procurement Program (Code 3900) office for non- federally-funded purchase of consumable office supplies such as pencils, paper, glue, and computer fax and printer supplies. Also for non-theft-sensitive furniture, fixtures, and office equipment (see examples above) purchased under \$1,000. Federally-funded purchases must obtain designated approval.	8400	2,400	2,400	-	Office supplies, mailouts, etc.	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1061	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	8400	900	900		- Bottled water service for Hawai'i, Maui, and Moloka'i	
1062	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	8400	2,000	2,000		- Fleet Gas (Save-A-\$ Club)	
1063	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	8400	1,800	1,800		- Gas for inter-island OHA vehicles	
1065	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	53750-POSTAGE	Restricted to the the OPERATIONS (Code 8400) and federally-funded programs for mailing costs for stamps, office postal meter deposits, and all other non-Ka Wai Ola mailings (i.e. HLA Newsletter, ancestry verification cards, etc.).	8400	15,000	15,000		- Funds to refill mail machine in #200 mailroom at NLK (HNL); other one-off postage amounts for larger mailings needing to be processed at USPS location via PCard	
1068	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	54150-PARKING VALIDATIONS	Restricted to the the Office of Operations (Facilities) Program (Code 8400) and federally-funded programs for OHA guest parking while visiting for official OHA business.	8400	60,000	60,000		- Dole parking anticipated to phase out by end of September 2025	
1069	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	54150-PARKING VALIDATIONS	Restricted to the the Office of Operations (Facilities) Program (Code 8400) and federally-funded programs for OHA guest parking while visiting for official OHA business.	8400	40,800	40,800		- NLK parking (30 stalls, \$3,000/month) + Bus Pass Reimbursement (Currently 5 employees monthly @ \$80 ea.)	
1070	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	54150-PARKING VALIDATIONS	Restricted to the the Office of Operations (Facilities) Program (Code 8400) and federally-funded programs for OHA guest parking while visiting for official OHA business.	8400	1,920	1,920		- Civic Center parking passes	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1071	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55010-ELECTRICITY	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Electric service costs. Include property code for all expenditures.	8400	18,000	18,000		- Electricity (HELCO - Hilo)	
1072	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55010-ELECTRICITY	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Electric service costs. Include property code for all expenditures.	8400	225,000	225,000		- Electricity (Colliers/OHA - HNL)	
1073	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55010-ELECTRICITY	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Electric service costs. Include property code for all expenditures.	8400	6,000	6,000		- Electricity (Kauai Island Utility Cooperative - Kauai)	
1074	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55010-ELECTRICITY	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Electric service costs. Include property code for all expenditures.	8400	8,000	8,000		- Electricity (MECO - Maui)	
1075	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55010-ELECTRICITY	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Electric service costs. Include property code for all expenditures.	8400	25,000	25,000		- Electricity (Kulana Oihi / HECO - Molokai)	
1076	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55200-WATER	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Water service costs. Include property code for all expenditures.	8400	1,860	1,860		- Water: Kulana 'Oihi office	
1077	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55510-RENTAL OF LAND & BUILDING	Restricted to the Office of Operations (Facilities) Program (Code 8400), WADC (Code 6200) and federally-funded programs for land or office lease rent. Include property code for all expenditures.	8400	81,000	81,000		- Rent (PTC Partners - Hilo)	
1078	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55510-RENTAL OF LAND & BUILDING	Restricted to the Office of Operations (Facilities) Program (Code 8400), WADC (Code 6200) and federally-funded programs for land or office lease rent. Include property code for all expenditures.	8400	1,096,100	1,096,100		- Rent (Colliers/OHA) at \$1M and storage at \$96.1K	
1079	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55510-RENTAL OF LAND & BUILDING	Restricted to the Office of Operations (Facilities) Program (Code 8400), WADC (Code 6200) and federally-funded programs for land or office lease rent. Include property code for all expenditures.	8400	30,000	30,000		- Rent (Pyramid Insurance Centre LTD - Kauai)	
1080	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55510-RENTAL OF LAND & BUILDING	Restricted to the Office of Operations (Facilities) Program (Code 8400), WADC (Code 6200) and federally-funded programs for land or office lease rent. Include property code for all expenditures.	8400	35,000	35,000		- Rent (Home Managers - Maui)	
1081	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55515-RENTAL OF LAND & BUILDING - CAM & MISC	Restricted to the Office of Operations (Facilities) Program (Code 8400), WADC (Code 6200) and federally-funded programs for Common Area Maintenance (CAM) fees and other related fees associated with the lease of real property. Include property code for all expenditures.	8400	32,000	32,000		- CAM (PTC Partners - Hilo)	
1082	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55515-RENTAL OF LAND & BUILDING - CAM & MISC	Restricted to the Office of Operations (Facilities) Program (Code 8400), WADC (Code 6200) and federally-funded programs for Common Area Maintenance (CAM) fees and other related fees associated with the lease of real property. Include property code for all expenditures.	8400	700,000	700,000		- CAM (Colliers/OHA - HNL)	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1083	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55515-RENTAL OF LAND & BUILDING - CAM & MISC	Restricted to the Office of Operations (Facilities) Program (Code 8400), WADC (Code 6200) and federally-funded programs for Common Area Maintenance (CAM) fees and other related fees associated with the lease of real property. Include property code for all expenditures.	8400	20,000	20,000		- CAM (Pyramid Insurance Centre LTD - Kauai)	
1084	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55515-RENTAL OF LAND & BUILDING - CAM & MISC	Restricted to the Office of Operations (Facilities) Program (Code 8400), WADC (Code 6200) and federally-funded programs for Common Area Maintenance (CAM) fees and other related fees associated with the lease of real property. Include property code for all expenditures.	8400	8,500	8,500		- CAM (Home Managers - Maui)	
1085	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55515-RENTAL OF LAND & BUILDING - CAM & MISC	Restricted to the Office of Operations (Facilities) Program (Code 8400), WADC (Code 6200) and federally-funded programs for Common Area Maintenance (CAM) fees and other related fees associated with the lease of real property. Include property code for all expenditures.	8400	45,000	45,000		- CAM (Kulana Oihi - Molokai)	
1086	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55640-RENTAL OF EQUIPMENT	Rental of equipment such as copiers, faxes, meter and postage machines, etc.	8400	3,500	3,500		- Water dispenser rentals (NLK)	
1087	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55640-RENTAL OF EQUIPMENT	Rental of equipment such as copiers, faxes, meter and postage machines, etc.	8400	60,000	60,000		- Printer lease, supplies, and services	
1091	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	58200-LEASEHOLD IMPROVEMENTS	Coordinated through the Office of Operations (Facilities) Program (Code 8400) for non-federally-funded costs related to leased building improvements, electrical, remodeling, etc. Federally-funded purchases must obtain designated approval.	8400	750,000	750,000		Estimate for facility renovations, pending final contractor quote (expected June); ASAP start for completion by end of FY2026 <ul style="list-style-type: none"> • 3rd floor relocation (13 offices, 4 cubicles, Legal area) • IT renovations and upgrades • Comms/Multimedia room • Makeke program area • Board room improvements • Hale Noelo relocation 	
1097	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	8400	1,000	1,000		- Safety resources (manuals, books. etc) for newly established Safety & Facilities Officer	
1098	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	8400	1,000	1,000		- Dues for newly established Safety Officer to join Safety Organizations	
1099	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	53520-OFFICE SUBSCRIPTIONS	Includes newspaper, magazine, and on-line subscriptions including costs associated with domain name.	8400	500	500		- Subscription for Safety and Operations Publications	
1100	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	53610-FREIGHT & DELIVERY	Shipping costs paid to vendors such as FedEx, Airborne Express, Hawaiian Airlines Cargo, and all delivery services (including Ka Wai Ola delivery). Note: Freight charged on the purchase of product remains with the cost of the product and should not be charged to this account.	8400	10,000	10,000		- Freight to/from OHA inter-island offices, including relocation of inventory, supplies, etc.	
1101	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	53710-BULK MAIL	Deposits made to Postmaster or U.S. Postal Service for bulk mailing (i.e. Ka Wai Ola Permit #298).	8400	2,400	2,400		- Non-Ka Wai Ola mailings, such as invitations to special events and meetings	
1105	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	55750-OTHER RENTALS	Includes booth rental, storage of records, plant rental, rental of chairs, rental of tents, etc.	8400	6,400	6,400		- Monthly plant rental and maintenance (HNL)	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1108	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	8400	25,000	25,000		- OHA-branded staff apparel for official use and visibility at events, public functions, and community engagement.	
1110	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	8400	6,220	6,220		- Monthly AED unit rentals (HNL - \$518.32/mo.)	
1111	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	8400	14,000	14,000		- First Aid Boxes (HNL - \$400-900/mo.)	
1112	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	8400	14,000	14,000		- 6 Staff x \$1500 + 2 Leaders x 2500- Trainings Conferences, etc.	
1113	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	8400	18,000	18,000		- Food/Refreshments/Supplies (utensils and cleaning, pans, etc) for OHA-Wide Staff Events (@\$1500 per day- Nippon, Ko's, etc). Q1: FY Kickoff/Lā Ho'ihō'i Ea & 'Āina Day (2 days) Q2: Learn & Launa/Service Awards/Holiday Luncheon (1 day) Q3: Learn & Launa/'ĀBL (1 day) Q4: EOY Mahalo, Learn & Launa (1 Day) (5) Quantum Trainings (5 hui x 1 day ea) (2) TIC Trainings	
1114	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	8400	4,800	4,800		- Venue, table rentals formevents; \$400 per event x 12 events	
1121.T1	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54110-MILEAGE	Reimbursement for use of personal automobile while on official OHA business.		-	2,476	2,476	N/A	> FY26BR1: 1) \$2476: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$0:
1121.T2	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).		-	8,000	8,000	N/A	> FY26BR1: 1) \$25350: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$-17350: Align to forecast spend

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1122	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	8400	6,400	78,720	72,320	8400 OPERATIONS OFFICE TRAVEL	> FY26BR1: 1) \$72320: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$0:
1123	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	8400	9,550	142,000	132,450	8400 OPERATIONS OFFICE TRAVEL	> FY26BR1: 1) \$175750: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$-43300: Align to forecast spend
1123.T1	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other		-	29,000	29,000	N/A	> FY26BR1: 1) \$77000: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$-48000: Align to forecast spend
1123.T2	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.		-	70,000	70,000	N/A	> FY26BR1: 1) \$102815: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$-32815: Align to forecast spend
1123.T4	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54530-TRANSPORTATION - REPATRIATION	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the United States. See Car Rental below for all other transportation costs and relating to repatriation efforts.		-	3,000	3,000	N/A	> FY26BR1: 1) \$3000: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$0:
1123.T5	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54540-SUBSISTENCE - REPATRIATION	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the United States and relating to repatriation efforts.			3,860	3,860		> FY26BR1: 1) \$3860: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$:
1123.T6	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54550-CAR RENTAL - REPATRIATION	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the United States and relating		-	160	160	N/A	> FY26BR1: 1) \$160: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$0:
1123.T7	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54560-TRANSPORTATION - INTERNATIONAL	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the United States. See Car Rental below for all other transportation costs.		-	15,000	15,000	N/A	> FY26BR1: 1) \$21000: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$-6000: Align to forecast spend
1123.T8	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54570-SUBSISTENCE - INTERNATIONAL			-	17,000	17,000	N/A	> FY26BR1: 1) \$33990: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$-16990: Align to forecast spend
1123.T9	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54580-CAR RENTAL - INTERNATIONAL	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the United States.		-	3,000	3,000	N/A	> FY26BR1: 1) \$1120: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$1880: Align to forecast spend

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1129	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	8400	2,560	38,000	35,440		> FY26BR1: 1) \$71280: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$-35840: Align to forecast spend
1129.T1	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.		-	11,000	11,000	N/A	> FY26BR1: 1) \$18070: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$-7070: Align to forecast spend
1129.T2	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54810-OTHER TRAVEL - IN STATE	All travel-related costs for non-OHA employees while traveling on official OHA business within the state of Hawaii.		-	1,000	1,000	N/A	> FY26BR1: 1) \$0: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$1000: Align to forecast spend
1129.T3	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54820-OTHER TRAVEL - OUT OF STATE	All travel-related costs for non-OHA employees while traveling on official OHA business outside the state of Hawaii. Managed centrally by either the Board of Trustees Office (1100) or Operations (8400). Exceptions: Legacy Land and Federal-funded programs.		-	40,000	40,000	N/A	> FY26BR1: 1) \$0: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$40000: Align to forecast spend
1129.T4	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54830-OTHER TRAVEL INTERNATIONAL	All travel-related costs for non-OHA employees while traveling on official OHA business outside the state of Hawaii. Managed centrally by either the Board of Trustees Office (1100) or Operations (8400). Exceptions: Legacy Land and Federal-funded programs.		-	3,000	3,000	N/A	> FY26BR1: 1) \$0: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$3000: Align to forecast spend
1129.T5	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54840-OTHER TRAVEL-REPATRIATION	All travel-related costs for non-OHA employees while traveling on official OHA business outside the United States and relating to repatriation efforts		-	34,779	34,779	N/A	> FY26BR1: 1) \$34779: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) \$0:
1255	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	3600	550,080	570,080	20,000	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
1256	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	3600	-	12,000	12,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
1257	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	3600	353,429	345,427	(8,002)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
1264	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3600	79,000	79,000	-	Cybersecurity services - Annual renewal = \$79,000/year	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1265	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3600	9,900	9,900	-	Network consulting and support services - Annual renewal = \$9,900/year	
1266	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3600	13,500	13,500	-	Annual renewal of support for travel application and SharePoint forms	
1273	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	133,000	133,000	-	Microsoft enterprise licenses for all OHA - (E3 @ \$245 + E5 @ \$410 + P2 @ \$85 + Teams Voice @ \$130) * 150 staff + Sharepoint storage \$5/GB * 500GB = \$133,000 total	
1274	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	25,500	25,500	-	Device management system for OHA devices - Annual renewal = \$25,000/year	
1275	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	11,600	11,600	-	Cybersecurity software (backup application) - Annual renewal = \$11,600/year	
1276	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	3,200	3,200	-	Meeting streaming subscription - Annual renewal = \$3,200/year	
1277	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	12,500	12,500	-	2 webinar and meeting software subscriptions; \$6,250 per subscription • 1 subscription for BOT meetings • 1 subscription for OHA staff	
1278	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	43,000	43,000	-	Annual license for beneficiary interaction tracking software (Pilina)	
1279	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	6,300	6,300	-	OHA domain names, web, and SSL hosting services for 20 domains	
1280	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	2,000	2,000	-	Annual renewal for e-fax services	
1281	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	12,600	12,600	-	Antivirus software subscription for OHA devices, including protection and remote support licenses — 300 licenses @ \$42 each	
1282	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	7,200	7,200	-	Cybersecurity software subscription for OHA devices, including endpoint protection — 250 licenses @ \$28.80 each	
1283	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	4,900	4,900	-	Network software licenses - Annual renewal = \$4,900 total	
1284	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	33,600	33,600	-	Co-location services for OHA network - Monthly fee @ \$2,800 = \$33,600 total	
1285	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	54,000	132,300	78,300	Cloud server subscriptions - Monthly fee @ \$4,500 = \$54,000 total	> FY26BR1: Realigning funds for IT subscriptions

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
1286	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3600	18,000	18,000	-	E-signature software licenses for all OHA - Annual renewal = \$18,000	
1287	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	3600	5,000	-	(5,000)	Audio/Video conference onsite support - \$500 per onsite visit x 10 = \$5,000 total	> FY26BR1: Reclassifying expense to 53530-SBIT to better align with coding standards
1288	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	3600	1,600	-	(1,600)	Printer supplies	> FY26BR1: Received funds from Federal programs. Repurposing the funds for IT subscriptions
1289	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	3600	7,700	-	(7,700)	Email protection services	> FY26BR1: Received funds from Federal programs. Repurposing the funds for IT subscriptions
1293	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally-funded purchase of computer equipment, software, printers, laptops, etc. over \$1,000 and for theft-sensitive items under \$1,000 except as allowed per BOT approved budget (i.e. PIO). Federally-funded purchases must obtain designated approval.	3600	148,000	97,000	(51,000)	The purchase of 80 OHA workstations (laptops and desktops) x \$1,850 per workstation	> FY26BR1: Realigning funds for IT subscriptions
1294	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally-funded purchase of computer equipment, software, printers, laptops, etc. over \$1,000 and for theft-sensitive items under \$1,000 except as allowed per BOT approved budget (i.e. PIO). Federally-funded purchases must obtain designated approval.	3600	15,600	15,600	-	Monitors - 65 monitors @ \$240 per monitor = \$15,600 total	

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1295	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally-funded purchase of computer equipment, software, printers, laptops, etc. over \$1,000 and for theft-sensitive items under \$1,000 except as allowed per BOT approved budget (i.e. PIO). Federally-funded purchases must obtain designated approval.	3600	7,350	7,350	-	Monitors - 65 monitors @ \$240 per monitor = \$15,600 total	
1296	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally-funded purchase of computer equipment, software, printers, laptops, etc. over \$1,000 and for theft-sensitive items under \$1,000 except as allowed per BOT approved budget (i.e. PIO). Federally-funded purchases must obtain designated approval.	3600	6,000	6,000	-	Miscellaneous expenses (hard disks, computer parts, battery units, etc.) = \$6,000 total	
1316	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	3600	8,000	8,000	-	Tech-related purchases <\$1000 (USB hubs, video adapters, cables, etc.) = \$8,000 total	
1318	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53810-TELEPHONE & RELATED SVCS	Coordinated through the Office of Technology Services (IT) Program (Code 3600) and federally-funded programs for local and long-distance telephone service, fax service, and service for internet connections.	3600	9,600	9,600	-	Internet and phone services (Hawai'i) - Hawaiian Telcom services @ \$800 per month x 12 = \$9,600	
1320	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53810-TELEPHONE & RELATED SVCS	Coordinated through the Office of Technology Services (IT) Program (Code 3600) and federally-funded programs for local and long-distance telephone service, fax service, and service for internet connections.	3600	4,200	4,200	-	Internet and phone services (Maui) - Hawaiian Telcom services @ \$350 per month x 12 = \$4,200	
1321	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53810-TELEPHONE & RELATED SVCS	Coordinated through the Office of Technology Services (IT) Program (Code 3600) and federally-funded programs for local and long-distance telephone service, fax service, and service for internet connections.	3600	2,040	2,040	-	Internet and phone services (Molokai) - Hawaiian Telcom services @ \$170 per month x 12 = \$2,040	
1322	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53810-TELEPHONE & RELATED SVCS	Coordinated through the Office of Technology Services (IT) Program (Code 3600) and federally-funded programs for local and long-distance telephone service, fax service, and service for internet connections.	3600	3,600	3,600	-	Internet and phone services (Kauai) - Hawaiian Telcom services @ \$300 per month x 12 = \$3,600	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1323	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53810-TELEPHONE & RELATED SVCS	Coordinated through the Office of Technology Services (IT) Program (Code 3600) and federally-funded programs for local and long-distance telephone service, fax service, and service for internet connections.	3600	39,000	26,000	(13,000)	Phone services (NLK, Oahu) - Microsoft Teams Voice and Hawaiian Telcom @ \$3250 per month x 12 = \$39,000 total	> FY26BR1: Repurposing the remaining balance for IT subscriptions
1324	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53810-TELEPHONE & RELATED SVCS	Coordinated through the Office of Technology Services (IT) Program (Code 3600) and federally-funded programs for local and long-distance telephone service, fax service, and service for internet connections.	3600	2,700	2,700	-	Cable TV services (NLK, Oahu) - Spectrum TV @ \$225 per month x 12 = \$2,700 total	
1325	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53850-CELLULAR PHONE	Restricted to the Office of Technology Services (IT) Program (Code 3600) and federally-funded programs for service for communication devices not connected to a wall (i.e. mobile phones and netbooks).	3600	42,200	36,200	(6,000)	Cable TV services (NLK, Oahu) - Spectrum TV @ \$225 per month x 12 = \$2,700 total	> FY26BR1: Repurposing the remaining balance for Other Supplies
1337	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	59013-LATE FEES, FINES AND PENALTIES	A late fee is a charge that lenders and other companies impose on you when you fail to make an on-time payment.	3600	250	250	-	Late fee - \$250	
1340	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	3600	2,100	2,100	-	Online learning materials - 6 staff @ \$350 per staff = \$2,100 total	
1342	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PROGRAM	53520-OFFICE SUBSCRIPTIONS	Includes newspaper, magazine, and on-line subscriptions including costs associated with domain name.	3600	500	500	-	IT magazine subscription = Annual \$500 total	
1343	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PROGRAM	53610-FREIGHT & DELIVERY	Shipping costs paid to vendors such as FedEx, Airborne Express, Hawaiian Airlines Cargo, and all delivery services (including Ka Wai Ola delivery). Note: Freight charged on the purchase of product remains with the cost of the product and should not be charged to this account.	3600	2,000	2,000	-	Shipping costs for equipment and IT materials to inter-island offices	
1352	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	3600	10,000	10,000	-	Training budget - 5 staff @ \$1500/person and 1 Director @ \$2500/person = \$10,000 total	
1352.P1	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PROGRAM	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	3600	-	6,000	6,000	N/A	> FY26BR1: Repurposing the funds for Other Supplies
1359	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	3600	4,000	-	(4,000)	3600 OFFICE OF TECHNOLOGY SERVICES TRAVEL	> FY26BR1: 3600 Admin Travel centralized in 8400 Ops
1360	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	3600	9,060	-	(9,060)	3600 OFFICE OF TECHNOLOGY SERVICES TRAVEL	> FY26BR1: 3600 Admin Travel centralized in 8400 Ops

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1361	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	3600	5,600	-	(5,600)	3600 OFFICE OF TECHNOLOGY SERVICES TRAVEL	> FY26BR1: 3600 Admin Travel centralized in 8400 Ops
1362	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	3600	4,770	-	(4,770)	3600 OFFICE OF TECHNOLOGY SERVICES TRAVEL	> FY26BR1: 3600 Admin Travel centralized in 8400 Ops
1366	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	3600	3,920	-	(3,920)	3600 OFFICE OF TECHNOLOGY SERVICES TRAVEL	> FY26BR1: 3600 Admin Travel centralized in 8400 Ops
1367	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	3600	1,160	-	(1,160)	3600 OFFICE OF TECHNOLOGY SERVICES TRAVEL	> FY26BR1: 3600 Admin Travel centralized in 8400 Ops
1487	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	6400	237,282	177,690	(59,592)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
1488	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	6400	-	2,000	2,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
1489	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	6400	152,455	108,586	(43,869)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
1512	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally-funded purchase of computer equipment, software, printers, laptops, etc. over \$1,000 and for theft-sensitive items under \$1,000 except as allowed per BOT approved budget (i.e. PIO). Federally-funded purchases must obtain designated approval.	6400	20,000	20,000	-	Community and Brand Engagement: Branding and Visual Presence (Custom OHA pop-up tent, tablecloths, banners), Community Engagement Tools, Outreach Materials, Event Infrastructure (Tables, Chairs, Generator, Easels) Audio/Presentation Tools, (Portable PA System), Administrative Reporting Kit, Cultural Protocol Items)	
1552	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	PROGRAM	53300-PROMOTIONAL ITEMS	Items including shirts, pens, pencils, luggage tags, or other items that are imprinted with an OHA logo that are purchased specifically for outside (including beneficiary) distribution.	6400	50,000	50,000	-	Community and Brand Engagement: OHA Promotional Materials and Giveaways (Brochures, Flyers, Rack Cards, Branded Merchandise, Educational Materials, QR Code Cards, Postcards)	
1564	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	6400	2,500	2,500	-	Fees for conferences and training for Director 1 @ \$2500	
1569	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54110-MILEAGE	Reimbursement for use of personal automobile while on official OHA business.	6400	52	-	(52)	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1570	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	6400	5,550	-	(5,550)	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops
1571	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	6400	6,800	-	(6,800)	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops
1572	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	6400	29,320	-	(29,320)	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops
1573	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	6400	8,400	-	(8,400)	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops
1574	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	6400	11,925	-	(11,925)	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops
1578	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	6400	8,960	-	(8,960)	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops
1579	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	6400	2,540	-	(2,540)	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops
1681	2026	930	TRUST	4510 BENEFICIARY SERVICES	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	4510	860,940	797,799	(63,141)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
1682	2026	930	TRUST	4510 BENEFICIARY SERVICES	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	4510	-	16,000	16,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
1682.P1	2026	930	TRUST	4510 BENEFICIARY SERVICES	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	Refers to the non-wage compensation provided to employees beyond their regular salary, i.e. vacation leave and accumulated vacation hours in accordance with OHA's Employee Handbook. If you transferring to another state agency, you may choose to receive a lump sum payment or transfer your vacation credit balance to your new agency.	4510	-	52,000	52,000	N/A	> FY26BR1: PERSONNEL: Align to Actuals
1683	2026	930	TRUST	4510 BENEFICIARY SERVICES	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	4510	553,159	485,181	(67,978)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISIO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISIO
1696	2026	930	TRUST	4510 BENEFICIARY SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4510	40,000	40,000	-	Contract for community-based facilitators to plan, execute, and report on community engagement meetings for (5) land transfers @ \$8,000 ea	
1697	2026	930	TRUST	4510 BENEFICIARY SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4510	4,800	4,800	-	Contract for a trauma-informed specialist to provide wellness support for beneficiaries during OHA community meetings; estimate of \$300-\$400 per meeting x 12 meetings	
1732	2026	930	TRUST	4510 BENEFICIARY SERVICES	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	4510	12,000	12,000	-	Supplies for neighbor island (NI) Offices to support all community meetings (plates, utensils, cups, pans, napkins, etc.- see 57255 conferences org by OHA) @\$1k x 5 offices= \$5k - OHA Logo Tents for Community Events- 6 tents (1 per ofc, 2 O'ahu) @ \$1000 ea= \$4000 Mobile Ofc for Hawai'i Island= \$3000 (mobile printer, file lock box, roller case)	
1753	2026	930	TRUST	4510 BENEFICIARY SERVICES	PROGRAM	53610-FREIGHT & DELIVERY	Shipping costs paid to vendors such as FedEx, Airborne Express, Hawaiian Airlines Cargo, and all delivery services (including Ka Wai Ola delivery). Note: Freight charged on the purchase of product remains with the cost of the product and should not be charged to this account.	4510	1,000	1,000	-	Shipping of supplies (swag, printed materials for community mtgs, etc) to neighbor island (NI) Offices	
1761	2026	930	TRUST	4510 BENEFICIARY SERVICES	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	4510	10,000	10,000	-	Ad hoc- Community engagement activities and meetings not otherwise covered	
1762	2026	930	TRUST	4510 BENEFICIARY SERVICES	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	4510	12,000	12,000	-	Training, conferences, or professional development for 8 Beneficiary Services staff	
1763	2026	930	TRUST	4510 BENEFICIARY SERVICES	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS- ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	4510	73,500	73,500	-	OHA scheduled community meetings -12 M&M meetings @ \$500 ea (Food) -8 ICM/BOT meetings @ \$3000 ea - Venue/Tables/Chairs (\$900) , Sound (\$600), Food/Drinks/Snacks (\$1500) -16 OHA quarterly community workshops (cultural, education, training) @ \$500 ea (Food only) -25 Land Transfer community meetings @\$1300 ea Venue (\$800), Food (\$500) -10 Mo'okū'auhau Workshops @ \$300 ea (Food only)	
1768	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	4510	6,600	-	(6,600)	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1769	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	4510	7,000	-	(7,000)	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops
1770	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	4510	37,100	-	(37,100)	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops
1771	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	4510	2,800	-	(2,800)	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops
1772	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	4510	5,315	-	(5,315)	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops
1776	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	4510	12,400	-	(12,400)	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops
1777	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	4510	1,060	-	(1,060)	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops
1885	2026	930	TRUST	4600 HAWAIIAN REGISTRY	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4510	3,000	25,000	22,000	HRP Document scanning	> FY26BR1: reallocate funds from 57240 (other expenses) to 57110 (Services on a Fee Basis) for HRP new card design
1886	2026	930	TRUST	4600 HAWAIIAN REGISTRY	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally-funded purchase of computer equipment, software, printers, laptops, etc. over \$1,000 and for theft-sensitive items under \$1,000 except as allowed per BOT approved budget (i.e. PIO). Federally-funded purchases must obtain designated approval.	4510	4,975	4,975	-	Cost for (5) licenses for each OHA Office for new ID software. Cost @ \$995 ea	
1887	2026	930	TRUST	4600 HAWAIIAN REGISTRY	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally-funded purchase of computer equipment, software, printers, laptops, etc. over \$1,000 and for theft-sensitive items under \$1,000 except as allowed per BOT approved budget (i.e. PIO). Federally-funded purchases must obtain designated approval.	4510	21,520	21,520	-	Cost for (5) Double Sided Printers @ \$2595 ea. + Digital Camera Package @ \$1095 ea. + Set-Up/Installation @300 ea. + Redesign(\$150) + Shipping (\$450) and Taxes (\$970)	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1888	2026	930	TRUST	4600 HAWAIIAN REGISTRY	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	4510	1,482	1,482	-	HRP Card Supplies- Ribbon @\$229 x 5) and Cards @ 52.99 x 5 sleeves + tax (\$67)	
1889	2026	930	TRUST	4600 HAWAIIAN REGISTRY	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	4510	44,023	22,023	(22,000)	Statewide and nationwide Hawaiian Registry Program: ...Continue promotion of HRP, especially as a requirement for OHA loans, grants and other sponsored program; issuance of ancestry ID card ...Grow database of Native Hawaiians to enhance / personalize beneficiary services	> FY26BR1: reallocate funds from 57240 (other expenses) to 57110 (Services on a Fee Basis) for HRP new card design
1893	2026	930	TRUST	2300 CORPORATE COUNSEL	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	2300	695,596	562,257	(133,339)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
1894	2026	930	TRUST	2300 CORPORATE COUNSEL	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	2300	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
1895	2026	930	TRUST	2300 CORPORATE COUNSEL	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	2300	446,924	341,883	(105,041)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
1902	2026	930	TRUST	2300 CORPORATE COUNSEL	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	2300	600,000	600,000	-	Direct legal services to beneficiaries - General Funds • Funding for the provision of Statewide Hawaiian Rights Services (i.e., legal representation and legal service hours) to OHA beneficiaries, pursuant to OHA's Native Hawaiian Legal Affairs Program. • Funding ensures that OHA beneficiaries with meritorious, non-conflicted legal claims related to Hawaiian rights and entitlements (e.g., quiet title defense, kuleana rights and access, water rights, land title assistance, traditional and customary practices, wahi pana and burial protections, and land trust entitlements) receive expert representation from attorneys with specialized experience in Native Hawaiian rights law and demonstrated capacity serving Native Hawaiian individuals and communities.	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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1903	2026	930	TRUST	2300 CORPORATE COUNSEL	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	2300	900,000	900,000	-	Direct legal services to beneficiaries - Trust Funds • Funding for the provision of Statewide Hawaiian Rights Services (i.e., legal representation and legal service hours) to OHA beneficiaries pursuant to OHA's Native Hawaiian Legal Affairs Program. • Funding ensures OHA beneficiaries with meritorious, non-conflicted legal claims related to Hawaiian rights and entitlements (e.g., quiet title defense, kuleana rights and access, water rights, land title assistance, traditional and customary practices, wahi pana and burial protections, and land trust entitlements) receive expert representation from attorneys with specialized experience in Native Hawaiian rights law and demonstrated capacity serving Native Hawaiian individuals and communities.	
1906	2026	930	TRUST	2300 CORPORATE COUNSEL	CONTRACTS	57115-LEGAL SERVICES	Used for legal services. Do not include legal services in Services on a Fee.	2300	235,000	235,000	-	Ka Huli Ao programs for community support and training: (1) Ao Aku Ao Mai - NH Law Clinics (\$135k); (2) NH Law Training Course required by HRS 10-41 (\$100k)	
1907	2026	930	TRUST	2300 CORPORATE COUNSEL	CONTRACTS	57115-LEGAL SERVICES	Used for legal services. Do not include legal services in Services on a Fee.	2300	300,000	300,000	-	Professional legal services from external legal counsel to support emerging litigation and legal needs (\$375 per hour x 800 hours)	
1952	2026	930	TRUST	2300 CORPORATE COUNSEL	OVERHEAD	55910-INSURANCE	Includes leasehold liability, general liability, professional liability, event liability coverage. All insurance paid by Programs other than Corporation Counsel (Code 2300) should be cleared with Corp. Counsel prior to payment.	2300	650,000	650,000	-	Insurance premiums: WC, TDI, POL, GL, Excess, Auto, Cyber, Prop, DIC, NFIP, Bankers, Lawyers, Intl Travel, DAGS-cyber	
1953	2026	930	TRUST	2300 CORPORATE COUNSEL	OVERHEAD	56810-SETTLEMENT - LAWSUITS	Expenses incurred in resolving a dispute or claim.	2300	30,000	30,000	-	Contingency for potential settlements	
1960	2026	930	TRUST	2300 CORPORATE COUNSEL	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	2300	500	500	-	Miscellaneous reference materials (HSBA contract manual)	
1961	2026	930	TRUST	2300 CORPORATE COUNSEL	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	2300	2,650	2,650	-	HSBA dues and membership in Government Lawyers Section, which provides access to specialized continuing legal education courses	
1962	2026	930	TRUST	2300 CORPORATE COUNSEL	PROGRAM	53520-OFFICE SUBSCRIPTIONS	Includes newspaper, magazine, and on-line subscriptions including costs associated with domain name.	2300	26,800	26,800	-	LexisNexis legal research, PLI, and MLS	
1968	2026	930	TRUST	2300 CORPORATE COUNSEL	PROGRAM	55750-OTHER RENTALS	Includes booth rental, storage of records, plant rental, rental of chairs, rental of tents, etc.	2300	15,000	15,000	-	Records storage and document shredding	
1972	2026	930	TRUST	2300 CORPORATE COUNSEL	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	2300	2,000	2,000	-	Continuing legal education for bar license for additional attorney	
2091	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	3100	313,840	143,764	(170,076)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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2092	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	3100	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
2092.P1	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	Refers to the non-wage compensation provided to employees beyond their regular salary, i.e. vacation leave and accumulated vacation hours in accordance with OHA's Employee Handbook. If you transferring to another state agency, you may choose to receive a lump sum payment or transfer your vacation credit balance to your new agency.	3100	-	49,000	49,000	N/A	> FY26BR1: PERSONNEL: Align to Actuals
2093	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	3100	201,643	84,396	(117,247)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
2096	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3100	398,700	476,700	78,000	Transition period for converting accounting consultants to internal staff Controller – \$294,700 for position from September 1, 2025 to June 30, 2026 Senior Accountant – \$104,000 for position from September 1, 2025 to December 31, 2025	> FY26BR1: NOV25: Per BF 25-99 Reallocate from 3200 Personnel to 3100 Contracts
2099	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3100	120,000	120,000	-	Accounting and procurement software support and troubleshooting	
2100	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3100	125,000	125,000	-	External annual audit fee for the OHA audit. Change FY26: from \$123,600 to \$125,000; FY27: from \$129,780 to \$132,000.	
2101	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3100	500	500	-	1099 e-filing service fee to upload OHA vendor information, produce 1099 forms, and mailing	
2106	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3100	111,600	111,600	-	Accounting system software	
2154	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	OVERHEAD	59015-BANK FEES	The term bank fees refers to any charges imposed by financial institutions on their personal and business customers for account set-up, maintenance, and minor transactional services. These fees may be charged on a one-time or ongoing basis.	3100	6,000	6,000	-	Bank of Hawaii fees for bank accounts	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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2157	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	3100	1,000	1,000	-	CFO dues for CPA license, Permit to Practice, Hawaii Society of CPA dues, 3 Governmental Finance Officers Association (GFOA) dues for CFO, Controller, Budget Analyst	
2158	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PROGRAM	53520-OFFICE SUBSCRIPTIONS	Includes newspaper, magazine, and on-line subscriptions including costs associated with domain name.	3100	300	300	-	Pacific Business News	
2168	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	3100	1,800	1,800	-	3 Governmental Finance Officers Association (GFOA) registration	
2169	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	3100	15,000	5,000	(10,000)	3 CPA continuing education, from \$5,000 to \$15,000	> FY26BR1: Originally budgeted for staff training, will not need this fiscal year. Return 1) \$10,000 budgeted funds for other agency-wide uses; 2) Repurpose \$7,000 to cover 12/19's All OHA Stand Down and Service Award Ceremony.
2170	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	3100	7,000	-	(7,000)	Training for Budget Analyst & Admin Assistant, Accounting Manager, Accountant \$1,500/staff, \$2,500/manager	> FY26BR1: Originally budgeted for staff training, will not need this fiscal year. Return 1) \$10,000 budgeted funds for other agency-wide uses; 2) Repurpose \$7,000 to cover 12/19's All OHA Stand Down and Service Award Ceremony.
2176	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	3100	250	-	(250)	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER) TRAVEL	> FY26BR1: 3100 Admin Travel centralized in 8400 Ops
2179	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	3100	1,400	-	(1,400)	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER) TRAVEL	> FY26BR1: 3100 Admin Travel centralized in 8400 Ops
2180	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	3100	300	-	(300)	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER) TRAVEL	> FY26BR1: 3100 Admin Travel centralized in 8400 Ops
2185	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	3100	250	-	(250)	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER) TRAVEL	> FY26BR1: 3100 Admin Travel centralized in 8400 Ops

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
2287	2026	930	TRUST	3200 FINANCIAL SERVICES	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	3200	857,134	626,564	(230,570)	(Department) Salary and Wages	> FY26BR1: NOV25: Per BF 25-99 Reallocate from 3200 Personnel to 3100 Contracts > PERSONNEL: Align to Actuals
2288	2026	930	TRUST	3200 FINANCIAL SERVICES	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	3200	-	15,000	15,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
2289	2026	930	TRUST	3200 FINANCIAL SERVICES	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	3200	550,714	428,103	(122,611)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
2366	2026	930	TRUST	3200 FINANCIAL SERVICES	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	3200	4,500	1,500	(3,000)	Training for FS staff, 3@\$1,500 each	> FY26BR1: Originally budgeted for staff training, will not need this fiscal year. Return \$3,000 budgeted funds for other agency-wide uses.
2485	2026	930	TRUST	3900 PROCUREMENT	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	3900	482,100	482,100	-	(Department) Salary and Wages	
2486	2026	930	TRUST	3900 PROCUREMENT	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	3900	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
2487	2026	930	TRUST	3900 PROCUREMENT	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	3900	309,751	293,750	(16,001)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
2533	2026	930	TRUST	3900 PROCUREMENT	OVERHEAD	53100-OFFICE SUPPLIES	Coordinated through the Procurement Program (Code 3900) office for non- federally-funded purchase of consumable office supplies such as pencils, paper, glue, and computer fax and printer supplies. Also for non-theft-sensitive furniture, fixtures, and office equipment (see examples above) purchased under \$1,000. Federally-funded purchases must obtain designated approval.	3900	8,000	9,800	1,800	Standard Office Supplies for org	> FY26BR1: FEB26: CORE Reallocate from 3900 Procurement to 1100 BOT for office suppliesTo add to Office Supplies budget for unanticipated office supplies expenses.
2564	2026	930	TRUST	3900 PROCUREMENT	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	3900	11,500	8,500	(3,000)	Staff training, 6 staff @ \$1,500, 1 manager @ \$2,500	> FY26BR1: To add to Office Supplies budget for unanticipated office supplies expenses.
2683	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	4420	402,997	314,997	(88,000)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
2684	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	4420	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
2685	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	4420	258,928	195,928	(63,000)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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2692	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4420	16,000	16,000	-	External annual audit fee for the OHA audit.	
2693	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4420	10,000	10,000	-	Hua Kanu outsourced loan evaluation, origination, servicing	
2694	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4420	125,000	125,000	-	Technical Assistance to beneficiaries for financial and budgeting awareness for future loan approval.	
2694.01	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.			65,000	65,000		> FY26BR1: ;To properly account for the expense of the temp staff in NHRLF dept.To properly account for the expense of the temp staff in NHRLF dept.
2695	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4420	2,500	2,500	-	Credit reporting and verification services	
2696	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	CONTRACTS	57115-LEGAL SERVICES	Used for legal services. Do not include legal services in Services on a Fee.	4420	40,000	20,000	(20,000)	Fees for loan discrepancies and deferment payment arrangement agreements.	> FY26BR1: Used to cover any legal fees.
2705	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	4420	36,000	36,000	-	IT allocation for support and services from OHA to NHRLF	
2705.01	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	4420		17,000	17,000	N/A	> FY26BR1: ;The budget did not include an amount for our loan platform.The budget did not include an amount for our loan platform.
2705.001	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	OVERHEAD	53750-POSTAGE	Restricted to the the OPERATIONS (Code 8400) and federally-funded programs for mailing costs for stamps, office postal meter deposits, and all other non-Ka Wai Ola mailings (i.e. HLA Newsletter, ancestry verification cards, etc.).	4420	-	250	250	N/A	> FY26BR1: Used to mail loan documents to/from borrowers and for borrowers to mail documents to NHRLF

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2739	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	OVERHEAD	55510-RENTAL OF LAND & BUILDING	Restricted to the Office of Operations (Facilities) Program (Code 8400), WADC (Code 6200) and federally-funded programs for land or office lease rent. Include property code for all expenditures.	4420	40,000	40,000	-	Office rent and storage for NHRLF.	
2741	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	OVERHEAD	55640-RENTAL OF EQUIPMENT	Rental of equipment such as copiers, faxes, meter and postage machines, etc.	4420	3,000	6,000	3,000	Copier leasing cost	> FY26BR1: For NHRLF copier.
2745	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	OVERHEAD	59000-INVESTMENT MANAGER FEES	Management fees are fees paid to professionals entrusted with managing investments on a client's behalf.	4420	24,000	24,000	-	Investment management fees, \$2,000/month	
2746	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	OVERHEAD	59010-COLLECTION FEES	Collection costs are any fees associated with the process of a lender using a third party (a collection agency) to collect a debt.	4420	20,000	10,000	(10,000)	Investment management fees, \$2,000/month	> FY26BR1: For expenses associated with loan collection.
2748	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	OVERHEAD	59015-BANK FEES	The term bank fees refers to any charges imposed by financial institutions on their personal and business customers for account set-up, maintenance, and minor transactional services. These fees may be charged on a one-time or ongoing basis.	4420	4,800	4,800	-	Monthly Bank of Hawaii fees for bank accounts	
2753	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	53610-FREIGHT & DELIVERY	Shipping costs paid to vendors such as FedEx, Airborne Express, Hawaiian Airlines Cargo, and all delivery services (including Ka Wai Ola delivery). Note: Freight charged on the purchase of product remains with the cost of the product and should not be charged to this account.	4420	500	1,000	500	Postage Expenses for loan closing docs	> FY26BR1: Used to mail loan documents to/from borrowers on the neighbor islands.
2756	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	54010-ADVERTISING	Advertising including radio, newspaper, television, etc.	4420	84,000	84,000	-	Marketing & media for loan program, +5%	
2758	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	55750-OTHER RENTALS	Includes booth rental, storage of records, plant rental, rental of chairs, rental of tents, etc.	4420	2,500	2,500	-	PO Box 30960--Yearly PO box service fee for Malama Loan Borrowers	
2758.P01	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	4420	-	250	250	N/A	> FY26BR1: To purchase plaques when a NHRLF board member leaves/terms out.
2760	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	57230-BAD DEBT EXPENSE	Bad debt is an expense that a business incurs once the repayment of credit previously extended to a customer is estimated to be uncollectible.	4420	100,000	200,000	100,000	Estimated Write-offs	> FY26BR1: Reserves for loan losses/charge-offs

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2762	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	4420	8,500	3,500	(5,000)	Training for staff, 1 manager @ \$2,500, 4 staff @ \$1,500	> FY26BR1: For staff to attend seminars and conferences
2763	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	4420	2,000	2,000	-	Refreshments/Lunch for quarterly Board Meetings and site visits	
2768	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	4420	950	950	-	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF) TRAVEL	
2769	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	4420	3,000	3,000	-	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF) TRAVEL	
2770	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	4420	2,810	2,810	-	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF) TRAVEL	
2776	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	4420	880	880	-	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF) TRAVEL	
2778	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	TRAVEL	54810-OTHER TRAVEL - IN STATE	All travel-related costs for non-OHA employees while traveling on official OHA business within the state of Hawaii.	4420	2,250	2,250	-	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF) TRAVEL	
2881	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	8100	186,932	114,893	(72,039)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
2882	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	8100	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
2883	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	8100	120,105	70,089	(50,016)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
2886	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8100	125,000	125,000	-	Real Estate Consultant contract, shared btwn Admin, S&I, LAD and S&I.	
2887	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8100	60,000	60,000	-	Grant Writer to write and manage grants for CPM/LLP operations; btwn 10-12 applications for Fed/non-Fed grants/year, admin support of awarded grants	

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2946	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	PROGRAM	53520-OFFICE SUBSCRIPTIONS	Includes newspaper, magazine, and on-line subscriptions including costs associated with domain name.	8100	640	-	(640)	Planning software subscription; 10.50/user/month x 5 users x 12 months	> FY26BR1: Planning software subscription
2946.P01	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	8100	-	1,260	1,260	N/A	> FY26BR1: Annual membership dues to various Real Estate industry orgs
2957	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	8100	6,000	5,380	(620)	LAD Programs Planning Workshop, Professional Development for Manager and Director; \$2500 x 2 (mgr, dir); \$1000 for planning workshop for 5 staff + mgr/dir = \$6000	> FY26BR1: LAD Programs Planning Workshop, Professional Development for Manager and Director
2962	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	8100	800	-	(800)	8100 RM-LAND ASSETS DIRECTOR TRAVEL	> FY26BR1: 8100 Admin Travel centralized in 8400 Ops
2963	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	8100	3,200	-	(3,200)	8100 RM-LAND ASSETS DIRECTOR TRAVEL	> FY26BR1: 8100 Admin Travel centralized in 8400 Ops
2964	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	8100	3,190	-	(3,190)	8100 RM-LAND ASSETS DIRECTOR TRAVEL	> FY26BR1: 8100 Admin Travel centralized in 8400 Ops
2970	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	8100	2,560	-	(2,560)	8100 RM-LAND ASSETS DIRECTOR TRAVEL	> FY26BR1: 8100 Admin Travel centralized in 8400 Ops
3071	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	8300	330,555	320,972	(9,583)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
3072	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	8300	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
3073	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	8300	212,383	195,525	(16,858)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
3078	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8300	32,750	32,750	-	US Geological Survey (USGS) stream monitoring; reimbursed amount by Hiipaka LLC for USGS stream monitoring services, per funding agreement	
3079	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8300	100,000	100,000	-	Comprehensive Management Planning; estim. for CMPs for 4 land transfers + streamlined asset plans for 4 current OHA legacy lands; includes data collection, stakeholder engagement, facilitation, drafting/finalization of plans	

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3080	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8300	200,000	200,000		- Phase II Due Diligence on Approved Properties; based on consultant estimate for 3rd party assessments, \$100k/per property	
3081	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8300	25,000	25,000		- Multiproperty Compliance Assessments, Monitoring, Reporting; for unforeseen compliance needs (ie. heiau damage) across properties (permitting, plan generation, monitoring, reporting); estim. from previous projects	
3091	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8300	100,000	100,000		- Design for Hoomana cesspool conversion, estim. provided by consultant, based on sensitivity of potential shoreline burials	
3092	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8300	50,000	27,415	(22,585)	- Fire safety and emergency lighting repairs; For Kekaha, priority repairs/costs based on property condition assessment	> FY26BR1: FEB26: CORE Reallocate from 8300 to 8304
3093	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8300	3,000	(92,001)	(95,001)	- Field equipment for all properties - repair, maintenance, replacement of chainsaws, weedwhackers, small tools, etc.	> FY26BR1: INTERDEPT TRANSFER - Design for Hoomana cesspool conversion; funds to support 8320 operations
3136	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	8300	250	250		- Educational Materials: Books (Native Hawaiian Law - Treatise, Native Planters, etc)	
3137	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	8300	10,000	10,000		- Educational Materials: Books (Native Hawaiian Law - Treatise, Native Planters, etc)	
3150	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	Conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on by another organization for which OHA or its federally-funded programs (i.e. HLID, NHRLF) co-sponsor or participate in.	8300	9,000	8,685	(315)	- Professional development; \$1500 x 6 staff	> FY26BR1: INTERDEPT TRANSFER - To reimburse HR for conference attendance fees charged to their budget for Land staffer

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
3154	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	8300	150	150	-	8300 LEGACY & PROGRAMMATIC LANDS TRAVEL	
3155	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	8300	1,200	1,200	-	8300 LEGACY & PROGRAMMATIC LANDS TRAVEL	
3156	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	8300	1,290	1,290	-	8300 LEGACY & PROGRAMMATIC LANDS TRAVEL	
3162	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	8300	960	960	-	8300 LEGACY & PROGRAMMATIC LANDS TRAVEL	
3268	2026	930	TRUST	8303 KUKANILOKO	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8303	100,000	15,000	(85,000)	CMP update: ag due diligence; estim. based on previous similar spends; for a mid-range size (acreage), complex study on ag feasibility	> FY26BR1: Ag feasibility analysis to update property Conceptual Master Plan - INTERDEPT TRANSFER of \$15,000 to 8305
3281	2026	930	TRUST	8303 KUKANILOKO	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8303	260,000	330,000	70,000	Site management and maintenance. For 511 acres; vegetation maintenance, firebreak development/maintenance, maint. of entryways, roads, signage, community engagement, site monitoring/reporting, security patrols/equip, arborist/tree trimming, invasive species mgmt	> FY26BR1: Site management and maintenance for 511 acres; vegetation maintenance, firebreak development/mainten
3282	2026	930	TRUST	8303 KUKANILOKO	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8303	12,000	12,000	-	Birthstones stewardship. For stewardship of 5 acres, includes groundskeeping/landscaping, access mgmt, community engagement and education, site monitoring and reporting	
3345	2026	930	TRUST	8303 KUKANILOKO	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	8303	1,200	1,200	-	8303 KUKANILOKO TRAVEL	
3346	2026	930	TRUST	8303 KUKANILOKO	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	8303	540	540	-	8303 KUKANILOKO TRAVEL	
3352	2026	930	TRUST	8303 KUKANILOKO	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	8303	960	960	-	8303 KUKANILOKO TRAVEL	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
3467	2026	930	TRUST	8304 PAHUA HEIAU	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8304	42,000	64,585	22,585	Site Manager/Stewardship. Landscaping/maintenance, community engagement/outreach, education, management plan implementation (public viewing area maintenance, site monitoring/reporting; based on previous spend, considers sensitivity of heiau and terrain)	> FY26BR1: FEB26: CORE Reallocate from 8300 to 8304
3499	2026	930	TRUST	8304 PAHUA HEIAU	OVERHEAD	55010-ELECTRICITY	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Electric service costs. Include property code for all expenditures.	8304	650	650	-	Utilities - Electricity	
3500	2026	930	TRUST	8304 PAHUA HEIAU	OVERHEAD	55200-WATER	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Water service costs. Include property code for all expenditures.	8304	500	500	-	Utilities - Water	
3525	2026	930	TRUST	8304 PAHUA HEIAU	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	8304	500	500	-	On-site Meetings, Ceremonies; For - groundbreaking for public viewing area installation/completion	
3640	2026	930	TRUST	8305 WAIALUA COURTHOUSE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8305	10,000	10,000	-	General property condition assessment (estimate from previous condition assessment spend)	
3653	2026	930	TRUST	8305 WAIALUA COURTHOUSE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8305	25,000	25,000	-	Site Manager/Stewardship. Landscaping/maintenance, community engagement/outreach, education, management plan development, site monitoring/reporting, parking management	
3653.01	2026	930	TRUST	8305 WAIALUA COURTHOUSE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8305		-	-	N/A	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
3654	2026	930	TRUST	8305 WAIALUA COURTHOUSE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8305	10,000	10,000	-	Property repairs, arborist, tree trimming	
3655	2026	930	TRUST	8305 WAIALUA COURTHOUSE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8305	1,725	1,725	-	Pest control maintenance fee	
3685	2026	930	TRUST	8305 WAIALUA COURTHOUSE	OVERHEAD	55010-ELECTRICITY	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Electric service costs. Include property code for all expenditures.	8305	1,800	1,800	-	Utilities - Electricity	
3686	2026	930	TRUST	8305 WAIALUA COURTHOUSE	OVERHEAD	55200-WATER	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Water service costs. Include property code for all expenditures.	8305	800	700	(100)	Utilities - Water	> FY26BR1: OCT25: 8305 WCH Reallocate funds
3686.O1	2026	930	TRUST	8305 WAIALUA COURTHOUSE	OVERHEAD	53810-TELEPHONE & RELATED SVCS	Coordinated through the Office of Technology Services (IT) Program (Code 3600) and federally-funded programs for local and long-distance telephone service, fax service, and service for internet connections.	8305	-	50	50	N/A	> FY26BR1: OCT25: 8305 WCH Reallocate funds
3686.O3	2026	930	TRUST	8305 WAIALUA COURTHOUSE	OVERHEAD	59013-LATE FEES, FINES AND PENALTIES	A late fee is a charge that lenders and other companies impose on you when you fail to make an on-time payment.	8305	-	50	50	N/A	> FY26BR1: NOV25: Reallocate within 8305 WCH to cover late fees
4188	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8310	25,000	25,000	-	Archaeological Monitoring program: for planning, monitoring and reporting, wahi kupuna stewardship consultation and significant amount of arch features to track	
4201	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8310	153,209	153,209	-	Site Manager/Steward for brush clearing/removal, arborist/tree trimming, fence management, firebreak maintenance, drainage easement management; building maintenance and management	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
4202	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8310	85,000	85,000	-	Property maintenance (funded by \$85K donated for property improvement)	
4233	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	OVERHEAD	55010-ELECTRICITY	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Electric service costs. Include property code for all expenditures.	8310	1,200	1,200	-	Utilities - electric	
4234	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	OVERHEAD	55200-WATER	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Water service costs. Include property code for all expenditures.	8310	4,800	4,800	-	Utilities - water	
4255	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	8310	500	500	-	'Ike Kūpuna consultation	
4259	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS- ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	8310	500	500	-	Community meetings and CMP development	
4265	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	8310	1,600	1,600	-		
4266	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	8310	720	720	-		
4272	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	8310	960	960	-		
4374	2026	930	TRUST	8320 WAO KELE O PUNA	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8320	10,000	-	(10,000)	Helicopter flights for emergency and operational site assessments; \$1k/per flight	> FY26BR1: Helicopter flights for emergency and operational site assessments

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISIO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISIO
4387	2026	930	TRUST	8320 WAO KELE O PUNA	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8320	208,500	208,500	-	CMP implementation; invasive species management, native reforestation, community engagement, site monitoring/reporting, road/trail clearing/maintenance, rare/endangered species recon.	
4388	2026	930	TRUST	8320 WAO KELE O PUNA	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8320	4,000	4,000	-	Regular and unforeseen repair, maintenance, and fuel for WKOP truck	
4388.01	2026	930	TRUST	8320 WAO KELE O PUNA	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8320		95,001	95,001		> FY26BR1: INTERDEPT TRANSFER - Design for Hoomana cesspool conversion; funds moving from 8300 to support operations at WKOP, see operations below
4445	2026	930	TRUST	8320 WAO KELE O PUNA	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	8320	1,000	1,000	-	Bi-monthly on-site community engagement	
4451	2026	930	TRUST	8320 WAO KELE O PUNA	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	8320	800	800	-		
4452	2026	930	TRUST	8320 WAO KELE O PUNA	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	8320	360	360	-		
4458	2026	930	TRUST	8320 WAO KELE O PUNA	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	8320	480	480	-		
4458.Z01	2026	262	FEDERAL	8321 WAO KELE O PUNA EXPANSION	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8321	-	50,000	50,000	N/A	> FY26BR1: USDA Forest Service Grant for WKOP Expansion/Acquisition grant

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
4556	2026	262	FEDERAL	8399 LAND GRANTS IN AID PASS -THROUGH	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8320	76,748	76,748	-	USDA Forest Service Grant funding for fencing for Puu Kauka (reimbursable)	
4556.01	2026	262	FEDERAL	8399 LAND GRANTS IN AID PASS -THROUGH	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8320		(18,813)	(18,813)		> FY26BR1: 262 (USDA) Forest Legacy Inflation Reduction Act funding for forestry projects at Kukanihoko and Wao Kele o Puna
4557	2026	262	FEDERAL	8399 LAND GRANTS IN AID PASS -THROUGH	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8303	442,065	442,065	-	US Department of Agriculture federal grant	
4558	2026	221	FEDERAL	8399 LAND GRANTS IN AID PASS -THROUGH	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8303	1,470,909	1,470,909	-	I Ulu Mai Ka Ulu Laau (REPI) contracts	
4558.A1	2026	201	FEDERAL	8399 LAND GRANTS IN AID PASS -THROUGH	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.		-	-	-	N/A	1) \$990600: NOV25: Per BF 25-96 EPA Brownfield, add Funds; 2) \$-990600: INTERDEPT. TRANSFER - EPA Brownfields Grant pass-through for environmental assessments on Investment Lands; moving to 8200 COMMERCIAL PROPERTY

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISIO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISIO
4558.A2	2026	201	FEDERAL	8399 LAND GRANTS IN AID PASS -THROUGH	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.		-	-	-	N/A	1) \$9400: NOV25: Per BF 25-96 EPA Brownfield, add Funds; 2) \$-9400: INTERDEPT. TRANSFER - EPA Brownfields Grant pass-through for environmental assessments on Investment Lands; moving to 8200 COMMERCIAL PROPERTY
4561	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	4410	87,792	87,792	-	(Department) Salary and Wages	
4562	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	4410	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
4563	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	4410	56,407	53,281	(3,126)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
4565	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4410	10,000	10,000	-	Audit Expenses	
4578	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	4410	7,290	7,590	300	OHA IT Support & Services	> FY26BR1: Add to account for Repair & Maintenance of 2 weed eaters prior to return of inventory as part of project closeout
4606	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	OVERHEAD	53750-POSTAGE	Restricted to the the OPERATIONS (Code 8400) and federally-funded programs for mailing costs for stamps, office postal meter deposits, and all other non-Ka Wai Ola mailings (i.e. HLA Newsletter, ancestry verification cards, etc.).	4410	100	100	-	Postage Expenses	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
4609	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	OVERHEAD	54150-PARKING VALIDATIONS	Restricted to the the Office of Operations (Facilities) Program (Code 8400) and federally-funded programs for OHA guest parking while visiting for official OHA business.	4410	250	250	-	Parking Validations for meetings, events, site visits	
4612	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	OVERHEAD	55510-RENTAL OF LAND & BUILDING	Restricted to the Office of Operations (Facilities) Program (Code 8400), WADC (Code 6200) and federally-funded programs for land or office lease rent. Include property code for all expenditures.	4410	4,545	4,545	-	Rent for HLID Office Space	
4613	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	OVERHEAD	55515-RENTAL OF LAND & BUILDING - CAM & MISC	Restricted to the Office of Operations (Facilities) Program (Code 8400), WADC (Code 6200) and federally-funded programs for Common Area Maintenance (CAM) fees and other related fees associated with the lease of real property. Include property code for all expenditures.	4410	3,016	3,384	368	CAM for HLID Office Space	> FY26BR1: Add to account due to increased CAM rates (200sf @ \$1.41/sf = \$282/month)
4628	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	PROGRAM	53910-PRINTING	Outsourced printing and duplication costs for OHA use OR for community distribution.	4410	250	250	-	Printing Expenses	
4632	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	4410	400	400	-	Closeout Makana Halawa; Balance carried over from FY25	
4634	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	4410	5,000	5,000	-	Blessing & Closing Ceremonies Halawa & Luluku Project Areas	
4748.01	2026	201	FEDERAL	8200 COMMERCIAL PROPERTY	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8210		990,600	990,600	N/A	> FY26BR1: 1); BJE 26-12-05NOV25 Add Funds per BF 25-96 EPA Brownfield; 2) INTERDEPT. TRANSFER - EPA Brownfields Grant pass-through for environmental assessments on Investment Lands; moving from Legacy Lands grant code 8399 to 8200 COMMERCIAL PROPERTY

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
4748.02	2026	201	FEDERAL	8200 COMMERCIAL PROPERTY	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	8210		9,400	9,400	N/A	> FY26BR1: 1): BJE 26-12-05NOV25 Add Funds per BF 25-96 EPA Brownfield; 2) INTERDEPT. TRANSFER - EPA Brownfields Grant pass-through for environmental assessments on Investment Lands; moving from Legacy Lands grant code 8399 to 8200 COMMERCIAL PROPERTY
4749	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	8210	188,622	168,622	(20,000)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
4750	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	8210	-	20,000	20,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
4751	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	8210	121,191	115,191	(6,000)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
4755	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8210	790,910	790,910	-	Prop Mgmt Fee, Security, Alarm Service - includes \$600k Commissions	
4756	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8210	162,500	162,500	-	Native Hawaiian Cultural Center Design Concept and Business Plan – to procure an architect to facilitate stakeholder engagement, programming development, conceptual design, construction and operational ROM	
4757	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8210	165,000	165,000	-	Kaka'ako Makai Future Structure (JV, LLC,etc.)	
4758	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8210	756,600	756,600	-	Contractual services for Kaka'ako Makai community planning, DHHL Lot I project diligence, Lot E adaptive re-use, Lot K assessment, and future planning	
4760	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	CONTRACTS	57115-LEGAL SERVICES	Used for legal services. Do not include legal services in Services on a Fee.	8210	20,000	20,000	-	Legal Service	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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4769	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8210	311,184	311,184	-	Repair & maintenance and Service Contracts (janitorial, pest control, refuse, landscaping, etc.)	
4770	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8210	200,000	200,000	-	Lot L Repairs	
4796	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	8210	2,550	2,550	-	Signage	
4798	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	OVERHEAD	53810-TELEPHONE & RELATED SVCS	Coordinated through the Office of Technology Services (IT) Program (Code 3600) and federally-funded programs for local and long-distance telephone service, fax service, and service for internet connections.	8210	1,500	2,500	1,000	Telephone	> FY26BR1: Telephone
4801	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	OVERHEAD	55010-ELECTRICITY	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Electric service costs. Include property code for all expenditures.	8210	149,460	149,460	-	Telephone	
4802	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	OVERHEAD	55200-WATER	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Water service costs. Include property code for all expenditures.	8210	90,360	90,360	-	Water/Sewer	
4806	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	OVERHEAD	55910-INSURANCE	Includes leasehold liability, general liability, professional liability, event liability coverage. All insurance paid by Programs other than Corporation Counsel (Code 2300) should be cleared with Corp. Counsel prior to payment.	8210	221,676	220,676	(1,000)	Property Insurance Lot L & Lot E	> FY26BR1: Insurance
4812	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	OVERHEAD	59015-BANK FEES	The term bank fees refers to any charges imposed by financial institutions on their personal and business customers for account set-up, maintenance, and minor transactional services. These fees may be charged on a one-time or ongoing basis.	8210	216	216	-	\$18 monthly bank fee	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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4820.P1	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	8210	-	300	300	N/A	> FY26BR1: Dues for Kakaako Improvments Association Membership
4825	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	8210	145,146	144,846	(300)	Administrative/Overhead Fees 15% CAM	> FY26BR1: Overhead/Other Expenses
4944	2026	938	TRUST - COMMERCIAL	8211 KAAKAKO MAKAI - LOT A	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8211	50,000	50,000	-	Environmental Compliance	
4949	2026	938	TRUST - COMMERCIAL	8211 KAAKAKO MAKAI - LOT A	DEBT SERVICE	59020-INTEREST EXPENSE	The cost incurred by an entity for borrowed funds.	8211	83,400	-	(83,400)	KM share of Interest on loan 3714	> FY26BR1: Shifted \$2M ASB interest payment from Kakaako Makai to 8220 Na Lama Kukui to better align debt service with the contributing asset.
4950	2026	938	TRUST - COMMERCIAL	8211 KAAKAKO MAKAI - LOT A	DEBT SERVICE	59030-PRINCIPAL EXPENSE	Principal expense is a payment toward the original amount of a loan that is owed.	8211	95,000	-	(95,000)	KM share of interest on loan 3714	> FY26BR1: Shifted \$2M ASB principal payment from Kakaako Makai to 8220 Na Lama Kukui to better align debt service with the contributing asset.
5126	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	8220	192,234	175,234	(17,000)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
5127	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	8220	-	17,000	17,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
5128	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	8220	123,512	117,512	(6,000)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
5132	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8220	595,477	595,477	-	Prop Mgmt Fee, Security, Alarm Service - includes \$65k estimate commission fees	
5133	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8220	10,000	10,000	-	NLK PV Assessment	
5136	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	CONTRACTS	57115-LEGAL SERVICES	Used for legal services. Do not include legal services in Services on a Fee.	8220	400	400	-	Legal expenses - ASB Legal Doc Fees	
5138	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	DEBT SERVICE	59020-INTEREST EXPENSE	The cost incurred by an entity for borrowed funds.	8220	545,900	545,900	-	NLK share of Interest payments on loans 3714 & 3715	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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5138.01	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	DEBT SERVICE	59020-INTEREST EXPENSE	The cost incurred by an entity for borrowed funds.	8220		83,400	83,400		> FY26BR1: Shifted \$2M ASB interest payment from Kakaako Makai to 8220 Na Lama Kukui to better align debt service with the contributing asset.
5139	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	DEBT SERVICE	59030-PRINCIPAL EXPENSE	Principal expense is a payment toward the original amount of a loan that is owed.	8220	632,500	632,500	-	NLK share of Principal payments on loans 3714 & 3715	
5139.01	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	DEBT SERVICE	59030-PRINCIPAL EXPENSE	Principal expense is a payment toward the original amount of a loan that is owed.	8220		95,000	95,000		> FY26BR1: Shifted \$2M ASB principal payment from Kakaako Makai to 8220 Na Lama Kukui to better align debt service with the contributing asset.
5145	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8220	1,103,930	1,103,930	-	Repair & Maintenance, Service Contract (jani, elevator, refuse, pest control, etc) A/C replacements, auto flush valves	
5146	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8220	225,000	225,000	-	Add \$225,000 to replace the first of two NLK building cooling towers reaching the end of its useful life	
5147	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8220	450,000	450,000	-	To modernize the NLK Iwilei elevator (funds inclusive of elevator modernization consultant)	
5150	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally-funded purchase of computer equipment, software, printers, laptops, etc. over \$1,000 and for theft-sensitive items under \$1,000 except as allowed per BOT approved budget (i.e. PIO). Federally-funded purchases must obtain designated approval.	8220	9,920	9,920	-	Security cam cleaning and repairs, bldg sound system	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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5169	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	8220	4,450	4,450	-	Property supplies, signage	
5171	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	OVERHEAD	53810-TELEPHONE & RELATED SVCS	Coordinated through the Office of Technology Services (IT) Program (Code 3600) and federally-funded programs for local and long-distance telephone service, fax service, and service for internet connections.	8220	6,000	10,000	4,000	Telephone	> FY26BR1: Telephone
5174	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	OVERHEAD	55010-ELECTRICITY	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Electric service costs. Include property code for all expenditures.	8220	860,057	860,057	-	Electricity	
5175	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	OVERHEAD	55200-WATER	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Water service costs. Include property code for all expenditures.	8220	64,800	64,800	-	Water	
5179	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	OVERHEAD	55910-INSURANCE	Includes leasehold liability, general liability, professional liability, event liability coverage. All insurance paid by Programs other than Corporation Counsel (Code 2300) should be cleared with Corp. Counsel prior to payment.	8220	283,470	277,770	(5,700)	Property Insurance & Flood Insurance	> FY26BR1: Insurance
5185	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	OVERHEAD	59015-BANK FEES	The term bank fees refers to any charges imposed by financial institutions on their personal and business customers for account set-up, maintenance, and minor transactional services. These fees may be charged on a one-time or ongoing basis.	8220	100	1,800	1,700	Annual bank fee	> FY26BR1: Bank Fees
5188	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	8220	2,360	2,360	-	2 BOMA memberships and 4 guest passes for year	
5193	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PROGRAM	54010-ADVERTISING	Advertising including radio, newspaper, television, etc.	8220	70,920	70,920	-	Building promotions contract, advertising	
5198	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	8220	303,998	303,998	-	15% of CAM and administrative expenses	
5200	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	8220	7,500	7,500	-	Holiday decor, parking lot banner change out (2X/yr), tenant and onsite staff appreciation	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISIO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISIO
5203	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PROGRAM	58800-REAL PROPERTY TAXES	Property tax is an ad valorem tax assessed on real estate levied by the governing authority of the jurisdiction in which the property is located and paid by the property owner.	8220	1,200	1,200		- Property tax in February and August for property management office	
5315	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8230	403,720	403,720		- Adjustment for increase in Security Contract (moved Apt 2 charges to HHS 8230)	
5321	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	DEBT SERVICE	59020-INTEREST EXPENSE	The cost incurred by an entity for borrowed funds.	8230	752,000	752,000		- HHS share of interest on CPB loan	
5322	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	DEBT SERVICE	59030-PRINCIPAL EXPENSE	Principal expense is a payment toward the original amount of a loan that is owed.	8230	649,000	649,000		- HHS share of principal on CPB loan	
5328	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re-keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8230	372,917	372,917		- Parking Lot Repave \$200K (targeted for May 2026), Repair & Maintenance, Service Contracts (Janitorial, Refuse, AOA fees, Pest Control, etc)	
5355	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	8230	600	600		- Signage - \$200 every four months for signage replacements (parking, no trespassing, etc.)	
5360	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	OVERHEAD	55010-ELECTRICITY	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Electric service costs. Include property code for all expenditures.	8230	19,680	19,680		- Electricity	
5361	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	OVERHEAD	55200-WATER	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Water service costs. Include property code for all expenditures.	8230	31,200	31,200		- Water	
5365	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	OVERHEAD	55910-INSURANCE	Includes leasehold liability, general liability, professional liability, event liability coverage. All insurance paid by Programs other than Corporation Counsel (Code 2300) should be cleared with Corp. Counsel prior to payment.	8230	137,760	137,760		- Insurance (5% over FY25 premium)	
5379	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	PROGRAM	54010-ADVERTISING	Advertising including radio, newspaper, television, etc.	8230	4,000	4,000		- Advertising and Promotions \$1000/QTR	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISIO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISIO
5384	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	8230	190,694	190,694	-	15% of CAM expenses and administrative/overhead fees	
5386	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	8230	500	500	-	Semi annual staff appreciation lunch	
5389	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	PROGRAM	58800-REAL PROPERTY TAXES	Property tax is an ad valorem tax assessed on real estate levied by the governing authority of the jurisdiction in which the property is located and paid by the property owner.	8230	481,800	481,800	-	Real Property Tax	
5501	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	8240	241,420	241,420	-	Property Security Fees	
5507	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	DEBT SERVICE	59020-INTEREST EXPENSE	The cost incurred by an entity for borrowed funds.	8240	307,200	307,200	-	IBC share of interest on Central Pacific Bank loan	
5508	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	DEBT SERVICE	59030-PRINCIPAL EXPENSE	Principal expense is a payment toward the original amount of a loan that is owed.	8240	265,100	265,100	-	IBC share of principal on Central Pacific Bank loan	
5514	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	EQUIPMENT	55810-REPAIR & MAINTENANCE	Repair and maintenance costs for (1) computers, printers, vehicles, fax machine, and other office equipment, (2) phone repairs and phone line relocation, (3) re- keying of locks, (4) hardware and software maintenance agreements, (5) real property repairs and maintenance including waste removal, janitorial, landscaping, pest control, inspections, etc. Include property code for all real property expenditures.	8240	187,256	187,256	-	Repair & Maintenance, AOA Fees, Service Contract (jani, tree trimming, landscaping, etc.)	
5546	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	OVERHEAD	55010-ELECTRICITY	Restricted to the Office of Operations (Facilities) Program (Code 8400) and WADC (Code 6200). Electric service costs. Include property code for all expenditures.	8240	4,000	4,000	-	Electricity	
5551	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	OVERHEAD	55910-INSURANCE	Includes leasehold liability, general liability, professional liability, event liability coverage. All insurance paid by Programs other than Corporation Counsel (Code 2300) should be cleared with Corp. Counsel prior to payment.	8240	21,158	21,158	-	Insurance (5% over FY2025 premium)	
5557	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	OVERHEAD	59015-BANK FEES	The term bank fees refers to any charges imposed by financial institutions on their personal and business customers for account set-up, maintenance, and minor transactional services. These fees may be charged on a one-time or ongoing basis.	8240	100	100	-	Annual bank fee	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
5575	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	PROGRAM	58800-REAL PROPERTY TAXES	Property tax is an ad valorem tax assessed on real estate levied by the governing authority of the jurisdiction in which the property is located and paid by the property owner.	8240	182,900	182,900	-	Real property tax	
5684	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	4110	166,662	164,662	(2,000)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
5685	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	4110	-	2,000	2,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
5686	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	4110	107,081	100,081	(7,000)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
5689	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4110	-	-	-	Funds to contract for Comms support in launching new programs (marketing, materials development, etc.)	
5690	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4110	260,000	232,000	(28,000)	1) OHA multi-media campaign to include: (Podcasts, OHA segmented inspired show, Short Videos, Radio Inspired PSA's and Print Media) and 2) funds to contract for Comms support in launching new programs (marketing, materials development, etc.)	> FY26BR1: JAN26: CORE 4110 Comms Dir to 4210 Comms Office Reallocate funds
5762	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	4110	1,600	-	(1,600)	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops
5763	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	4110	2,200	-	(2,200)	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops
5764	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	4110	4,980	-	(4,980)	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops
5765	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	4110	2,800	-	(2,800)	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
5766	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	4110	3,970	-	(3,970)	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops
5770	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	4110	2,640	-	(2,640)	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops
5771	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	4110	900	-	(900)	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops
5868	2026	930	TRUST	4210 COMMUNICATIONS	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	4210	489,420	445,007	(44,413)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
5869	2026	930	TRUST	4210 COMMUNICATIONS	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	4210	-	47,000	47,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
5870	2026	930	TRUST	4210 COMMUNICATIONS	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	4210	314,455	270,285	(44,170)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
5877	2026	930	TRUST	4210 COMMUNICATIONS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4210	45,720	73,720	28,000	Payment for Ka Wai Ola Freelancers including writers/translators/photographers/artists- Est. 6 per month x\$635/mo	> FY26BR1: JAN26: CORE 4110 Comms Dir to 4210 Comms Office Reallocate funds
5878	2026	930	TRUST	4210 COMMUNICATIONS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4210	20,000	20,000	-	Website support contractor for maintenance (budget based on historical costs)	
5879	2026	930	TRUST	4210 COMMUNICATIONS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4210	55,000	55,000	-	Complete the redesign, redevelopment, and launch of OHA.org and Ka Wai Ola (kawaiola.news) by June 30, 2026. Objective: Modernize and enhance OHA's digital platforms to improve beneficiary engagement, accessibility, and transparency. Goal: Complete the redesign, redevelopment, and launch of OHA.org and Ka Wai Ola (kawaiola.news) by June 30, 2026.	
5880	2026	930	TRUST	4210 COMMUNICATIONS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	4210	192,913	192,913	-	Community Broadcast Media Partner to live broadcast OHA BOT and Standing Committee Meetings with Zoom hybrid and cross-posting options, statewide and across multiple e-platforms. Includes media equipment, technology, software, and technical support from production team.	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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5895	2026	930	TRUST	4210 COMMUNICATIONS	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally-funded purchase of computer equipment, software, printers, laptops, etc. over \$1,000 and for theft-sensitive items under \$1,000 except as allowed per BOT approved budget (i.e. PIO). Federally-funded purchases must obtain designated approval.	4210	43,250	43,250	-	<ul style="list-style-type: none"> \$8.5K for 1 new Max Studio \$2.5K for Max Studio upgrade for graphic designer \$4K for 2 MacBook Pros \$7.5K for 4 Apple Display Monitors \$600 for Gimbal Stabilizer \$150 for Monopod \$20,000 for unknown equipment set-up costs to produce podcasts (e.g., microphones, lighting, cameras, other tech) 	
5917	2026	930	TRUST	4210 COMMUNICATIONS	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	4210	500	500	-	Supplies incl. large envelopes, posting, unanticipated needs	
5918	2026	930	TRUST	4210 COMMUNICATIONS	OVERHEAD	53750-POSTAGE	Restricted to the the OPERATIONS (Code 8400) and federally-funded programs for mailing costs for stamps, office postal meter deposits, and all other non-Ka Wai Ola mailings (i.e. HLA Newsletter, ancestry verification cards, etc.).	4210	200	200	-	Non-KWO related postage for Dept mail outs	
5936	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	4210	1,500	1,500	-	Indigenous Journalists Association (IJA) and Public Relations Society of America (PSRA) annual membership dues	
5937	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	53520-OFFICE SUBSCRIPTIONS	Includes newspaper, magazine, and on-line subscriptions including costs associated with domain name.	4210	39,624	39,624	-	Graphical and video production software, media platform subscriptions (\$16,424), Star-Advertiser (\$500); PBN (\$200)	
5938	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	53610-FREIGHT & DELIVERY	Shipping costs paid to vendors such as FedEx, Airborne Express, Hawaiian Airlines Cargo, and all delivery services (including Ka Wai Ola delivery). Note: Freight charged on the purchase of product remains with the cost of the product and should not be charged to this account.	4210	61,000	61,000	-	\$51,000 for Ka Wai Ola delivery and distribution. \$10,000 for one-time purchase of statewide newsstand display racks for Ka Wai Ola distribution.	
5939	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	53710-BULK MAIL	Deposits made to Postmaster or U.S. Postal Service for bulk mailing (i.e. Ka Wai Ola Permit #298).	4210	360,000	360,000	-	KWO - USPS Bulk Mail - OHA Account #298	
5940	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	53910-PRINTING	Outsourced printing and duplication costs for OHA use OR for community distribution.	4210	234,000	234,000	-	KWO printing (\$226,000); Annual Report printing (\$3,000) & "other" print projects (\$5,000)	
5941	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	54010-ADVERTISING	Advertising including radio, newspaper, television, etc.	4210	-	-	-	OHA media buying: for television and radio advertising purchases (e.g., KS Song Contest, Merrie Monarch, etc.)	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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5946	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	4210	3,000	3,000	-	Submission entry fee for OHA to for Indigenous Journalists Association (based on prior FY costs_	
5947	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	4210	10,500	10,500	-	Training, conferences, or professional development for 7 Communications staff	
5949	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS- NOT ORG BY OHA	Conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on by another organization for which OHA or its federally-funded programs (i.e. HLID, NHRLF) co-sponsor or participate in.	4210	5,000	5,000	-	Attendance to Annual Indigenous Journalists Assoc conference for professional development, continuing education and maintaining relations with other indigenous journalists- 2 staff x \$2500 each	
5953	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	4210	500	-	(500)	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops
5954	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	4210	3,600	-	(3,600)	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops
5955	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	4210	8,290	-	(8,290)	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops
5956	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	4210	4,200	-	(4,200)	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops
5957	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	4210	6,295	-	(6,295)	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops
5961	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	4210	3,840	-	(3,840)	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops
5962	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	4210	1,350	-	(1,350)	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops
6066	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	5100	475,986	330,589	(145,397)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
6067	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	5100	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
6068	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	5100	305,823	201,948	(103,875)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
6076	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	5100	225,000	225,000	-	Contract to update the Native Hawaiian Data Book, including assessment of the current platform, stakeholder and user consultation, updates to coding, standard operating procedures, organization, and branding, testing and implementation of the new platform, and development of training materials.	
6077	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	5100	25,000	25,000	-	OHA portion of funds to support the continuation of the collaborative, annual statewide 'Imi Pono Hawai'i Wellbeing Survey. Activities include 10 tracking Mana i Maui Ola indicators and 2) Website development maintenance to disseminate findings and 3) website maintenance. Additional funding provided by Kamehameha Schools, Lili'uokalani Trust, and Papa Ola Lokahi.	
6078	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	5100	100,000	100,000	-	Contract to continue hosting, backup, maintenance, and support for Papakilo & Native Hawaiian Data Book server (\$50,000), and Kipuka server (\$14,000), as well as fixes and updates for Papakilo database functionality (\$36,000)	
6080	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	5100	150,000	150,000	-	Contract to fix functionality and update Kipuka (Phase II) - Upgrades/updates to GIS platform and website to fix broken links & bring into compliance with industry standards	
6081	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	5100	180,000	180,000	-	Papakilo Collection Acquisitions: Bishop Museum Collections (Maps, Manuscript and Photo Collections) (\$100k) and Awaiaulu Collections Outside Hawaii (Australia/Aotearoa Collections) (\$80k)	
6082	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	5100	500,000	500,000	-	Hawaiian Kingdom Crown and Government Lands Inventory: Funding to support contracted research and development of the "Ceded" Lands Inventory. Deliverables include GIS mapping of all ceded lands including data integration into OHA's Kipuka database, a narrative report, and periodic updates and presentations as requested. Supports OHA's efforts to accurately account for lands "ceded" to the State of Hawai'i.	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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6083	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	5100	100,000	100,000	-	Communications & Engagement Strategy Project FY26 (Planning): The Research & Evaluation Division will execute and oversee a market research study on behalf of, but in coordination with, the Communications Department. This study will assess public awareness, perceptions, and understanding of OHA's mission, programs, and initiatives among Hawai'i's population, including both Native Hawaiian and non-Native Hawaiian residents. This research shall include both quantitative polling and qualitative methods such as focus groups and interviews, and shall be used to inform and develop a culturally grounded, data-driven communications and engagement strategy. The findings will help OHA identify key messaging	
6091	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	5100	20,000	20,315	315	Web-based survey platform for OHA-wide use (to be managed by R&E)	> FY26BR1: DEC25: CORE 5100 5210 Reallocate funds
6103	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	5100	250,000	250,000	-	Funding designated to support 'Awaiaulu program activities in alignment with OHA's beneficiary-serving efforts to expand access to Hawaiian knowledge, train emerging leaders, and formalize succession planning, subject to procurement, reporting requirements, and approved scope of work.	
6138	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	5100	250	250	-	General topical references	
6139	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	5100	300	300	-	R&E Director annual dues for Hawaii Pacific Evaluators Association (\$40), American Evaluation Association (\$250)	
6140	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PROGRAM	53520-OFFICE SUBSCRIPTIONS	Includes newspaper, magazine, and on-line subscriptions including costs associated with domain name.	5100	150	150	-	Papakilo: Newspapers.com subscription	
6143	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PROGRAM	53910-PRINTING	Outsourced printing and duplication costs for OHA use OR for community distribution.	5100	1,000	300	(700)	Printing external reports as needed (Research Systems materials, 'Imi Pono, etc.)	> FY26BR1: NOV25: Reallocate 5100 to 5210 SBIT

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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6150	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	5100	4,640	4,640	-	R&E Director conference/training fees for Hawai'i-Pacific Evaluators Association (\$100), Council for Native Hawaiian Advancement (\$225), American Evaluators Association (\$600), and other research related trainings/conferences (\$600). Research Systems Administrators conference/training fees for data sovereignty and archives conferences/trainings (\$1,500 x 2 RSA positions)	
6151	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	5100	15,000	15,000	-	Support for Kūkulu Kumuhana Native Hawaiian Wellbeing Framework Annual Convening including venue (\$4,500) and food (\$3,000), Support for Data Sovereignty/Intellectual property rights Workshop including venue (\$4,500) and food (\$3,000). Additional funding provided by Kamehameha Schools and Lili'uokalani Trust.	
6156	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	5100	3,050	-	(3,050)	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops
6157	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	5100	1,600	-	(1,600)	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops
6158	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	5100	5,230	-	(5,230)	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops
6159	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	5100	12,600	-	(12,600)	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops
6160	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	5100	19,445	-	(19,445)	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops
6164	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	5100	3,200	-	(3,200)	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops
6165	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	5100	3,970	-	(3,970)	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops
6270	2026	930	TRUST	5210 RESEARCH PROGRAM	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	5210	588,912	449,576	(139,336)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
6271	2026	930	TRUST	5210 RESEARCH PROGRAM	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	5210	-	10,000	10,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
6271.P1	2026	930	TRUST	5210 RESEARCH PROGRAM	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	Refers to the non-wage compensation provided to employees beyond their regular salary, i.e. vacation leave and accumulated vacation hours in accordance with OHA's Employee Handbook. If you transferring to another state agency, you may choose to receive a lump sum payment or transfer your vacation credit balance to your new agency.	5210	-	3,000	3,000	N/A	> FY26BR1: PERSONNEL: Align to Actuals
6272	2026	930	TRUST	5210 RESEARCH PROGRAM	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	5210	378,379	273,620	(104,759)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
6288	2026	930	TRUST	5210 RESEARCH PROGRAM	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	5210	5,300	6,000	700	SAS (Statistical Analysis System) Licenses for 2 R&E Program staff @\$2500 ea	> FY26BR1: NOV25: Reallocate 5100 to 5210 SBIT
6324	2026	930	TRUST	5210 RESEARCH PROGRAM	OVERHEAD	54150-PARKING VALIDATIONS	Restricted to the the Office of Operations (Facilities) Program (Code 8400) and federally-funded programs for OHA guest parking while visiting for official OHA business.	5210	150	150	-	Parking reimbursements for meetings, events, conferences, etc. attended by R&E Program	
6338	2026	930	TRUST	5210 RESEARCH PROGRAM	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	5210	250	160	(90)	General topical references	> FY26BR1: DEC25: CORE 5100 5210 Reallocate funds
6339	2026	930	TRUST	5210 RESEARCH PROGRAM	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	5210	800	800		R&E Program dues for Hawai'i-Pacific Evaluation Association (\$40 x 6), American Evaluation Association (\$175 x 3)	
6340	2026	930	TRUST	5210 RESEARCH PROGRAM	PROGRAM	53520-OFFICE SUBSCRIPTIONS	Includes newspaper, magazine, and on-line subscriptions including costs associated with domain name.	5210	225	-	(225)	JSTOR (Journal Storage) Annual Account- Digital library access to academic journals, books, and other resources	> FY26BR1: DEC25: CORE 5100 5210 Reallocate funds
6350	2026	930	TRUST	5210 RESEARCH PROGRAM	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	5210	5,000	5,000		R&E Program (1 mgr, 5 analysts) conference/training fees for Hawai'i-Pacific Evaluation Association (\$100 x 6), Council for Native Hawaiian Advancement (\$225 x 1 Mrg), American Evaluation Association (\$600 x 1), Participant Identification Centres (\$100 x 2) and other R&E related conferences (\$500 x 6)	
6356	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	5210	1,300	-	(1,300)	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops
6357	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	5210	1,000	-	(1,000)	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops
6358	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	5210	1,310	-	(1,310)	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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6359	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	5210	5,600	-	(5,600)	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops
6360	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	5210	7,820	-	(7,820)	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops
6364	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	5210	1,120	-	(1,120)	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops
6365	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	5210	1,560	-	(1,560)	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops
6470	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	6100	180,942	181,942	1,000	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
6471	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	6100	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
6472	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	6100	116,256	111,256	(5,000)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
6475	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	6100	80,000	80,000	-	Facilitator to support Burial Sites Working Group (help OHA fill IBC and community seats, schedule meetings among 14 members, submit information requests to members and compile responses, note take and facilitate meetings, draft reports for WG review)	
6483	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	6100	11,000	11,000	-	Subscription for online platform for tracking legislation/bills at the state capitol/Honolulu & Hawaii Island County Councils	
6484	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	6100	7,000	7,000	-	Subscription renewal of Westlaw (legal research platform)	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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6515	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	6100	500	500	-	Out of office research costs for testimony and policy development e.g. copy cards @ library and archives	
6519	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	OVERHEAD	54150-PARKING VALIDATIONS	Restricted to the the Office of Operations (Facilities) Program (Code 8400) and federally-funded programs for OHA guest parking while visiting for official OHA business.	6100	600	600	-		
6533	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	6100	1,500	1,500	-	Policy publications for testimony research (some online resources for data etc. are a pay per article service)	
6538	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	PROGRAM	53910-PRINTING	Outsourced printing and duplication costs for OHA use OR for community distribution.	6100	500	500	-	Emergency printing budget for out of office events including legislative events	
6544	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	6100	2,500	2,500	-	Attendance at professional networking, training, and organizing events 1 Director @ \$2500	
6551	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	6100	5,000	-	(5,000)	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE) TRAVEL	> FY26BR1: 6100 Admin Travel centralized in 8400 Ops
6552	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	6100	2,980	-	(2,980)	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE) TRAVEL	> FY26BR1: 6100 Admin Travel centralized in 8400 Ops
6558	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	6100	4,160	-	(4,160)	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE) TRAVEL	> FY26BR1: 6100 Admin Travel centralized in 8400 Ops
6660	2026	930	TRUST	6200 WDC BUREAU	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	6200	130,260	53,755	(76,505)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
6661	2026	930	TRUST	6200 WDC BUREAU	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	6200	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
6662	2026	930	TRUST	6200 WDC BUREAU	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	6200	83,693	32,770	(50,923)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
6850	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	6410	424,200	374,200	(50,000)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
6851	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	6410	-	3,000	3,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
6851.P1	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	Refers to the non-wage compensation provided to employees beyond their regular salary, i.e. vacation leave and accumulated vacation hours in accordance with OHA's Employee Handbook. If you transferring to another state agency, you may choose to receive a lump sum payment or transfer your vacation credit balance to your new agency.	6410	-	32,000	32,000	N/A	> FY26BR1: PERSONNEL: Align to Actuals
6852	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	6410	272,551	227,549	(45,002)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
6858	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	6410	30,000	30,000	-	Contracted hydrologist to consult and support compliance-related work (\$30k)	
6859	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	6410	20,000	20,000	-	Contract for iwi kupuna and compliance consultant (\$20k)	
6899	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	6410	25,000	25,000	-	Bolts of unbleached muslin for repatriation of 3,000 iwi expected FY26 for return to O'ahu site (since 1998)	
6917	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	6410	2,500	2,500	-	Purchase of studies, reports, other resources to support compliance work and reviews	
6922	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PROGRAM	53910-PRINTING	Outsourced printing and duplication costs for OHA use OR for community distribution.	6410	5,000	5,000	-	Special Printing for island burial council (IBC) - Training Materials (Manuals, References, etc.) (\$1000 per IBC)	
6929	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	6410	7,500	7,500	-	Attendance at professional networking, training, and organizing events (\$1,500 x 5 staff)	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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6930	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	6410	13,000	13,000	-	Bi-annual training sessions for the 5 island burial councils (1,000 per training session for venue, food, printed materials, etc.=\$10,000) + \$500 per potential inadvertent discovery community meeting like Naue (\$500 x six potential meetings for 3 different discoveries =\$3,000)	
6936	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	6410	4,400	-	(4,400)	6410 COMPLIANCE ENFORCEMENT TRAVEL	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops
6937	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	6410	5,250	-	(5,250)	6410 COMPLIANCE ENFORCEMENT TRAVEL	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops
6938	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54520-PARKING-REPATRIATION	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	6410	0	-	-		
6939	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54530-TRANSPORTATION - REPATRIATION	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the United States. See Car Rental below for all other transportation costs and relating to repatriation efforts.	6410	3,000	-	(3,000)	The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. Additionally, Memoranda of Understanding (MOUs) shall be established with all organizations partnering with OHA on repatriation efforts.	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops
6940	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54540-SUBSISTENCE - REPATRIATION	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the United States and relating to repatriation efforts.	6410	3,860	-	(3,860)	The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. Additionally, Memoranda of Understanding (MOUs) shall be established with all organizations partnering with OHA on repatriation efforts. The Board of Trustees must be notified within 60 days of any repatriation event, and the notification must include the names of all participants for whom OHA is providing funding. These requirements must be completed prior to any repatriation events scheduled for FY26 and FY27.	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
6941	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54550-CAR RENTAL - REPATRIATION	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the United States and relating to repatriation efforts.	6410	160	-	(160)	<p>The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. Additionally, Memoranda of Understanding (MOUs) shall be established with all organizations partnering with OHA on repatriation efforts.</p> <p>The Board of Trustees must be notified within 60 days of any repatriation event, and the notification must include the names of all participants for whom OHA is providing funding.</p> <p>These requirements must be completed prior to any repatriation events scheduled for FY26 and FY27.</p>	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops
6944	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54560-TRANSPORTATION - INTERNATIONAL	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the United States. See Car Rental below for all other transportation costs.	6410	-	-	-	<p>Move to new account code 54530: TRANSPORTATION - REPATRIATION.</p> <p>The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. Additionally, Memoranda of Understanding (MOUs) shall be established with all organizations partnering with OHA on repatriation efforts.</p> <p>The Board of Trustees must be notified within 60 days of any repatriation event, and the notification must include the names of all participants for whom OHA is providing funding.</p> <p>These requirements must be completed prior to</p>	
6945	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54570-SUBSISTENCE - INTERNATIONAL	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the United States.	6410	-	-	-	<p>Move to new account code 54540: SUBSISTENCE - REPATRIATION.</p> <p>The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. Additionally, Memoranda of Understanding (MOUs) shall be established with all organizations partnering with OHA on repatriation efforts.</p> <p>The Board of Trustees must be notified within 60 days of any repatriation event, and the notification must include the names of all participants for whom OHA is providing funding.</p> <p>These requirements must be completed prior to</p>	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
6946	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54580-CAR RENTAL - INTERNATIONAL	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the United States.	6410	-	-	-	<p>Move to new account code 54550: CAR RENTAL - REPATRIATION.</p> <p>The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. Additionally, Memoranda of Understanding (MOUs) shall be established with all organizations partnering with OHA on repatriation efforts.</p> <p>The Board of Trustees must be notified within 60 days of any repatriation event, and the notification must include the names of all participants for whom OHA is providing funding.</p>	
6947	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	6410	2,720	-	(2,720)	6410 COMPLIANCE ENFORCEMENT TRAVEL	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops
6951	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54830-OTHER TRAVEL INTERNATIONAL	All travel-related costs for non-OHA employees while traveling on official OHA business outside the United States	6410	-	-	-	<p>Move to new account code 54840: OTHER TRAVEL - REPATRIATION.</p> <p>The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events.</p> <p>[Administration Commitment] For each repatriation trip involving non-OHA travelers, a memorandum of agreement or understanding must be established no later than 60 days prior to departure. The MOA/MOU must identify all non-OHA participants, their roles and justification, and include provisions to protect OHA from liability and risk. Board of Trustees review and approval is</p>	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
6952	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54840-OTHER TRAVEL-REPATRIATION	All travel-related costs for non-OHA employees while traveling on official OHA business outside the United States and relating to repatriation efforts	6410	34,779	-	(34,779)	The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. [Administration Commitment] For each repatriation trip involving non-OHA travelers, a memorandum of agreement or understanding must be established no later than 60 days prior to departure. The MOA/MOU must identify all non-OHA participants, their roles and justification, and include provisions to protect OHA from liability and risk. Board of Trustees review and approval is required prior to trip commencement to ensure compliance and audit readiness. These requirements must be completed prior to any	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops
7050	2026	930	TRUST	6500 PUBLIC POLICY	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	6500	589,680	457,228	(132,452)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
7051	2026	930	TRUST	6500 PUBLIC POLICY	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	6500	-	10,000	10,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
7052	2026	930	TRUST	6500 PUBLIC POLICY	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	6500	378,874	278,039	(100,835)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
7105	2026	930	TRUST	6500 PUBLIC POLICY	OVERHEAD	54150-PARKING VALIDATIONS	Restricted to the the Office of Operations (Facilities) Program (Code 8400) and federally-funded programs for OHA guest parking while visiting for official OHA business.	6500	1,500	1,500	-	Parking validation for leg & county councils hearings & community events (\$10 x 30 events x 5 staff=\$1,500)	
7119	2026	930	TRUST	6500 PUBLIC POLICY	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	6500	2,000	2,000	-	Purchase of studies, reports, other resources for drafting informed, data-driven testimony	
7124	2026	930	TRUST	6500 PUBLIC POLICY	PROGRAM	53910-PRINTING	Outsourced printing and duplication costs for OHA use OR for community distribution.	6500	2,500	2,500	-	OHA Policy Guides, Reports, Documents for distribution	
7125	2026	930	TRUST	6500 PUBLIC POLICY	PROGRAM	54010-ADVERTISING	Advertising including radio, newspaper, television, etc.	6500	23,000	23,000	-	<ul style="list-style-type: none"> OHA non-partisan public policy advertising and campaigns Pae'aina-wide campaign to increase native Hawaiian vote and civic engagement 	
7131	2026	930	TRUST	6500 PUBLIC POLICY	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	6500	10,500	10,500	-	Attendance at professional networking, training, and organizing events (\$1,500x 7 staff)	
7132	2026	930	TRUST	6500 PUBLIC POLICY	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	6500	12,000	12,000	-	2 community empowerment events per six islands for 12 total events <ul style="list-style-type: none"> 1st set of meetings RE: advocacy training and legislative priorities 2nd set of meetings re: ocean policy and other topical trainings/forums 	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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7138	2026	930	TRUST	6500 PUBLIC POLICY	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	6500	2,800	-	(2,800)	6500 PUBLIC POLICY TRAVEL	> FY26BR1: 6500 Admin Travel centralized in 8400 Ops
7139	2026	930	TRUST	6500 PUBLIC POLICY	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	6500	3,890	-	(3,890)	6500 PUBLIC POLICY TRAVEL	> FY26BR1: 6500 Admin Travel centralized in 8400 Ops
7145	2026	930	TRUST	6500 PUBLIC POLICY	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	6500	2,240	-	(2,240)	6500 PUBLIC POLICY TRAVEL	> FY26BR1: 6500 Admin Travel centralized in 8400 Ops
7255	2026	203	FEDERAL	6600 PAPAHA NAUMO KUAKEA	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	6600	150,000	126,905	(23,095)	<ul style="list-style-type: none"> \$80K for CWG members to serve on specialty subcommittees \$20K for updated training video for cultural monitors and for permittees traveling to PMNM \$50K for continued contract for coordinator/facilitator to work with CWG 	> FY26BR1: OCT25: Reallocate funds within 6600 PAPAHA NAUMOKUAKEA for program needs
7255.P1	2026	203	FEDERAL	6600 PAPAHA NAUMO KUAKEA	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	6600	-	2,725	2,725	N/A	> FY26BR1: NOV25: Federal 6600 Papa Reallocate funds for conference
7255.T1	2026	203	FEDERAL	6600 PAPAHA NAUMO KUAKEA	TRAVEL	54810-OTHER TRAVEL - IN STATE	All travel-related costs for non-OHA employees while traveling on official OHA business within the state of Hawaii.	6600	-	20,370	20,370	N/A	> FY26BR1: OCT25: Reallocate funds within 6600 PAPAHA NAUMOKUAKEA for program needs
7432	2026	930	TRUST	6600 PAPAHA NAUMO KUAKEA	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	6600	130,260	84,721	(45,539)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
7433	2026	930	TRUST	6600 PAPAHA NAUMO KUAKEA	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	6600	0	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
7434	2026	930	TRUST	6600 PAPAHA NAUMO KUAKEA	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	6600	83,693	52,139	(31,554)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
7442	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	7100	206,904	194,904	(12,000)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
7443	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	7100	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
7444	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	7100	132,937	118,936	(14,001)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
7447	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7100	210,000	210,000	-	Procure qualified vendor for the MIMO Data Dashboard that will be responsible for 1) design and develop the reporting platform via community-centered design, 2) data integration and mgmt, 3) reporting transparency and accountability, 4) reporting platform training and maintenance, 5) community tool kit and rollout support, 6) final transfer of files and ownership of platform to OHA S&I Team	
7455	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	7100	2,376	2,376	-	Annual project management subscriptions at Pro or Business level: (just for Sr Dir and Admin)	
7487	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	OVERHEAD	53200-OTHER SUPPLIES	Consumable and other operating supplies not generally used within the office. Includes (1) vehicle gas, (2) supplies purchased for outside workshops or other events, (3) books and DVDs (or other non-imprinted electronic media) purchased specifically for outside (including beneficiary) distribution, and (4) other supplies. Also for non-theft-sensitive computer equipment (see Software & Computer Equipment above) purchased under \$1,000.	7100	6,000	6,000	-	Meeting materials and refreshments for 3 MiMO Data Dashboard rollout community engagement and training events - 1 per each of the three islands: O'ahu, Maui, Hawai'i Island for minimum 50 people per event (\$6,000)	
7496	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	OVERHEAD	55640-RENTAL OF EQUIPMENT	Rental of equipment such as copiers, faxes, meter and postage machines, etc.	7100	4,500	4,500	-	AV rental for 3 MiMO Data Dashboard rollout community engagement and training events - 1 per each of the three islands (O'ahu, Maui, Hawai'i Island) @ \$1500 rental x 3 events = \$4500	
7510	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	PROGRAM	53910-PRINTING	Outsourced printing and duplication costs for OHA use OR for community distribution.	7100	1,250	1,250	-	Large banner printing of MiMO flow chart and dashboard reports	
7513	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	PROGRAM	55750-OTHER RENTALS	Includes booth rental, storage of records, plant rental, rental of chairs, rental of tents, etc.	7100	6,000	6,000	-	Venue rental for MiMO Data Dashboard community rollout and training events; 3 events x \$2,000 per event	
7519	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	Conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on by another organization for which OHA or its federally-funded programs (i.e. HLID, NHRLF) co-sponsor or participate in.	7100	3,190	3,190	-	Expenses related to Council of Native Hawaiian Advancement (CNHA) annual convention attendance in October 2025 in Tulalip, WA	
7524	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	7100	3,600	-	(3,600)	7100 STRATEGY AND IMPLEMENTATION TRAVEL	> FY26BR1: 7100 Admin Travel centralized in 8400 Ops
7525	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	7100	4,950	-	(4,950)	7100 STRATEGY AND IMPLEMENTATION TRAVEL	> FY26BR1: 7100 Admin Travel centralized in 8400 Ops
7531	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	7100	1,440	-	(1,440)	7100 STRATEGY AND IMPLEMENTATION TRAVEL	> FY26BR1: 7100 Admin Travel centralized in 8400 Ops

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
7632	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	7110	284,292	233,649	(50,643)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
7633	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	7110	-	2,000	2,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
7634	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	7110	182,659	142,259	(40,400)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
7640	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7110	200,000	200,000	-	Includes professional services on a fee and project deliverables basis for the piloting of Cultural CTE (Curriculum Development and Implementation): Funds for 2 contractors to: 1) develop and implement culturally-grounded curricula in their respective CTE pathways; 2) coordinate logistics and subcontracts for hands-on learning experiences required to implement, 3) create and implement teacher professional development, 4) convene practitioners to develop culturally rigorous criteria for future teachers to be credentialed. In service of MiMO outcomes 1.2, 1.3, 2.3, 3.1, and 8.2	
7646	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7110	200,000	200,000	-	'Aha 'Opio 2026 - S&I in coordination with other PAIA divisions, and the BOT will plan, develop and execute 'Aha 'Opio 2026 in the Summer of 2026 for 50 Native Hawaiian students who are in their Junior to Senior year in High School. It will take place on the island of O'ahu and will include up to 20 chaperones, mentors and guest speakers. Draft agenda, curriculum and timeline will be completed by 12/31/25.	
7647	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Restricted to Board of Trustee (BOT) Initiatives Grants (as administered under the Grants Program - Code 3800) for Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the CEO for all grants less than \$25,000 and by the BOT for all grants of \$25,000 or more.	7110	35,000	-	(35,000)	Includes professional services on a fee and project deliverables basis to contract a community educator and videographer for an Ahupua'a Mo'olelo project to: 1) coordinate logistics for kupuna oral history interviews, 2) conduct culturally appropriate oral history interviews, 3) complete edited video recordings to be shared online of all interviews. In service of MiMO outcomes 1.1, 1.2, 2.1, and 4.1	> FY26BR1: SEP25: Per BF 25-73: Reallocate funds within 7110: from Ahupua'a Mo'olele (\$30K) to Aloha Aina Leadership Award (\$15,000) and Ola Ka 'I Event (\$20,000)
7652	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7110	100,000	100,000	-	MiMO 1.2 Grant funding for SATEP (Special Ed Add-a-Teaching-Field) tuition for beneficiary teachers willing to teach in HFCS or immersion-\$4,000 towards program tuition for approx. 50 teachers	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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7673	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	7110	310,000	310,000	-	Funding for Ka Haka 'Ula O Ke'elikōlani (University of Hawai'i Hilo's College of Hawaiian Language) Kahuawaiola (3-semester graduate certificate program, accredited by the World Indigenous Nations Higher Education Consortium): \$200K per fiscal year for mentor stipends, materials/supplies, travel, and tuition support Hale Kuamo'o Hawaiian Language Center: \$100K per fiscal year for student assistants, materials/supplies/travel, and website contracts	
7674	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	7110	210,000	210,000	-	OHA Washington DC Fellowship Program (Matching Funds w/NHO - \$210,000): S&I in coordination with other PAIA and the BOT, will plan, develop, and execute this fellowship program. Starting in January 2026, OHA will provide up to 6 fully paid, 1-year fellowships in Washington DC in the Hawai'i CODEL offices or relevant congressional committees or government offices/agencies. Fellows will have completed their baccalaureate degree and must be of Native Hawaiian ancestry. Fellowship: \$70K per fellow.	
7678	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	1100	250,000	250,000	-	Statewide and nationwide post-baccalaureate higher education scholarships for Native Hawaiian students.	
7678.G1	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	7110	-	35,000	35,000	N/A	> FY26BR1: SEP25: Per BF 25-73: Reallocate funds within 7110: from Ahuapua'a Mo'olele (\$30K) to Aloha Aina Leadership Award (\$15,000) and Ola Ka 'I Event (\$20,000)
7678.G2	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	GRANTS	56540-GRANTS IN AID LEVEL II GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	7110	-	50,000	50,000	N/A	> FY26BR1: FEB26: CORE Per BF #26-03 KALO Ku'I Ka Lono Conference, Reallocate within 7110
7691	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	OVERHEAD	53100-OFFICE SUPPLIES	Coordinated through the Procurement Program (Code 3900) office for non- federally-funded purchase of consumable office supplies such as pencils, paper, glue, and computer fax and printer supplies. Also for non-theft-sensitive furniture, fixtures, and office equipment (see examples above) purchased under \$1,000. Federally-funded purchases must obtain designated approval.	7110	2,000	2,000	-	Office Supplies	
7696	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	OVERHEAD	54150-PARKING VALIDATIONS	Restricted to the the Office of Operations (Facilities) Program (Code 8400) and federally-funded programs for OHA guest parking while visiting for official OHA business.	7110	2,000	2,000	-	Mimo 2.1, 2.2, 2.3 Use of Na Lama Kukui for HFCS meetings x 10 parking validations @ \$33.33 ave cost per validation x 6 meetings = \$2,000 Total	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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7709	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	53300-PROMOTIONAL ITEMS	Items including shirts, pens, pencils, luggage tags, or other items that are imprinted with an OHA logo that are purchased specifically for outside (including beneficiary) distribution.	7110	5,000	5,000	-	MiMO 1.1 Educational Pathways-program specific items for event distribution for community and school engagement event materials - stickers, color crayons, temporary tattoos, OHA education-branded bags @ ave cost \$500 for items x 10 events = \$5,000 Total;	
7710	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	7110	500	500	-	MiMO 1.2 , 1.3 Books and reference materials for S&I Education staff	
7715	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	53910-PRINTING	Outsourced printing and duplication costs for OHA use OR for community distribution.	7110	3,000	3,000	-	MiMO 1.1, 1.2, 1.3 Printing and processing costs for educational materials provided at no-cost and distributed at community/beneficiary events (ex. Ola Ka 'l coloring books, materials, educational worksheets - 2,000 items @ \$1.50/ea = \$3,000 total)	
7722	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	7110	5,000	5,000	-	MiMO 1.1, 1.2, 1.3 Printing and processing costs for educational materials provided at no-cost and distributed at community/beneficiary events (ex. Ola Ka 'l coloring books, materials, educational worksheets - 2,000 items @ \$1.50/ea = \$3,000 total)	
7723	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	7110	1,000	1,000	-	MiMO 1.1, 1.2, 2.3 Monthly meetings (e.g. beneficiary-led inquiry, DOE Ofc of Talent Mgmt, OHE, Early Childhood Action Network, possibly ICM-related) with school and community partners (10 mtg x 10 ppl per mtg x \$10 per person = \$1,000)	
7724	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	7110	50,000	-	(50,000)	23rd Annual Ku'i i Ka Lono 2026 Indigenous Education Conference: The Senior Director of S&I and the Dir of Education and Cultural-Based Learning shall plan and execute the Kui'i i Ka Lono Indigenous Education Conference and present the proposed implementation plan to the Board of Trustees no later than October 1, 2025.	> FY26BR1: FEB26: CORE Per BF #26-03 KALO Ku'l Ka Lono Conference, Reallocate within 7110
7725	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	Conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on by another organization for which OHA or its federally-funded programs (i.e. HLID, NHRLF) co-sponsor or participate in.	7110	2,000	2,000	-	MiMO 1.1, 1.2, 1.3 Non-OHA Meetings and Convenings (Co-hosting conf/mtg - ex. HPAC Conf (\$2,000), Project 2025 Task Force (time and expertise), PACE Commission (Promoting Advancement of Civic Education) partnership and program coordination for	
7729	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	7110	1,600	-	(1,600)	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops
7730	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	7110	3,200	-	(3,200)	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops
7731	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	7110	7,480	-	(7,480)	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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7732	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	7110	1,400	-	(1,400)	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops
7733	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	7110	1,525	-	(1,525)	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops
7737	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	7110	3,840	-	(3,840)	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops
7738	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	7110	370	-	(370)	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops
7850	2026	930	TRUST	7120 ECONOMICS RESILIENCE	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	7120	298,332	286,583	(11,749)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
7851	2026	930	TRUST	7120 ECONOMICS RESILIENCE	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	7120	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
7851	2026	930	TRUST	7120 ECONOMICS RESILIENCE	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	Refers to the non-wage compensation provided to employees beyond their regular salary, i.e. vacation leave and accumulated vacation hours in accordance with OHA's Employee Handbook. If you transferring to another state agency, you may choose to receive a lump sum payment or transfer your vacation credit balance to your new agency.	7120		3,000	3,000		> FY26BR1: PERSONNEL: Align to Actuals
7852	2026	930	TRUST	7120 ECONOMICS RESILIENCE	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	7120	191,679	173,927	(17,752)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
7856	2026	930	TRUST	7120 ECONOMICS RESILIENCE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7120	115,000	115,000	-	Supports the Kūlia Workforce initiative by funding paid internship placements for 10–15 Native Hawaiian college students in FY26. Internships will focus on high-wage, high-growth sectors such as Computer Science, Ag-Tech, Clean Energy, and Biosecurity, with stipend levels based on placement complexity, duration, and location. Funding also supports employer and intern onboarding, partner coordination, and outcome tracking. OHA's ECON team leads project management and ensures alignment with MiMO Strategic Outcomes 7.3, 7.4, 8.1, and 8.2.	

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7857	2026	930	TRUST	7120 ECONOMICS RESILIENCE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7120	360,000	360,000	-	<p>Supports scholarship funding for two aligned workforce and enterprise development pathways under ECON's Kulana 'Āina strategy.</p> <p>Prior to execution, the program shall be presented for final approval via Action Item to the Board of Trustees.</p> <p>[Administration commitment] Administration will prepare an Action Item that presents the Kulana Aina program and describes due diligence performed, including identifying potential 3rd party collaborators, subject to conflict of interest checks..</p> <p>• 30 scholarships for advanced culinary training through the Culinary Institute of the Pacific (CIP) in collaboration with the Culinary Institute of America (CIA). This five-day intensive course led</p>	
7858	2026	930	TRUST	7120 ECONOMICS RESILIENCE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7120	110,000	110,000	-	<p>Supports pilot launch of a financial readiness and entrepreneurship program under ECON's Kulana 'Āina strategy in FY26.</p> <p>Prior to execution, the program shall be presented for final approval via Action Item to the Board of Trustees.</p> <p>[Administration commitment] Administration will prepare an Action Item that presents the Kulana Aina program and describes due diligence performed, including identifying potential 3rd party collaborators, subject to conflict of interest checks.</p>	
7860	2026	930	TRUST	7120 ECONOMICS RESILIENCE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7120	15,000	15,000	-	<p>Project Management Software Consultant (OHA-wide): Consultant on retainer to provide organization-wide support for project management software implementation and optimization.</p> <p>Estimated at \$125/hour for up to 10 hours per month over 12 months; total projected cost: \$15,000.</p>	

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7865	2026	930	TRUST	7120 ECONOMICS RESILIENCE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7120	35,000	35,000	-	Supports the design and delivery of a pre-internship readiness series to prepare Native Hawaiian college students for placement in high-wage, high-growth sectors. Training will cover workplace fundamentals such as industry orientation, time management, communication, and digital tools. Funding covers program development, facilitation, and materials. ECON will lead co-design and project management, with feedback mechanisms for continuous improvement. Supports MiMO Strategic Outcomes 7.3, 7.4, 8.1, and 8.2.	
7889	2026	930	TRUST	7120 ECONOMICS RESILIENCE	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	7120	1,500,000	1,500,000	-	AHO (Access to Home Ownership) program: a deposit-backed pilot program designed to reduce barriers to home ownership for Native Hawaiians.	
7910	2026	930	TRUST	7120 ECONOMICS RESILIENCE	OVERHEAD	54150-PARKING VALIDATIONS	Restricted to the the Office of Operations (Facilities) Program (Code 8400) and federally-funded programs for OHA guest parking while visiting for official OHA business.	7120	150	150	-	Community and partner meetings @ \$25 per parking validation x 6 mtgs. = \$150 Total	
7935	2026	930	TRUST	7120 ECONOMICS RESILIENCE	PROGRAM	57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures). Includes (1) leis, gifts, and awards or (2) items (shirts, pens, pencils, luggage tags, etc.) that are imprinted with either an OHA or other logo (such as Kau Inoa) that are given to OHA employees.	7120	600	600	-	ECON Activations: Estimated at \$200 per instance for 3 activations. Funding supports culturally appropriate protocol (e.g., lei, opening practices), event supplies, signage, program materials, and logistical costs related to ECON's core tactics, including Financial Empowerment, Workforce Development, Entrepreneur Development, Creative Industries, Food Systems, and Regenerative Tourism.	
7936	2026	930	TRUST	7120 ECONOMICS RESILIENCE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	7120	1,800	1,800	-	Certification for 3 staff (2 Strategy & Compliance, 1 Admin Assistant) in the monday.com project management platform (@ \$600/person). Supports improved project execution, internal coordination, and performance management across teams.	
7946	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	7120	1,300	-	(1,300)	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops
7947	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	7120	3,200	-	(3,200)	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
7948	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	7120	9,540	-	(9,540)	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops
7949	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	7120	1,400	-	(1,400)	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops
7950	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	7120	1,525	-	(1,525)	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops
7954	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	7120	3,040	-	(3,040)	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops
7955	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	7120	370	-	(370)	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops
8069	2026	930	TRUST	7130 HEALTH OUTCOMES	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	7130	274,692	213,489	(61,203)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals
8070	2026	930	TRUST	7130 HEALTH OUTCOMES	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	7130	-	8,000	8,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
8070.P1	2026	930	TRUST	7130 HEALTH OUTCOMES	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	Refers to the non-wage compensation provided to employees beyond their regular salary, i.e. vacation leave and accumulated vacation hours in accordance with OHA's Employee Handbook. If you transferring to another state agency, you may choose to receive a lump sum payment or transfer your vacation credit balance to your new agency.	7130	-	3,000	3,000	N/A	> FY26BR1: PERSONNEL: Align to Actuals
8071	2026	930	TRUST	7130 HEALTH OUTCOMES	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	7130	176,491	130,017	(46,474)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
8076	2026	930	TRUST	7130 HEALTH OUTCOMES	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7130	200,000	200,000	-	The Pu'uhonua Restorative Justice Program. Prior to execution, the program shall be presented for final approval via Action Item to the Board of Trustees. [Administration commitment] Administration will prepare an Action Item that presents the Pu'uhonua Restorative Justice program and describes due diligence performed, including identifying potential 3rd party collaborators, subject to conflict of interest checks. • Prog. Coord @ \$100/hr x up to 1,000 hrs annually = \$100K to oversee 1) Operationalize Pu'uhonua site(s); 2) Finalize practitioner contracts and deliverables, 3) Service delivery coordination, 4) Progress report and monitoring, 5) Partnership and stakeholder co-management 6)	
8078	2026	930	TRUST	7130 HEALTH OUTCOMES	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7130	35,000	35,000	-	Develop a comprehensive curriculum to train law enforcement and professionals across a sampling of industries on the specific issues surrounding Missing and Murdered Native Hawaiian Women and Girls (MMNHWG) and sex trafficking.	
8079	2026	930	TRUST	7130 HEALTH OUTCOMES	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7130	50,000	-	(50,000)	Purchase Ki'i and Mea Kapu	> FY26BR1: DEC25: CORE 7130 HLTH - Per BF 25-97 Contracts to Grants
8104	2026	930	TRUST	7130 HEALTH OUTCOMES	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	7130	668,800	668,800	-	Department of Native Hawaiian Health, John A. Burns School of Medicine, Kanaka 'Ōiwi physicians workforce development	
8104.G1	2026	930	TRUST	7130 HEALTH OUTCOMES	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	7130	-	50,000	50,000	N/A	> FY26BR1: DEC25: CORE 7130 HLTH - Per BF 25-97 Contracts to Grants

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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8139	2026	930	TRUST	7130 HEALTH OUTCOMES	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	7130	1,000	1,000	-	For the purchasing of various books and reference materials to assist in the development of strategies to assist the implementation of the MiMO Statagic Plan such as: - "Native Hawaiian Law: A Treatise" by Jonathan K. Osorio & Kapua'ala Sproat - "Kapu Aloha: Hawaiian Wisdom for the Workplace" by Kumu Hula Leimomi R. Kawaiaea - "The Kingdom of Hawai'i" by Ralph S. Kuykendall - "Āina: Through the Eyes of the Hawaiian People" by Mary Kawena Pukui - "The Hawaiian Way: Ancient Wisdom for Living in the Modern World" by Sonny Shimizu - "A Land of Our Own: The Politics of Hawaiian Land" by Donald R. Rubinstein - "Ho'omana: The Art of Indigenous Hawaiian Healing" by Dr. Maka'ala Yates	
8158	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54110-MILEAGE	Reimbursement for use of personal automobile while on official OHA business.	7130	66	-	(66)	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops
8159	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	7130	1,800	-	(1,800)	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops
8160	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	7130	2,400	-	(2,400)	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops
8161	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	7130	4,000	-	(4,000)	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops
8162	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	7130	5,600	-	(5,600)	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops
8163	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	7130	6,560	-	(6,560)	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops
8167	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	7130	1,760	-	(1,760)	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops
8168	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	7130	840	-	(840)	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops
8270	2026	930	TRUST	7140 QUALITY HOUSING	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	7140	271,800	163,030	(108,770)	(Department) Salaries and Wages	> FY26BR1: PERSONNEL: Align to Actuals

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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8271	2026	930	TRUST	7140 QUALITY HOUSING	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	7140	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	
8272	2026	930	TRUST	7140 QUALITY HOUSING	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	7140	174,632	99,437	(75,195)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
8300	2026	930	TRUST	7140 QUALITY HOUSING	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	1100	250,000	250,000	-	The Mālama Honua home improvement/renovation program is a statewide health and safety-focused home improvement/renovation program for Native Hawaiian homeowners who are otherwise ineligible for traditional loans due to income or credit limitations. Prior to execution, the program shall be presented for final approval via Action Item to the Budget and Finance Committee and the Board of Trustees. [Administration commitment] Administration will (1) coordinate with the BF Chair to develop the Malama Honua program and conduct due diligence, including identifying potential 3rd party collaborators, subject to conflict of interest checks and (2) ask DHHL to provide match funding or other collaboration toward the program.	
8313	2026	930	TRUST	7140 QUALITY HOUSING	OVERHEAD	53100-OFFICE SUPPLIES	Coordinated through the Procurement Program (Code 3900) office for non- federally-funded purchase of consumable office supplies such as pencils, paper, glue, and computer fax and printer supplies. Also for non-theft-sensitive furniture, fixtures, and office equipment (see examples above) purchased under \$1,000. Federally-funded purchases must obtain designated approval.	7140	2,700	2,700	-	Portable projector \$1,000, portable hotspot @ \$500, service for portable hotspot @ \$1,000, laptop cases @ \$100 x 2 = \$3,700 total	
8332	2026	930	TRUST	7140 QUALITY HOUSING	PROGRAM	53400-BOOKS & REFERENCE MATLS	Includes books, reference material, maps, instructional or historic electronic media to be used by OHA employees within OHA ONLY.	7140	1,000	1,000	-	To purchase various Housing books and reference materials to assist in strategy development. Purchase of (1) of each title in book form as many of these are not available in e-book to access online (e.g. "Native Hawaiian Law: A Treatise" by Jonathan K. Osorio & Kapua'ala Sproat (est \$100 ea), Indigenous Peoples and Real Estate Valuation (est. \$80), Tribal Housing: Strategies for Building Homeownership in Native American Communities (est. 55) and other similar books, reference materials focused on Indigenous housing policy)	
8337	2026	930	TRUST	7140 QUALITY HOUSING	PROGRAM	53910-PRINTING	Outsourced printing and duplication costs for OHA use OR for community distribution.	7140	2,300	2,300	-	For printing costs related to community events	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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8344	2026	930	TRUST	7140 QUALITY HOUSING	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	7140	10,000	10,000	-	Conference fees for NAIHC Annual Convention & Tradeshow; World of Modular Annual Convention & Tradeshow, Annual Travois Conference, BIA Hawaii's BIG Home Building & Remodeling Show, and any other relevant housing, home financing, home building conferences, etc.	
8345	2026	930	TRUST	7140 QUALITY HOUSING	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	7140	25,000	25,000	-	OHA to host community engagement meetings hosted by partner organizations at 8 locations; \$3,125 per meeting	
8347	2026	930	TRUST	7140 QUALITY HOUSING	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	Conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on by another organization for which OHA or its federally-funded programs (i.e. HLID, NHRLF) co-sponsor or participate in.	7140	25,000	25,000	-	OHA to support community engagement meetings hosted by partner organizations at 8 locations; \$3,125 per meeting	
8351	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	7140	600	-	(600)	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops
8352	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	7140	4,400	-	(4,400)	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops
8353	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	7140	1,980	-	(1,980)	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops
8354	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	7140	5,600	-	(5,600)	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops
8355	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	7140	6,030	-	(6,030)	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops
8359	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	7140	3,520	-	(3,520)	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops
8360	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	7140	1,160	-	(1,160)	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops
8456.C1	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7170	-	410,570	410,570	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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8456.P1	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	7170	-	17,440	17,440	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds
8456.T1	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	7170	-	15,505	15,505	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds
8456.T2	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	7170	-	8,925	8,925	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds
8456.T3	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	7170	-	20,000	20,000	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds
8456.T4	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	7170	-	20,000	20,000	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds
8456.T5	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	TRAVEL	54810-OTHER TRAVEL - IN STATE	All travel-related costs for non-OHA employees while traveling on official OHA business within the state of Hawaii.	7170	-	7,560	7,560	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds
8460	2026	930	TRUST	3800 GRANTS	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	3800	614,437	529,272	(85,165)	(Department) Salaries and Wages	> FY26BR1: PERSONNEL: Align to Actuals
8461	2026	930	TRUST	3800 GRANTS	PERSONNEL & FRINGE	52300-OVERTIME	Wages in excess of a statutory number of hours.	3800	-	2,000	2,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals
8462	2026	930	TRUST	3800 GRANTS	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	3800	394,780	322,560	(72,220)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
8479	2026	930	TRUST	3800 GRANTS	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	3800	16,000	14,000	(2,000)	Annual fee for grant management software	> FY26BR1: FEB26: CORE 3800 Grants Reallocate funds to cover Dues

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
8498	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500		Hakipu'u Learning Center (Hawaiian-focused charter school) in Kāne'ohe, O'ahu (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	
8499	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500		Hālau Kū Māna (Hawaiian-focused charter school) in Makiki, O'ahu (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	
8500	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	275,900	275,900		Ka Waihona o ka Na'auao (Hawaiian-focused charter school) in Wai'anae, O'ahu (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISIO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISIO
8501	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	274,300	274,300		Kamaile Academy (Hawaiian-focused charter school) in Wai'anae, O'ahu (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	
8502	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500		Ke Kula 'o Samuel M Kamakau (Hawaiian-focused charter school) in Kāne'ohe, O'ahu (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	
8503	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500		Mālama Hōnua (Hawaiian-focused charter school) in Waimānalo, O'ahu (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISIO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISIO
8504	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500		<p>Ka 'Umeke Kā'eo (Hawaiian-focused charter school) in Hilo, Hawai'i (Programmatic or Facility Funding)</p> <p>The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.</p>	
8505	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	269,493	269,493		<p>Kanu o ka 'Āina (Hawaiian-focused charter school) in Waimea, Hawai'i (Programmatic or Facility Funding)</p> <p>The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.</p>	
8506	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500		<p>Ke Ana La'ahana (Hawaiian-focused charter school) in Hilo, Hawai'i (Programmatic or Facility Funding)</p> <p>The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.</p>	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
8507	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	275,900	275,900		Ke Kula 'o Nāwahīokalaniopu'u (Hawaiian-focused charter school) in Kea'au, Hawai'i (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	
8508	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500		Kua o Ka Lā (Hawaiian-focused charter school) in Pāhoa, Hawai'i (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	
8509	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500		Waimea Middle School (Hawaiian-focused charter school) in Waimea, Hawai'i (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISIO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISIO
8510	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500	-	Kawaikini (Hawaiian-focused charter school) in Lihu'e, Kaua'i (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	
8511	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500	-	Kanuikapono (Hawaiian-focused charter school) in Anahola, Kaua'i (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	
8512	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500	-	Ke Kula Ni'ihau o Kekaha (Hawaiian-focused charter school) in Kekaha, Kaua'i (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISIO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISIO
8513	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500		Kula Aupuni Ni'ihau A Kahelelani Aloha (Hawaiian-focused charter school) in Kekaha, Kaua'i (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	
8514	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	176,500	176,500		Kualapu'u Elementary (Hawaiian-focused charter school) in Kualapu'u, Moloka'i (Programmatic or Facility Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.	
8514.A1	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	3800	-	135,100	135,100	N/A	> FY26BR1: BJE 26-11-05NOV25 Add Funds per BF 25-75: \$135K Aina Aupuni
8515	2026	930	TRUST	3800 GRANTS	GRANTS	56540-GRANTS IN AID - LEVEL II GRANTS	BOT Initiatives are authorized by the BOT and administered and monitored by the assigned Program.	3800	3,000,000	3,000,000		Debt service on Department of Hawaiian Home Lands (DHHL) bonds, ending 6/30/2031	
8517	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	635,000	635,000		Ho'ākoakoa Lāhui Event Sponsorships	
8518	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	25,000	25,000		Merrie Monarch Hula Festival Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. - Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
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8519	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	35,000	35,000	-	Council of Native Hawaiian Affairs Annual Convention Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	
8520	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	10,000	10,000	-	Eddie Aikau Big Wave Invitational Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	
8521	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	10,000	10,000	-	Ke Ali`i Maka`ainana Hawaiian Civic Club - Washington, DC King Kamehameha Lei Draping Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	
8522	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	15,000	15,000	-	'Iolani Palace - Queen Kapiolani Night Tours Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	
8523	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	15,000	15,000	-	King Lunalilo Trust's Annual 'Aha 'Aina Hōlulu Kālā no ka Lani Lunalilo Event Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	

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8524	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	15,000	15,000		'Aha Pūnana Leo (Pūlama Maui Ola) Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. - Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	
8525	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	5,000	5,000		Gabby Pahinui Waimānalo Kanikapila Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. - Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	
8526	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	15,000	15,000		Nā Hōkū Hanohano Awards Show Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. - Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	
8527	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	15,000	15,000		Association of Hawaiian Civic Clubs Annual Convention Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. - Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	
8528	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	15,000	15,000		Sovereign Council of Hawaiian Homestead Associations Annual Convention Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. - Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	

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8529	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	15,000	15,000		Annual Queen Lili'uokalani Keiki Hula Competition Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. - Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	
8530	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	15,000	15,000		Prince Lot Hula Festival Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. - Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	
8531	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	10,000	10,000		Native Hawaiian Chamber of Commerce Annual Convention Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. - Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	
8532	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	15,000	15,000		Polynesian Voyaging Society Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. - Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	
8533	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	15,000	15,000		'Onipa'a; Hawai'i Pono'i Coalition Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. - Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISIO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISIO
8537	2026	930	TRUST	3800 GRANTS	GRANTS	56570-GRANTS IN AID - DISASTER AID	Restricted to Board of Trustee (BOT) Initiatives Grants to provide disaster relief aid to recover financially from the impact of a disaster, especially when the federal or state government declares their location to be a major disaster area.	3800	410,407	410,407	-	Reserve for disaster aid	
8537.A1	2026	930	TRUST	3800 GRANTS	GRANTS	56570-GRANTS IN AID - DISASTER AID	Restricted to Board of Trustee (BOT) Initiatives Grants to provide disaster relief aid to recover financially from the impact of a disaster, especially when the federal or state government declares their location to be a major disaster area.	3800	-	1,103,000	1,103,000	N/A	> FY26BR1: JUL25: Per BF 25-52 Maui DAD Carryover for FY26 Use
8537.A2	2026	930	TRUST	3800 GRANTS	GRANTS	56570-GRANTS IN AID - DISASTER AID	Restricted to Board of Trustee (BOT) Initiatives Grants to provide disaster relief aid to recover financially from the impact of a disaster, especially when the federal or state government declares their location to be a major disaster area.	3800	-	6,100,000	6,100,000	N/A	> FY26BR1: NOV25: Per BOT #25-13: \$6.1M Emergency Assistance - from Prior Year Grants Carryover
8573	2026	930	TRUST	3800 GRANTS	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	3800	7,500	7,500	-	Add \$1,250 x 6 staff FY26/27	
8573.P1	2026	930	TRUST	3800 GRANTS	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	3800	-	2,000	2,000	N/A	> FY26BR1: FEB26: CORE 3800 Grants Reallocate funds to cover Dues
8578	2026	930	TRUST	3800 GRANTS	TRAVEL	54110-MILEAGE	Reimbursement for use of personal automobile while on official OHA business.	3800	2,358	-	(2,358)	3800 GRANTS TRAVEL	> FY26BR1: 3800 Admin Travel centralized in 8400 Ops
8580	2026	930	TRUST	3800 GRANTS	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	3800	5,600	-	(5,600)	3800 GRANTS TRAVEL	> FY26BR1: 3800 Admin Travel centralized in 8400 Ops
8581	2026	930	TRUST	3800 GRANTS	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	3800	21,440	-	(21,440)	3800 GRANTS TRAVEL	> FY26BR1: 3800 Admin Travel centralized in 8400 Ops
8587	2026	930	TRUST	3800 GRANTS	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	3800	6,720	-	(6,720)	3800 GRANTS TRAVEL	> FY26BR1: 3800 Admin Travel centralized in 8400 Ops

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
8730	2026	930	TRUST	3820 GRANTS - CIP	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	1100	2,550,000	2,550,000	-	CIP Grant Projects: No later than December 31, 2025, the Senior Director of S & I and the Grants Manager shall develop and formalize an OHA Community CIP Grants Program, which shall begin accepting applications from the community by January 1, 2026, for CIP projects to be considered for OHA funding. All proposed community CIP grant projects must meet the requirements set forth in HRS §24F-103 and must, at the time of application, have a CIP appropriation award by the Hawai'i State Legislature to be eligible. The CIP Grants Program and process must include the components for: (1) Application and Award, (2) Eligibility Information, (3) Release of Funds, (4) Contract Execution, (5) Contract Administration/Expenditure, and (6) Contract	
8736	2026	930	TRUST	1100 BOT OFFICE	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	1100	874,476	874,476	-	(Department) Salary and Wages	
8738	2026	930	TRUST	1100 BOT OFFICE	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	1100	561,855	531,851	(30,004)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
8748	2026	930	TRUST	1100 BOT OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	1100	20,000	20,000	-	Professional consultant to assist the BOT with the performance appraisal of the CEO and contract negotiation	
8749	2026	930	TRUST	1100 BOT OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	1100	20,000	20,000	-	Quarterly professional development for Trustees and BOT staff	
8750	2026	930	TRUST	1100 BOT OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	1100	5,300	5,300	-	One set of professional photos	
8754	2026	930	TRUST	1100 BOT OFFICE	CONTRACTS	57115-LEGAL SERVICES	Used for legal services. Do not include legal services in Services on a Fee.	1100	150,000	150,000	-	Board legal counsel services	
8758	2026	930	TRUST	1100 BOT OFFICE	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	1100	600	600	-		
8759	2026	930	TRUST	1100 BOT OFFICE	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	1100	3,400	3,400	-		
8760	2026	930	TRUST	1100 BOT OFFICE	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	1100	1,000	1,000	-		
8765	2026	930	TRUST	1100 BOT OFFICE	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	Subscription-based information technology arrangements (SBITAs) for government end users (governments).	1100	9,000	9,000	-	30 subscriptions for AI software (ex. ChatGPT) x \$25 per subscription x 12 months	

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8765.O1	2026	930	TRUST	1100 BOT OFFICE	OVERHEAD	53100-OFFICE SUPPLIES	Coordinated through the Procurement Program (Code 3900) office for non- federally-funded purchase of consumable office supplies such as pencils, paper, glue, and computer fax and printer supplies. Also for non-theft-sensitive furniture, fixtures, and office equipment (see examples above) purchased under \$1,000. Federally-funded purchases must obtain designated approval.	1100	-	1,200	1,200	N/A	> FY26BR1: FEB26: CORE Reallocate from 3900 Procurement to 1100 BOT for office supplies
8807	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	53510-DUES	Dues and fees paid to professional organizations for membership.	1100	2,500	2,500	-	To cover, for example, the HSBA bar fees of COS and (new) Board Counsel and other professional credits/licensing of other BOT Staff to carry out their professional responsibilities	
8810	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	53610-FREIGHT & DELIVERY	Shipping costs paid to vendors such as FedEx, Airborne Express, Hawaiian Airlines Cargo, and all delivery services (including Ka Wai Ola delivery). Note: Freight charged on the purchase of product remains with the cost of the product and should not be charged to this account.	1100	12,000	12,000	-	Mailing BOT agendas and other items to beneficiaries (USPS, FedEx,UPS); \$4,000 per quarter	
8816	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57120-HONORARIUM	An honorarium is a payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required including payments to a guest speaker at a conference to cover their time, travel, or accommodation expenses. Monetary or non-monetary gifts provided to esteemed members of the community in recognition of services provided (for which the provider does not charge a fee). This may include a check payment, leis, flowers, memorial gifts, etc to non-OHA employees.	1100	2,000	2,000	-	Stipend, fee, or lei • \$100 per person x 10 people • \$200 per person x 5 people	
8823	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	1100	4,800	4,800	-	Professional development for Chair Kahele and 3 staff; \$1,200 per person	
8824	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	1100	3,600	3,600	-	Professional development for Vice Chair Souza and 2 staff; \$1,200 per person	
8825	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	1100	3,600	3,600	-	Professional development for Trustee Ahuna and 2 staff; \$1,200 per person	
8826	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	1100	3,600	3,600	-	Professional development for Trustee Akaka and 2 staff; \$1,200 per person	
8827	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	1100	3,600	3,600	-	Professional development for Trustee Akina and 2 staff; \$1,200 per person	
8828	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	1100	3,600	3,600	-	Professional development for Trustee Alapa and 2 staff; \$1,200 per person	
8829	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	1100	3,600	3,600	-	Professional development for Trustee Galuteria and 2 staff; \$1,200 per person	
8830	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	1100	3,600	3,600	-	Professional development for Trustee Lindsey and 2 staff; \$1,200 per person	
8831	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	Seminars, conferences, and training sessions attended by OHA employees.	1100	3,600	3,600	-	Professional development for Trustee Waihe'e and 2 staff; \$1,200 per person	

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8831.P2	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	1100	-	7,000	7,000	N/A	> FY26BR1: Repurpose surplus funds to cover 12/19's All OHA Stand Down and Service Award Ceremony
8831.P3	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	Conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on by another organization for which OHA or its federally-funded programs (i.e. HLID, NHRLF) co-sponsor or participate in.	1100	-	5,000	5,000	N/A	> FY26BR1: SEP25: Per BF 25-76 Add funds for 1100 BOT - Chief War Screening
8843	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	Each OHA Trustee is allowed a small Trustee Protocol Allowance that may be used to cover expenses reasonably related to a Trustee's official duties and responsibilities, that are consistent with OHA's mission to better the conditions of Native Hawaiians, and that comply with applicable laws and OHA policies.	1100	7,200	7,200	-	Trustee Allowance: Chair Kahele	
8844	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	Each OHA Trustee is allowed a small Trustee Protocol Allowance that may be used to cover expenses reasonably related to a Trustee's official duties and responsibilities, that are consistent with OHA's mission to better the conditions of Native Hawaiians, and that comply with applicable laws and OHA policies.	1100	7,200	7,200	-	Trustee Allowance: Vice Chair Souza	
8845	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	Each OHA Trustee is allowed a small Trustee Protocol Allowance that may be used to cover expenses reasonably related to a Trustee's official duties and responsibilities, that are consistent with OHA's mission to better the conditions of Native Hawaiians, and that comply with applicable laws and OHA policies.	1100	7,200	7,200	-	Trustee Allowance: Trustee Ahuna	
8846	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	Each OHA Trustee is allowed a small Trustee Protocol Allowance that may be used to cover expenses reasonably related to a Trustee's official duties and responsibilities, that are consistent with OHA's mission to better the conditions of Native Hawaiians, and that comply with applicable laws and OHA policies.	1100	7,200	7,200	-	Trustee Allowance: Trustee Akaka	
8847	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	Each OHA Trustee is allowed a small Trustee Protocol Allowance that may be used to cover expenses reasonably related to a Trustee's official duties and responsibilities, that are consistent with OHA's mission to better the conditions of Native Hawaiians, and that comply with applicable laws and OHA policies.	1100	7,200	7,200	-	Trustee Allowance: Trustee Akina	
8848	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	Each OHA Trustee is allowed a small Trustee Protocol Allowance that may be used to cover expenses reasonably related to a Trustee's official duties and responsibilities, that are consistent with OHA's mission to better the conditions of Native Hawaiians, and that comply with applicable laws and OHA policies.	1100	7,200	7,200	-	Trustee Allowance: Trustee Alapa	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO
8849	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	Each OHA Trustee is allowed a small Trustee Protocol Allowance that may be used to cover expenses reasonably related to a Trustee's official duties and responsibilities, that are consistent with OHA's mission to better the conditions of Native Hawaiians, and that comply with applicable laws and OHA policies.	1100	7,200	7,200		- Trustee Allowance: Trustee Galuteria	
8850	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	Each OHA Trustee is allowed a small Trustee Protocol Allowance that may be used to cover expenses reasonably related to a Trustee's official duties and responsibilities, that are consistent with OHA's mission to better the conditions of Native Hawaiians, and that comply with applicable laws and OHA policies.	1100	7,200	7,200		- Trustee Allowance: Trustee Lindsey	
8851	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	Each OHA Trustee is allowed a small Trustee Protocol Allowance that may be used to cover expenses reasonably related to a Trustee's official duties and responsibilities, that are consistent with OHA's mission to better the conditions of Native Hawaiians, and that comply with applicable laws and OHA policies.	1100	7,200	7,200		- Trustee Allowance: Trustee Waihe'e	
8854	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54130-PARKING	Parking costs associated with costs incurred while on official OHA business (i.e. airport parking, conference parking, event parking, etc.).	1100	28,250	28,250		- 1100 BOT OFFICE TRAVEL	
8855	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54260-TRANSPORTATION - IN STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business within the state of Hawaii. See Car Rental below for all other transportation costs.	1100	64,400	64,400		- 1100 BOT OFFICE TRAVEL	
8856	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54310-SUBSISTENCE - IN STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business within the state of Hawaii.	1100	97,230	97,230		- 1100 BOT OFFICE TRAVEL	
8857	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the state of Hawaii. See Car Rental below for all other transportation costs.	1100	32,200	32,200		- 1100 BOT OFFICE TRAVEL	
8858	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the state of Hawaii.	1100	37,985	37,985		- 1100 BOT OFFICE TRAVEL	
8859	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54560-TRANSPORTATION - INTERNATIONAL	Airfare (including additional fees assessed due to cancellation/changes) for OHA employees while traveling on official OHA business outside the United States. See Car Rental below for all other transportation costs.	1100	1,500	1,500		- 1100 BOT OFFICE TRAVEL	
8860	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54570-SUBSISTENCE - INTERNATIONAL	Meals, lodging, baggage fees, and other incidental costs for OHA employees while traveling on official OHA business outside the United States.	1100	2,125	2,125		- 1100 BOT OFFICE TRAVEL	
8861	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54580-CAR RENTAL - INTERNATIONAL	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the United States.	1100	50	50		- 1100 BOT OFFICE TRAVEL	

A	B	C	D	E	J	K	L	M	N.FY26 Original	N.1	N.2	V.ORIGINAL	V.1
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	ACCOUNT CODE DESCRIPTION	SERVICE CODE	FY2026 BUDGET	FY2026 BR1 (PROPOSED)	FY2026 BR1 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISIO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISIO
8862	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54610-CAR RENTAL - IN STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business within the state of Hawaii.	1100	39,760	39,760	-	1100 BOT OFFICE TRAVEL	
8863	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54620-CAR RENTAL - OUT OF STATE	Non-airfare transportation costs including (1) car rental costs (including gas), (2) shuttle fees, (3) taxi, etc. for OHA employees while traveling on official OHA business outside the state of Hawaii.	1100	7,440	7,440	-	1100 BOT OFFICE TRAVEL	
8864	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54810-OTHER TRAVEL - IN STATE	All travel-related costs for non-OHA employees while traveling on official OHA business within the state of Hawaii.	1100	1,093	1,093	-	1100 BOT OFFICE TRAVEL	
9003	2026	930	TRUST	1200 BOT OFFICE STAFF	PERSONNEL & FRINGE	52100-SALARIES	Salaries and Wages	1200	1,756,140	1,734,140	(22,000)	(Department) Salaries and Wages	> FY26BR1: PERSONNEL: Align to Actuals
9005	2026	930	TRUST	1200 BOT OFFICE STAFF	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	Fringe benefits are a form of compensation that employers give to employees in addition to their regular salary, not limited to life, medical, dental, or vision insurance, pension plan contributions.	1200	1,128,329	1,053,320	(75,009)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals
9051	TOTAL			TOTAL	TOTAL		GRAND TOTAL		72,447,328	78,493,518	6,046,190		

III. New Business (cont.)

D. Informational Budget Briefing (cont.)

- a. Communications - Communications Director Bill Brennan and Appropriate Support Staff
- b. Community Engagement (Beneficiary Services and Grants) - Community Engagement Director Lise Vaughan-Sekona and Appropriate Support Staff
- c. Hawaiian Cultural Affairs - Senior Director of Hawaiian Cultural Affairs Hailama Farden and Appropriate Support Staff

IV. Adjournment

If you need an auxiliary aid/service or other accommodation due to a disability, please contact Keola Fong at 808-626-5484 or by email at keolaf@oha.org as soon as possible. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.

Public Testimony will be called for each agenda item and must be limited to matters listed on the meeting agenda. Hawai'i Revised Statutes, Chapter 92, Public Agency Meetings and Records, prohibits Board members from discussing or taking action on matters not listed on the meeting agenda.

The board packet will be available for the public to inspect at OHA's main office located at 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817 no later than three full business days before the meeting.

The board packet will also be made available on OHA's website <https://www.oha.org/bf> as soon as practicable thereafter.

In the event that the livestream public broadcast is interrupted and cannot be restored, the meeting may continue as audio-only through the phone number and Webinar ID provided at the beginning of this agenda.

Meeting recordings will be made available on OHA's website <https://www.oha.org/about/leadership/board-of-trustees/> as soon as practicable after the meeting.

Testimony can be provided to the Board of Trustees either as:

- (1) **written testimony**; or
- (2) **live, oral testimony online or at the physical meeting location** during the remote meeting.

- (1) Persons wishing to provide **written testimony** on items listed on the agenda should submit testimony via **email** to botmeetings@oha.org or via **postal mail** to Office of Hawaiian Affairs, Attn: Board of Trustees Meeting Testimony, 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817. Testimony is requested to be received at least twenty-four hours prior to the scheduled meeting to allow board members with sufficient time to review the testimony before the meeting.

Please note that all written testimony will be posted on OHA's meeting website. Please omit or redact any personal information (e.g., name, email address, phone number, home address, or materials) that you do not want to be disclosed publicly online

- (2) Persons wishing to provide **oral testimony online** during the remote meeting, please use the link below:

Webinar ID: 819 2468 5335

<https://us06web.zoom.us/j/81924685335>

*(*if you are unable to link directly, copy and paste in search)*

To provide **oral testimony online**, you will need:

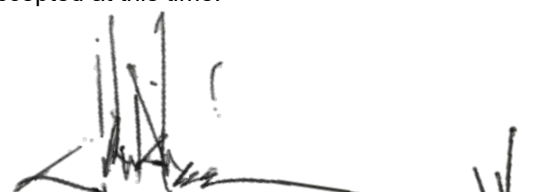
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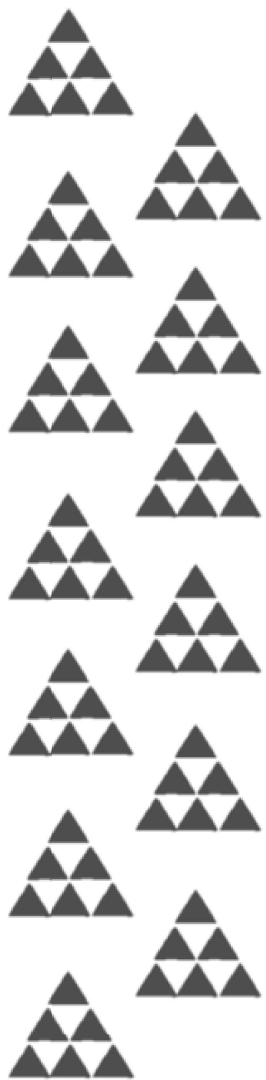
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Trustee John Waihe'e, IV, Chair
Committee on Budget and Finance (BF)

03/11/2026

Date



BUDGET BRIEFING

COMMUNICATIONS PAIA

March 18, 2026



Paia Purpose, Function, and Responsibilities

- The OHA Communications Division creates effective communication products that inform, educate, and inspire, using a variety of digital and print media platforms.
 - Specific kuleana includes managing multiple websites, social media postings, email blasts, media releases, brochures and fliers, short and long format video productions, action alerts, and producing and publishing OHA's monthly *Ka Wai Ola* newspaper.
 - The Communications Division also provides editorial and design/layout support to other paia, establishes and maintains relationships with local, national and international media outlets, livestreams OHA meetings and events, and compiles, writes and produces OHA's annual report for submission to the governor, legislature, other government officials, and our beneficiaries.
- Communications provides support to OHA's administration, Board of Trustees and other OHA paia with their communications needs in alignment with directions and outcomes set forth in OHA's Mana i Maui Ola Strategic Plan.



COMMUNICATIONS

STATUS OF FY2026/FY2027 GOALS & OBJECTIVES

Spending Priorities & Aligned Goals

1. Spending Priority- *Staffing*

Fill Vacancies as Employer of Choice

Status: Hired one Multimedia Designer, one Communications Strategist and one Administrative Assistant in FY26. Promoted from within a staff member to Senior Communications Strategist. With telework schedules and increased compensation, there's been noticeable improvement in OHA work products.

2. Spending Priority- *Ka Wai Ola*

To communicate directly with OHA beneficiaries, the lāhui and the public via print and digital media.

Status: Added funds to cover increased cost of postage and distribution of the print version.

Increased compensation for freelance writers and contributors. Exploring newsstands.

Highlights: August 2025 issue with *Chief of War* cover story. First Place Indigenous Media Awards.

2. Spending Priority- *OHA Website Redesign and Multimedia Campaigns*

To Launch New Digital and Linear Programs to broaden outreach

Status: Website vendor selected. Meetings planned to discuss proposal.

Multimedia RFP being reviewed for possible amendments to include multiple awards

Additions & improvements made to website in-house and have had several earned media opportunities.



COMMUNICATIONS

PROPOSAL FOR BUDGET REALIGNMENTS IN FY2026

Description of Realignment

Communications plans to make budget adjustments to avoid having insufficient funds for 'Ōlelo coverage of Standing Committee and BOT meetings for the remainder of FY26.

Communications also plans to add funds to the media buying contract to cover Merrie Monarch Festival and Nā Hoku Awards and production of commercials promoting 'Aha 'Ōpio and the D.C. Fellowship programs.

Funds for both of these activities would come from Salaries and Fringe Benefits Savings in the Communications budget. \$65,000

Communications will move money from the Multimedia Campaign budget into the Website Redesign budget if needed. \$15,000

Communications will use funds in the Travel Budget to cover overtime costs which were not included in FY26FY27 budget formation. \$38,500



FY2026 Reflection and FY2027 Look-Ahead

One of the most significant developments for the Communications paia in FY2026 was that, for the first time in almost two years, we became fully staffed - to include the addition of a half-time administrative assistant. Having a dedicated administrative support position is something Communications (along with most other paia) has been without since 2022. Being fully staffed has not only been a major morale booster but has helped us to more equitably distribute work among team members.

In FY2026, with BOT support, we successfully negotiated a contract with OLELO-TV to record and livestream BOT meetings on O‘ahu. The addition of new equipment and OLELO's expertise has enhanced the production quality of these public-facing meetings and provided relief for staff from the BOT suite, IT and Comms who covered this kuleana for years without the necessary training or equipment. In FY2027, the BOT may want to consider adding OLELO coverage for Neighbor Island Community Meetings.

Also, during FY2026 we made strides towards an overhaul of OHA's main website – a vendor for this project has been selected and work should commence before the end of this fiscal year with completion before the first half of FY2027. And this year, thanks to the addition of more staff, our team has been able to improve the turn-around time on social media posting and incorporate more reels (which take hours to produce) which has helped to present a more updated look and feel to our social media platforms.



FY2026 Reflection and FY2027 Look-Ahead, cont.

Our flagship product, *Ka Wai Ola* newspaper, continues to evolve. We are seeing more community engagement in the publication – as evidenced by the interest from community organizations in submitting articles, requesting standing columns, including coverage of their events in the publication, and the submission of OpEds. Overall, feedback from the community has been very positive, and the publication continues to win awards – FY2026 awards include first place for General Excellence and first place for Best Layout from the Indigenous Journalists Association.

Month to month, we often have so much content that we have to exclude (or defer) articles despite our baseline issue slowly morphing from 32 to 36 pages. And we continue to receive more requests for the paper version of *Ka Wai Ola* than the digital version – not only from kūpuna, but from pa‘ahao, libraries, ‘Ōiwi on the continent, and the public. Although this is all very positive and suggests that our lāhui finds *Ka Wai Ola* both useful and relevant - it will impact our FY2027 budget. The increase from a baseline of 32 to 36 pages is a difference of about \$2,000/month, however, more significant is the rising cost of bulk mail postage by USPS which increases at least once a year without warning.

Finally, as FY2026 wraps up and FY2027 begins, Communications support for the Military Land Lease educational campaign will be a major feature of the new fiscal year.

MAHALO NUI LOA!



HE MAU NĪNAU ANEI?

Q&A



III. New Business (cont.)

D. Informational Budget Briefing (cont.)

- a. Communications - Communications Director Bill Brennan and Appropriate Support Staff
- b. Community Engagement (Beneficiary Services and Grants) - Community Engagement Director Lise Vaughan-Sekona and Appropriate Support Staff
- c. Hawaiian Cultural Affairs - Senior Director of Hawaiian Cultural Affairs Hailama Farden and Appropriate Support Staff

IV. Adjournment

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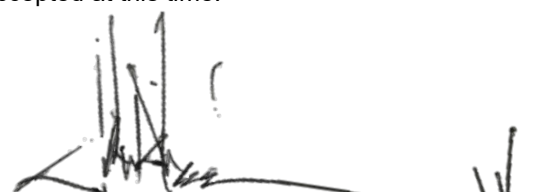
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Trustee John Waihe'e, IV, Chair
Committee on Budget and Finance (BF)

03/11/2026

Date



UPDATED BUDGET BRIEFING

PAIA: Community Engagement

Presentation Date: 03.18.2026



Community Engagement OVERVIEW



Purpose, Function, and Responsibilities

- The CE Paia serves as a **primary connection** between OHA and the Native Hawaiian community.
- CE functions as OHA's **frontline engagement** by providing direct services, facilitating community partnerships, and administering grants program that supports and advances the well-being of Native Hawaiian individuals, families, and organizations.
- CE ensures that OHA services are **accessible, responsive, and reflective** of community needs.



Beneficiary Services

- Outreach, Education, Facilitation
- Connect to resources and partner service.
- Events, workshops, and community -based initiatives

Grants Program

- Invest in community-based organizations
- Manage grantmaking process and oversight.
- Ensure fiduciary accountability.
- Support MiMO outcomes.

Hawaiian Registry

- Administer HRP
- Facilitate registration and verification processes.
- Record retention

Community Engagement OVERVIEW



Alignment with OHA's Mandate, HRS Chapter, 10, 10-H and Impact on Beneficiaries

Community Engagement Paia directly supports OHA's statutory responsibilities of improving the well-being of Native Hawaiians by:

- **Engaging beneficiaries in decision-making and program participation**
- **Administering grant making that benefit Native Hawaiians (HRS§10-3(5))**
- **Maintaining the Native Hawaiian Registry (HRS §10-19)**
- **Facilitating partnerships with community organizations**

By providing direct engagement, grant making administration, and beneficiary support, CE operationalizes OHA's statutory responsibilities and ensures that OHA remains accountable and accessible to the Native Hawaiian community.



COMMUNITY ENGAGEMENT (Beneficiary Services, HRP, and Grants program) STATUS OF FY2026/FY2027 GOALS & OBJECTIVES



Spending Priorities & Aligned Goals

1. Spending Priority – Hawaiian Registry Program

- a. Aligned Goal – Update application process for Hawaiian Registry Program
 - Status – With the support of IT, HRP application process is automated and available online. This automation has increased the teams' productivity exponentially, which was timely due to increased demand.
- b. Aligned Goal – Expand Hawaiian Registry applications
 - Status – Due to OHA initiatives and community engagement, the Hawaiian Registry program has outperformed its outputs in FY25 within the first half of FY26. We are looking forward to continue program growth and success as we continue community engagement with Hawaiians at home and in the diaspora.

COMMUNITY ENGAGEMENT (Beneficiary Services, HRP, and Grants program)

STATUS OF FY2026/FY2027 GOALS & OBJECTIVES



2. Spending Priority – Grants Program

- a. Aligned Goal – To support existing grantees whose projects align with MIMO with on-site annual grant monitoring.
 - Status – On-site grant management began in Q3 and will extend into Q4 of FY26 and FY27.
 - b. Aligned Goal – Grants Management Software for individual grantmaking for FY26/27 budget line items.
 - Status – Purchase of a Scholarship Lifecycle Management (SLM) program to support individual grant making for OHA programs like Disaster Aid and 'Aha 'Ōpio is in the procurement process.
 - c. Aligned Goal – New Grants Officer Position (FY26/27)
 - Status – Request for funding for a grants officer position to support grant making for FY26/27 grant awards.
-

3. Spending Priority – Beneficiary Services Program

- a. Aligned Goal – New Genealogy Specialist/Beneficiary Services Agent Position (FY26/27)
 - Status – Request for funding for a Genealogy specialist/beneficiary services agent position to support ancestry verification for HRP and Kuleana Tax.
- b. Aligned Goal – Trauma Informed Specialist
 - Status – RFP for a trauma-informed specialist to provide wellness support for beneficiaries during OHA community meetings is available.

FY2026/FY2027 BUDGET – Community Engagement (6400)



APPR	FUND	PROG	EXPENSE CATEGORY	GL ACCT	ACCT CODE DESC.	SERVICE CODE	FY2026 BUDGET	FY2026 SPEND	FY2026 REMAINING	FY2027 BUDGET	FY2027 SPEND	FY2027 REMAINING	EXPENSE DESCRIPTION / BUDGET PROVISION
930	TRUST	6400 Community Engagement	PROGRAM	53300- PROMOTIONAL ITEMS	Items including shirts, pens, pencils, luggage tags, or other items that are imprinted with an OHA logo that are purchased specifically for outside (including beneficiary) distribution.	6400	50,000	16,500	33,500	50,000	0	50,000	Items including shirts, pens, pencils, luggage tags, or other items that are imprinted with an OHA logo that are purchased specifically for outside (including beneficiary) distribution.
930	TRUST	6400 Community Engagement	EQUIPMENT	58400- SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally-funded purchase of computer equipment, software, printers, laptops, etc.	6400	20,000	0	20,000	5,000	0	5,000	Community and Brand Engagement: Branding and Visual Presence (Custom OHA pop-up tent, tablecloths, banners), Community Engagement Tools, Outreach Materials, Event Infrastructure (Tables, Chairs, Generator, Easels) Audio/Presentation Tools, (Portable PA System), Administrative Reporting Kit, Cultural Protocol Items)

Community Engagement PROPOSAL FOR Budget Realignments In FY2027



Description of Realignment for Community Engagement (6400)

Account	Description	Budgeted	Carryover to FY27	Description
53300-PROMOTIONAL ITEMS	Items including shirts, pens, pencils, luggage tags, or other items that are imprinted with an OHA logo that are purchased specifically for outside (including beneficiary) distribution.	50,000	0	No further action needed. Q4FY26 PR will spend down these funds.
58400-SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally-funded purchase of computer equipment, software, printers, laptops, etc.	20,000	20,000	Request for carryover of remaining funds for FY27, as needed. Spend down of these funds is pending installment of Brand Engagement Manager.

FY2026/FY2027 BUDGET – Hawaiian Registry Program (4600)



APPR	FUND	PROG	EXPENSE CATEGORY	GL ACCT	ACCT CODE DESC.	SERVICE CODE	FY2026 BUDGET	FY2026 SPEND	FY2026 REMAINING	FY2027 BUDGET	FY2027 SPEND	FY2027 REMAINING	EXPENSE DESCRIPTION / BUDGET PROVISION
930	TRUST	4600 Hawaiian Registry	CONTRACTS	57110 - SERVICES ON A FEE BASIS	Professional services	4600	3,000	25,000	0	0	0	0	HRP Document scanning.
930	TRUST	4600 Hawaiian Registry	EQUIPMENT	58400- SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally- funded purchase of computer equipment, software, printers, laptops, etc.	4600	26,495	4,254	22,241	0	0	0	Cost for (5) licenses for each OHA Office for new ID software. Cost @ \$995 ea. Cost for (5) Double Sided Printers @ \$2595 ea. + Digital Camera Package @ \$1095 ea. + Set-Up/Installation @300 ea. + Redesign(\$150) + Shipping (\$450) and Taxes (\$970)
930	TRUST	4600 Hawaiian Registry	PROGRAM	57240- OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures).	4600	44,023	32,000	12,000	68,518	0	68,518	Statewide and nationwide Hawaiian Registry Program: Continue promotion of HRP, especially as a requirement for OHA loans, grants and other sponsored program; issuance of ancestry ID card; Grow database of Native Hawaiians to enhance / personalize beneficiary services

Community Engagement PROPOSAL FOR Budget Realignments In FY2027



Description of Realignment for Hawaiian Registry Program (4600)

Account	Description	Budgeted	Carryover to FY27	Description
57110-SERVICES ON A FEE BASIS	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	3,000	22000	Funds increase to \$25,000 with addition of \$22,000 reallocated from 57240 for New HRP card design.
58400-SOFTWARE & EQUIPMENT	Coordinated through the Office of Technology Services (IT) (Code 3600) for non-federally-funded purchase of computer equipment, software, printers, laptops, etc.	26,495	0	No further action needed. Funds will be expended for purchase of equipment for HRP community engagement.
57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures).	44,023	0	No further action needed. Funds will be expended to support HRP printing and supplies.

FY2026/FY2027 BUDGET – Beneficiary Services (4510)



APPR	FUND	PROG	EXPENSE CATEGORY	GL ACCT	ACCT CODE DESC.	SERVICE CODE	FY2026 BUDGET	FY2026 SPEND	FY2026 REMAINING	FY2027 BUDGET	FY2027 SPEND	FY2027 REMAINING	EXPENSE DESCRIPTION / BUDGET PROVISION
930	TRUST	4510 BENEFICIARY SERVICES	CONTRACTS	57110 - SERVICES ON A FEE BASIS	Professional services	4510	40,000	0	40,000	0	0	0	Contract for community-based facilitators to plan, execute, and report on community engagement meetings for (5) land transfers @ \$8,000 ea.
930	TRUST	4510 BENEFICIARY SERVICES	CONTRACTS	57110 - SERVICES ON A FEE BASIS	Professional services	4510	4,800	0	4,800	10,000	0	10,000	Contract for a trauma-informed specialist to provide wellness support for beneficiaries during OHA; estimate of \$300-\$400 per meeting x 12 meetings
930	TRUST	4510 BENEFICIARY SERVICES	PROGRAM	57240- OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures).	4510	10,000	0	10,000	10,000	0	10,000	Ad hoc- Community engagement activities and meetings not otherwise covered
930	TRUST	4510 BENEFICIARY SERVICES	PROGRAM	57255- CONFERENCES, MEETINGS, EVENTS ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	4510	73,500	12,048	61,452	41,000	0	41,000	OHA scheduled community meetings: 12 M&M meetings @ \$500 ea (Food); 8 ICM/BOT meetings @ \$3000 ea Venue/Tables/Chairs (\$900) , Sound (\$600), Food/Drinks/ Snacks (\$1500); 16 OHA quarterly community workshops (cultural, education, training) @ \$500 ea (Food only); 25 Land Transfer community meetings @ \$1300 ea Venue (\$800), Food (\$500); 10 Mo'okū'auhau Workshops @ \$300 ea (Food only)

Community Engagement PROPOSAL FOR Budget Realignments In FY2027



Description of Realignment for Beneficiary Services (4510)

Account	Description	Budgeted	Carryover to FY27	Description
57110 - SERVICES ON A FEE BASIS	Professional services	40,000	40000	Request for carryover of remaining funds for FY27 for pending OHA land meetings.
57110 - SERVICES ON A FEE BASIS	Professional services	4,800	4800	Request for carryover of remaining funds for FY27 for pending OHA meetings.
57240-OTHER EXPENSES	Miscellaneous expenses that do not fit into other defined categories (i.e. OHA staff retreat expenditures).	10,000	10000	Request for carryover of remaining funds for FY27 for OHA staff retreat and training.
57255-CONFERENCES, MEETINGS, EVENTS ORG BY OHA	OHA conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on solely by OHA or its federally-funded programs (e.g. HLID, NHRLF).	73,500	61452	Request for carryover of remaining funds for FY27 for pending OHA supported conferences, meetings, and events.

FY2026/FY2027 BUDGET – Grants Program (3800) & CIP (3820)



APPR	FUND	PROG	EXPENSE CATEGORY	GL ACCT	ACCT CODE DESC.	SERVICE CODE	FY2026 BUDGET	FY2026 SPEND	FY2026 REMAINING	FY2027 BUDGET	FY2027 SPEND	FY2027 REMAINING	EXPENSE DESCRIPTION / BUDGET PROVISION
930	TRUST	3800 GRANTS	GRANTS	56560 - GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	3800	880,000	671,802	208,198	635,000	0	635,000	Ho'ākoako Lāhui Event Sponsorships
930	TRUST	3800 GRANTS	GRANTS	56570- GRANTS IN AID - DISASTER AID	Restricted to Board of Trustee (BOT) Initiatives Grants to provide disaster relief aid to recover financially from the impact of a disaster, especially when the federal or state government declares their location to be a major disaster area.	3800	410,407	0	410,407	460,407	0	460,407	Reserve for disaster aid
930	TRUST	3800 GRANTS - CIP	GRANTS	56530- GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	1100	2,550,000	0	2,550,000	2,450,000	0	2,450,000	The CIP Grants Program and process must include the components for: (1) Application and Award, (2) Eligibility Information, (3) Release of Funds, (4) Contract Execution, (5) Contract Administration/ Expenditure, (6) Contract

Community Engagement PROPOSAL FOR Budget Realignments In FY2027



Description of Realignment for Grants (3800 & 3820)

Account	Description	Budgeted	Carryover to FY27	Description
56560 - GRANTS IN AID - SPONSORSHIPS	Includes payments made to organizations in support of an activity or event in exchange for advertising or in order to create goodwill in the community. Sponsorships require BOT approval.	880,000	0	No further action needed. Funds will be expended in Q4FY26.
56570-GRANTS IN AID - DISASTER AID	Restricted to Board of Trustee (BOT) Initiatives Grants to provide disaster relief aid to recover financially from the impact of a disaster, especially when the federal or state government declares their location to be a major disaster area.	410,407	410,407	Request for carryover of remaining funds for FY27.
56530-GRANTS IN AID - COMMUNITY GRANTS	Grants, Subsidies, Purchases of Services, and Donations (GSPD)/ Community Grants as authorized by the BOT and administered and monitored by the assigned Program.	2,550,000	2,550,000	Request for carryover of remaining funds for FY27.

FY2026 Reflection and FY2027 Look-Ahead

- FY2026 has been a year of growth and strengthened engagement with our lāhui. Through expanded outreach, improved systems such as the online Hawaiian Registry application, and continued support for community-based organizations through our grants program, Community Engagement has enhanced its ability to serve beneficiaries across Hawai'i and the diaspora.
- Looking ahead to FY2027, our focus remains on deepening community relationships, strengthening program infrastructure, and ensuring that OHA services remain accessible, responsive, and aligned with the needs of our Native Hawaiian beneficiaries. We remain committed to advancing OHA's mission by connecting our people to resources, opportunities, and partnerships that uplift the lāhui.
- Mahalo for the growth FY26 budget has provided our paia. We are looking forward to carrying this growth into FY27.

MAHALO NUI LOA!



Nīnau Q&A



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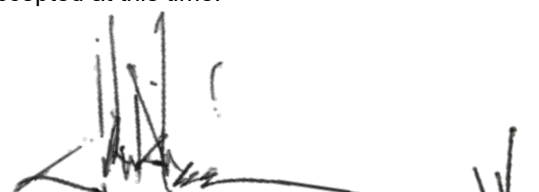
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Trustee John Waihe'e, IV, Chair
Committee on Budget and Finance (BF)

03/11/2026

Date



BUDGET BRIEFING

Hawaiian Cultural Affairs

Hailama V.K.K. Farden
Senior Director, Hawaiian Cultural Affairs

March 18, 2026



Paia Purpose, Function, and Responsibilities

The Hawaiian Cultural Affairs Paia advances the perpetuation and practice of Hawaiian culture, language, and traditional knowledge within the Office of Hawaiian Affairs and across the broader lāhui.

The paia provides cultural leadership and guidance in areas including:

- Hawaiian cultural protocol and ceremonial practice
- Hawaiian language initiatives and cultural programming
- Cultural advisement across OHA paia and programs
- Engagement with cultural practitioners, educators, and community leaders
- Stewardship and protection of ‘ike Hawai‘i and sacred cultural traditions

Through these efforts, Hawaiian Cultural Affairs helps ensure that OHA’s work reflects ‘ike Hawai‘i and aligns with the directions and outcomes established in the **Mana i Maui Ola Strategic Plan**.



Hawaiian Cultural Affairs

STATUS OF FY2026/FY2027 GOALS & OBJECTIVES

Key Areas of Work and Cross-Paia Support Spending Priorities & Aligned Goals

1. Cultural Protocol and Organizational Support and Inter-Paia Collaboration and Cultural Advisement

- Welcoming and orientation protocol for new OHA employees
- Cultural guidance for OHA events and gatherings and for OHA delegations and partner initiatives
- Representation and participation in ali‘i ceremonies and cultural observances, including events at Mauna‘ala

2. Hawaiian Language and Cultural Engagement

- Curating and hosting the weekly “Kau ka Lā i ka Lolo” piko gathering on Microsoft Teams, open to all OHA staff
- Supporting Hawaiian language initiatives during Mahina ‘Ōlelo Hawai‘i
- Supporting Hawaiian language visibility and engagement across OHA programs and internal gatherings, encouraging the regular use of ‘ōlelo Hawai‘i within the workplace and in public-facing initiatives

3. Cultural Stewardship and Community Partnerships

- Collaboration with the Advocacy Paia on matters related to repatriation and the protection of Hawaiian cultural heritage
- Working with museums and cultural institutions on the care, stewardship, and interpretation of sacred cultural treasures from Hawai‘i
- Engagement with cultural organizations and leadership networks including the Association of Hawaiian Civic Clubs and the Hawaiian Council (formerly CNHA)

FY2026/FY2027 BUDGET

APPR	FUND	PROG	EXPENSE CATEGORY	GL ACCT	ACCT CODE DESC.	SERVICE CODE	FY2026 BUDGET	FY2026 SPEND	FY2026 REMAINING	FY2027 BUDGET	FY2027 SPEND	FY2027 REMAINING	EXPENSE DESCRIPTION / BUDGET PROVISION
930	T r u s t	7160 HCA	Contracts	57110 – Services on a Fee Basis	Professional services including professional speakers, consultants, advisors, security providers, logistics coordinators, etc., or any service rendered for which there is an established fee.	7160	13800	0	13800	13800			In FY26, \$13,800 is allocated to support the production of two Hawaiian language audiobooks (Ka Buke Mo‘olelo o Hon. Joseph K. Nāwahī and He Mo‘olelo Pōkole o ka Huaka‘i Hele a ka Mō‘iwahine Kapi‘olani) and to purchase Hawaiian language and cultural reference materials for the Pukui Reference Room. Each audiobook is budgeted at \$5,000 to ensure professional quality and cultural integrity. This initiative advances ‘Ōlelo Hawai‘i revitalization and strengthens OHA’s cultural resources.
930	T r u s t	7160 - HCA	Program	5725?	Conference and related expenditures (excludes gifts defined as honorarium) associated with conferences, events, meetings, workshops, etc. put on by another organization for which OHA or its federally-funded programs (i.e. HLID, NHRLF) cosponsor or participate in.	7160	5000	5000	0	16000			Support OHA’s engagement in external Hawaiian cultural events where OHA has a meaningful role in shaping, guiding, or enhancing program elements. This adjustment reflects the combined operational cost observed during the inaugural gathering and allows the program to be managed within a single budget line rather than relying on multiple dispersed budget areas. Building on the success of the inaugural gathering, the 2027 Lā Kūkahekahe program will bring together statewide winners of Hawaiian language competitions and celebrate institutions that have played significant roles in the revitalization of ‘ōlelo Hawai‘i.



Description of Realignment

Lā Kūkahekahe – Mahina ‘Ōlelo Hawai‘i Gathering

The inaugural Lā Kūkahekahe gathering held on February 14, 2026 at Nā Lama Kukui successfully convened members of the Hawaiian language community to celebrate ‘ōlelo Hawai‘i through speech competitions, mele, and cultural presentations. Initial budget estimate: **\$5,000**

Actual program costs were supported through several existing budget areas across OHA to ensure the successful execution of the event.

Proposed FY2027 alignment:

Approximately \$16,000

This adjustment reflects the combined operational cost observed during the inaugural gathering and allows the program to be managed within a single budget line rather than relying on multiple dispersed budget areas.

Building on the success of the inaugural gathering, the 2027 Lā Kūkahekahe program will bring together statewide winners of Hawaiian language competitions and celebrate institutions that have played significant roles in the revitalization of ‘ōlelo Hawai‘i.



FY2026 Reflection and FY2027 Look-Ahead

Key engagements include:

- Supporting OHA participation in cultural gatherings such as the Association of Hawaiian Civic Clubs (AoHCC) and the Hawaiian Council (formerly CNHA)
- Providing cultural guidance for OHA delegations and cultural exchanges, including recent engagement with partners in Moananuiākea
- Collaborating with the Advocacy Paia on matters related to repatriation and the protection of Hawaiian cultural heritage
- Hawaiian Language advocacy and promotion through Lā Kūkahekahe and other Mahina ‘ōlelo Hawai‘i community events
- Working with museums and cultural institutions on the care, stewardship, and interpretation of sacred cultural treasures from Hawai‘i
- Greeting visiting delegations, cultural leaders, and dignitaries engaging with OHA

These efforts strengthen relationships that support the long-term vitality of Hawaiian culture and ‘ike Hawai‘i.

MAHALO NUI LOA!



HE MAU NĪNAU ANEI?

Q&A

