

BOARD OF TRUSTEES

Colette Y. Machado, *Chairperson*
 Brendon Kalei'aina Lee, *Vice Chairperson*
 Leina'ala Ahu Isa, *At-Large*
 Dan Ahuna, *Kaua'i & Ni'ihau*
 Kalei Akaka, *O'ahu*
 Keli'i Akina, *At-Large*
 Carmen Hulu Lindsey, *Maui*
 Robert K. Lindsey, Jr., *Hawai'i Island*
 John Waihe'e IV, *At-Large*



STATE OF HAWAII
 OFFICE OF HAWAIIAN AFFAIRS

Updated 6/18/2020

MEETING OF THE BOARD OF TRUSTEES

DATE: Thursday, June 18, 2020
 TIME: 9:30 am
 PLACE: Virtual Meeting (viewable at www.oha.org/livestream)

Due to the threat of COVID-19, Governor Ige issued the most recent Emergency Ninth Supplementary Proclamation dated June 10, 2020 suspending parts of Hawai'i Revised Statutes Chapter 92, Public Agency Meetings and Records, to, among other things, enable boards to conduct business without any board members or members of the public physically present at the same location.

The OHA Board of Trustees will hold virtual meetings until further notice. The meetings may be observed via video livestream on OHA's website at www.oha.org/livestream.

AGENDA

- I. Call to Order
- II. Public Testimony on Items Listed on the Agenda* (*Only written testimony will be accepted*)
- III. New Business
 - A. Request for approval to waive Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2 from the Committee on Resource Management to the Board of Trustees pursuant to the Office of Hawaiian Affairs Board of Trustees Bylaws (approved March 5, 2020) Article VIII, Section L†
 - B. Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2†
- IV. Executive Session‡
 - A. Consultation with Board Counsel Robert G. Klein, Esq. re: questions and issues pertaining to the Board's powers, duties, privileges, immunities, and liabilities relating to Civil No. 17-1-1823-11 JPC, (OHA v. State, et. al.). Pursuant to HRS § 92-5(a)(4).
 - B. Consultation with Board Counsel Robert G. Klein, Esq. re: questions and issues pertaining to the Board's powers, duties, privileges, immunities, and liabilities relating to Civil No. 1-CCV-20-0000259 (OHA v. State Auditor). Pursuant to HRS § 92-5(a)(4).
- V. Announcements
- VI. Adjournment

If you require an auxiliary aid or accommodation due to a disability, please contact Raina Gushiken at telephone number 594-1772 or by email at: rainag@oha.org no later than three (3) business days prior to the date of the meeting.

Meeting materials will be available to the public on Monday, June 15, 2020 and posted to OHA's website at: www.oha.org/bot

*Public Testimony: Persons wishing to provide *written testimony* on items listed on the agenda should submit testimony via email to BOTmeetings@oha.org at least twenty-four (24) hours prior to the scheduled meeting. Any testimony received after this time will designated as late testimony and distributed to the Board after the scheduled meeting.

† Notice: The 72 Hour rule, pursuant to OHA BOT Operations Manual, Section 49, shall be waived for distribution of new committee materials.

‡ Notice: This portion of the meeting will be closed pursuant to HRS § 92-5.

Colette Y. Machado

Trustee Colette Y. Machado
 Chairperson, Board of Trustees

6/12/2020

Date

Office of Hawaiian Affairs
Board of Trustee Meeting
June 18, 2020
9:30 am

III. New Business*

- A. Request for approval to waive
Action Item BOT #20-04: OHA
Biennium Budget for the Fiscal
Biennium Periods 2019-2020 (FY
20) and 2020-2021 (FY 21) –
Realignment #2 from the
Committee on Resource
Management to the Board of
Trustees pursuant to the Office of
Hawaiian Affairs Board of
Trustees Bylaws (approved March
5, 2020) Article VIII, Section L†

Information and Recommendation on the Request for approval to waive Committee on Resource Management matter to the Board of Trustees

Item III.B on the June 18, 2020 agenda relating to the Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2 (“Action Item BOT #20-04”) should be held by the Committee on Resource Management (“RM Committee”), which has responsibility for fiscal and budgetary matters.

Due to the COVID-19 pandemic which resulted in Governor Ige issuing the Stay at Home/Safer at Home/Act with Care¹ orders to slow the spread of the novel coronavirus, combined with the Governor’s Emergency Supplementary Proclamations² suspending parts of the Hawaii Revised Statutes Chapter 92, Public Agency Meetings and Records, to enable boards to conduct business through remote technology, the recommendation is for the discussion, deliberation, and decision-making, if any, on Action Item BOT #20-04 to be done directly by the Board of Trustees to minimize the number of meetings scheduled during this time.

The OHA Board of Trustees Bylaws (“Bylaws”), approved on March 5, 2020, Article VIII – Committees of the Board, Section L (refer to “Attachment A”) requires a waiver of any matter by Committee to the Board of Trustees. The waiver requires 2/3 vote of all members to which the Board is entitled, or six (6) affirmative votes. The Chair’s staff received consent from RM Committee Chair Ahuna to waive Action Item BOT #20-04 from the RM Committee directly to the Board of Trustees. The waiver should be approved prior to discussion on Action Item BOT #20-04. Hence, the recommended action below is to comply with the Bylaws to approve a waiver.

Recommended Action:

To approve a waiver of Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2 from the Committee on Resource Management to the Board of Trustees pursuant to the OHA BOT Bylaws (approved March 5, 2020) Article VIII, Section L.

¹ See the State of Hawai‘i, Office of the Governor: [Emergency Third Supplementary Proclamation dated March 23, 2020](#), [Emergency Sixth Supplementary Proclamation dated April 25, 2020](#), [Emergency Seventh Supplementary Proclamation dated May 5, 2020](#), [Emergency Eighth Supplementary Proclamation dated May 18, 2020](#), and [Emergency Ninth Supplementary Proclamation dated June 10, 2020](#).

² See the State of Hawai‘i, Office of the Governor: [Emergency Supplementary Proclamation dated March 16, 2020](#), [Emergency Sixth Supplementary Proclamation dated April 25, 2020](#), [Emergency Seventh Supplementary Proclamation dated May 5, 2020](#), [Emergency Eighth Supplementary Proclamation dated May 18, 2020](#), and [Emergency Ninth Supplementary Proclamation dated June 10, 2020](#).

ATTACHMENT A

ARTICLE VIII. COMMITTEES OF THE BOARD

- A. **Establishment of Standing Committees.** To facilitate consideration of policy matters that must be approved by the Board, Standing Committees are established. Authority to act on all matters is reserved to the Board, and the functions of each Standing Committee shall be to consider and make recommendations to the Board.

There shall be a minimum of two (2) Standing Committees of the Board. Each Committee shall be led by a Chairperson and a Vice-Chairperson. The Board may increase the number of Standing Committees, but the membership of the Standing Committees shall be all nine (9) Trustees. The two (2) Standing Committees, subject to increase, shall consist of the Committee on Resource Management (RM) and Committee on Beneficiary Advocacy and Empowerment (BAE).

1. **Committee on Resource Management.** The Committee shall:
 - a. handle all fiscal and budgetary matters and ensure proper management, planning, evaluation, investment and use of OHA's trust funds;
 - b. review, approve, or disapprove all acquisition expenditures that have a multi-year implication;
 - c. review and approve all acquisition expenditures that impact the OHA Debt Management, Economic Development, Investment and Spending policies;

ATTACHMENT A

- d. develop policies that strengthen OHA's fiscal controls and financial management;
- e. oversee the use and condition of OHA's real estate and execute policy for the proper use of such lands including land in which OHA shall have an interest;
- f. develop policies on land use, native rights, and natural and cultural resources, including: the inventory, identification, analysis and treatment of land, native rights, and natural and cultural resources;
- g. develop policies and criteria for OHA's land acquisitions, dispositions, development, management, and the use of real property in which OHA has an interest;
- h. develop policies relating to OHA's real estate asset allocation, desired returns, and balancing OHA's real estate portfolio including legacy lands, corporate real property, programmatic lands and investment properties;
- i. oversee the use and condition of OHA's real estate and develop policy for the proper use and stewardship of such real property;
- j. develop policies and programs for OHA's ownership, financing and development of real property, including capital improvements, debt management, economic development, investment and spending policies and forms of ownership for OHA's real property.

ATTACHMENT A

- k. oversee the performance of OHA's rights and obligations with respect to real estate not owned by OHA in its own name;
- l. review, approve, or disapprove appropriate grants that support OHA's overall mission;
- m. evaluate OHA programs to determine their effectiveness to decide whether to continue, modify, or terminate a program's;
- n. in consultation with the Chairperson of the Committee on Beneficiary Advocacy and Empowerment and other resources (e.g., Corporation Counsel, Ethics Commission), develop training and orientation programs for Trustees and staff, including materials relating to Trustees roles, fiduciary responsibilities, and ethical obligations, as provided by HRS Chapter 84, as amended;
- o. in consultation with the Chairperson of the Committee on Beneficiary Advocacy and Empowerment carry out the recruitment and selection of the OHA Administrator; and
- p. provide oversight of Special Councils or Commissions as assigned by the Board.

2. Committee on Beneficiary Advocacy and Empowerment. The committee shall:

- a. plan, coordinate, and implement programs and activities that encourage Hawaiians to participate in governance;

ATTACHMENT A

- b. facilitate OHA's legislative agenda and advocacy efforts with federal, state, and county officials, private and community organizations, and groups involved in Hawaiian issues;
 - c. review and support the passage of legislation that benefits Hawaiians and supports Hawaiian issues, and work to defeat legislation which is contrary to the interest of OHA and its beneficiaries;
 - d. review, approve, or disapprove program grants that support OHA's legislative and advocacy efforts
 - e. develop programs that focus on beneficiary health, human services, economic stability, education, and native rights;
 - f. develop policies and programs relating to housing, land use, the environment, and natural resources;
 - g. evaluate all OHA programs to ensure that the programs have a positive impact on beneficiaries, and;
 - h. provide oversight of Permanent Special Councils or Commissions as assigned by the Board.
- B. Each Standing Committee shall consider all matters referred to it in accordance with Section L, Article VIII, of these Bylaws and make appropriate recommendations to the Board in a timely manner, but no later than twelve (12) calendar days before a Board meeting, and shall make progress reports to the Board periodically or when requested by the Chairperson of the Board.

ATTACHMENT A

- C. Standing Committees may meet in joint session when subject matter falls under the purview of more than one of the Standing Committees. In the case of an unbudgeted funding decision, a joint meeting of the Beneficiary Advocacy and Empowerment Committee and the Resource Management Committee, led by the Chairperson of the Resource Management Committee, shall be mandatory.

D. Advisory Committees.

1. Standing Committees may create Advisory Committees as necessary to serve in an advisory capacity to the Standing Committees. Advisory Committees shall assist in the resolution or study of issues arising in the specific areas of concern assigned to their respective Standing Committee. To avoid duplication in the consideration of issues, the Standing Committees shall create only one Advisory Committee to study or undertake the resolution of a single subject or issue. Each Standing Committee shall have no more than three (3) Advisory Committees at any one time. All communications and advice from an Advisory Committee shall be made to the Chairperson of the Standing Committee, no later than twelve (12) calendar days before a Standing Committee Meeting. All communication and advice to an Advisory Committee shall be made by the Chairperson of the Standing Committee or designee.
2. The Advisory Committee Chairperson and membership shall be appointed by the Standing Committee Chairperson, upon advice and counsel of Standing Committee members. The term of the Advisory Committees shall expire with the completion of the assigned task or at

ATTACHMENT A

the discretion of the Standing Committee Chairperson. There shall be no less than three (3) members to each Advisory Committee, at least one (1) of whom shall be a member of the Board of Trustees of the Office of Hawaiian Affairs, who shall be appointed by the Standing Committee Chairperson. All Advisory Committee members, with the exception of members of the Board of Trustees, shall serve on a voluntary basis without compensation, other than reasonable expenses, such as travel, parking, and meals.

E. Ad Hoc Committees.

1. From time to time, there shall be such Ad hoc Committees, as designated by the Chairperson, the members of which shall be appointed by the Chairperson, and subject to approval of the Board by a simple majority (5) vote. There shall be a minimum of three (3) members on each Ad hoc Committee, at least one of whom shall be a member of the Board and who shall be the Chairperson of the Ad hoc Committee.
2. The term of the Ad hoc Committees shall expire at the completion of the assigned task or at a specific time that is determined for each Ad hoc Committee at the time of the appointment of said Committee or at the discretion of the Chairperson.
 - a. All communications and advice from an Ad hoc Committee shall be made to the Chairperson of the Board no later than ten days before a Board meeting.

ATTACHMENT A

- b. All communications and advice to an Ad hoc Committee shall be made by the Chairperson of the Board.
- c. All Ad hoc Committee members, with the exception of members of the Board of Trustees, shall serve on a voluntary basis without compensation, other than reasonable expenses, such as travel, parking, and meals.
- d. In the event that three (3) or more Board members are appointed to an Ad Hoc Committee, HRS Chapter 92, as amended, will apply.

F. Permitted Interaction Groups ("PIG").

- 1. The Chairperson may place on the agenda for Board consideration a request for the formation of a PIG in accordance with HRS § 92-2.5, as amended. The request shall set forth the title of the PIG, its scope, its suggested membership, and duration.
- 2. The purpose of the PIG shall be either to: (a) investigate a matter relating to the official business of the Board ("Investigative PIG") or (b) to present, discuss, or negotiate any position that the Board has adopted ("Negotiating PIG").
- 3. The membership, purpose, scope, and duration of the PIG shall be approved by the Board prior to the commencement of an investigation or presentation, discussion, or negotiation of any position adopted by the Board at a meeting of the Board.

ATTACHMENT A

4. Upon creation of an Investigative PIG, the members shall proceed to investigate the matter within their purview and prepare a report together with the PIG's findings and recommendations that shall be presented to the Board for consideration by the Trustees. No discussion, deliberation, or decision making shall occur at the time that the report is presented.
5. A Negotiating PIG shall present the results of its negotiations to the Board for deliberation and decision making by the Trustees at the same time or subsequent meeting.
6. Deliberation and decision making on the matter investigated, if any, must occur only at a duly noticed meeting of the Board held subsequent to the meeting at which the finding and recommendations of the Investigative PIG were presented at the Board.
7. The report of any PIG may be accepted, rejected, recommitted subjected to the PIG for further consideration or dissolved at the deliberation and decision making meeting, upon majority vote of the Trustees.

G. Permanent Special Councils or Commissions.

1. There shall be such Permanent Special Councils or Commissions as the Board deems appropriate to create. The Board shall designate a Standing Committee that shall exercise oversight of said Council or Commission. The Special Council shall determine the duration of said Council or Commission.
2. Council Members or Commissioners shall be appointed by the Standing Committee to which oversight authority is granted pending confirmation

ATTACHMENT A

of the Board through a simple majority (5) vote of all members to which the Board is entitled.

3. Membership of each Council or Commission shall be composed of at least one (1) member of the Board of Trustees.
4. The subject matter and purview of said Councils or Commissions shall be clearly defined and limited to only those areas so recommended by the Standing Committee having oversight thereof and subject to the approval of the full Board by a simple majority (5) vote of all members to which the Board is entitled. Oversight by the appropriate Standing Committee shall include, but not be limited to, review of budgetary concerns for the operation of said Council or Commission, and affirmation of requests for actions by such Council or Commission for the continued operations of such Council or Commission.
5. Such Council Members or Commissioners with the exception of any Members of the Board of Trustees, shall serve terms as established by the Board and shall serve terms as established by the Board and shall serve on a voluntary basis without compensation, other than reasonable expenses, such as travel, parking, and meals.

H. Quorum and Voting for Committees, Councils and Commissions .

1. For Advisory, Ad hoc, and Standing Committees, Councils and Commissions, a majority of the members of the Committee, Council or Commission shall constitute a quorum. Except for Ad Hoc

ATTACHMENT A

Committees, three (3) members shall constitute a quorum to do business.

2. The concurrence of a quorum shall be required for any Committee (other than a Standing Committee), Council or Commission to make any recommendation to the Board or Standing Committee where appropriate, for Board or Standing Committee approval.
 3. A simple majority (5) of the Members present at a Standing Committee meeting shall be required for it to make any recommendation to the Board, provided that a quorum is present at the time of the vote.
 4. When Standing Committees meet jointly, each Committee shall vote separately as individual Committees.
- I. Authority to act on all matters is reserved to the Board and the functions of the Advisory and Ad hoc Committees, Councils, Commissions, and Permitted Interaction Groups shall be to investigate, consider, and make recommendations to the Standing Committee and the Board, respectively.
- J. **Staff Assignments.** The Administrator shall assign to each Standing, Advisory, and Ad hoc Committee, and to each Council, Commission and Permitted Interaction Group, appropriate Administration staff to conduct research, analyze data, draft findings, and report and provide project management and support for and to advise the respective Committee, Council, Commission or Permitted Interaction Group and to maintain records of the proceedings of same.
- K. **Committee Recommendations.** The Chairperson of the Board of Trustees shall place a Committee recommendation on a Board of Trustees agenda no later than

ATTACHMENT A

thirty (30) calendar days after receipt of the recommendation. All Standing Committees shall do the same with respect to any matter referred to the committee by a Member.

- L. Waiver of any matter by committee to the Board of Trustees shall require two-thirds (2/3) vote of all Members to which the Board is entitled.

Office of Hawaiian Affairs
Board of Trustee Meeting
June 18, 2020
9:30 am

III. New Business*

B. Action Item BOT #20-04: OHA
Biennium Budget for the Fiscal
Biennium Periods 2019-2020 (FY
20) and 2020-2021 (FY 21) –
Realignment #2

OFFICE OF HAWAIIAN AFFAIRS
Action Item

Board of Trustees
June 18, 2020

BOT #20-04

Action Item Issue: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20)
and 2020-2021 (FY 21) – Realignment #2

Prepared by: *Grace Chen* Jun 12, 2020

Grace Chen Date
'Aho Hui Mo'ohelu, Budget Analyst

Reviewed by: *Gloria Li* Jun 12, 2020

Gloria Li Date
Pou Kako'o Ho'opono, Controller

Reviewed by: *Lisa M. Watkins-Victorino* Jun 12, 2020

Lisa Watkins-Victorino, Ph.D. Date
Ka Pou Nui Kūikawā, Interim Chief Operating Officer

Reviewed by: *Raina Gushiken* Jun 12, 2020

Raina Gushiken Date
Ka Paepae Puka, Senior Legal Counsel

Reviewed by: *Sylvia M. Hussey* Jun 12, 2020

Sylvia M. Hussey, Ed.D. Date
Ka Pouhana, Chief Executive Officer &
Ka Pou Kihi Kanaloa Wai Kūikawā, Interim Chief Financial Officer

Reviewed by: *Colette Y. Machado* Jun 15, 2020

Colette Y. Machado Date
Ke Kauhuhu o ke Kaupoku, Chair, Board of Trustees

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

I. RECOMMENDED ACTIONS

Administration recommends that the Board of Trustees (BOT) approve, the following actions:

A. Fiscal Stabilization Policy

Motion #1: Undesignate¹ \$1,445,000 in unspent, unencumbered funds (fka Fiscal Reserve) from FY 2018, for the purposes noted below:

1. **\$500,000 to support Disaster Recovery;**
2. **\$500,000** to support the audit by the State Auditor as required by State of Hawaii's Act 37/HB172;
3. **\$100,000** for the purposes of repatriation (e.g., iwi kupuna, moe pu, funerary items), beyond current fiscal biennium project;
4. **\$120,000** for litigation contingencies; and
5. **\$225,000** for possible fringe rate increases beyond current FY 2020 budgeted 63% fringe rate, to enable the BOT to re-designate funds.

Motion #2: Authorize the additional funding of the Fiscal Stabilization Fund in the amount of \$1,500,000, noting the balance will be \$3,000,000².

Motion #3: Approve the use of the Fiscal Stabilization Fund in the amount of \$3,000,000 in FY20, to be drawn in quarterly increments of \$750,000 in FY21, to replace the General Funds appropriation for FY21.

B. Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Motion #4: Authorize the additional funding of the Fiscal Stabilization Fund in the amount of \$1,000,000.

Motion #5: Approve the use of the Fiscal Stabilization Fund in the amount of \$1,000,000 for COVID-19 related purposes in FY21.

Motion #6: Approve OHA's Total Fiscal Budget Realignment #2 for Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) as outlined in Attachment 1, with the exception of the \$10,000 for the Prince Lot Hula Festival, an event sponsored by the Moanalua Gardens Foundation.

Motion #7: Approve \$10,000 event sponsorship for the Prince Lot Hula Festival, sponsored by the Moanalua Gardens Foundation.

¹ Designate=specifically identify, plan for, reserve; Trustee authorization and approval still needed to activate the designated or specified funds.

² As approved via Action Item RM #19-17 – Realignment #1 of the OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY20) and 2020-2021 (FY21) in September 2019, the Fiscal Stabilization Fund (FSF) is established by an initial, one-time appropriation of \$1,500,000 into a separate fund account outside the Native Hawaiian Trust Fund (NHTF), upon adoption of the policy, understanding the appropriation shall be counted toward maximum withdrawal limitation 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.

II. ACTION ITEM ORGANIZATION

Action Item BOT #20-04 is organized in the following manner to support the above recommended motions:

- Section III – BACKGROUND – Purpose of Budget Realignments
- Section IV - POLICY CONSIDERATIONS – Fiscal Stabilization Policy
- Section V - POLICY ACTIONS – Fiscal Stabilization Policy
- Section VI – FISCAL BIENNIUM 20-21 – Realignment #2 Discussion
- Section VII – RECOMMENDED ACTIONS
- Section VIII – ALTERNATIVE ACTIONS
- Section IX – APPENDIX - Attachments

III. BACKGROUND – Purpose of Budget Realignments

A. FB20-21 Biennium Budget

The OHA fiscal biennium (FB) budget is prepared every two years, for the ensuing two years. The current biennium budget covers the periods from July 1, 2019 through June 30, 2020 (FY 20) and July 1, 2020 through June 30, 2021 (FY 21) and was approved by OHA's Board of Trustees ("BOT" or "Board") on June 20, 2019 via *Action Item RM #19-09, OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21)*. By policy, the Board has conditioned and limited Administration's authority for granting authority and budget adjustments to up to \$25,000 and 5% of the expense category up to \$100,000, respectively. Budget adjustments in excess of the stated limitations and parameters must come to the Board for approval. The process for internally adjusting budgets within Administration parameters is triggered by a Budget Adjustment Request Form. The process of updating the biennium budget in excess of Administration's authority is referred to internally as a "budget realignment".

B. FB20-21 Biennium Budget, Realignment #1

Subsequently, on September 25, 2020 via *RM #19-17: Realignment #1 of the OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21)*, the biennium budget was realigned for the following key elements³: OHA's Total Operating Budget Realignment #1 for fiscal year 2020; Transfer of \$2,000,000 in cash from the Kaka'ako Makai cash account to the Native Hawaiian Trust Fund for use when needed in realizing OHA's Total Operating Budget Realignment #1; Designation⁴ of \$1,445,000 in unspent, unencumbered funds (fka Fiscal Reserve) from FY 2018, for the specific purposes; and the activation of seven (7) frozen OHA staff positions to implement the related proposed Organizational Charts dated 9/4/19 (e.g., systems office, grants).

³ One additional item was listed in Action Item RM #19-17 related to an expense reimbursement for a Trustee.

⁴ Designate=specifically identify, plan for, reserve; Trustee authorization and approval still needed to activate the designated or specified funds.

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

C. FB20-21 Biennium Budget, Realignment #2

Since the September 2019 biennium budget realignment #1, several matters triggered Board action and a subsequent need to realign FB20-21 a second time, including the following: 1) Suspension of the Act 37 audit by the State Auditor in late December 2019; 2) Completion of fiscal year ended June 30, 2019 financial audits in March 2020; 3) Related implications of the suspended Act 37 audit and non-receipt of approximately \$3MM in FY21 General Funds appropriations; 4) 2020 OHA Legislative package and related actions up until the recess of the State Legislature in March 2020; 5) COVID-19 and the related disruptions to beneficiaries and OHA operations; 6) COVID-19 and the impacts of the world financial markets on the Native Hawaiian Trust Fund and commercial properties (e.g., Na Lama Kukui, Kaka'ako Makai; 7) Progress of the Board Governance Framework projects; 8) Approval of Strategic Foundations, Directions and Strategies for new Strategic Plan 2020-2035 and related implementation planning; 9) *Action Item BOT #20-3 Approval to Fund COVID-19 Responses*, approved on May 7, 2020 in the amount of \$3MM; and 10) Personnel costs, positions and vacancies. This Action Item seeks Trustee approval for Administration's budget realignment recommendations to realign FB20-21 given the above considerations.

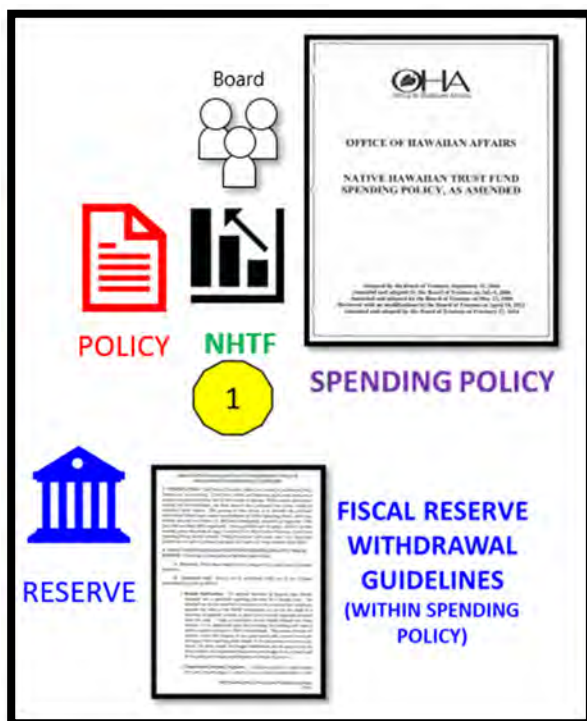
IV. POLICY CONSIDERATIONS – Fiscal Stabilization Policy

- A. This section documents the organization's policy migration from the fiscal reserve withdrawal guidelines in the spending policy to the establishment and utilization of the subsequent fiscal stabilization policy.

1. **Native Hawaiian Trust Fund (NHTF) Spending Policy, Fiscal Reserve Withdrawal Guidelines.** In February 2014, the BOT amended and adopted updates

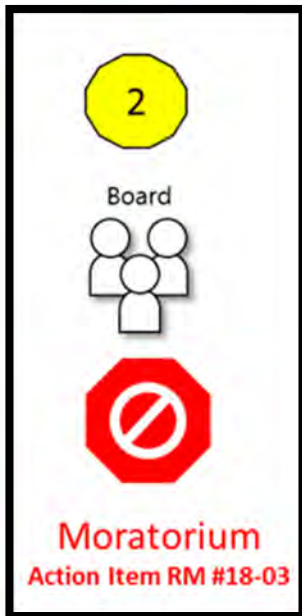
to the NHTF Spending Policy. The Fiscal Reserve Withdrawal Guidelines (FRWG) are embedded in the Spending Policy and describes the proposed operation of OHA's fiscal reserve as established by OHA's Spending Policy. These guidelines are not policy, rather it clarifies existing policy that exists and states, "...Any funds available but not spent in previous fiscal years (Fiscal Reserve) held within the Native Hawaiian Trust

Fund. The objective of the OHA's fiscal reserve fund was designed to provide money in certain situations. Money could be authorized under any of the 3 (three) permissible purposes: budget stabilization, unpredicted one-time payments, and capital acquisitions. The maximum designation was limited to no more than \$3,000,000 annually.



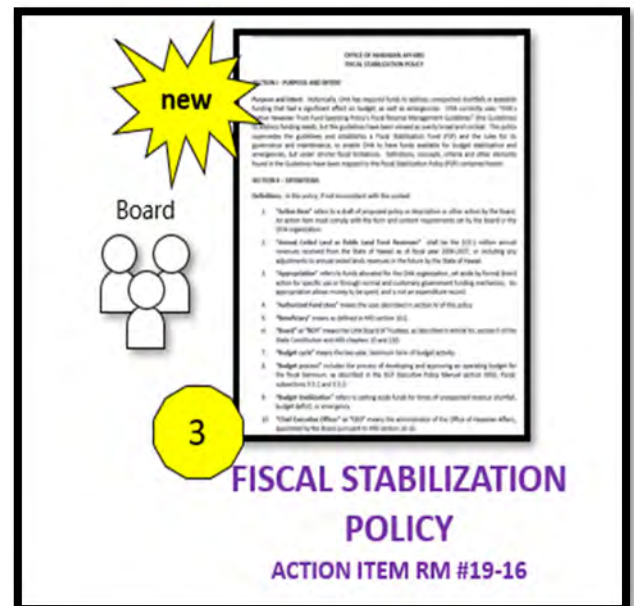
Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Special circumstances use requires a Board of Trustees (BOT) supermajority plus 2 votes (8 affirmative votes). Deposit calculations (into the Fiscal Reserve) “shall be subject to audited financial statements for the respective fiscal year⁵. Estimated year-end budget surpluses based upon unaudited records are not permissible.” Operations of the fiscal reserve fund is subject to two (2) restrictions: the fund’s balance cannot be negative after accounting for all designations; and there is no upper threshold or cap.



2. Moratorium on Fiscal Reserve. In February 2018, the Resource Management Committee and subsequently the BOT approved a moratorium on the use of Fiscal Reserve funds until specific policy changes were approved by the Board of Trustees (BOT). As noted in the Action Item #18-03, “On March 29, 2017, the Board of Trustees approved the RM Committee’s recommendation to create the FSP Working and Implementation Advisory Committee (“FSP Advisory Committee”). Subsequently, RM Committee Chair, Trustee Hulu Lindsey, created collaborative FSP working groups comprised of Trustees, Administration, and subject matter experts to address the following priority areas: OHA’s Spending Policy, Real Estate Investments, Legal and Taxable Structure, OHA’s Relationship with the Department of Hawaiian Homelands; and Pension Benefits. The FSP Spending Policy Working Group has met to discuss improvements to the spending policy and fiscal Reserve guidelines, analyzing the policies current implications and outlining the issues that need to be addressed. Additionally, the FSP Spending Policy and Real Estate Investments Working Groups have also met to discuss improvements to the Native Hawaiian Trust fund Investment Policy Statement and consideration of an investment policy statement that would apply to OHA’s real estate investments. These efforts will put OHA on the path to better managing and maintaining the health of its financial resources and other

assets so that the agency may continue to address both the present and future needs of Native Hawaiians. As the review, modification and/or creation, and adoption of revised fiscal and investment policy statements will take time and a concerted effort by the working groups, it is appropriate to impose a moratorium on the use of Fiscal Reserve funds until the Board of Trustees adopts the recommended changes to the Fiscal Reserve guidelines.”

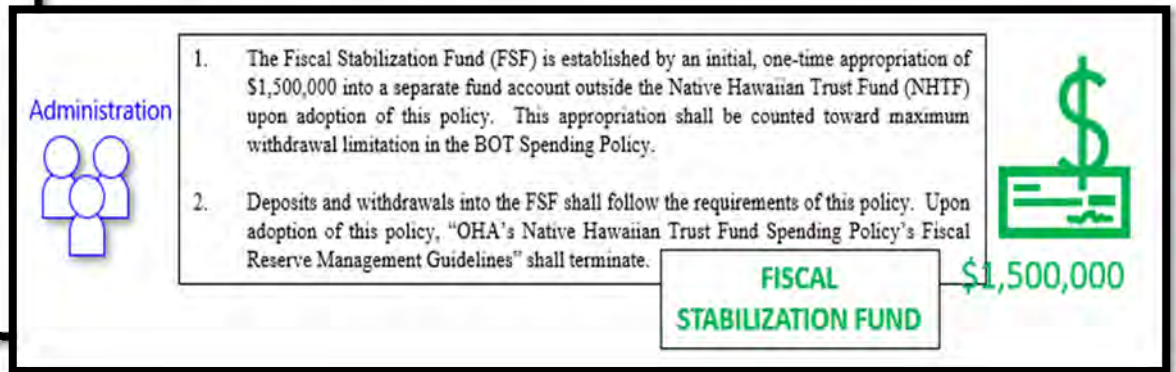


⁵ Latest audited financial statements for the OHA is as of and for the fiscal year ended June 30, 2018. In addition, fiscal year ended June 30, 2019 audited financial statements are not anticipated to be issued until February 2020 as audit field work is not scheduled until October/November 2019.

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

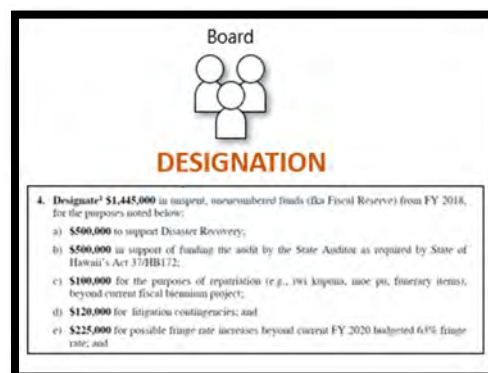
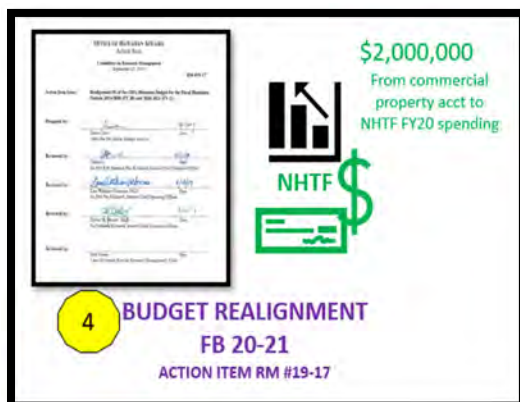
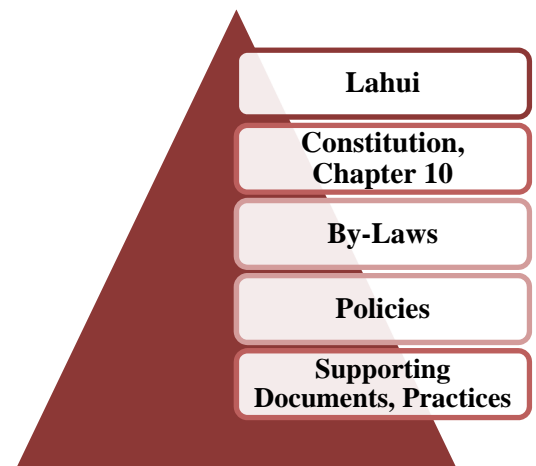


3. Fiscal Stabilization Policy. In September 2019, the BOT approved the Fiscal Stabilization Policy, effective 7/1/2019, which addressed the need to create a Fiscal Stabilization Fund of discrete size and limited uses to address OHA's historical needs for budget stabilization. The approved policy eliminated the Fiscal Reserve and related Withdrawal Guidelines in the NHTF Spending Policy; and established a Fiscal Stabilization Fund, in the amount of \$1,500,000.



4. Board Governance Framework. At the time of the policy approval, Administration recognized that implementation procedures were needed for the new Fiscal Stabilization policy and the BOT would be engaged in more purposeful policy work. Since January 2019, the BOT completed Board Governance Framework work including: establishing its Board governance framework; developing and implementing Lahui-level policies; updating the Board By-Laws and preparing to review and update Trustee-level policies, including policies related to Investment, Real Estate, Agency Spending, Trust Spending and Debt.

5. Budget Realignment #1, FB20-21, including Designations in the Fiscal Sustainability Fund. Also in September 2019, the BOT approved the FB20-21 Budget Realignment including among other items: \$2,000,000 cash from commercial property to the NHTF for FY20 spending;



and designations in the aggregated amount of \$1,445,000 of the Fiscal Stabilization Fund. The pre-COVID-19 designations reflected the priorities of the organization as of September 2019.

V. POLICY ACTIONS – Fiscal Stabilization Policy⁶

A. Purpose and Intent

Historically, OHA has required funds to address unexpected shortfalls in available funding that had a significant effect on budget, as well as emergencies. OHA currently uses “OHA’s Native Hawaiian Trust Fund Spending Policy’s Fiscal Reserve Management Guidelines” (the Guidelines) to address funding needs, but the guidelines have been viewed as overly broad and unclear. This policy supersedes the guidelines and establishes a Fiscal Stabilization Fund (FSF) and the rules for its governance and maintenance, to enable OHA to have funds available for budget stabilization and emergencies, but under stricter fiscal limitations. Definitions, concepts, criteria and other elements found in the Guidelines have been mapped to the Fiscal Stabilization Policy (FSP) contained herein. Because of the factors detailed in Section I.C. above, Administration details below the compliance of its recommendations with the Fiscal Stabilization Policy.

B. Appropriate Uses

The Fiscal Stabilization Policy is essentially a cash oriented policy to fund four specific and appropriate use categories. Funds from the Fiscal Stabilization Fund (FSF) may be withdrawn and used as authorized by the BOT through an Action Item for the following purposes only:

1. **Budget stabilization.** The Fiscal Stabilization Fund may be used to address unexpected shortfalls in available funding that directly translate into a significant budget decrease. Shortfalls can be considered any decrease in Annual Public Land Trust Revenues or General Fund Appropriations from the State, change in State assessments such as fringe rate, retirement or a significant financial market downturn.
2. **Emergencies.** The Fiscal Stabilization Fund may be used to address emergency expenditures directly incurred by the OHA or experienced by the OHA’s beneficiaries. To qualify as an authorized fund use, the expenditures (1) must directly result from an emergency; (2) must address events or situations that are non-recurring; (3) must not have been contemplated in the budget process; and (4) cannot wait to be included in the next budget cycle. Emergencies include threats to public health, welfare, or safety from a major natural disaster, infrastructure emergencies involving OHA’s real properties or legal fees and costs incurred by OHA for pending cases.
3. **Reserves.** The Fiscal Stabilization Fund may be used to activate previously designated reserves.
4. **Contingencies.** The Fiscal Stabilization Fund may be used to address contingencies either previously reserved or subsequently identified.

C. Maximum Withdrawals

Limitations on the maximum FSF size and related withdrawals are identified below. The maximum withdrawals from this fund are limited as follows:

The maximum withdrawals in any given fiscal year, for any combination of authorized uses in section IV, 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 fund. The funds that are withdrawn must be used during the current fiscal year, and do not carry over to subsequent fiscal years.

⁶ Source: Fiscal Stabilization Policy - Attachment 2

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Spending Guidelines

Minimum Balance	None
Maximum Designations (Annual)	\$3,000,000
Maximum Designations (Quarterly)	\$750,000

The fund balance cannot be negative after accounting for all authorized spending.

1. Funds are subject to quarterly withdrawal limitations;
2. The \$3,000,000 limitation is based on the fiscal year in which the designation is made, regardless of the year of funding specified in the designation. For example, if a \$2,000,000 designation is made in budget year one, to be funded in budget year two, the \$2,000,000 will count towards the limit in budget year one, and only an additional \$1,000,000 can be designated in budget year one. In budget year two, the maximum designation of \$3,000,000 is still available.

D. Explanation of Need

Consistent with the request procedure outlined in the Fiscal Stabilization Policy, this Action Item BOT #20-04 is the formal funding request for the use of the FSF and addresses the following required procedure elements:

1. **The Ask.** Administration recommends the following funding requests for the use of the FSF:
 - FY20 - \$3,000,000
 - FY21 - \$1,000,000
2. **The Reason.** The reason the above request cannot be accommodated with other available means of financing or why it cannot be budgeted in the next Fiscal Biennium Total Operating Budget is for the following reasons:
 - **FY20 - \$3,000,000** is for **budget stabilization purposes** in replacing the General Funds appropriation for FY21, as conditioned in Act 37, on the completion of an audit by the state auditor suspended in December 2019; and
 - **FY21 - \$1,000,000** is for COVID-19 **contingencies**, \$500,000 for OHA operations to address operational needs, requirements and responses due to COVID-19 (e.g., personal protection equipment, masks, barriers, supplies, services, Boardroom design, renovation, equipment, technology) based on operational and safety plan; and \$500,000 for beneficiary grants to provide additional beneficiary supports as a result of the impacts of COVID-19 (e.g., food, living and household items, testing, economic recovery investments); final recommendation and approval to be presented to the Board post competitive solicitation.
3. **The Urgency.** An explanation of the urgency of the request and its impact on OHA or its

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

beneficiaries if the request is denied or the decision is delayed follows:

- **FY20 - \$3,000,000** – Because of: a) The FY21 General Funds uses of provisos for grants and legal contracts, loss of the funds will mean not funding and honoring grant contracts for FY21, substantially impacting beneficiaries; b) The suspension of the Act 37 audit in December 2019 by the state auditor; c) OHA’s subsequent unresolved legal action against the state auditor in February 2020; d) Overall COVID-19 impacts on beneficiaries and OHA operations; and e) The 2020 Legislature’s recess in March 2020 and intermittent reconvening to address the most pressing budgetary matters related to COVID-19; it is unlikely that the Act 37 audit, and resultant release of FY21 general funds by the Legislature, will be resolved by the July 1, 2020 start of the fiscal year. Hence, it is imperative that the \$3,000,000 be funded for continuing operations and grants funding of beneficiary programs.
- **FY21 - \$1,000,000** – COVID-19 has created disruptions in both beneficiaries’ well being and OHA operations. While the Board’s \$3MM action in May 2020 addressed the most immediate of beneficiary needs of rent/mortgage/utilities relief and food security, beneficiary needs continue as a result of COVID-19’s devastating impact on beneficiary education, health, housing, social and economic needs. Therefore grant opportunities are needed as it is expected beneficiary needs will continue even as some of the previous restrictions are being lifted. Since mid-March 2020, OHA operations have migrated to telework and followed both the Governor’s and local Mayors’ emergency proclamations (e.g., Washington, D.C. Hawaii Island, Maui, Kauai, City & County of Honolulu) to ensure employee health and safety and minimize service interruptions to beneficiaries. As Administration prepares to return to the work spaces in a limited fashion in July 2020, funding is need to address operational identified needs for a return to work sites both in state and in Washington, D.C.

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Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

4. **The Analysis.** The purpose of the table below is to map funding sources to appropriate uses for FY21, including use of the fiscal stabilization fund to ensure policy compliance. Key takeaways include related to the FSP: 1) Fiscal Stabilization Fund – FY 20 used to replace general funded expenditures - \$3,000,000 (line 3 and 4); and 2) Fiscal Stabilization Fund – FY21 used to fund COVID-19 related expenditures - \$1,000,000 (line 5).

Funding Sources	Spending Limit	Analysis of FY 21 Proposed Realignment #2 Expenditure By Funding Source							
		Personnel	Grants	Non-personnel	Legacy Land		Beneficiary Investments	COVID 19 Relief	Balance
					Personnel	Non-personnel			
1. Average Portfolio Market Value (Withdrawal %: 5%)	17,886,701	(14,438,815)		(3,410,007)					37,879
2. Ceded Land Revenues	15,100,000		(7,157,717)	(6,038,204)			(1,904,079)		-
3. General Fund (GF) Appropriations Request	-								-
4. Fiscal Stabilization Fund - FY20 Designation for GF Shortfall	3,000,000	(1,186,605)	(1,554,400)	(296,874)					(37,879)
5. Fiscal Stabilization Fund - FY21 Designation	1,000,000							(1,000,000)	-
6. Kaka'ako Makai Gross Revenue (Approved 10% RM19-10; FY21 20%) (for Grants use)	883,804		(883,804)						-
7. 50% Kaka'ako Makai FY19 Net Revenue (for Legacy use RM 19-10)	1,514,931				(404,491)	(1,105,722)			4,718
	\$ 39,385,436	\$ (15,625,420)	\$ (9,595,921)	\$ (9,745,085)	\$ (404,491)	\$ (1,105,722)	\$ (1,904,079)	\$ (1,000,000)	\$ 4,718

For the purpose of this analysis, the allocation of the 5% Average Market Value and the Ceded Land Revenues are broadly applied to operations whereas the allocation of the Fiscal Stabilization Fund designations and the Kaka'ako Makai Revenues are intentional according to established policies.

Purpose of Analysis: To map funding sources to appropriate uses for FY21, including use of the fiscal stabilization fund

Key Takeaways:

- 1) Fiscal Stabilization Fund – FY 20 used to replace general funded expenditures - \$3,000,000 (line 3 and 4)
- 2) Fiscal Stabilization Fund – FY 21 used to fund COVID-19 related expenditures - \$1,000,000 (line 5)
- 3) 20% gross Kaka'ako Makai Revenue designated for grants (line 6)
- 4) 50% net Kaka'ako Makai Revenue designated for legacy land use (line 7)

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Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

5. **The Certification.** The following is the certification by the Interim Chief Financial Officer that the funds are available for the request, and that maximum withdrawal restrictions will not be violated if the request is granted.



Sylvia M. Hussey, Ed.D.
Interim Chief Financial Officer
Date: June 15, 2020

E. Policy Actions for FY20

Based on the above policy analysis, Administration recommends the following actions as it relates to the Fiscal Stabilization Policy and Fiscal Stabilization Fund:

Motion #1: Undesignate⁷ **\$1,445,000** in unspent, unencumbered funds (fka Fiscal Reserve) from FY 2018, for the purposes noted below:

6. **\$500,000 to support Disaster Recovery;**
7. **\$500,000** to support the audit by the State Auditor as required by State of Hawaii's Act 37/HB172;
8. **\$100,000** for the purposes of repatriation (e.g., iwi kupuna, moe pu, funerary items), beyond current fiscal biennium project;
9. **\$120,000** for litigation contingencies; and
10. **\$225,000** for possible fringe rate increases beyond current FY 2020 budgeted 63% fringe rate, to enable the BOT to re-designate funds.

Motion #2: Authorize the additional funding of the Fiscal Stabilization Fund in the amount of \$1,500,000, noting the balance will be \$3,000,000⁸.

Motion #3: Approve the use of the Fiscal Stabilization Fund in the amount of \$3,000,000 in FY20, to be drawn in quarterly increments of \$750,000 in FY21, to replace the General Funds appropriation for FY21.

⁷ Designate=specifically identify, plan for, reserve; Trustee authorization and approval still needed to activate the designated or specified funds.

⁸ As approved via Action Item RM #19-17 – Realignment #1 of the OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY20) and 2020-2021 (FY21) in September 2019, the Fiscal Stabilization Fund (FSF) is established by an initial, one-time appropriation of \$1,500,000 into a separate fund account outside the Native Hawaiian Trust Fund (NHTF), upon adoption of the policy, understanding the appropriation shall be counted toward maximum withdrawal limitation 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.

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

F. Policy Actions for FY21

Based on the above policy analysis, Administration also recommends the following actions as it relates to the Fiscal Stabilization Policy and Fiscal Stabilization Fund:

Motion #4: Authorize the additional funding of the Fiscal Stabilization Fund in the amount of \$1,000,000.

Motion #5: Approve the use of the Fiscal Stabilization Fund in the amount of \$1,000,000 for COVID-19 related purposes in FY21.

Section VI. FISCAL BIENNIUM 20-21 – Realignment #2 - Discussion

DISCUSSION	PAGE
A. OHA's Budget, Available Funds and OHA's Spending Limit.....	13
B. Total Operating Budget Adjustments – FY2020, FY2021.....	20
C. Core Operating Budget Adjustments – FY2021.....	24
1. Core Personnel Budget Adjustments.....	25
2. Core Non-Personnel Budget Adjustments.....	27
a. Contracts Budget.....	28
b. Program Budget.....	30
c. Grants Budget.....	32
d. Travel Budget.....	33
e. Equipment Budget.....	36
f. Overhead Budget.....	38
D. Commercial Property Budget Adjustments – FY2021.....	40
1. Kaka'ako Makai.....	40
2. Nā Lama Kukui.....	41
E. Legacy Property Budget Adjustments – FY2021.....	42
1. Palaeua Culture Preserve.....	42
2. Wao Kele O Puna Management Fund	43
F. Special Programs Budget Adjustments – FY2021.....	44

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

A. OHA’s Budget, Available Funds and OHA’s Spending Limit

An *appropriation* is an authorization granted by the OHA Board of Trustees or Hawai‘i State Legislature permitting the agency, within established fiscal and budgetary controls, to incur obligations and to make expenditures for specific purposes. An *appropriation* is usually limited in amount and period of time during which it may be expended. The sources of funding available for spending include the following *appropriations* detailed in **Table 1** below:

Table 1: Sources of Funding

Type	Description	Appropriation Number
Core Operating Budget	General Fund appropriations drawn from the State of Hawai‘i	100
	Public Land Trust Revenues (PLT) received annually from various State Agencies conducting business on PLT lands	901
	Matching Fund appropriations by the State of Hawai‘i but drawn on the Native Hawaiian Trust Fund (NHTF)	910
	A portion of the NHTF, and also includes revenues received from 1) past-due settlements dividend and interest earnings received thereon, 2) twenty (20) percent of gross estimated lease and other revenues generated from OHA-owned Kaka`ako Makai (KM) parcels allocated for grants, and 3) fifty (50) percent of KM’s net revenue allocated for OHA’s Legacy Property Management ⁹	930
Core Operating Budget	One-time cash transfer from Kaka`ako Makai (KM) Revenues generated from OHA-owned parcels to the Native Hawaiian Trust Fund	930
Fiscal Stabilization Authorizations	Appropriations authorized from the NHTF by OHA’s BOT up to a maximum of \$3 million annually pursuant to the Fiscal Stabilization Policy ¹⁰	935

⁹ Per BOT approved Action Item RM #19-10, Approval of a second amendment to BOT #12-05 – Kaka`ako Makai properties to the Land Legacy Program, dated August 21, 2019.

¹⁰ Per BOT approved Action Item RM #19-16 Action Regarding a Fiscal Stabilization Policy including Withdrawal Guidelines and the related Elimination of the Fiscal Reserve Withdrawal Guidelines contained within the Native Hawaiian Trust Fund Spending Policy on September 4, 2019.

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Type	Description	Appropriation Number
Commercial Property	Kaka`ako Makai (KM) Revenues generated from OHA-owned parcels	938
	Nä Lama Kukui (NLK) Revenues generated from its investment (formerly known as Gentry Pacific Design)	939
Legacy Property	Palauea Cultural Preserve – includes a percentage of all home sales within the development	310
	Wao Kele O Puna Management Fund – includes previously-authorized Board appropriations for current and future programmatic needs	315
Special Programs Budget – <i>Federal</i>	Federal-fund appropriations for the Hālawā Lūluku Interpretive Development (HLID) Project	200
	Federal-fund appropriations for the Native Hawaiian Revolving Loan Fund (NHRLF) Program	202
Special Programs Budget – <i>Other</i>	Hawaiian Projects – includes funds collected from Ka Wai Ola advertisement sales and other miscellaneous income	320
	Repayments for the OHA-DHHL Homesteader Loan Program	902

OHA’s biennium budget is comprised of all five *Sources of Funding* as summarized in **Table 2** below, and is discussed herein, to include the following:

1. Core Budget
2. Fiscal Stabilization Authorizations
3. Commercial Property
4. Legacy Property
5. Special Programs Budget – Federal and Other

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Table 2: Spending Limit and Adjustments for OHA's FY 2020 Total Operating Budget

Funding Sources	FY 2020			
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments
	(a)	(b)	(c)	(d) = (c - b)
1. Core Operating Budget				
A. 5% of NHTF Portfolio	\$17,692,555	\$17,692,555	\$17,692,555	\$0
B. Public Land Trust Revenues	15,100,000	15,100,000	15,100,000	\$0
C.State of Hawai'i General Funds	3,037,879	3,037,879	3,037,879	\$0
D. Allocation of Kaka'ako Makai Revenues	1,846,433	1,866,436	2,488,155	\$621,719
<i>Made up of...</i>				
...20% Kaka'ako Makai Gross Revenue for Grants Funding	841,649	861,652	861,652	\$0
...Kaka'ako Makai True-up of 10% Allocation for FY13-FY18 for Grants Funding	72,206	72,206	72,206	\$0
...50% Kaka'ako Makai FY18 Net Revenue for Legacy Property Management	932,578	932,578	1,554,297	\$621,719
<i>Sub-total - Allocation of Kaka'ako Makai Revenues</i>	<i>1,846,433</i>	<i>1,866,436</i>	<i>2,488,155</i>	<i>\$621,719</i>
E.Cash Transfer from Kaka'ako Makai	0	2,000,000	2,000,000	\$0
Sub-total - Core Operating Budget:	\$37,676,867	\$39,696,870	\$40,318,589	\$621,719
2. Fiscal Stabilization Fund (fka Fiscal Reserve)				
FY 2020 Designation	\$0	\$1,445,000	\$1,445,000	\$0
Sub-total – Fiscal Stabilization Fund:	\$0	\$1,445,000	\$1,445,000	\$0
3. Commercial Property				
Kaka'ako Makai ¹¹	\$10,878,315	\$10,878,315	\$9,815,035	(\$1,063,280)
Nā Lama Kukui	7,909,481	7,312,817	7,312,817	\$0
Sub-total – Commercial Property:	\$18,787,796	\$18,191,132	\$17,127,852	(\$1,063,280)
4. Federal Programs Budget				
Halawa-Luluku Interpretive Development	\$4,099,249	\$4,099,249	\$4,099,249	\$0
Native Hawaiian Revolving Loan Fund	902,005	902,005	902,005	\$0
Sub-total -Federal Programs Budget:	\$5,001,254	\$5,001,254	\$5,001,254	\$0
5. Special Programs Budget				
Special Programs Budget - Legacy Properties	\$880,257	\$880,257	\$880,257	\$0
Special Programs Budget – Other	367,862	367,862	367,862	\$0
Sub-total – Special Programs Budget:	\$1,248,119	\$1,248,119	\$1,248,119	\$0
Total Spending Limit:	\$62,714,036	\$65,582,375	\$65,140,814	(\$441,561)

¹¹ Kaka'ako Makai's Spending Limit is updated to take into consideration audited FY19 financial figures.

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Table 3: Spending Limit and Adjustments for OHA's FY 2021 Total Operating Budget

Funding Sources	FY 2021			
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments
	(a)	(b)	(c)	(d) = (c - b)
1. Core Operating Budget				
A. 5% of NHTF Portfolio	\$17,886,701	\$17,886,701	\$17,886,701	\$0
B. Public Land Trust Revenues	15,100,000	15,100,000	15,100,000	0
C. State of Hawai'i General Funds ¹²	3,037,879	3,037,879	0	(3,037,879)
D. Allocation of Kaka'ako Makai Revenues	1,584,327	1,584,327	2,398,735	814,408
<i>Made up of...</i>				
...20% Kaka'ako Makai Gross Revenue for Grants Funding	839,657	839,657	883,804	44,147
...50% Kaka'ako Makai FY18 Net Revenue for Legacy Property Management	744,670	744,670	1,514,931	770,261
Sub-total - Allocation of Kaka'ako Makai Revenues	1,584,327	1,584,327	2,398,735	814,408
Sub-total - Core Operating Budget:	\$37,608,907	\$37,608,907	\$35,385,436	(\$2,223,471)
2. Fiscal Stabilization Fund (fka Fiscal Reserve)				
FY20 Designation	\$0	\$0	\$3,000,000	\$3,000,000
FY21 Designation	\$0	\$0	1,000,000	1,000,000
Sub-total – Fiscal Stabilization Fund:	\$0	\$0	\$4,000,000	\$4,000,000
3. Commercial Property				
Kaka'ako Makai ¹³	\$11,159,058	\$11,159,058	\$8,307,818	(\$2,851,240)
Nä Lama Kukui	7,357,095	7,357,095	6,663,791	(\$693,304)
Sub-total – Commercial Property:	\$18,516,153	\$18,516,153	\$14,971,609	(\$3,544,544)
4. Federal Programs Budget				
Halawa-Luluku Interpretive Development	\$428,199	\$428,199	\$3,372,943	\$2,944,744
Native Hawaiian Revolving Loan Fund	919,030	919,030	919,030	0
Sub-total -Federal Programs Budget:	\$1,347,229	\$1,347,229	\$4,291,973	\$2,944,744
5. Special Programs Budget				
Special Programs Budget - Legacy Properties	\$528,837	\$528,837	\$528,837	\$0
Special Programs Budget – Other	195,000	195,000	195,000	0
Sub-total – Special Programs Budget:	\$723,837	\$723,837	\$723,837	\$0
Total Spending Limit:	\$58,196,126	\$58,196,126	\$59,372,855	\$1,176,729

¹² The FY21 General Fund appropriation is conditioned by an Act 37 audit that was suspended by the State Auditor in December 2019.

¹³ Kaka'ako Makai's Spending Limit is updated to take into consideration audited FY19 financial figures and FY20 Approved Realignment #1 budget figures.

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

A1. Core Budget: Reflects the primary budget consisting of three budget types: operating, project and capital budgets. Operating budget consists of payroll, operations, and program expenditures. A Project budget is made up of planned expenditures for particular deliverables having a beginning, middle and end for a duration of 1 to 2-year period (e.g., professional services, other contractors, software or hardware). Capital budget consists of significant expenditures to acquire, construct or maintain land, buildings, structures and equipment for the duration of 3 or more years. Core budget includes the following four (4) funding sources:

- ***Withdrawals from the Native Hawaiian Trust Fund (NHTF)*** are limited by the Native Hawaiian Trust Fund Spending Policy. This policy limits the withdrawal to five (5) percent of the NHTF's twenty-quarter (20-quarter) rolling average market value, as defined, to ensure that resources held within the trust are available for future spending.
- ***Public Land Trust (PLT) Revenues*** are received from the State of Hawai'i and have been set at \$15,100,000 (Act 178, SLH 2006) per year, until further legislative action.
- ***Kaka'ako Makai (KM) Revenues*** are allocated to OHA's Core Budget for grant funding and OHA's FY 20 FY 21 Legacy Property management funding. The Board approved allocation of twenty (20)¹⁴ percent of gross revenue for grant funding and fifty (50) percent of FY 18 and FY 19 net revenue to OHA's FY 20 FY 21 Legacy Property management funding. The table below summarizes the proposed adjustments to reflect the approved funding allocation.

Kaka'ako Makai Allocation	Approved Budget		Proposed Realignment #2		Adjustments	
	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21
20% of Gross Revenue for Grant Funding	\$861,652	\$839,657	\$861,652	\$883,804	\$0	\$44,147
50% of FY18 FY19 Net Revenue for Legacy Property Management	932,578	744,670	1,554,297	1,514,931	621,719	770,261
Total	\$932,578	\$744,670	\$1,554,297	\$1,514,931	\$621,719	\$814,408

- ***Kaka'ako Makai (KM) Cash*** with a one-time cash transfer from the Kaka'ako Makai cash account to the Native Hawaiian Trust Fund for OHA's Core Budget to be used in this FY 20 period as needed for Realignment #1 spending.

¹⁴ The proposed Kaka'ako Makai policy with the two noted changes (e.g., 10% to 20% for grants, 30% to 50% for Land Legacy) was approved by the Board via Action Item RM #19-10 Approval of a second amendment to BOT #12-05 – Kaka'ako Makai Policy relating to the allocation of revenue from OHA's Kaka'ako Makai properties to the Land Legacy Program dated August 21, 2019.

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

- *State of Hawai'i General Fund* appropriations are determined by the legislature during each Biennium. The State Legislature passed as Act 037(19) an appropriation of \$3,037,879 annually for FY 20 and FY 21¹⁶.

A2. Commercial Property: Reflects the revenues generated on OHA-owned commercial property lands, Kaka‘ako Makai and Nā Lama Kukui properties, and is summarized as follows:

- *Kaka‘ako Makai (KM) Revenues* are currently estimated at \$4,308,255 for FY 20 and \$4,419,016 for FY 21 from lease revenues. Twenty (20) percent of gross revenue is allocated to OHA's FY 20 and FY 21 Core Budget for grant funding and fifty (50) percent of FY18 and FY19 net revenue to OHA's FY 20 FY 21 Legacy Property management funding.
- *Nā Lama Kukui (NLK) Revenues* are from lease revenues. Realized surplus is retained for remaining debt service payments incurred from the purchase of the property and its Honolulu office build-out.

A3. Legacy Property: Reflects the funds designated for use on specific legacy property.

- *Palauea Cultural Preserve Revenues* are derived from the sale of homes in an affluent area on Maui. The .05% of each sale has been deposited into an account for which the funds are to be used for the upkeep and long-term stewardship of this historical site.
- *Wao Kele O Puna Management Fund* balances consist of previously authorized Board appropriations for current and future programmatic needs.

A4. Special Programs Budget – Federal: Reflects the basic operating budget consisting of payroll, operations, and program expenditures for Federally-funded OHA Projects & Programs including:

- Hālawa Lūluku Interpretive Development (HLID) Project
- Native Hawaiian Revolving Loan Fund (NHRLF) Program

The amount of federal funding available each year for these Programs is based on budgets submitted by OHA and approved by the respective grantors.

A5. Special Programs Budget – Other: Reflects special programs funded through other sources of income including:

- Hawaiian Projects
 - ✓ Ka Wai Ola advertisement sales
 - ✓ Other miscellaneous income

¹⁶ The FY21 General Fund appropriation is conditioned by an Act 37 audit that was suspended by the State Auditor in December 2019.

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

➤ Homesteader Loan Program

✓ Repayments received for the OHA-DHHL Homesteader Loan Program

These amounts are considered special program income and not part of the NHTF. Expenditure of these funds is authorized through BOT approval of the Special Programs Budget. As of June 2020, the approximate available funds for FY 2021, for Special Programs Budget appropriations, are summarized in **Table 4** below.

Table 4: Available Funds for OHA's FY 2020 & FY 2021 Special Programs Budget–Other

Funding Sources	FY 19	FY 20	FY 21
Beginning Balance*	\$129,031	\$142,862	\$0
Hawaiian Projects	76,205	75,000	75,000
Homesteader Loan Program	187,626	150,000	120,000
Sub-total Available Funds:	\$392,862	\$367,862	\$195,000
BOT-Approved Appropriations	-250,000	0	
Proposed Appropriations	0	-367,862	-195,000
Estimated Net Available Funds:	\$142,862	\$0	\$0

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Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

B. Total Operating Budget Adjustments – FY2020, FY2021

B1. FY2020. The following sections outline and provide explanation on the major adjustments (increases/decreases) to the budget as a result of this realignment. Proposed adjustments to OHA's FY 2020 Total Budget are outlined in **Table 5** below:

Table 5: FY 2020 Approved Total Operating Budget and Realignments

Total Operating Budget	FY 2020				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Action Item (AI) Page(s)
	(a)	(b)	(c)	(d) = (c - b)	
1. Core Operating Budget					
Personnel (including Fringe)	\$16,905,440	\$16,933,809	\$15,699,730	(\$1,234,079)	p. 21
Non-Personnel	20,360,603	22,401,774	23,710,853	\$1,309,079	p. 21
Sub-total – Core Operating Budget:	\$37,266,043	\$39,335,583	\$39,410,583	\$75,000	
2. Fiscal Stabilization Fund (fka Fiscal Reserve)					
FY 2020 Designation	\$0	1,445,000	1,445,000	\$0	
Sub-total – Fiscal Stabilization Fund:	\$0	\$1,445,000	\$1,445,000	\$0	
3. Commercial Property					
Kaka'ako Makai	\$2,553,946	\$2,261,175	\$2,261,175	\$0	
Nā Lama Kukui	5,853,411	5,950,051	5,950,051	\$0	
Sub-total – Commercial Property:	\$8,407,357	\$8,211,226	\$8,211,226	\$0	
4. Federal Programs Budget					
Halawa Luluku Interpretive Development	\$4,099,249	\$4,099,249	\$4,099,249	\$0	
Native Hawaiian Revolving Loan Fund	902,005	902,005	902,005	\$0	
Sub-total – Federal Programs Budget:	\$5,001,254	\$5,001,254	\$5,001,254	\$0	
5. Special Programs Budget					
Legacy Properties					
Palaua Culture Preserve	\$160,380	\$160,380	\$160,380	\$0	
Wao Kele O Puna Management Fund	256,610	256,610	256,610	\$0	
Sub-total – Special-Legacy Properties:	\$416,990	\$416,990	\$416,990	\$0	
Special Programs Budget – Other					
Hi'ilei Aloha & Subsidiaries	\$292,862	\$405,000	\$327,000	(\$78,000)	
Ho'okele Pono & Subsidiaries	75,000	88,000	166,000	\$78,000	
Sub-total – Special – Other:	\$367,862	\$493,000	\$493,000	\$0	
Sub-total – Special Programs Budget:	\$784,852	\$909,990	\$909,990	\$0	
Total Operating Budget:	\$51,459,506	\$54,903,053	\$54,978,053	\$75,000	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

B2. FY20 Core Operating Budget Adjustments. The core operating budget adjustments reflected in Tables 6A are due to the following:

1. Personnel & Fringe – The strong economy and tight labor market prior to the COVID-19 outbreak lengthened the recruitment process resulting in numerous unfilled positions. With actual vacancy rate of 15%, savings from personnel costs of \$1,234,079 was reallocated to Grants to fund OHA COVID-19 Responses.
2. The COVID-19 pandemic brought local, national and international economies to a standstill. OHA offices closed and employees transitioned to telecommute effective 3/23/20. Budgeted expenditures for travel, professional services, projects, events, conferences, etc. not spent. Aggregated savings of \$1,309,079 from budget categories Program \$355,825, Contracts \$482,000, Travel \$138,000, Equipment (\$8,866) and Overhead \$378,041 were reallocated to Grants to fund OHA COVID-19 Responses.
3. Grants – Increased by \$2,654,079 consisting of \$35,000 provided for emergency disaster relief for Kaua‘ula Maui in the first quarter, \$75,000 pass-thru General Fund grant to CNHA and \$2,544,079 reallocated from other budget categories for COVID-19 Responses. The Board’s actions on May 7, 2020 via Action Item BOT #20-03 Approval to Fund Responses to COVID-19 in which \$3MM in COVID-19 responses were funded via FY20 budget reallocations.
4. \$75,000 Grants-in-Aid for Council for Native Hawaiian Advancement (CNHA) appropriated out of the State of Hawaii’s General Fund to be expended by OHA as a pass thru to CNHA. Reference: State of Hawaii, Appropriation Warrant No. 80, 2019 Act 039, HB 809 CD 1.

Table 6A: FY 2020 Approved Budget and Realignments Core Budget Comparisons

Core Operating Budget	FY 2020				
	APPROVED CORE BUDGET	APPROVED REALIGNMENT #1 CORE BUDGET	PROPOSED REALIGNMENT #2 CORE BUDGET	ADJUSTMENTS	Explanation
	(a)	(b)	(c)	(d) = (c - b)	
Personnel & Fringe	\$16,905,440	\$16,933,809	\$15,699,730	(\$1,234,079)	[1]
Program	1,351,878	1,484,603	1,128,778	(355,825)	[2]
Contracts	4,296,719	5,988,759	5,506,759	(482,000)	[2]
Grants	9,660,921	9,660,921	12,315,000	2,654,079	[3]
Travel	511,087	571,667	433,667	(138,000)	[2]
Equipment	995,570	1,068,820	1,077,686	8,866	[2]
Overhead	2,964,382	3,046,958	2,668,917	(378,041)	[2]
Debt Service	580,047	580,047	580,047	0	
Other - LLC	0	125,138	125,138	0	
Totals:	\$37,266,043	\$39,460,721	\$39,535,721	\$75,000	[4]

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

B3. FY20 Non-Core Operating Budget Adjustment. The non-core operating budget adjustments reflected in **Tables 6B** are due to the following:

1. The \$78,000 adjustment represents reclassified costs related to Board authorized (in May 2019) dissolution and winddown activities for Hi`ikualono LLC, Ho`okele Pono LLC and Ho`okipaipai LLC based on actual expenses in FY20.

Table 6B: FY 2020 Approved Budget and Realignments Non-core Budget Comparisons

Special Programs Budget - Other	FY 2020				
	APPROVED CORE BUDGET	APPROVED REALIGNMENT #1 CORE BUDGET	PROPOSED REALIGNMENT #2 CORE BUDGET	ADJUSTMENTS	Explanation
	(a)	(b)	(c)	(d) = (c - b)	
Hi`ilei Aloha & Subsidiaries	\$292,862	\$405,000	\$327,000	(\$78,000)	[1]
Ho`okele Pono & Subsidiaries	75,000	88,000	166,000	\$78,000	[1]
Sub-total – Special – Other:	\$367,862	\$493,000	\$493,000	\$0	

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Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

B4. FY2021. The following sections outline and provide explanation on the major adjustments (increases/decreases) to the budget as a result of this realignment. Proposed adjustments to OHA's FY 2021 Total Budget are outlined in **Table 7** on the next page.

Table 7: FY 2021 Approved Total Operating Budget and Realignments

Total Operating Budget	FY 2021				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	AI Page(s)
	(a)	(b)	(c)	(d) = (c - b)	
1. Core Operating Budget					
Personnel (includes Fringe @ 63.08%)	\$17,136,197	\$17,136,197	\$16,029,911	(\$1,106,286)	p. 25
Non-Personnel	20,074,586	20,074,586	20,400,526	325,940	p. 27
Sub-total 1:	\$37,210,783	\$37,210,783	\$36,430,437	(\$780,346)	
(FY21) Proposed Mission Aligned & Strategic Beneficiary & Community Investments	0	0	1,904,079	1,904,079	p. 32
(FY21) COVID-19 Responses	0	0	1,000,000	1,000,000	p. 32
Sub-total 2:	\$0	\$0	\$2,904,079	\$2,904,079	
Sub-total (1 + 2) – Core Operating Budget:	\$37,210,783	\$37,210,783	\$39,334,516	\$2,123,733	
2. Fiscal Stabilization Fund (fka Fiscal Reserve)					
FY20 Designation	\$0	\$0	3,000,000	\$3,000,000	
FY21 Designation	\$0	\$0	1,000,000	1,000,000	
Sub-total - Fiscal Stabilization:	\$0	\$0	\$4,000,000	\$4,000,000	
3. Commercial Property					
Kaka'ako Makai	\$2,600,704	\$2,600,704	\$2,607,088	\$6,384	p. 40
Nā Lama Kukui	5,506,460	5,506,460	5,848,644	342,184	p. 41
Sub-total – Commercial Property:	\$8,107,164	\$8,107,164	\$8,455,732	\$348,568	
4. Federal Programs Budget					
Halawa Luluku Interpretive Development	\$428,199	\$428,199	\$3,372,943	\$2,944,744	p. 44
Native Hawaiian Revolving Loan Fund	919,030	919,030	919,030	0	p.44
Sub-total – Federal Programs:	\$1,347,229	\$1,347,229	\$4,291,973	\$2,944,744	
5. Special Programs Budget					
Legacy Properties					
Palaua Culture Preserve	\$122,180	\$122,180	\$89,730	(\$32,450)	p. 42
Wao Kele O Puna Management Fund	204,308	204,308	250,510	46,202	p. 43
Sub-total – Legacy Properties:	\$326,488	\$326,488	\$340,240	\$13,752	
Special Programs Budget – Other					
Hi'iilei Aloha & Subsidiaries	\$195,000	\$195,000	\$134,000	(\$61,000)	p. 45
Ho'okele Pono & Subsidiaries	0	0	61,000	61,000	p. 45
Sub-total – Special – Other:	\$195,000	\$195,000	\$195,000	\$0	
Sub-total – Special Programs :	\$521,488	\$521,488	\$535,240	\$13,752	
Total Operating Budget:	\$47,186,664	\$47,186,664	\$56,617,461	\$9,430,797	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

C. Core Operating Budget Adjustments – FY2021

The Core Budget (CB) consists of three budget types: operating, project and capital budgets. The operating budget consists of payroll, operations, and program expenditures. Project budget is made up of planned expenditures for a particular project that has a beginning, middle and end for a duration of 1 to 2-year period and identified deliverables (e.g., product, service). Capital budget consists of significant expenditures to acquire, construct or maintain lands, buildings, structures and equipment for the duration of 3 or more years. The following sections outline and provide explanation of the major adjustments (increases/decreases) to the CB because of this realignment. Proposed adjustments are outlined in **Table 8** below. A listing of all proposed FY 21 adjustments, by Category and Object Codes is provided in Appendix, pp. A-3 to A-5.

Table 8: Core Budget FY 2021 Proposed Realignment #2 Adjustments Summary

Core Operating Budget	FY 2021			
	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
Non-Personnel	\$20,074,586	\$20,400,526	\$325,940	A-3 to A-5
Personnel	17,136,197	16,029,911	(1,106,286)	A-4
Total Core Operating Budget:	\$37,210,783	\$36,430,437	\$(780,346)	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

C1. Core Personnel Budget Adjustments

Personnel costs includes all expenditures directly related to personnel and comprises of Salaries & Fringe, Student Helper Program, Vacation Payments (including transfer of vacation leave to other State agencies), Employee Continued Education Program and Workers' Compensation Payments. The Core Personnel Budget has been adjusted to reflect estimated needs for FY 2021. Core Personnel Budget Adjustments are summarized in **Table 9** and described below:

Table 9: Core Personnel FY 2021 Proposed Realignment #2 Adjustments Summary

Personnel	FY 2021			
	Approved Realignment #1	Proposed Realignment #2	Adjustments	Explanation
Salaries & Fringe				
OHA Salaries	10,323,888	9,217,602	(1,106,286)	[A]
OHA Fringe	6,512,309	6,512,309	0	
Student Helper Program	104,050	104,050	0	
<i>Sub-total Salaries & Fringe:</i>	16,940,247	15,833,961	(1,106,286)	
Reserves				
Vacation Payout	150,000	150,000	0	
Overtime	10,000	10,000	0	
Worker's Compensation Payments	5,950	5,950	0	
Continuing Education Program	30,000	30,000	0	
<i>Sub-total Reserves:</i>	195,950	195,950	0	
Total Core Personnel:	17,136,197	16,029,911	(1,106,286)	

Salaries & Fringe **decreased by \$1,106,286** primarily due to the following:

[A] DECREASE in Salary of (\$1,106,286): OHA Administration updated the FY 2021 salary budget to take into consideration savings from higher than normal vacancies and frozen positions. Core Personnel Adjustments are shown in **Table 10** below and an oversize view can be found in the FY 2020 – FY 2021 Budget Realignment #2 Budget Book, Section C. Attachment 3 (oversized 11 x 17 sheet).

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Table 10. Personnel and Positions FY2020 FY2021 Summary¹⁷

PERSONNEL AND POSITIONS FY 2020 FY 2021 SUMMARY								
Core Budget	BOT Approved Budget		Realignment #1		Realignment #2		Adjustments	
	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21
Salaries & Fringe:								
Board of Trustee Offices	\$2,848,572	\$2,905,543	\$ 2,852,045	\$ 2,905,543	\$ 2,813,822	\$ 2,771,433	\$ (38,223)	\$ (134,111)
Executive Offices	3,596,778	3,664,153	4,578,377	3,664,153	4,262,444	4,461,645	(315,334)	797,493
Financial Assets	2,872,967	2,833,639	1,945,335	2,833,639	1,642,768	1,933,193	(302,567)	(900,446)
Community Engagement	2,658,836	2,712,011	2,550,409	2,712,011	2,294,741	2,415,979	(255,668)	(236,032)
Research	1,493,052	1,522,913	1,489,015	1,522,913	1,438,281	1,338,487	(50,734)	(184,426)
Advocacy	2,440,221	2,489,026	2,411,943	2,489,026	2,157,833	2,133,577	(254,110)	(355,449)
Land Assets	695,013	708,911	806,684	708,911	789,841	675,595	(16,843)	(133,316)
Student Helper Program	104,050	104,050	104,050	104,050	104,050	104,050	0	0
Sub-total Salaries & Fringe:	\$16,709,490	\$16,940,247	\$ 16,737,859	\$ 16,940,247	\$ 15,503,779	\$ 15,833,961	\$(1,234,079)	\$(1,106,286)
Reserves								
Vacation Payouts	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$0
Overtime	10,000	10,000	10,000	10,000	10,000	10,000	0	0
Workers' Compensation	5,950	5,950	5,950	5,950	5,950	5,950	0	0
Continuing Education	30,000	30,000	30,000	30,000	30,000	30,000	0	0
Sub-total Reserves	\$195,950	\$195,950	\$ 195,950	\$ 195,950	\$ 195,950	\$ 195,950	\$0	\$0
Total Core Personnel	\$16,905,440	\$17,136,197	\$ 16,933,809	\$ 17,136,197	\$ 15,699,730	\$ 16,029,911	\$(1,234,079)	\$(1,106,286)
Non-Core Budget								
Salaries & Fringe:								
NHRLF	\$451,776	\$460,812	\$ 451,776	\$ 460,812	\$ 451,776	\$ 460,812	\$0	\$0
HLID	312,472	318,770	312,472	318,770	312,472	242,474	0	(76,296)
Commercial Property	278,161	283,724	363,265	283,724	363,265	384,492	0	100,768
Total Non-Core Personnel Budget:	\$1,042,409	\$1,063,306	\$ 1,127,513	\$ 1,063,306	\$ 1,127,513	\$ 1,087,778	\$0	\$ 24,472
Grant Total	\$17,751,899	\$18,003,553	\$ 17,865,372	\$ 18,003,553	\$ 16,631,292	\$ 16,921,739	\$(1,234,079)	\$(1,081,814)

The overall budget impact is a decrease of (\$1,106,286) in FY 2021. Personnel adjustments as reflected are aligned with the Organizational Charts dated 6/8/20 as provided in Section C. Attachment 3 of the FY 2020 – FY 2021 Budget Realignment #2 Budget Book (oversized 11 x 17 sheet).

¹⁷ An oversize 11 x 17 view can be found in the FY 2020 FY2021 Budget Realignment #2 Budget Book, Section C. Attachment 3 titled “Personnel Budget Realignment Detailed by Paia”.

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

C3. Core Non-Personnel Budget Adjustments

The FY 2021 Core Non-Personnel Budget consists of all operational and programmatic costs and has been adjusted to reflect estimated needs through June 30, 2021. OHA's FY 2021 needs are summarized in **Table 11** below:

Table 11. Core Non-Personnel FY 2021 Proposed Realignment #2 Adjustments Summary

Core Non-Personnel	FY 2021			
	Approved Realignment #1	Proposed Realignment #2	Adjustments	AI Page(s)
Contracts	3,999,924	4,253,918	253,994	p.28 [A]
Program	1,192,677	1,127,811	(64,866)	p.30 [B]
Grants	9,635,921	9,629,421	(6,500)	p.32 [C]
Travel	512,309	585,771	73,462	p.33 [D]
Equipment	1,027,036	1,016,286	(10,750)	p.36 [E]
Overhead	3,134,555	3,215,155	80,600	p.38 [F]
Debt Service	572,163	572,163	0	
Total Core Non-Personnel Budget:	20,074,586	20,400,526	325,940	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

[A] Contracts Budget Adjustments:

The Contracts Budget includes Services on a Fee and Legal Services as summarized in **Table 12** below. The budget has **increased by \$253,994** to accommodate projects and capital expenditures in FY21 as highlighted in **Table 13**, and specific details in Appendix, pp. A-6 to A-9.

Table 12: Contracts Category FY 2021 Proposed Realignment #2 Adjustments Summary

Contracts	FY 2021			
	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
57110 SERVICES ON A FEE BASIS	3,164,924	3,498,918	333,994	A-6 to A-9
57115 LEGAL SERVICES	835,000	755,000	(80,000)	A-9
Total Contracts:	3,999,924	4,253,918	253,994	

Table 13: FY 2021 Realignment #2 Highlights of Adjustments to Contracts

CONTRACTS BUDGET ADJUSTMENTS	FY21 PROPOSED REALIGNMENT #2					
	PROPOSED REALIGNMENT #2	BUDGET TYPES				
Paia	Adjustments	Operating	Project	Capital	Total	Request Justification
57110 SERVICES ON A FEE BASIS						
01. BOARD OF TRUSTEES	50,000	264,000			264,000	OPERATING BUDGET: Parliamentarian for BOT & Committee meetings
02. EXECUTIVE	179,490	1,273,300	269,000		1,542,300	OPERATING BUDGET: financial consultant; PROJECT BUDGET: Native Hawaiians in the Criminal Justice System Report; Systems Evaluation Work; Grantee program

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

CONTRACTS BUDGET ADJUSTMENTS	FY21 PROPOSED REALIGNMENT #2					
	PROPOSED REALIGNMENT #2	BUDGET TYPES				
Paia	Adjustments	Operating	Project	Capital	Total	Request Justification
57110 SERVICES ON A FEE BASIS						
						evaluation; Oracle implementation
03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	3,004	228,004			228,004	Annual Financial Audit
04. COMMUNITY ENGAGEMENT	81,000	131,000			131,000	Video production (short), Event planner
05. RESEARCH	50,000	109,000	65,000		174,000	PROJECT BUDGET: Native Hawaiian Well- being Survey, Housing Study
06. ADVOCACY	10,000	252,475		55,000	307,475	CAPITAL BUDGET: Construction of burial vault
08. RESOURCE MANAGEMENT - LAND ASSETS	(39,500)	295,639		556,500	852,139	CAPITAL BUDGET: Kukaniloko – design & permit of water storage, nursery and kupuna zone
Subtotal	333,994	2,553,418	334,000	611,500	3,498,918	
57115 LEGAL SERVICES						
01. Executive	(80,000)	755,000			755,000	Legal consultation, legal support, conflict representation,
Total	253,994	3,308,418	334,000	611,500	4,253,918	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

[B] Program Budget Adjustments:

The Program Budget includes Conferences, Meetings, Events – Not Org by OHA, Other Expenses, etc. as summarized in **Table 14**. The Program Budget has **decreased by (\$64,866)** to rebalance or to restore base operational cost and for strategic realignment in FY 2021 as highlighted in **Table 15** below with specific details in Attachment 2, pp. A-17 to A-24.

Table 14: Program Category FY 2020 FY 2021 Summary

Program	FY 2021			
	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
53300 PROMOTIONAL ITEMS	3,500	4,500	1,000	A-17
53400 BOOKS & REFERENCE MATLS	4,725	4,300	(425)	A-17
53510 DUES	45,387	43,237	(2,150)	A-17
53520 SUBSCRIPTION	47,225	43,850	(3,375)	A-17 to A-18
53610 FREIGHT & DELIVERY	2,900	2,300	(600)	A-18
53710 BULK MAIL	208,232	181,232	(27,000)	A-18
53910 PRINTING	171,388	185,122	13,734	A-19
54010 ADVERTISING	45,750	165,750	120,000	A-19
54190 AUTO ALLOWANCE	3,912	3,912	-	
54850 ADA ACCOMMODATIONS	2,500	1,500	(1,000)	A-19
55750 OTHER RENTALS	24,430	23,430	(1,000)	A-19
57120 HONORARIUM	53,350	47,950	(5,400)	A-19 to A-20
57220 VOLUNTEER STIPEND	5,200	2,200	(3,000)	A-20
57240 OTHER EXPENSES	15,420	11,420	(4,000)	A-20 to A-21
57250 SEMINAR/CONFERENCE FEES	61,308	77,758	16,450	A-21 to A-22

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Program	FY 2021			
	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA	252,550	145,450	(107,100)	A-22 to A-23
57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	170,100	114,100	(56,000)	A-23 to A-34
57270 PROTOCOL	10,000	5,000	(5,000)	A-24
57280 TRUSTEE ALLOWANCE REPORT	64,800	64,800	-	
Total Program:	1,192,677	1,127,811	(64,866)	

Table 15: FY 2021 Realignment #2 Highlights of Adjustments to Program

PROGRAM BUDGET ADJUSTMENTS	FY21 PROPOSED REALIGNMENT #2					
	PROPOSED REALIGNMENT #2	BUDGET TYPES				
Paia	Adjustments	Operating	Project	Capital	Total	Request Justification
01. BOARD OF TRUSTEES		92,620			92,620	No adjustments requested
02. EXECUTIVE	(113,250)	90,294			90,294	OPERATING: Rebalance / repurpose
03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	2,750	30,090			30,090	OPERATING: Strategic Reporting, Tracking
04. COMMUNITY ENGAGEMENT	105,034	553,444	124,000		677,444	OPERATING: Rebalancing / repurpose; PROJECT: media buyer contract
05. RESEARCH	(30,000)	124,323			124,323	OPERATING: Rebalancing
06. ADVOCACY	(38,900)	65,910			65,910	OPERATING: Rebalancing

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

PROGRAM BUDGET ADJUSTMENTS	FY21 PROPOSED REALIGNMENT #2					
	PROPOSED REALIGNMENT #2	BUDGET TYPES				
Paia	Adjustments	Operating	Project	Capital	Total	Request Justification
08. RESOURCE MANAGEMENT - LAND ASSETS	9,500	42,130		5,000	47,130	OPERATING: strategic realignment; CAPITAL: Kukaniloko master plan development
Total	(64,866)	998,811	124,000	5,000	1,127,811	

[C] Grants Budget Adjustments:

The Grants Budget includes all grant opportunities in support of our Native Hawaiian communities to create systemic change and is presented in **Table 16** below. The budget has **increased by \$2,152,579** primarily due to additional funding for mission aligned and strategic beneficiary and community investments with specific details in Attachment 4, pp. A-13, A-86 to A-90.

Table 16: Grants Category FY 2021 Proposed Realignment #2 Adjustments Summary

Grants	FY 2021			
	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
56510 GRANTS IN AID - PROGRAM GRANTS	830,000	830,000	-	A-13
56530 GRANTS IN AID - COMMUNITY GRANTS	3,700,000	3,700,000	-	
56540 GRANTS IN AID - LEVEL II GRANTS	4,750,000	4,750,000	-	
56560 GRANTS IN AID - SPONSORSHIPS				
Board of Trustees	135,000	135,000	-	
Kaiaulu	70,921	70,921	-	
Advocacy	80,000	88,500	8,500	
Community Engagement	45,000	45,000	-	
Legacy & Programmatic Lands	25,000	-	(25,000)	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Grants	FY 2021			
	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
BENEFICIARY AND COMMUNITY INVESTMENTS				
Prince Lot Hula Festival		10,000	10,000	A-86 to A-90
Na Mamo Makamae		15,000	15,000	
Kulia		250,000	250,000	
COVID 19 Responses Grants		500,000	500,000	
Homestead Community Grants		250,000	250,000	
Charter School Major Repairs & Maintenance		500,000	500,000	
Cultural Resources, including Iwi Kupuna Repatriation & Reinternment		144,079	144,079	
Native Hawaiian Teacher Education & Professional Development		250,000	250,000	
Community & ‘Ohana Based Programs		250,000	250,000	
Total:	9,635,921	11,788,500	2,152,579	
Total Grants:	9,280,000	11,424,079	2,144,079	
Total Sponsorships:	355,921	364,421	8,500	

[D] Travel Budget Adjustments:

The Travel Budget includes all expenditures associated with In-State and Out-Of-State travel to include transportation, accommodation, car rental, parking, mileage, and subsistence as summarized in **Table 17** below. The Travel Budget has **increased by \$73,462** principally to account for Repatriation (international travel) project expenditures in FY 2021 as highlighted in **Tables 17 to 18** below, with specific details in Attachment 2, pp. A-25 to A-28.

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Table 17A: Travel Category FY 2021 Proposed Realignment #2 Adjustments Summary, by Expenditures

Travel	FY 2021			
Type of Expenditures	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
In-State Employee Travel				
54110 MILEAGE	2,059	2,359	300	A-25
54130 PARKING	8,702	8,852	150	A-25
54260 TRANSPORTATION - IN STATE	74,338	78,670	4,332	A-25
54310 SUBSISTENCE - IN STATE	104,670	112,040	7,370	A-25 to A-26
54610 CAR RENTAL - IN STATE	44,490	45,790	1,300	A-27 to A-28
Subtotal - In-State Employee:	234,259	247,711	13,452	
Out-of-State Employee Travel				
54460 TRANSPORTATION - OUT OF STATE	85,000	118,050	33,050	A-26
54510 SUBSISTENCE - OUT OF STATE	155,415	179,005	23,590	A-27
54620 CAR RENTAL - OUT OF STATE	24,800	22,550	(2,250)	A-28
Subtotal - Out-of-State Employee:	265,215	319,605	54,390	
Other and Non-Employee Travel				
54810 OTHER TRAVEL IN STATE	2,595	8,215	5,620	A-28
54820 OTHER TRAVEL OUT OF STATE	10,240	10,240	0	
Subtotal - Other and Non-Employee:	12,835	18,455	5,620	
Total Travel:	512,309	585,771	73,462	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Table 17B: Travel Category FY 20S21 Proposed Realignment #2 Adjustments Summary by Paia

Travel	FY 2021			
Type of Expenditures (by Paia)	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
In-State Employee Travel				
Board of Trustees	136,800	136,800	0	
Executive	11,825	13,155	1,330	
Resource Management - Financial Assets	11,389	9,225	(2,164)	
Community Engagement	36,967	42,290	5,323	
Research	2,476	2,060	(416)	
Advocacy	27,642	25,850	(1,792)	
Resource Management - Land Assets	6,300	7,120	820	
Subtotal - In-State Employee:	233,399	236,500	3,101	
Out-of-State Employee Travel				
Board of Trustees	167,400	167,400	0	
Executive	28,590	28,590	0	
Resource Management - Financial Assets	7,320	30,805	23,485	
Community Engagement	14,220	8,455	(5,765)	
Research	4,380	3,520	(860)	
Advocacy	44,165	75,835	31,670	
Resource Management - Land Assets	0	5,000	5,000	
Subtotal - Out-of-State Employee:	266,075	319,605	53,530	
Other and Non-Employee Travel				
Board of Trustees	4,585	4,585	0	
Executive	2,780	4,100	1,320	
Resource Management - Financial Assets		2,056	2,056	
Community Engagement	0	867	867	
Research	775	2,051	1,276	
Advocacy	4,695	15,707	11,012	
Resource Management - Land Assets		300	300	
Subtotal - Other and Non-Employee:	12,835	29,666	16,831	
Total Travel:	512,309	585,771	73,462	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Table 18: FY 2021 Realignment #2 Highlights of Adjustments to Travel

TRAVEL BUDGET ADJUSTMENTS	FY21 PROPOSED REALIGNMENT #2					
	PROPOSED REALIGNMENT #2	BUDGET TYPES				
Paia	Adjustments	Operating	Project	Capital	Total	Request Justification
Travel						
01. BOARD OF TRUSTEES		308,785			308,785	No adjustments requested
02. EXECUTIVE	2,650	45,845			45,845	OPERATING: COC Maintenance visit
03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	23,377	42,086			42,086	OPERATING: Grant orientations, Grants site monitoring, Foundant training
04. COMMUNITY ENGAGEMENT	425	51,612			51,612	OPERATING: Restoring base operational cost for neighbor island Board meetings
05. RESEARCH		7,631			7,631	No adjustments requested
06. ADVOCACY	40,890	67,392	50,000		117,392	PROJECT: Repatriation (international travel)
08. RESOURCE MANAGEMENT - LAND ASSETS	6,120	12,420			12,420	OPERATING: Quarterly Focus Work
Total	73,462	535,771	50,000	0	585,771	

[E] Equipment Budget Adjustments:

The Equipment Budget includes Repair & Maintenance, Furniture, Fixtures, and Software and Equipment, as summarized in **Table 19**. The Equipment Budget has **increased by \$35,452** as highlighted in **Table 20** below, with specific details in Attachment 2, p. A-10 to A-12.

Table 19: Equipment Category FY 2021 Proposed Realignment #2 Adjustments Summary

Equipment	FY 2021			
	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
55810 REPAIR & MAINTENANCE	888,386	838,736	(49,650)	A-10 to A-11
58300 FURNITURE & FIXTURES	16,300	24,300	8,000	A-11
58400 SOFTWARE & EQUIPMENT	122,350	153,250	30,900	A-12
Total Equipment:	1,027,036	1,016,286	(10,750)	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Table 20: FY 2021 Realignment #2 Highlights of Adjustments in Equipment

EQUIPMENT BUDGET ADJUSTMENTS	FY21 PROPOSED REALIGNMENT #2					
	PROPOSED REALIGNMENT #2	BUDGET TYPES				
Paia	Adjustments	Operating	Project	Capital	Total	Request Justification
Equipment						
01. BOARD OF TRUSTEES	2,600	2,600			2,600	OPERATING: Restoration of base operational cost for vehicle maintenance and Scribe transcription software
02. EXECUTIVE	50,400	409,865			409,865	OPERATING: Rebalancing and restoring base operational cost for: software licenses and subscription, computer hardware, network switches, and peripherals.
03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	8,750	8,900			8,900	OPERATING: Strategic Reporting - Portfolio software license
04. COMMUNITY ENGAGEMENT		1,500			1,500	No adjustments requested
05. RESEARCH	(49,000)	34,989			34,989	OPERATING: Rebalancing
06. ADVOCACY		12,050			12,050	No adjustments requested
08. RESOURCE MANAGEMENT - LAND ASSETS	(23,500)	354,382		192,000	546,382	OPERATING: Strategic realignment; CAPITAL: Kukaniloko Master Plan Implementation, Implementation of Preservation Plan
Total	(10,750)	824,286	0	192,000	1,016,286	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

[F] Overhead Budget Adjustments:

Overhead includes all expenditures associated with office rents and utilities, communication costs, insurance, supplies, and postage and is represented in **Table 21** below. The Overhead Budget has **increased by \$80,600** most notably to restore base operational cost for insurance and settlements in FY 2021 as highlighted in **Table 22** below, with specific details in Appendix, p. A-14 to A-15.

Table 21: Overhead Category FY 2021 Proposed Realignment #2 Adjustments Summary

Overhead	FY 2021			
	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
53100 OFFICE SUPPLIES	24,950	23,450	(1,500)	A-14
53200 OTHER SUPPLIES	18,900	16,300	(2,600)	A-14
53750 POSTAGE	27,100	27,100	-	
53810 TELEPHONE & RELATED SVCS	223,632	214,632	(9,000)	A-14
53850 CELLULAR PHONE	32,000	35,000	3,000	A-14
54150 PARKING VALIDATIONS	52,750	52,750	-	
55010 ELECTRICITY	331,790	331,790	-	
55200 WATER	3,766	3,766	-	
55510 RENTAL OF LAND & BUILDING	1,182,571	1,181,071	(1,500)	A-14
55515 RENTAL OF LAND & BUILDING - CAM & MISC	722,377	722,377	-	
55640 RENTAL OF EQUIPMENT	88,642	88,642	-	
55910 INSURANCE	426,077	488,277	62,200	A-14 to A-15
56810 SETTLEMENT - LAWSUITS	-	30,000	30,000	A-15
Total Overhead:	3,134,555	3,215,155	80,600	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Table 22: FY 2021 Realignment #2 Highlights of Adjustments in Overhead

OVERHEAD BUDGET ADJUSTMENTS	FY21 PROPOSED REALIGNMENT #2					
	PROPOSED REALIGNMENT #2	BUDGET TYPES				
Paia	Adjustments	Operating	Project	Capital	Total	Request Justification
Overhead						
01. BOARD OF TRUSTEES		7,500			7,500	No adjustments requested
02. EXECUTIVE	86,200	662,527			662,527	OPERATING: Strategic realignment and restoring base operational cost for: insurance, settlement - lawsuits.
03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	(1,500)	50,200			50,200	OPERATING: General office supplies
04. COMMUNITY ENGAGEMENT		3,350			3,350	No adjustments requested
05. RESEARCH		3,900			3,900	No adjustments requested
06. ADVOCACY	(4,100)	80,450			80,450	OPERATING: Supplies and D.C. office rent
08. RESOURCE MANAGEMENT - LAND ASSETS		2,407,228			2,407,228	
Total	80,600	3,215,155	0	0	3,215,155	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

D. Commercial Property Budget Adjustments – FY2021

The Commercial Property Budget consists of Kaka‘ako Makai and Nā Lama Kukui’s revised operational costs to reflect estimated needs through June 30, 2021.

D1. Kaka‘ako Makai

Kaka‘ako Makai’s gross revenues are currently estimated at \$4,419,016 per year from lease revenues. The adjustments, as summarized in **Table 23**, consist of rebalancing and reallocating funds for strategic realignment and has **increased by \$6,384**, with specific details in Appendix p. A-34 to A-35. Estimated net available funds of \$7,657,493 for FY 2021 **is to be retained for contribution to future expenditures on its parcels including expenditures relating to its master planning efforts.**

Table 23: Kaka‘ako Makai FY 2021 Proposed Realignment #2 Adjustments Summary

Kaka'ako Makai	FY 2021				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
Beginning Balance¹⁸	8,324,369	8,324,369	8,307,818	(16,551)	
Gross Revenue	4,419,016	4,419,016	4,419,016	0	
Less: Allocation to Grants ¹⁹ (20% KM Gross Revenue)	(839,657)	(839,657)	(883,803)	(44,146)	
Less: True-up of 10% Allocation for FY 2013 - 2018			(63,519)	(63,519)	
Less; KM 50% of FY19 Net Revenue to Legacy Lands	(744,670)	(744,670)	(1,514,931)	(770,261)	
Sub-total Available Funds:	11,159,058	11,159,058	10,264,581	(16,551)	
Less: Expenses					
Personnel	283,724	283,724	280,608	(3,116)	A-34
Program	59,475	59,475	18,975	(40,500)	A-34
Contracts	665,000	665,000	715,000	50,000	A-34
Equipment	945,200	945,200	945,200	0	

¹⁸ Kaka'ako Makai's Proposed Realignment #2 beginning balance is updated to take into consideration BOT approved Action Item #19-17 Realignment #1 of the OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21).

¹⁹ As per BOT approved Action Item RM #19-10, Approval of a second amendment to BOT #12-05 – Kaka‘ako Makai properties to the Land Legacy Program, dated August 21, 2019.

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Kaka'ako Makai	FY 2021				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
Overhead	647,305	647,305	647,305	0	
Sub-total Expenditures:	2,600,704	2,600,704	2,607,088	6,384	
Estimated Net Available Kaka'ako Makai:	8,558,354	8,558,354	7,657,493	(22,935)	

D2. Nä Lama Kukui

Nä Lama Kukui's gross revenue is currently estimated at \$5,301,025 from lease revenues, including space occupied by OHA. The adjustments, as summarized in **Table 24**, consist of rebalancing personnel figure, reallocating for capital expenditures in building repairs and maintenance and tenant improvement expense totaling \$342,184, with specific details in Appendix, p. A-42. Estimated net available funds of \$815,147 for FY 2021 **is to be retained for future debt service payments which includes an anticipated increase in the next fiscal biennium.**

Table 24: Nä Lama Kukui FY 2020 FY 2021 Summary

Nä Lama Kukui	FY 2021				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
Beginning Balance²⁰	2,056,070	2,056,070	1,362,766	(693,304)	
Gross Revenue	5,301,025	5,301,025	5,301,025	0	
Sub-total Available Funds:	7,357,095	7,357,095	6,663,791	(693,304)	
Less: Expenses					
Personnel	0	0	103,884	103,884	A-42
Program	380,057	380,057	384,357	4,300	A-42
Contracts	559,502	559,502	559,502	0	
Equipment	1,053,578	1,053,578	1,207,578	154,000	A-42
Overhead	1,002,371	1,002,371	1,082,371	80,000	A-42
Sub-total Expenditures:	2,995,508	2,995,508	3,337,692	342,184	
Debt Service	2,510,952	2,510,952	2,510,952	0	
Total Expenditures:	5,506,460	5,506,460	5,848,644	342,184	
Estimated Net Available Nä Lama Kukui:	1,850,635	1,850,635	815,147	(1,035,488)	

²⁰ Nä Lama Kukui's Proposed Realignment #2 beginning balance is updated to take into consideration BOT approved Action Item #19-17 Realignment #1 of the OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21).

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

E. Legacy Property Budget Adjustments

The Legacy Property Budget consists of operational costs associated with the long-term stewardship kuleana of these historical sites.

E1. Palauea Culture Preserve

Revised needs through June 30, 2021 are estimated and summarized in **Table 25** for the Palauea Culture Preserve and described below. The adjustments represent reallocation of budget between expense categories, with a **decrease of (\$32,450)**, with specific details in Appendix, p. A-37.

Table 25: Palauea Culture Preserve FY 2021 Proposed Realignment #2 Adjustments Summary

Palauea Culture Preserve	FY 2021				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
Beginning Balance²¹	258,959	258,959	283,959	25,000	
Gross Revenue	65,570	65,570	65,570	0	
<i>Sub-total Available Funds:</i>	324,529	324,529	349,529	25,000	
Less: Expenses					
Program	3,000	3,000	2,500	(500)	A-43
Contracts	42,000	42,000	42,000	0	
Grants	35,000	35,000	0	(35,000)	A-43
Travel	4,680	4,680	4,680	0	
Overhead	9,000	9,000	9,000	0	
<i>Sub-total Expenditures:</i>	122,180	122,180	89,730	(32,450)	
Estimated Net Available:	202,349	202,349	259,799	57,450	

²¹Palauea Culture Preserve's Proposed Realignment #2 beginning balance is updated to take into consideration BOT approved Action Item #19-17 Realignment #1 of the OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21).

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

E2. Wao Kele O Puna Management Fund

Included in OHA's Biennium Budget, BOT #15-02 approved on June 25, 2015, was the establishment of the Wao Kele O Puna (WKOP) Management Fund to include previously authorized Board appropriations for current and future programmatic needs.

Administration received request for an additional funding of \$46,202 for FY21. Wao Kele O Puna's budget requests are summarized in **Table 26** below. Taking into consideration FY19 unspent budget and current FY20 unspent budget estimate, details in [A] and [B], WKOP should have sufficient funds to cover the request. An assessment of the continuing plans for Wao Kele O Puna, including future funding, will be addressed in OHA's fiscal biennium budget for 2022-2023.

Table 26: Wao Kele O Puna FY 2021 Proposed Realignment #2 Adjustments Summary

Wao Kele O Puna	FY 2021				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Explanation / Appendix Page(s)
Beginning Balance	204,308	204,308	204,308	0	
Add: Unspent Budget FY19	0	0	(1,866)	0	[A]
Add: Est Unspent Budget FY20	0	0	97,946	0	[B]
Sub-total Available Balance:	204,308	204,308	300,388	0	
Less: Expenses					
Program	9,550	9,550	4,550	-5,000	A-45
Contracts	80,000	80,000	93,500	13,500	A-44
Grants	10,000	10,000	0	-10,000	A-44
Travel	8,160	8,160	8,160	0	
Equipment	95,798	95,798	144,300	48,502	A-44
Overhead	800	800	0	-800	A-44
Sub-total Expenditures:	204,308	204,308	250,510	46,202	
Estimated Net Available:	204,308	204,308	49,878	46,202	

[A] True-up estimated unspent budget for FY19. During FY20/21 budget construction, unspent budget for FY19 was estimated at \$172,000 vs actual balance of \$170,134 ($170,134 - 172,000 = -1,866$).

[B] Based on current data as of 5/31/20, unspent budget for FY 20 is estimated to be \$97,946.

F. Special Programs Budget Adjustments

OHA's Special Programs Budget reflects budgets for special programs funded through non-trust-fund sources, including federal funds and other fund sources. OHA's Special Programs Budget requests are summarized in **Table 28 and Table 29** below and specific details in Appendix, pp. A-29 to A-32:

Table 28: Special Programs Budget Federal FY 2021 Proposed Realignment #2 Adjustments Summary

Special Programs - Federal	FY 2021				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Appendix Page(s)
HLID Project					
Personnel	318,770	318,770	242,474	(76,296)	A-30 to A-32
Program	8,200	8,200	4,500	(3,700)	A-30 to A-32
Contracts	63,860	63,860	3,098,860	3,035,000	A-30 to A-32
Equipment	1,250	1,250	600	(650)	A-30 to A-32
Overhead	36,119	36,119	26,509	(9,610)	A-30 to A-32
Sub-total HLID:	428,199	428,199	3,372,943	2,944,744	
NHRLF Program					
Personnel	460,812	460,812	460,812	0	
Program	105,991	105,991	105,991	0	
Contracts	276,099	276,099	276,099	0	
Equipment	0	0	0	0	
Overhead	39,083	39,083	39,083	0	
Travel	37,045	37,045	37,045	0	
Sub-total NHRLF:	919,030	919,030	919,030	0	
Total Special Programs - Federal	1,347,229	1,347,229	4,291,973	2,944,744	

Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Table 29: Special Programs Budget Other FY 2021 Proposed Realignment #2 Adjustments Summary

Special Programs Budget Other	FY 2021			
	Approved Budget	Proposed Realignment #2	Adjustments	Explanation / Appendix Page(s)
Beginning Balance	0	0	0	
Ka Wai Ola Revenues	75,000	75,000	0	
Homesteader Loan Repayments	120,000	120,000	0	
<i>Sub-total Available Funds:</i>	195,000	195,000	0	
Less: Expenses				
Hi'ilei Aloha & Subsidiaries	195,000	134,000	(61,000)	[C], A-29
Ho'okele Pono & Subsidiaries	0	61,000	61,000	[C], A-29
<i>Sub-total Expenditures:</i>	195,000	195,000	0	
Estimated Net Available Special Programs Budget Other:	0	0	0	

[C] The \$61,000 adjustment represents reclassified costs related to Board authorized (in May 2019) dissolution and winddown activities for Hi'ikualono LLC, Ho'okele Pono LLC and Ho'okipaipai LLC based on projections for FY21; and a six-month no cost extension for the Youth Build program operated by Hi'ilei Aloha LLC.

VII. RECOMMENDED ACTIONS

Administration recommends that the Board approve, the following actions:

Fiscal Stabilization Policy

Motion #1: Undesignate²² \$1,445,000 in unspent, unencumbered funds (fka Fiscal Reserve) from FY 2018, for the purposes noted below:

3. **\$500,000 to support Disaster Recovery;**
4. **\$500,000** to support the audit by the State Auditor as required by State of Hawaii's Act 37/HB172;
5. **\$100,000** for the purposes of repatriation (e.g., iwi kupuna, moe pu, funerary items), beyond current fiscal biennium project;
6. **\$120,000** for litigation contingencies; and
7. **\$225,000** for possible fringe rate increases beyond current FY 2020 budgeted 63% fringe rate, to enable the BOT to re-designate funds.

Motion #2: Authorize the additional funding of the Fiscal Stabilization Fund in the amount of \$1,500,000, noting the balance will be \$3,000,000²³.

Motion #3: Approve the use of the Fiscal Stabilization Fund in the amount of \$3,000,000 in FY20, to be drawn in quarterly increments of \$750,000 in FY21, to replace the General Funds appropriation for FY21.

Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2

Motion #4: Authorize the additional funding of the Fiscal Stabilization Fund in the amount of \$1,000,000.

Motion #5: Approve the use of the Fiscal Stabilization Fund in the amount of \$1,000,000 for COVID-19 related purposes in FY21.

Motion #6: Approve OHA's Total Fiscal Budget Realignment #2 for Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) as outlined in Attachment 1, with the exception of the \$10,000 for the Prince Lot Hula Festival, an event sponsored by the Moanalua Gardens Foundation.

Motion #7: Approve \$10,000 event sponsorship for the Prince Lot Hula Festival, sponsored by the Moanalua Gardens Foundation.

²² Designate=specifically identify, plan for, reserve; Trustee authorization and approval still needed to activate the designated or specified funds.

²³ As approved via Action Item RM #19-17 – Realignment #1 of the OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY20) and 2020-2021 (FY21) in September 2019, the Fiscal Stabilization Fund (FSF) is established by an initial, one-time appropriation of \$1,500,000 into a separate fund account outside the Native Hawaiian Trust Fund (NHTF), upon adoption of the policy, understanding the appropriation shall be counted toward maximum withdrawal limitation 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.

VIII. ALTERNATIVE ACTIONS

- a.** Amend the recommended action.
- b.** Do not approve the recommended action.

IX. APPENDIX

ATTACHMENT 1. 2019-2020 (FY20) Core and Non-Core Budgets and 2020-2021 (FY21) Core and Non-Core Budgets

ATTACHMENT 2. Detail Budget Adjustment Schedules

- i. FY21 Core Budget Realignment #2 Total
- ii. FY21 Core Budget Realignment #2 Adjustments
- iii. FY21 Non-Core Budget Realignment #2 Adjustments

ATTACHMENT 3. Fiscal Stabilization Policy

ATTACHMENT 4. June 10, 2020 Board of Trustees Workshop Presentation

ATTACHMENT 5. FB 2020-2021 Biennium Budget Book - Realignment #2, Updated June 7, 2020 and June 15, 2020

IX. APPENDIX

ATTACHMENT 1. 2019-2020 (FY20) Core and Non-Core Budgets and 2020-2021 (FY21) Core and Non-Core Budgets	Page A - 1
ATTACHMENT 2. Detail Budget Adjustment Schedules.....	Page A - 3
i. FY21 Core Budget Realignment #2 Total.....	Page A - 3
ii. FY21 Core Budget Realignment #2 Adjustments.....	Page A - 6
iii. FY21 Non-Core Budget Realignment #2 Adjustments.....	Page A- 29
ATTACHMENT 3. Fiscal Stabilization Policy.....	Page A- 40
ATTACHMENT 4. June 10, 2020 Board of Trustees Workshop Presentation.....	Page A- 46
ATTACHMENT 5. FB 2020-2021 Biennium Budget Book - Realignment #2, Updated June 7, 2020 and June 15, 2020.....	Page A- 92

6/18/2020: No changes to Page 1 of 2 Attachment 1 - FY20 Budget Realignment #2

**OFFICE OF HAWAIIAN AFFAIRS
FY 2020 BUDGET REALIGNMENT #2**

ATTACHMENT 1

A. FY 2020 APPROVED BUDGET REALIGNMENT #1

FY 2020 APPROVED REALIGNMENT #1	FTE	Core	Fiscal Stabilization Fund (fka Fiscal)	Commercial Property Budget		Legacy Property Budget		Special Programs Budget		FY 2020
				Kaka'ako Makai	Nā Lama Kukui	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	OHA Funded	Total Operating Budget
Personnel & Fringe	179	\$ 16,933,809	\$ -	\$ 285,390	\$ 77,875	\$ -	\$ -	\$ 764,248	\$ -	\$ 18,061,322
Program		1,484,603	-	81,475	368,276	2,700	4,550	109,017	-	2,050,621
Contracts		5,988,759	-	810,000	560,560	80,000	73,500	4,014,215	-	11,527,034
Grants		9,660,921	-	-	-	-	10,000	0	-	9,670,921
Travel		571,667	-	-	-	4,680	8,160	37,045	-	621,552
Equipment		1,068,820	-	439,500	1,305,178	39,000	159,600	3,750	-	3,015,848
Overhead		3,046,958	-	644,810	1,087,183	9,000	800	72,979	-	4,861,730
Debt Service		580,047	-	-	2,550,979	-	-	-	-	3,131,026
Sub-total:		39,335,583	-	2,261,175	5,950,051	135,380	256,610	5,001,254	-	52,940,053
Other - LLC		125,138	-	-	-	-	-	-	367,862	493,000
Totals (A):		\$ 39,460,721	\$ -	\$ 2,261,175	\$ 5,950,051	\$ 135,380	\$ 256,610	\$ 5,001,254	\$ 367,862	\$ 53,433,053

B. FY 2020 BUDGET REALIGNMENT #2

FY 2020 PROPOSED REALIGNMENT #2	FTE	Core	Fiscal Stabilization Fund (fka Fiscal Reserve)	Commercial Property Budget		Legacy Property Budget		Special Programs Budget		FY 2020
				Kaka'ako Makai	Nā Lama Kukui	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	OHA Funded	Total Operating Budget
Personnel & Fringe	179	\$ 15,699,730	\$ -	\$ 285,390	\$ 77,875	\$ -	\$ -	\$ -	\$ -	\$ 17,297,074
Program		1,128,778	-	81,475	368,276	2,700	4,550	37,045	-	1,978,649
Contracts		5,506,759	-	810,000	560,560	80,000	73,500	3,750	-	7,516,569
Grants		12,189,862	-	-	-	-	10,000	72,979	-	9,743,900
Travel		433,667	-	-	-	4,680	8,160	0	-	584,507
Equipment		1,202,824	-	439,500	1,305,178	39,000	159,600	0	-	3,012,098
Overhead		2,668,917	-	644,810	1,087,183	9,000	800	5,001,254	-	9,790,005
Debt Service		580,047	-	-	2,550,979	-	-	-	-	3,131,026
Sub-total:		39,410,583	-	2,261,175	5,950,051	135,380	256,610	5,115,028	-	53,053,827
Other - LLC		125,138	-	-	-	-	-	-	367,862	493,000
Totals (B):		\$ 39,535,721	\$ -	\$ 2,261,175	\$ 5,950,051	\$ 135,380	\$ 256,610	\$ 5,115,028	\$ 367,862	\$ 53,546,827
Difference (C) = (B - A):										
		\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,774	\$ -	\$ 113,774

6/18/2020: Change to Page 2 of 2 Attachment 1 - FY21 Budget Realignment #2

OFFICE OF HAWAIIAN AFFAIRS
FY 2021 BUDGET REALIGNMENT #2

ATTACHMENT 1

A. FY 2021 APPROVED TOTAL OPERATING BUDGET

FY 2021 APPROVED BUDGET	FTE	Core	Fiscal Stabilization Fund (fka Fiscal Reserve)	Commercial Property Budget		Legacy Property Budget		Special Programs Budget		FY 2021
				Kaka'ako Makai	Nā Lama Kukui	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	OHA Funded	Total Operating Budget
Personnel & Fringe	179	\$ 17,136,197	\$ -	\$ 283,724	\$ -	\$ -	\$ -	\$ 779,582	\$ -	\$ 18,199,503
Program		1,192,677	-	59,475	380,057	3,000	9,550	114,191	-	1,758,950
Contracts		3,999,924	-	665,000	559,502	42,000	80,000	339,959	-	5,686,385
Grants		9,635,921	-	-	-	35,000	10,000	-	-	9,680,921
Travel		512,309	-	-	-	4,680	8,160	37,045	-	562,194
Equipment		1,027,036	-	945,200	1,053,578	28,500	95,798	1,250	-	3,151,362
Overhead		3,134,555	-	647,305	1,002,371	9,000	800	75,202	-	4,869,233
Debt Service		572,163	-	-	2,510,952	-	-	-	-	3,083,115
Other - LLC		-	-	-	-	-	-	-	195,000	195,000
Totals:		\$ 37,210,783	\$ -	\$ 2,600,704	\$ 5,506,460	\$ 122,180	\$ 204,308	\$ 1,347,229	\$ 195,000	\$ 47,186,664

B. FY 2021 APPROVED BUDGET REALIGNMENT #1 (NO CHANGE)**C. FY 2021 BUDGET REALIGNMENT #2**

FY 2021 PROPOSED REALIGNMENT #2	FTE	Core	Fiscal Stabilization Fund (fka Fiscal Reserve)	Commercial Property Budget		Legacy Property Budget		Special Programs Budget		FY 2021
				Kaka'ako Makai	Nā Lama Kukui	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	OHA Funded	Total Operating Budget
Personnel & Fringe	179	16,029,911	\$ -	\$ 280,608	\$ 103,884	\$ -	\$ -	\$ 703,286	\$ -	\$ 17,117,689
Program		1,127,811	-	18,975	384,357	2,500	4,550	110,491	-	1,648,684
Contracts		4,253,918	-	715,000	559,502	42,000	93,500	3,374,959	-	9,038,879
Grants		9,629,421	-	-	-	-	-	0	-	9,629,421
Travel		585,771	-	-	-	4,680	8,160	37,045	-	635,656
Equipment		1,016,286	-	945,200	1,207,578	31,550	144,300	600	-	3,345,514
Overhead		3,215,155	-	647,305	1,082,371	9,000	-	65,592	-	5,019,423
Debt Service		572,163	-	-	2,510,952	-	-	-	-	3,083,115
Sub-total 1:		36,430,437	-	2,607,088	5,848,644	89,730	250,510	4,291,973	-	49,518,382
Other - LLC			-	-	-	-	-	-	195,000	195,000
*New COVID-19 Readiness and Response		1,000,000	-	-	-	-	-	-	-	1,000,000
*New FY21 Grants		1,904,079	-	-	-	-	-	-	-	1,904,079
Subtotal 2:		2,904,079	-	-	-	-	-	-	195,000	3,099,079
Totals (1 +2) :		\$ 39,334,516	\$ -	\$ 2,607,088	\$ 5,848,644	\$ 89,730	\$ 250,510	\$ 4,291,973	\$ 195,000	\$ 52,617,461
Difference:		\$ 2,123,733	\$ -	\$ 6,384	\$ 342,184	\$ (32,450)	\$ 46,202	\$ 2,944,744	\$ -	\$ 5,430,797

Sub-total 1:
\$36,430,437
corrected to tie to
Table 7 on page
23 of the AI
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	B	C	D	E	F	G	H	I
23	A. FY21 CORE BUDGET REALIGNMENT #2 TOTAL							
24	LISTING OF PROPOSED REALIGNMENT #2: BY CATEGORY, BY EXPENDITURE ITEM							
25	FY21 CORE BUDGET	FY21 BOT APPROVED	FY21 PROPOSED REALIGNMENT #2					
26			PROPOSED REALIGNMENT #2		BUDGET TYPES			
27	NAME (CATEGORY, EXPENDITURE ITEM)	APPROVED REALIGNMENT #1	PROPOSED REALIGNMENT #2	TOTAL NET ADJUSTMENTS	Sum of FY21 OPERATING	Sum of FY21 PROJECT	Sum of FY21 CAPITAL	Sum of FY21 CORE BUDGET
28	CONTRACTS	3,999,924	4,253,918	253,994	3,308,418	334,000	611,500	4,253,918
29	57110 SERVICES ON A FEE BASIS	3,164,924	3,498,918	333,994	2,553,418	334,000	611,500	3,498,918
30	57115 LEGAL SERVICES	835,000	755,000	(80,000)	755,000	-	-	755,000
31	DEBT SERVICE	572,163	572,163	-	572,163	-	-	572,163
32	59020 INTEREST EXPENSE	65,414	65,414	-	65,414	-	-	65,414
33	59030 PRINCIPAL EXPENSE	506,749	506,749	-	506,749	-	-	506,749
34	EQUIPMENT	1,027,036	1,016,286	(10,750)	824,286	-	192,000	1,016,286
35	55810 REPAIR & MAINTENANCE	888,386	838,736	(49,650)	658,736	-	180,000	838,736
36	58300 FURNITURE & FIXTURES	16,300	24,300	8,000	12,300	-	12,000	24,300
37	58400 SOFTWARE & EQUIPMENT	122,350	153,250	30,900	153,250	-	-	153,250
38	GRANTS	9,635,921	9,629,421	(6,500)	9,605,921	-	-	9,605,921
39	56510 GRANTS IN AID - PROGRAM GRANTS	830,000	830,000	-	830,000	-	-	830,000
40	56530 GRANTS IN AID - COMMUNITY GRANTS	3,700,000	3,700,000	-	3,700,000	-	-	3,700,000
41	56540 GRANTS IN AID - LEVEL II GRANTS	4,750,000	4,750,000	-	4,750,000	-	-	4,750,000
42	56560 GRANTS IN AID - SPONSORSHIPS	355,921	349,421	(6,500)	325,921	-	-	325,921
43	OVERHEAD	3,134,555	3,215,155	80,600	3,215,155	-	-	3,215,155
44	53100 OFFICE SUPPLIES	24,950	23,450	(1,500)	23,450	-	-	23,450
45	53200 OTHER SUPPLIES	18,900	16,300	(2,600)	16,300	-	-	16,300
46	53200- OTHER SUPPLIES	-	-	-	-	-	-	-
47	53750 POSTAGE	27,100	27,100	-	27,100	-	-	27,100
48	53810 TELEPHONE & RELATED SVCS	223,632	214,632	(9,000)	214,632	-	-	214,632
49	53850 CELLULAR PHONE	32,000	35,000	3,000	35,000	-	-	35,000
50	54150 PARKING VALIDATIONS	52,750	52,750	-	52,750	-	-	52,750
51	55010 ELECTRICITY	331,790	331,790	-	331,790	-	-	331,790
52	55200 WATER	3,766	3,766	-	3,766	-	-	3,766
53	55510 RENTAL OF LAND & BUILDING	1,182,571	1,181,071	(1,500)	1,181,071	-	-	1,181,071
54	55515 RENTAL OF LAND & BUILDING - CAM & MISC	722,377	722,377	-	722,377	-	-	722,377
55	55640 RENTAL OF EQUIPMENT	88,642	88,642	-	88,642	-	-	88,642
56	55910 INSURANCE	426,077	488,277	62,200	488,277	-	-	488,277

	B	C	D	E	F	G	H	I
23	A. FY21 CORE BUDGET REALIGNMENT #2 TOTAL							
24	LISTING OF PROPOSED REALIGNMENT #2: BY CATEGORY, BY EXPENDITURE ITEM							
25	FY21 CORE BUDGET	FY21 BOT APPROVED	FY21 PROPOSED REALIGNMENT #2					
26			PROPOSED REALIGNMENT #2		BUDGET TYPES			
27	NAME (CATEGORY, EXPENDITURE ITEM)	APPROVED REALIGNMENT #1	PROPOSED REALIGNMENT #2	TOTAL NET ADJUSTMENTS	Sum of FY21 OPERATING	Sum of FY21 PROJECT	Sum of FY21 CAPITAL	Sum of FY21 CORE BUDGET
57	56810 SETTLEMENT - LAWSUITS	-	30,000	30,000	30,000	-	-	30,000
58	58200 LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-
59	PERSONNEL	17,136,197	16,029,911	(1,106,286)	16,029,911	-	-	16,029,911
60	52070 VACATION PAYOUT	150,000	150,000	-	150,000	-	-	150,000
61	52100 SALARIES	10,323,888	9,217,602	(1,106,286)	9,217,602	-	-	9,217,602
62	52110 SALARIES - STUDENT HELPER PROGRAM	63,803	63,803	-	63,803	-	-	63,803
63	52130 EMPLOYEE INCENTIVE PROGRAM	30,000	30,000	-	30,000	-	-	30,000
64	53200 OVERTIME	10,000	10,000	-	10,000	-	-	10,000
65	56700 WORKERS COMP	5,950	5,950	-	5,950	-	-	5,950
66	57000 FRINGE BENEFITS	6,512,309	6,512,309	-	6,512,309	-	-	6,512,309
67	57011 FRINGE BENEFITS - STUDENT HELPER PROGRAM	40,247	40,247	-	40,247	-	-	40,247
68	PROGRAM	1,192,677	1,127,811	(64,866)	998,811	124,000	5,000	1,127,811
69	53300 PROMOTIONAL ITEMS	3,500	4,500	1,000	4,500	-	-	4,500
70	53400 BOOKS & REFERENCE MATLS	4,725	4,300	(425)	4,300	-	-	4,300
71	53510 DUES	45,387	43,237	(2,150)	43,237	-	-	43,237
72	53520 SUBSCRIPTION	47,225	43,850	(3,375)	43,850	-	-	43,850
73	53610 FREIGHT & DELIVERY	2,900	2,300	(600)	2,300	-	-	2,300
74	53610- FREIGHT AND DELIVERY	-	-	-	-	-	-	-
75	53710 BULK MAIL	208,232	181,232	(27,000)	181,232	-	-	181,232
76	53910 PRINTING	171,388	185,122	13,734	185,122	-	-	185,122
77	54010 ADVERTISING	45,750	165,750	120,000	41,750	124,000	-	165,750
78	54190 AUTO ALLOWANCE	3,912	3,912	-	3,912	-	-	3,912
79	54850 ADA ACCOMMODATIONS	2,500	1,500	(1,000)	1,500	-	-	1,500
80	55750 OTHER RENTALS	24,430	23,430	(1,000)	23,430	-	-	23,430
81	57120 HONORARIUM	53,350	47,950	(5,400)	44,950	-	3,000	47,950
82	57220 VOLUNTEER STIPEND	5,200	2,200	(3,000)	2,200	-	-	2,200
83	57240 OTHER EXPENSES	15,420	11,420	(4,000)	11,420	-	-	11,420
84	57250 SEMINAR/CONFERENCE FEES	61,308	77,758	16,450	77,758	-	-	77,758
85	57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA	252,550	145,450	(107,100)	143,450	-	2,000	145,450
86	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	170,100	114,100	(56,000)	114,100	-	-	114,100

	B	C	D	E	F	G	H	I
23	A. FY21 CORE BUDGET REALIGNMENT #2 TOTAL							
24	LISTING OF PROPOSED REALIGNMENT #2: BY CATEGORY, BY EXPENDITURE ITEM							
25	FY21 CORE BUDGET	FY21 BOT APPROVED	FY21 PROPOSED REALIGNMENT #2					
26			PROPOSED REALIGNMENT #2		BUDGET TYPES			
27	NAME (CATEGORY, EXPENDITURE ITEM)	APPROVED REALIGNMENT #1	PROPOSED REALIGNMENT #2	TOTAL NET ADJUSTMENTS	Sum of FY21 OPERATING	Sum of FY21 PROJECT	Sum of FY21 CAPITAL	Sum of FY21 CORE BUDGET
87	57270 PROTOCOL	10,000	5,000	(5,000)	5,000	-	-	5,000
88	57280 TRUSTEE ALLOWANCE REPORT	64,800	64,800	-	64,800	-	-	64,800
89	TRAVEL	512,309	585,771	73,462	535,771	50,000	-	585,771
90	54110 MILEAGE	2,059	2,359	300	2,359	-	-	2,359
91	54130 PARKING	8,702	8,852	150	8,852	-	-	8,852
92	54260 TRANSPORTATION - IN STATE	74,338	78,670	4,332	78,670	-	-	78,670
93	54310 SUBSISTENCE - IN STATE	104,670	112,040	7,370	112,040	-	-	112,040
94	54460 TRANSPORATION - OUT OF STATE	85,000	118,050	33,050	98,050	20,000	-	118,050
95	54510 SUBSISTENCE - OUT OF STATE	155,415	179,005	23,590	149,005	30,000	-	179,005
96	54610 CAR RENTAL - IN STATE	44,490	45,790	1,300	45,790	-	-	45,790
97	54620 CAR RENTAL - OUT OF STATE	24,800	22,550	(2,250)	22,550	-	-	22,550
98	54810 OTHER TRAVEL IN STATE	2,595	8,215	5,620	8,215	-	-	8,215
99	54820 OTHER TRAVEL OUT OF STATE	10,240	10,240	-	10,240	-	-	10,240
100	Grand Total	37,210,783	36,430,437	(780,346)	35,090,437	508,000	808,500	36,406,937

	B	C	E	F	G	H	I	J	K	L	M
8	B. FY21 CORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
9	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY CATEGORY, BY EXPENDITURE ITEM										
10	CATEGORY	OBJECT CODE	LINE OF BUSINESS	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT-BASED	CAPITAL PROJECT
11	CONTRACTS	57110 SERVICES ON A FEE BASIS	01. BOARD OF TRUSTEES	0	50,000	50,000	Parliamentarian for BOT & Committee meetings (Est. \$250/hr, 3 hr/mtg, Est. 100 mtgs/year (est: BOT: 28 mtgs, RM: 22 mtgs, BAE: 28 mtgs, possible Land: 22 mtgs))	2. Strategic Realignment	OPERATING		
12	CONTRACTS	57110 SERVICES ON A FEE BASIS	02. EXECUTIVE	0	40,000	40,000	Financial Consultant to Administration in support of RM Committee and Board work (restore budget request for financial consultant services; fiscal sustainability study/projections. GI 5/26/20)	5. Rebalancing	OPERATING		
13	CONTRACTS	57110 SERVICES ON A FEE BASIS	02. EXECUTIVE	7,880	2,000	(5,880)	Service Awards Venue	4. Legal / Compliance	OPERATING		
14	CONTRACTS	57110 SERVICES ON A FEE BASIS	02. EXECUTIVE	10,000	5,000	(5,000)	Leadership Training	2. Strategic Realignment	OPERATING		
15	CONTRACTS	57110 SERVICES ON A FEE BASIS	02. EXECUTIVE	10,000	5,000	(5,000)	Communications Related Training (e.g. DiSC, Conflict)	2. Strategic Realignment	OPERATING		
16	CONTRACTS	57110 SERVICES ON A FEE BASIS	02. EXECUTIVE	15,630	17,000	1,370	Temp Services	2. Strategic Realignment	OPERATING		
17	CONTRACTS	57110 SERVICES ON A FEE BASIS	02. EXECUTIVE	0	40,000	40,000	Data for Update of The Disparate Treatment of Native Hawaiians in the Criminal Justice System Report	6. General Repurpose	PROJECT-BASED	Update of The Disparate Treatment of Native Hawaiians in the Criminal Justice System Report	
18	CONTRACTS	57110 SERVICES ON A FEE BASIS	02. EXECUTIVE	0	54,000	54,000	Transfer the \$75,000 to Systems Office for Native Hawaiian Programs Systemic Evaluation Work from CEO Program. Reference: §10-3. (3) Serving as the principal public agency in this State responsible for the performance, development, and coordination of programs and activities relating to native Hawaiians and Hawaiians...	5. Rebalancing	PROJECT-BASED	Native Hawaiian Programs Systemic Evaluation Work	
19	CONTRACTS	57110 SERVICES ON A FEE BASIS	02. EXECUTIVE	0	55,000	55,000	Grantee program evaluation services	7. Grants Repurpose	OPERATING		

	B	C	E	F	G	H	I	J	K	L	M
8	B. FY21 CORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
9	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY CATEGORY, BY EXPENDITURE ITEM										
10	CATEGORY	OBJECT CODE	LINE OF BUSINESS	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT-BASED	CAPITAL PROJECT
20	CONTRACTS	57110 SERVICES ON A FEE BASIS	02. EXECUTIVE	45,000	0	(45,000)	COMMUNITY ENGAGEMENT - IQ	5. Rebalancing			
21	CONTRACTS	57110 SERVICES ON A FEE BASIS	02. EXECUTIVE	125,000	175,000	50,000	RM - ORACLE IMPLEMENTATION/SUPPORT	2. Strategic Realignment	PROJECT-BASE	Oracle Fusion	
22	CONTRACTS	57110 SERVICES ON A FEE BASIS	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	0	353	353	Oracle support fees gl 5/26/20 (move \$10,000 to BOT Sponsorship - Prince Lot gc 6/2/2020)	5. Rebalancing	OPERATING		
23	CONTRACTS	57110 SERVICES ON A FEE BASIS	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	95,000	97,651	2,651	Annual Financial Audit gl 5/26/20 (move \$18,000 to Repatriation International Travel, gc 6/2/20) (reduce by \$4,349 balancing number to not exceed CORE Spending Limit gc 6/3/2020)	5. Rebalancing	OPERATING		
24	CONTRACTS	57110 SERVICES ON A FEE BASIS	04. COMMUNITY ENGAGEMENT	0	2,000	2,000	Freelance photographers	1. Restoration of Base Operational Cost	OPERATING		
25	CONTRACTS	57110 SERVICES ON A FEE BASIS	04. COMMUNITY ENGAGEMENT	0	12,000	12,000	Outsourcing of web coding projects & web support to contractor (approx \$1,000/mo.)	1. Restoration of Base Operational Cost	OPERATING		
26	CONTRACTS	57110 SERVICES ON A FEE BASIS	04. COMMUNITY ENGAGEMENT	0	12,000	12,000	Freelance writers	1. Restoration of Base Operational Cost	OPERATING		
27	CONTRACTS	57110 SERVICES ON A FEE BASIS	04. COMMUNITY ENGAGEMENT	0	20,000	20,000	Video production vendor - short format videos: advertisements, VNRs, video news pieces (approx \$2500 each = 8 videos or ads total)	1. Restoration of Base Operational Cost	OPERATING		
28	CONTRACTS	57110 SERVICES ON A FEE BASIS	04. COMMUNITY ENGAGEMENT	0	35,000	35,000	(KP: this much?) Event planner (restore a portion of the budget used for Kaiulu Meal in FY20 related to COVID 19 relief. gl 5/26/20)	5. Rebalancing	OPERATING		
29	CONTRACTS	57110 SERVICES ON A FEE BASIS	05. RESEARCH	15,000	35,000	20,000	Native Hawaiian Well-being Survey (REALIGNMENT - \$20,000) from Native Hawaiian Education Summit +15,000 = \$35K	3. Strategic Reporting, Tracking	PROJECT-BASE	Native Hawaiian Well-Being Survey	
30	CONTRACTS	57110 SERVICES ON A FEE BASIS	05. RESEARCH	0	30,000	30,000	Housing Study/ Survey (move from FY20)	3. Strategic Reporting, Tracking	PROJECT-BASE	Hawaii Housing Study	

	B	C	E	F	G	H	I	J	K	L	M
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10	CATEGORY	OBJECT CODE	LINE OF BUSINESS	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT-BASED	CAPITAL PROJECT
31	CONTRACTS	57110 SERVICES ON A FEE BASIS	06. ADVOCACY	10,000	0	(10,000)	Water Working Group, Consultant	5. Rebalancing			
32	CONTRACTS	57110 SERVICES ON A FEE BASIS	06. ADVOCACY	0	55,000	55,000	Construction of brial vault for Cambridge U./Duckworth Lab iwi kupuna- OHA case #8 (moved from Project-based to Capital Project, gc 6/2/2020)	6. General Repurpose	CAPITAL		Repatriation (Burial Vault)
33	CONTRACTS	57110 SERVICES ON A FEE BASIS	06. ADVOCACY	10,000	0	(10,000)	Land Use Enforcement Fellow (partnership with counties)	5. Rebalancing			
34	CONTRACTS	57110 SERVICES ON A FEE BASIS	06. ADVOCACY	0	10,000	10,000	Mauna kea related/reserves	2. Strategic Realignment	OPERATING		
35	CONTRACTS	57110 SERVICES ON A FEE BASIS	06. ADVOCACY	80,000	45,000	(35,000)	Ship charter(s) for access	5. Rebalancing	OPERATING		
36	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	0	1,500	1,500	Plan Review Fees	4. Legal / Compliance	OPERATING		
37	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	0	50,000	50,000	Scope Writing Contractor/Contracting Advising	4. Legal / Compliance	OPERATING		
38	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	200,000	0	(200,000)	EA for Property including finalizing any plans	2. Strategic Realignment			KKL Master Plan Development
39	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	150,000	75,000	(75,000)	Construct Nursery	2. Strategic Realignment	CAPITAL		KKL Master Plan Development
40	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	85,000	37,000	(48,000)	Permit Interpretive Center, Welina, Nodes	2. Strategic Realignment	CAPITAL		KKL Master Plan Development
41	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	20,000	5,000	(15,000)	Bulldozer Training Partnership (Partnership with City/County for Berm work)	2. Strategic Realignment	OPERATING		
42	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	10,000	0	(10,000)	Native Plants	2. Strategic Realignment			KKL Master Plan Development
43	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	7,500	0	(7,500)	Interim Parking Gravel	2. Strategic Realignment			
44	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	0	300,000	300,000	Construct Water Storage	2. Strategic Realignment	CAPITAL		KKL Master Plan Development

	B	C	E	F	G	H	I	J	K	L	M
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45	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	35,000	0	(35,000)	Design and Plans for Archaeological Site Stabilization, Rehabilitation, or Restoration	2. Strategic Realignment			Implementatio n of Preservation Plan
46	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	10,000	0	(10,000)	Vegetation Outplanting	2. Strategic Realignment			Implementatio n of Preservation Plan
47	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	10,000	0	(10,000)	Create Burial Treatment Plan	2. Strategic Realignment			Implementatio n of Preservation Plan
48	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	15,000	15,500	500	Barrier/Fence Construction (10k from FY20 and 10k from FY21)	2. Strategic Realignment	CAPITAL		Implementatio n of Preservation Plan
49	CONTRACTS	57110 SERVICES ON A FEE BASIS	08. RESOURCE MANAGEMENT - LAND ASSETS	50,000	69,000	19,000	Site Drainage and Parking Lot Paving (2 years \$50k from FY20/ \$50k from FY21)	2. Strategic Realignment	CAPITAL		Parking Lot Repair
50	57110 SERVICES ON A FEE BASIS Total			1,016,010	1,350,004	333,994					
51	CONTRACTS	57115 LEGAL SERVICES	02. EXECUTIVE	50,000	20,000	(30,000)	Conflict Representation	2. Strategic Realignment	OPERATING		
52	CONTRACTS	57115 LEGAL SERVICES	02. EXECUTIVE	75,000	50,000	(25,000)	Mauna Kea (BOT?)	2. Strategic Realignment	OPERATING		
53	CONTRACTS	57115 LEGAL SERVICES	02. EXECUTIVE	100,000	80,000	(20,000)	Legal Consultants (Various HR, RE, Operations, IP, Lending, Governance)	2. Strategic Realignment	OPERATING		
54	CONTRACTS	57115 LEGAL SERVICES	02. EXECUTIVE	30,000	15,000	(15,000)	Legal Support for Water law cases and appeals	2. Strategic Realignment	OPERATING		
55	CONTRACTS	57115 LEGAL SERVICES	02. EXECUTIVE	25,000	15,000	(10,000)	Legal experts / Researchers to provide advice Support on PLT issues	2. Strategic Realignment	OPERATING		
56	CONTRACTS	57115 LEGAL SERVICES	02. EXECUTIVE	0	20,000	20,000	Employee Relations/Labor Law Consultation	2. Strategic Realignment	OPERATING		
57	57115 LEGAL SERVICES Total			280,000	200,000	(80,000)					
58	CONTRACTS Total			1,296,010	1,550,004	253,994					

	B	C	E	F	G	H	I	J	K	L	M
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59	EQUIPMENT	55810 REPAIR & MAINTENANCE	01. BOARD OF TRUSTEES	0	1,000	1,000	Repair costs for 2011 Taurus assigned to the BOT Chair	1. Restoration of Base Operational Cost	OPERATING		
60	EQUIPMENT	55810 REPAIR & MAINTENANCE	01. BOARD OF TRUSTEES	0	1,200	1,200	Oil change, fluid check, tire rotation, etc for 2011 Taurus assigned to the BOT Chair	1. Restoration of Base Operational Cost	OPERATING		
61	EQUIPMENT	55810 REPAIR & MAINTENANCE	02. EXECUTIVE	2,500	4,500	2,000	Security Resources Repair/Maintenance of Badge Machine/Software	2. Strategic Realignment	OPERATING		
62	EQUIPMENT	55810 REPAIR & MAINTENANCE	02. EXECUTIVE	25,000	0	(25,000)	Annual InterGuard Licenses	5. Rebalancing			
63	EQUIPMENT	55810 REPAIR & MAINTENANCE	02. EXECUTIVE	118,000	93,000	(25,000)	Annual Oracle Subscription	5. Rebalancing	OPERATING		
64	EQUIPMENT	55810 REPAIR & MAINTENANCE	02. EXECUTIVE	2,000	0	(2,000)	Annual Subscription - Microsoft MSDN Pro with Media	5. Rebalancing			
65	EQUIPMENT	55810 REPAIR & MAINTENANCE	02. EXECUTIVE	1,100	0	(1,100)	Subscription - Remote Access Software	5. Rebalancing			
66	EQUIPMENT	55810 REPAIR & MAINTENANCE	02. EXECUTIVE	4,740	6,740	2,000	Annual Renewal - Internet Hosting Services for OHA websites (Consolidated)	1. Restoration of Base Operational Cost	OPERATING		
67	EQUIPMENT	55810 REPAIR & MAINTENANCE	02. EXECUTIVE	8,000	10,000	2,000	IT SUPPORT - AVCO	5. Rebalancing	OPERATING		
68	EQUIPMENT	55810 REPAIR & MAINTENANCE	02. EXECUTIVE	6,600	11,600	5,000	Vmware licenses renew	1. Restoration of Base Operational Cost	OPERATING		
69	EQUIPMENT	55810 REPAIR & MAINTENANCE	02. EXECUTIVE	50,000	56,000	6,000	Annual Microsoft Office 365 Subscription	5. Rebalancing	OPERATING		
70	EQUIPMENT	55810 REPAIR & MAINTENANCE	02. EXECUTIVE	7,000	18,000	11,000	Annual Maintenance & Support Renewal - Dell KACE	5. Rebalancing	OPERATING		
71	EQUIPMENT	55810 REPAIR & MAINTENANCE	02. EXECUTIVE	0	21,000	21,000	Annual Microsoft Office P2 Subscription	1. Restoration of Base Operational Cost	OPERATING		

	B	C	E	F	G	H	I	J	K	L	M
8	B. FY21 CORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
9	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY CATEGORY, BY EXPENDITURE ITEM										
10	CATEGORY	OBJECT CODE	LINE OF BUSINESS	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT-BASED	CAPITAL PROJECT
72	EQUIPMENT	55810 REPAIR & MAINTENANCE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	0	8,750	8,750	Portfolio Software Advanced License for Grants Information Management System - License Period: 02/20/21-02/21/22	3. Strategic Reporting, Tracking	OPERATING		
73	EQUIPMENT	55810 REPAIR & MAINTENANCE	05. RESEARCH	25,000	0	(25,000)	(KP: can we reduce?) Systemetrics Storage for Papakilo (REALIGNMENT to Native Hawaiian Data Research - Awaiaulu contract)	5. Rebalancing			
74	EQUIPMENT	55810 REPAIR & MAINTENANCE	08. RESOURCE MANAGEMENT - LAND ASSETS	25,000	10,000	(15,000)	Soil Remediation	2. Strategic Realignment	CAPITAL		KKL Master Plan Development
75	EQUIPMENT	55810 REPAIR & MAINTENANCE	08. RESOURCE MANAGEMENT - LAND ASSETS	5,000	0	(5,000)	Gravel Maintenance	2. Strategic Realignment			
76	EQUIPMENT	55810 REPAIR & MAINTENANCE	08. RESOURCE MANAGEMENT - LAND ASSETS	5,000	0	(5,000)	Gates, Chains, and Locks Maintenance	2. Strategic Realignment			
77	EQUIPMENT	55810 REPAIR & MAINTENANCE	08. RESOURCE MANAGEMENT - LAND ASSETS	3,000	0	(3,000)	Irrigation Maintenance	2. Strategic Realignment			
78	EQUIPMENT	55810 REPAIR & MAINTENANCE	08. RESOURCE MANAGEMENT - LAND ASSETS	3,000	0	(3,000)	Barrier/Fence Maintenance	2. Strategic Realignment			
79	EQUIPMENT	55810 REPAIR & MAINTENANCE	08. RESOURCE MANAGEMENT - LAND ASSETS	500	0	(500)	Litter Control Receptical	2. Strategic Realignment			
80	55810 REPAIR & MAINTENANCE Total			291,440	241,790	(49,650)					
81	EQUIPMENT	58300 FURNITURE & FIXTURES	08. RESOURCE MANAGEMENT - LAND ASSETS	2,000	0	(2,000)	Regulatory Signs	2. Strategic Realignment			KKL Master Plan Implementation
82	EQUIPMENT	58300 FURNITURE & FIXTURES	08. RESOURCE MANAGEMENT - LAND ASSETS	2,000	12,000	10,000	Regulatory Signs	2. Strategic Realignment	CAPITAL		Implementation of Preservation Plan
83	58300 FURNITURE & FIXTURES Total			4,000	12,000	8,000					
84	EQUIPMENT	58400 SOFTWARE & EQUIPMENT	01. BOARD OF TRUSTEES	0	400	400	Two (2) Express Scribe Transcription Software (for transcribing minutes)	1. Restoration of Base Operational Cost	OPERATING		

	B	C	E	F	G	H	I	J	K	L	M
8	B. FY21 CORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
9	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY CATEGORY, BY EXPENDITURE ITEM										
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85	EQUIPMENT	58400 SOFTWARE & EQUIPMENT	02. EXECUTIVE	5,500	8,000	2,500	ADVOCACY SOFTWARE - Jupiter Solutions License	1. Restoration of Base Operational Cost	OPERATING		
86	EQUIPMENT	58400 SOFTWARE & EQUIPMENT	02. EXECUTIVE	7,000	12,000	5,000	IT EQUIPMENT - Miscellaneous hardware and computer-related accessories (e.g. hard drives, monitors, surge protectors, webcams, switches, speakers, memory, etc.)	1. Restoration of Base Operational Cost	OPERATING		
87	EQUIPMENT	58400 SOFTWARE & EQUIPMENT	02. EXECUTIVE	40,000	52,000	12,000	IT HARDWARE - EOL Network Switch Replacement (2)/UPS	1. Restoration of Base Operational Cost	OPERATING		
88	EQUIPMENT	58400 SOFTWARE & EQUIPMENT	02. EXECUTIVE	10,000	45,000	35,000	IT HARDWARE - EOL CPU/LAPTOPS/MONITORS/PRINTERS	1. Restoration of Base Operational Cost	OPERATING		
89	EQUIPMENT	58400 SOFTWARE & EQUIPMENT	05. RESEARCH	24,000	0	(24,000)	(KP: can we reduce?) Hosting of Papakilo/Kipuka/Hawaiian Databook server on Systemtrics (REALIGNMENT to Native Hawaiian Data Research - Awaiaulu contract)	5. Rebalancing			
90	58400 SOFTWARE & EQUIPMENT Total			86,500	117,400	30,900					
91	EQUIPMENT Total			381,940	371,190	(10,750)					

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92	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS	01. BOARD OF TRUSTEES	0	10,000	10,000	Prince Lot Festival - Legacy Sponsorship (add gc 6/2/20)	5. Rebalancing	OPERATING		
93	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS	06. ADVOCACY	10,000	0	(10,000)	Targeted sponsorships to support community groups in the conduct of education and outreach events to raise awareness of PMNM and marine resource management efforts in Hawaii	5. Rebalancing			
94	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS	06. ADVOCACY	20,000	15,000	(5,000)	Sponsorship to support/provide matching funding for waa kaulua or cultural practices access to PMNM	5. Rebalancing	OPERATING		
95	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS	08. RESOURCE MANAGEMENT - LAND ASSETS	10,000	0	(10,000)	KKL Sponsorship	2. Strategic Realignment			
96	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS	08. RESOURCE MANAGEMENT - LAND ASSETS	10,000	0	(10,000)	Kukaniloko Stewardship	2. Strategic Realignment			
97	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS	08. RESOURCE MANAGEMENT - LAND ASSETS	5,000	0	(5,000)	LLP Puhua Sponsorship	2. Strategic Realignment			
98	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS		0	3,500	3,500	Pacific Day - New Zealand Embassy (rcls fr 57256 gl 6/10/20)				
99	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS		0	5,000	5,000	Alaska Federal of Native Annual Convention (rcls fr 57256 gl 6/10/20)				
100	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS		0	5,000	5,000	National Congress of American Indians Annual Convention (rcls fr 57256 gl 6/10/20)				
101	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS		0	5,000	5,000	National Indian Education Association Annual Convention (rcls fr 57256 gl 6/10/20)				
102	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS		0	5,000	5,000	Native Hawaiian Cultural Festival - Smithsonian National Museum of the American Indian (rcls fr 57256 gl 6/10/20)				
103	56560 GRANTS IN AID - SPONSORSHIPS Total			55,000	48,500	(6,500)					
104	GRANTS Total			55,000	48,500	(6,500)					

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105	OVERHEAD	53100 OFFICE SUPPLIES	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	2,500	1,000	(1,500)	General Office Supplies	3. Strategic Reporting, Tracking	OPERATING		
106	53100 OFFICE SUPPLIES Total			2,500	1,000	(1,500)					
107	OVERHEAD	53200 OTHER SUPPLIES	06. ADVOCACY	200	600	400	Books and DVD's, supplies for outside events	5. Rebalancing	OPERATING		
108	OVERHEAD	53200 OTHER SUPPLIES	06. ADVOCACY	5,000	2,000	(3,000)	Supplies and equipment for PMNM access	5. Rebalancing	OPERATING		
109	53200 OTHER SUPPLIES Total			5,200	2,600	(2,600)					
110	OVERHEAD	53810 TELEPHONE & RELATED SVCS	02. EXECUTIVE	118,000	109,000	(9,000)	Cable, Network, Hosting Services NLK, COC's - DR FORTRESS, SYSTEMETRICS, OCEANIC	5. Rebalancing	OPERATING		
111	53810 TELEPHONE & RELATED SVCS Total			118,000	109,000	(9,000)					
112	OVERHEAD	53850 CELLULAR PHONE	02. EXECUTIVE	32,000	35,000	3,000	Verizon	1. Restoration of Base Operational Cost	OPERATING		
113	53850 CELLULAR PHONE Total			32,000	35,000	3,000					
114	OVERHEAD	55510 RENTAL OF LAND & BUILDING	06. ADVOCACY	66,100	64,600	(1,500)	Rental of building at 211 K St, NE	5. Rebalancing	OPERATING		
115	55510 RENTAL OF LAND & BUILDING Total			66,100	64,600	(1,500)					
116	OVERHEAD	55910 INSURANCE	02. EXECUTIVE	57,000	45,000	(12,000)	Banker's Professional liability coverage renewal	2. Strategic Realignment	OPERATING		
117	OVERHEAD	55910 INSURANCE	02. EXECUTIVE	28,210	31,010	2,800	General Liability coverage renewal for all properties	1. Restoration of Base Operational Cost	OPERATING		
118	OVERHEAD	55910 INSURANCE	02. EXECUTIVE	17,000	20,400	3,400	Property/Inland Marine	1. Restoration of Base Operational Cost	OPERATING		
119	OVERHEAD	55910 INSURANCE	02. EXECUTIVE	165,102	168,702	3,600	Public Officials/Employment Practices liability coverage renewal	1. Restoration of Base Operational Cost	OPERATING		
120	OVERHEAD	55910 INSURANCE	02. EXECUTIVE	0	5,000	5,000	Temporary Disability Insurance	2. Strategic Realignment	OPERATING		

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121	OVERHEAD	55910 INSURANCE	02. EXECUTIVE	0	17,000	17,000	Cyber liability coverage renewal	2. Strategic Realignment	OPERATING		
122	OVERHEAD	55910 INSURANCE	02. EXECUTIVE	70,000	87,200	17,200	Workers Compensation coverage renewal	1. Restoration of Base Operational Cost	OPERATING		
123	OVERHEAD	55910 INSURANCE	02. EXECUTIVE	0	25,200	25,200	Premium for difference in conditions coverage	1. Restoration of Base Operational Cost	OPERATING		
124	55910 INSURANCE Total			337,312	399,512	62,200					
125	OVERHEAD	56810 SETTLEMENT - LAWSUITS	02. EXECUTIVE	0	30,000	30,000	Settlements for employment practices liability claims, alternative dispute resolutions, or by Court Order	1. Restoration of Base Operational Cost	OPERATING		
126	56810 SETTLEMENT - LAWSUITS Total			0	30,000	30,000					
127	OVERHEAD Total			561,112	641,712	80,600					

	B	C	E	F	G	H	I	J	K	L	M
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128	PERSONNEL	52100 SALARIES	00. OHA - ALL - PERSONNEL	10,323,888	9,217,602	(1,106,286)	FY21 Realign #2 cumulative adjustment	5. Rebalancing	OPERATING		
129	52100 SALARIES Total			10,323,888	9,217,602	(1,106,286)					
130	PERSONNEL Total			10,323,888	9,217,602	(1,106,286)					

	B	C	E	F	G	H	I	J	K	L	M
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9	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY CATEGORY, BY EXPENDITURE ITEM										
10	CATEGORY	OBJECT CODE	LINE OF BUSINESS	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT-BASED	CAPITAL PROJECT
131	PROGRAM	53300 PROMOTIONAL ITEMS	06. ADVOCACY	0	1,000	1,000	Miscellaneous promotional materials for student fairs, events, etc.	5. Rebalancing	OPERATING		
132	53300 PROMOTIONAL ITEMS Total			0	1,000	1,000					
133	PROGRAM	53400 BOOKS & REFERENCE MATLS	02. EXECUTIVE	0	100	100	Systems Change, Systems Thinking, Design Thinking, Project/ Portfolio Management topical reference materials	6. General Repurpose	OPERATING		
134	PROGRAM	53400 BOOKS & REFERENCE MATLS	04. COMMUNITY ENGAGEMENT	125	0	(125)	Technical, design, research resource materials	5. Rebalancing			
135	PROGRAM	53400 BOOKS & REFERENCE MATLS	04. COMMUNITY ENGAGEMENT	100	0	(100)	Hawaiian history and cultural reference materials for Ka Wai Ola and other docs	5. Rebalancing			
136	PROGRAM	53400 BOOKS & REFERENCE MATLS	08. RESOURCE MANAGEMENT - LAND ASSETS	300	0	(300)	Books	2. Strategic Realignment			
137	53400 BOOKS & REFERENCE MATLS Total			525	100	(425)					
138	PROGRAM	53510 DUES	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	650	0	(650)	HANO Membership	3. Strategic Reporting, Tracking			
139	PROGRAM	53510 DUES	04. COMMUNITY ENGAGEMENT	300	0	(300)	Public Relations Society of America - Hawaii Chapter	5. Rebalancing			
140	PROGRAM	53510 DUES	08. RESOURCE MANAGEMENT - LAND ASSETS	1,000	0	(1,000)	Building Owners Managers Association (BOMA)	5. Rebalancing			
141	PROGRAM	53510 DUES	08. RESOURCE MANAGEMENT - LAND ASSETS	200	0	(200)	Professional associations, real estate license fees, members dues	5. Rebalancing			
142	53510 DUES Total			2,150	0	(2,150)					
143	PROGRAM	53520 SUBSCRIPTION	02. EXECUTIVE	5,000	9,200	4,200	Online legal research service	1. Restoration of Base Operational Cost	OPERATING		
144	PROGRAM	53520 SUBSCRIPTION	04. COMMUNITY ENGAGEMENT	15,500	6,875	(8,625)	News Exposure basic media monitoring subscripton service	5. Rebalancing	OPERATING		

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145	PROGRAM	53520 SUBSCRIPTION	04. COMMUNITY ENGAGEMENT	250	200	(50)	Social media tools for post development	5. Rebalancing	OPERATING		
146	PROGRAM	53520 SUBSCRIPTION	04. COMMUNITY ENGAGEMENT	800	1,200	400	DropBox subscriptions (increase for additional staff coming on board)	1. Restoration of Base Operational Cost	OPERATING		
147	PROGRAM	53520 SUBSCRIPTION	04. COMMUNITY ENGAGEMENT	300	1,000	700	Website domain subscriptions (oha.org, kamakakoi.com, mooaupuni.com)	1. Restoration of Base Operational Cost	OPERATING		
148	53520 SUBSCRIPTION Total			21,850	18,475	(3,375)					
149	PROGRAM	53610 FREIGHT & DELIVERY	04. COMMUNITY ENGAGEMENT	400	0	(400)	Delivery of promotional and educational materials to partners	5. Rebalancing			
150	PROGRAM	53610 FREIGHT & DELIVERY	06. ADVOCACY	400	200	(200)	Fed-Ex/Postage	5. Rebalancing	OPERATING		
151	53610 FREIGHT & DELIVERY Total			800	200	(600)					
152	PROGRAM	53710 BULK MAIL	04. COMMUNITY ENGAGEMENT	202,232	181,232	(21,000)	Postmaster - postage for monthly KWO mail out (\$21,000/per month x 11 months)	6. General Repurpose	OPERATING		
153	PROGRAM	53710 BULK MAIL	04. COMMUNITY ENGAGEMENT	6,000	0	(6,000)	Postmaster - postage for mailers	5. Rebalancing			
154	53710 BULK MAIL Total			208,232	181,232	(27,000)					
155	PROGRAM	53910 PRINTING	02. EXECUTIVE	800	1,800	1,000	OHA business cards, poster/program printouts	2. Strategic Realignment	OPERATING		
156	PROGRAM	53910 PRINTING	02. EXECUTIVE	0	1,000	1,000	Report, training, poster presentation materials as needed	6. General Repurpose	OPERATING		
157	PROGRAM	53910 PRINTING	04. COMMUNITY ENGAGEMENT	6,500	1,500	(5,000)	Mailer cards, event promo cards and posters, invitations	5. Rebalancing	OPERATING		
158	PROGRAM	53910 PRINTING	04. COMMUNITY ENGAGEMENT	1,000	500	(500)	Zoombis - poster print outs, programs	5. Rebalancing	OPERATING		
159	PROGRAM	53910 PRINTING	04. COMMUNITY ENGAGEMENT	154,288	171,322	17,034	Oahu Publications - print out of Ka Wai Ola, delivery distribution (additional \$17k is for increases in production costs)	1. Restoration of Base Operational Cost	OPERATING		
160	PROGRAM	53910 PRINTING	06. ADVOCACY	800	1,500	700	Producing OHA brochures/sponsorships materials for conference, events, activities	5. Rebalancing	OPERATING		

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161	PROGRAM	53910 PRINTING	06. ADVOCACY	500	0	(500)	Shirts and other clothing/accessories for outreach events and field expeditions for safety requirements	5. Rebalancing			
162	53910 PRINTING Total			163,888	177,622	13,734					
163	PROGRAM	54010 ADVERTISING	04. COMMUNITY ENGAGEMENT	25,000	0	(25,000)	Keiki Hula Competition TV Broadcast (Board Mandated)	5. Rebalancing			
164	PROGRAM	54010 ADVERTISING	04. COMMUNITY ENGAGEMENT	8,000	4,000	(4,000)	Print advertising for OHA Initiatives	5. Rebalancing	OPERATING		
165	PROGRAM	54010 ADVERTISING	04. COMMUNITY ENGAGEMENT		25,000	25,000	Keiki Hula Competition TV Broadcast (Board Mandated) (Classification III - via Sponsorship gc 6/2/2020)	7. Grants Repurpose	OPERATING		
166	PROGRAM	54010 ADVERTISING	04. COMMUNITY ENGAGEMENT	0	124,000	124,000	Media buyer contract includes Merrie Monarch \$25k, KS Song Contest \$10k, Hokus \$10k, civic engagement \$20k, advocacy initiatives \$20k + New Strategic Plan \$39k	1. Restoration of Base Operational Cost	PROJECT-BASE	Media Buyer	
167	54010 ADVERTISING Total			33,000	153,000	120,000					
168	PROGRAM	54850 ADA ACCOMMODATIONS	02. EXECUTIVE	2,500	1,500	(1,000)	Fullfill approved employee work accommodations	2. Strategic Realignment	OPERATING		
169	54850 ADA ACCOMMODATIONS Total			2,500	1,500	(1,000)					
170	PROGRAM	55750 OTHER RENTALS	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	1,500	500	(1,000)	Facility Fees for Orientation Workshops	3. Strategic Reporting, Tracking	OPERATING		
171	55750 OTHER RENTALS Total			1,500	500	(1,000)					
172	PROGRAM	57120 HONORARIUM	02. EXECUTIVE	400	0	(400)	Guest Brown Bag Speakers	5. Rebalancing			
173	PROGRAM	57120 HONORARIUM	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	3,000	2,000	(1,000)	Grantee Conference Stipends- Kūlia	3. Strategic Reporting, Tracking	OPERATING		

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174	PROGRAM	57120 HONORARIUM	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	500	0	(500)	Orientation Workshop Room Donations	3. Strategic Reporting, Tracking			
175	PROGRAM	57120 HONORARIUM	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	1,000	3,400	2,400	Grant Reviewer Honorariums- Kūlia FY 2021	3. Strategic Reporting, Tracking	OPERATING		
176	PROGRAM	57120 HONORARIUM	04. COMMUNITY ENGAGEMENT	1,000	0	(1,000)	Honorarium for Merrie Monarch Miss Aloha Hula 'Ōlelo Hawai'i Award	5. Rebalancing			
177	PROGRAM	57120 HONORARIUM	04. COMMUNITY ENGAGEMENT	1,200	200	(1,000)	Honorarium for Ka Wai Ola contributors (that are not freelance writers)	5. Rebalancing	OPERATING		
178	PROGRAM	57120 HONORARIUM	04. COMMUNITY ENGAGEMENT	0	1,000	1,000	Honorarium for Merrie Monarch Miss Aloha Hula 'Ōlelo Hawai'i Award	7. Grants Repurpose	OPERATING		
179	PROGRAM	57120 HONORARIUM	06. ADVOCACY	1,000	200	(800)	Potential Native Speakers for cultural events in DC	5. Rebalancing	OPERATING		
180	PROGRAM	57120 HONORARIUM	06. ADVOCACY	800	400	(400)	Kamehameha Day lei for statues	5. Rebalancing	OPERATING		
181	PROGRAM	57120 HONORARIUM	06. ADVOCACY	200	0	(200)	Pacific Day lei for honored guests	5. Rebalancing			
182	PROGRAM	57120 HONORARIUM	06. ADVOCACY	2,500	0	(2,500)	Conference attendees/presenters (i.e. Hawaii Conservation Conference) to cover time, travel and accomodation expenses.	5. Rebalancing			
183	PROGRAM	57120 HONORARIUM	08. RESOURCE MANAGEMENT - LAND ASSETS	2,000	1,500	(500)	Return on Investment Analysis	2. Strategic Realignment	CAPITAL		KKL Master Plan Development
184	PROGRAM	57120 HONORARIUM	08. RESOURCE MANAGEMENT - LAND ASSETS	2,000	1,500	(500)	Business Model and Strategy Development Assistance	2. Strategic Realignment	CAPITAL		KKL Master Plan Development
185	57120 HONORARIUM Total			15,600	10,200	(5,400)					
186	PROGRAM	57220 VOLUNTEER STIPEND	02. EXECUTIVE	5,000	2,000	(3,000)	Volunteer Reimbursements	2. Strategic Realignment	OPERATING		
187	57220 VOLUNTEER STIPEND Total			5,000	2,000	(3,000)					
188	PROGRAM	57240 OTHER EXPENSES	02. EXECUTIVE	3,000	1,000	(2,000)	OHA 'Ohana event (annual)	2. Strategic Realignment	OPERATING		
189	PROGRAM	57240 OTHER EXPENSES	02. EXECUTIVE	2,000	1,000	(1,000)	Employee Worksite Wellness Working Group	2. Strategic Realignment	OPERATING		

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190	PROGRAM	57240 OTHER EXPENSES	02. EXECUTIVE	2,000	1,000	(1,000)	Employee Volunteer Activity	2. Strategic Realignment	OPERATING		
191	PROGRAM	57240 OTHER EXPENSES	04. COMMUNITY ENGAGEMENT	2,400	2,000	(400)	Image usage fees for KWO	5. Rebalancing	OPERATING		
192	PROGRAM	57240 OTHER EXPENSES	04. COMMUNITY ENGAGEMENT	0	400	400	DPM planning retreat (room rental fee \$200 at St Anthony's Retreat Center, Kalihi + \$100 for food for 8 people)	1. Restoration of Base Operational Cost	OPERATING		
193	57240 OTHER EXPENSES Total			9,400	5,400	(4,000)					
194	PROGRAM	57250 SEMINAR/CONFERENCE FEES	02. EXECUTIVE	1,800	0	(1,800)	WorldatWork Compensation Class & Exam (Edwina, certification track)	2. Strategic Realignment			
195	PROGRAM	57250 SEMINAR/CONFERENCE FEES	02. EXECUTIVE	0	350	350	CNHA Convention x 4 staff members	6. General Repurpose	OPERATING		
196	PROGRAM	57250 SEMINAR/CONFERENCE FEES	02. EXECUTIVE	0	500	500	In State Health/ Economic/ Housing/ Education/ Aina/ Ohana/ Culture Conferences	6. General Repurpose	OPERATING		
197	PROGRAM	57250 SEMINAR/CONFERENCE FEES	02. EXECUTIVE	0	600	600	Hawaii Pacific Evaluation Association Workshops/Conference x 2 staff members	6. General Repurpose	OPERATING		
198	PROGRAM	57250 SEMINAR/CONFERENCE FEES	02. EXECUTIVE	0	3,000	3,000	Systems Thinking/ Systems Change/ Collective Impact Training x 6 staff members	6. General Repurpose	OPERATING		
199	PROGRAM	57250 SEMINAR/CONFERENCE FEES	02. EXECUTIVE	2,000	3,200	1,200	Training IT Staff	1. Restoration of Base Operational Cost	OPERATING		
200	PROGRAM	57250 SEMINAR/CONFERENCE FEES	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	0	3,400	3,400	Staff training GFOA annual conference fees	1. Restoration of Base Operational Cost	OPERATING		
201	PROGRAM	57250 SEMINAR/CONFERENCE FEES	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	0	3,200	3,200	Foundant Conference (4 Staff)	3. Strategic Reporting, Tracking	OPERATING		
202	PROGRAM	57250 SEMINAR/CONFERENCE FEES	05. RESEARCH	0	0	(0)	Asian & Pacific Islander American Scholarship Fund (APIASF)		OPERATING		

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203	PROGRAM	57250 SEMINAR/CONFERENCE FEES	05. RESEARCH	0	0	(0)	Stanford Social Innovation Review - Data on Purpose		OPERATING		
204	PROGRAM	57250 SEMINAR/CONFERENCE FEES	05. RESEARCH	376	376	1	Misc. Webinar		OPERATING		
205	PROGRAM	57250 SEMINAR/CONFERENCE FEES	06. ADVOCACY	2,000	0	(2,000)	American Red Cross Wilderness First Aid/CPR training	5. Rebalancing			
206	PROGRAM	57250 SEMINAR/CONFERENCE FEES	08. RESOURCE MANAGEMENT - LAND ASSETS	0	4,000	4,000	Grant Writing Training	2. Strategic Realignment	OPERATING		
207	PROGRAM	57250 SEMINAR/CONFERENCE FEES	08. RESOURCE MANAGEMENT - LAND ASSETS	0	4,000	4,000	Leadership Training	2. Strategic Realignment	OPERATING		
208	57250 SEMINAR/CONFERENCE FEES Total			6,177	22,627	16,450					
209	PROGRAM	57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA	02. EXECUTIVE	100,000	0	(100,000)	Repurposed for estimated systemic organizing, convening planning, meetings per convenings, coordination (e.g., ANA, NCAI, NIEA, National or International ADvocacy, Kukulu Kumuhana, Aina Summit, 'Aha Ohana, Education Summit, 'Aha 'Aha Mahu, 'Aha Makua, CREA, CRE, HFCS,); this is not the convening itself; transfer the \$75,000 to Systems Office for Systemic Evaluation Work	5. Rebalancing			
210	PROGRAM	57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	1,800	0	(1,800)	Grantee Conference Expenditures-Community Grant	3. Strategic Reporting, Tracking			
211	PROGRAM	57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	1,800	500	(1,300)	Grantee Conference Expenditures-Kūlia Grant	3. Strategic Reporting, Tracking	OPERATING		
212	PROGRAM	57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA	04. COMMUNITY ENGAGEMENT	25,000	35,000	10,000	OHA Investiture	1. Restoration of Base Operational Cost	OPERATING		

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213	PROGRAM	57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA	06. ADVOCACY	10,000	2,500	(7,500)	Miscellaneous Beneficiary and NHO Kako'o	5. Rebalancing	OPERATING		
214	PROGRAM	57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA	06. ADVOCACY	6,500	0	(6,500)	legislative luncheon	5. Rebalancing			
215	57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA Total			145,100	38,000	(107,100)					
216	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	02. EXECUTIVE	10,000	0	(10,000)	Reducing line item; future classification of events such as Fest Pac, Census, etc. to be aggregated and budgeted in Systems Office	5. Rebalancing			
217	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	05. RESEARCH	75,000	5,000	(70,000)	Native Hawaiian Education Summit	5. Rebalancing	OPERATING		
218	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	05. RESEARCH	10,000	5,000	(5,000)	Kukulu Kumuhana	6. General Repurpose	OPERATING		
219	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	05. RESEARCH	20,000	15,000	(5,000)	Native Hawaiian Education Association (REALIGNMENT1 of \$5,000 to training & travel)	6. General Repurpose	OPERATING		
220	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	05. RESEARCH	0	50,000	50,000	From Native Hawaiian Education Summit	6. General Repurpose	OPERATING		
221	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	06. ADVOCACY	5,000	0	(5,000)	Alaska Federal of Native Annual Convention (rcls to 56560 gl 6/10/20)				
222	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	06. ADVOCACY	5,000	0	(5,000)	National Congress of American Indians Annual Convention (rcls to 56560 gl 6/10/20)				
223	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	06. ADVOCACY	5,000	0	(5,000)	National Indian Education Association Annual Convention (rcls to 56560 gl 6/10/20)				
224	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	06. ADVOCACY	5,000	0	(5,000)	Native Hawaiian Cultural Festival - Smithsonian National Museum of the American Indian (rcls to 56560 gl 6/10/20)				
225	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	06. ADVOCACY	2,500	0	(2,500)	Pacific Day - New Zealand Embassy (rcls fr 56560 gl 6/10/20)	5. Rebalancing			

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226	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	06. ADVOCACY	0	2,500	2,500	Convening re How to Strategically Address Native Hawaiian Homelessness	2. Strategic Realignment	OPERATING		
227	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	08. RESOURCE MANAGEMENT - LAND ASSETS	500	0	(500)	HCA Meetings	2. Strategic Realignment			
228	PROGRAM	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	08. RESOURCE MANAGEMENT - LAND ASSETS	0	4,500	4,500	Kaliuokapaakai	2. Strategic Realignment	OPERATING		
229	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA Total			138,000	82,000	(56,000)					
230	PROGRAM	57270 PROTOCOL	02. EXECUTIVE	5,000	0	(5,000)	Miscellaneous events	5. Rebalancing			
231	57270 PROTOCOL Total			5,000	0	(5,000)					
232	PROGRAM Total			758,722	693,856	(64,866)					

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233	TRAVEL	54110 MILEAGE	02. EXECUTIVE	0	300	300	Mileage	6. General Repurpose	OPERATING		
234	54110 MILEAGE Total			0	300	300					
235	TRAVEL	54130 PARKING	02. EXECUTIVE	0	150	150	Parking	6. General Repurpose	OPERATING		
236	54130 PARKING Total			0	150	150					
237	TRAVEL	54260 TRANSPORTATION IN STATE	02. EXECUTIVE	270	1,070	800	COC Maintenance visit	1. Restoration of Base Operational Cost	OPERATING		
238	TRAVEL	54260 TRANSPORTATION IN STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	2,000	0	(2,000)	Grant Orientations	3. Strategic Reporting, Tracking			
239	TRAVEL	54260 TRANSPORTATION IN STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	3,833	6,525	2,692	Grants Site Monitoring	3. Strategic Reporting, Tracking	OPERATING		
240	TRAVEL	54260 TRANSPORTATION IN STATE	04. COMMUNITY ENGAGEMENT	1,500	750	(750)	Ka Wai Ola promotion at Merrie Monarch	5. Rebalancing	OPERATING		
241	TRAVEL	54260 TRANSPORTATION IN STATE	04. COMMUNITY ENGAGEMENT	2,910	3,750	840	Neighbor Island Board Meetings (3 people x 5 mtgs - 2 days, cover mtgs multi-camera livestream and film video story)	1. Restoration of Base Operational Cost	OPERATING		
242	TRAVEL	54260 TRANSPORTATION IN STATE	06. ADVOCACY	0	2,250	2,250	Mauna kea related/reserves	2. Strategic Realignment	OPERATING		
243	TRAVEL	54260 TRANSPORTATION IN STATE	08. RESOURCE MANAGEMENT - LAND ASSETS	0	500	500	Hoomana and Kekaha Armory Site Visit	1. Restoration of Base Operational Cost	OPERATING		
244	54260 TRANSPORTATION - IN STATE Total			10,513	14,845	4,332					
245	TRAVEL	54310 SUBSISTENCE - IN STATE	02. EXECUTIVE	835	1,635	800	COC Maintenance visit	1. Restoration of Base Operational Cost	OPERATING		
246	TRAVEL	54310 SUBSISTENCE - IN STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	720	0	(720)	Grant Orientations	3. Strategic Reporting, Tracking			

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247	TRAVEL	54310 SUBSISTENCE - IN STATE	04. COMMUNITY ENGAGEMENT	180	820	640	Ahahui Event Coverage for KWO & Social	1. Restoration of Base Operational Cost	OPERATING		
248	TRAVEL	54310 SUBSISTENCE - IN STATE	04. COMMUNITY ENGAGEMENT	2,460	4,110	1,650	Ka Wai Ola promotion & coverage at Merrie Monarch	1. Restoration of Base Operational Cost	OPERATING		
249	TRAVEL	54310 SUBSISTENCE - IN STATE	04. COMMUNITY ENGAGEMENT	2,460	6,150	3,690	Neighbor Island Board Meetings	1. Restoration of Base Operational Cost	OPERATING		
250	TRAVEL	54310 SUBSISTENCE - IN STATE	06. ADVOCACY	0	810	810	Mauna kea related/reserves	2. Strategic Realignment	OPERATING		
251	TRAVEL	54310 SUBSISTENCE - IN STATE	08. RESOURCE MANAGEMENT - LAND ASSETS	0	500	500	Hoomana and Kekaha Armory Site Visit	1. Restoration of Base Operational Cost	OPERATING		
252	54310 SUBSISTENCE - IN STATE Total			6,655	14,025	7,370					
253	TRAVEL	54460 TRANSPORATION - OUT OF STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	0	4,000	4,000	Staff training GFOA annual conference	1. Restoration of Base Operational Cost	OPERATING		
254	TRAVEL	54460 TRANSPORATION - OUT OF STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	0	2,250	2,250	Foundant Training	3. Strategic Reporting, Tracking	OPERATING		
255	TRAVEL	54460 TRANSPORATION - OUT OF STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	0	4,800	4,800	Foundant Conference (4 Staff)	3. Strategic Reporting, Tracking	OPERATING		
256	TRAVEL	54460 TRANSPORATION - OUT OF STATE	04. COMMUNITY ENGAGEMENT	0	1,500	1,500	Voices of Papahānaumokuākea Film Screening at Smithsonian	1. Restoration of Base Operational Cost	OPERATING		
257	TRAVEL	54460 TRANSPORATION - OUT OF STATE	06. ADVOCACY	0	20,000	20,000	Repatriation - International Travel (added gc 6/2/20)	5. Rebalancing	PROJECT-BASED	Repatriation (International Travel)	
258	TRAVEL	54460 TRANSPORATION - OUT OF STATE	06. ADVOCACY	4,500	0	(4,500)	Travel to Midway Atoll	5. Rebalancing			
259	TRAVEL	54460 TRANSPORATION - OUT OF STATE	08. RESOURCE MANAGEMENT - LAND ASSETS	0	5,000	5,000	Quarterly Focus Work (Airfare Only)	1. Restoration of Base Operational Cost	OPERATING		
260	54460 TRANSPORATION - OUT OF STATE Total			4,500	37,550	33,050					

	B	C	E	F	G	H	I	J	K	L	M
8	B. FY21 CORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
9	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY CATEGORY, BY EXPENDITURE ITEM										
10	CATEGORY	OBJECT CODE	LINE OF BUSINESS	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT-BASED	CAPITAL PROJECT
261	TRAVEL	54510 SUBSISTENCE - OUT OF STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	0	6,400	6,400	Staff training GFOA annual conference	1. Restoration of Base Operational Cost	OPERATING		
262	TRAVEL	54510 SUBSISTENCE - OUT OF STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	0	870	870	Foundant Training	3. Strategic Reporting, Tracking	OPERATING		
263	TRAVEL	54510 SUBSISTENCE - OUT OF STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	0	4,440	4,440	Foundant Conference (4 Staff)	3. Strategic Reporting, Tracking	OPERATING		
264	TRAVEL	54510 SUBSISTENCE - OUT OF STATE	04. COMMUNITY ENGAGEMENT	4,160	0	(4,160)	Social Media Strategy Summit	5. Rebalancing			
265	TRAVEL	54510 SUBSISTENCE - OUT OF STATE	04. COMMUNITY ENGAGEMENT	2,870	0	(2,870)	Digital Publishing Innovation Summit	5. Rebalancing			
266	TRAVEL	54510 SUBSISTENCE - OUT OF STATE	04. COMMUNITY ENGAGEMENT	0	955	955	Voices of Papahānaumokuākea Film Screening	1. Restoration of Base Operational Cost	OPERATING		
267	TRAVEL	54510 SUBSISTENCE - OUT OF STATE	06. ADVOCACY	0	30,000	30,000	Repatriation - International Travel (added gc 6/2/20)	5. Rebalancing	PROJECT-BASED	Repatriation (International Travel)	
268	TRAVEL	54510 SUBSISTENCE - OUT OF STATE	06. ADVOCACY	12,045	0	(12,045)	Travel to Midway Atoll	5. Rebalancing			
269	54510 SUBSISTENCE - OUT OF STATE Total			19,075	42,665	23,590					
270	TRAVEL	54610 CAR RENTAL - IN STATE	02. EXECUTIVE	420	1,020	600	COC Maintenance visit	1. Restoration of Base Operational Cost	OPERATING		
271	TRAVEL	54610 CAR RENTAL - IN STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	480	0	(480)	Grant Orientations	3. Strategic Reporting, Tracking			
272	TRAVEL	54610 CAR RENTAL - IN STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	920	1,320	400	Grants Site Monitoring	3. Strategic Reporting, Tracking	OPERATING		

	B	C	E	F	G	H	I	J	K	L	M
8	B. FY21 CORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
9	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY CATEGORY, BY EXPENDITURE ITEM										
10	CATEGORY	OBJECT CODE	LINE OF BUSINESS	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT-BASED	CAPITAL PROJECT
273	TRAVEL	54610 CAR RENTAL - IN STATE	04. COMMUNITY ENGAGEMENT	120	240	120	Ahahui Event Coverage for KWO & Social	1. Restoration of Base Operational Cost	OPERATING		
274	TRAVEL	54610 CAR RENTAL - IN STATE	06. ADVOCACY	0	540	540	Mauna kea related/reserves	2. Strategic Realignment	OPERATING		
275	TRAVEL	54610 CAR RENTAL - IN STATE	08. RESOURCE MANAGEMENT - LAND ASSETS	0	120	120	Hoomana and Kekaha Armory Site Visit	1. Restoration of Base Operational Cost	OPERATING		
276	54610 CAR RENTAL - IN STATE Total			1,940	3,240	1,300					
277	TRAVEL	54620 CAR RENTAL - OUT OF STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	0	350	350	Foundant Conference (4 Staff)	3. Strategic Reporting, Tracking	OPERATING		
278	TRAVEL	54620 CAR RENTAL - OUT OF STATE	03. RESOURCE MANAGEMENT - FINANCIAL ASSETS	0	375	375	Foundant Training	3. Strategic Reporting, Tracking	OPERATING		
279	TRAVEL	54620 CAR RENTAL - OUT OF STATE	04. COMMUNITY ENGAGEMENT	680	0	(680)	Social Media Strategy Summit	5. Rebalancing			
280	TRAVEL	54620 CAR RENTAL - OUT OF STATE	04. COMMUNITY ENGAGEMENT	510	0	(510)	Digital Publishing Innovation Summit	5. Rebalancing			
281	TRAVEL	54620 CAR RENTAL - OUT OF STATE	06. ADVOCACY	1,785	0	(1,785)	Travel to Midway Atoll	5. Rebalancing			
282	54620 CAR RENTAL - OUT OF STATE Total			2,975	725	(2,250)					
283	TRAVEL	54810 OTHER TRAVEL IN STATE	06. ADVOCACY	620	1,240	620	legislative meeting/hearing	1. Restoration of Base Operational Cost	OPERATING		
284	TRAVEL	54810 OTHER TRAVEL IN STATE	06. ADVOCACY	0	5,000	5,000	PMNM Native Hawaiian CWG (no car requested)	2. Strategic Realignment	OPERATING		
285	54810 OTHER TRAVEL IN STATE Total			620	6,240	5,620					
286	TRAVEL Total			46,278	119,740	73,462					

	B	C	D	E	F	G	H	I	J	K	L
3	C. FY21 NONCORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
4	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY ORGANIZATION UNIT, CATEGORY, BY EXPENDITURE ITEM										
5	PROGRAM UNIT	CATEGORY	OBJECT CODE	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT NAME	CAPITAL PROJECT
6	3800 (LLC HIILEI ALOHA)	EQUIPMENT	58700 INVESTMENT CAPITALIZATION	195,000	134,000	(61,000)	Hi'ilei Aloha & Subsidiaries	2. Strategic Realignment	OPERATING		
7			58700 INVESTMENT CAPITALIZATION Total	195,000	134,000	(61,000)					
8		EQUIPMENT Total		195,000	134,000	(61,000)					
9	3800 (LLC HIILEI ALOHA) Total			195,000	134,000	(61,000)					
10	3800 (LLC HOOKELE PONO)	EQUIPMENT	58700 INVESTMENT CAPITALIZATION	0	61,000	61,000	Ho'okele Pono & Subsidiaries	2. Strategic Realignment	OPERATING		
11			58700 INVESTMENT CAPITALIZATION Total	0	61,000	61,000					
12		EQUIPMENT Total		0	61,000	61,000					
13	3800 (LLC HOOKELE PONO) Total			0	61,000	61,000					

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3	C. FY21 NONCORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
4	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY ORGANIZATION UNIT, CATEGORY, BY EXPENDITURE ITEM										
5	PROGRAM UNIT	CATEGORY	OBJECT CODE	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT NAME	CAPITAL PROJECT
14	4410 (HLID)	CONTRACTS	57110 SERVICES ON A FEE BASIS	5,000	0	(5,000)	MISC - Moving Contractors fee (for return of documents, supplies, and equipment to HDOT Kapolei)	5. Rebalancing	OPERATING		
15	4410 (HLID)	CONTRACTS	57110 SERVICES ON A FEE BASIS	0	40,000	40,000	LULUKU - Preservation Plan (HDOT Contract)	2. Strategic Realignment	OPERATING		
16	4410 (HLID)	CONTRACTS	57110 SERVICES ON A FEE BASIS	0	1,500,000	1,500,000	HALAWA - Support Facilities Construction	2. Strategic Realignment	CAPITAL		HALAWA - Support Facilities Construction
17	4410 (HLID)	CONTRACTS	57110 SERVICES ON A FEE BASIS	0	1,500,000	1,500,000	LULUKU - Support Facilities Construction	2. Strategic Realignment	CAPITAL		LULUKU - Support Facilities Construction
18			57110 SERVICES ON A FEE BASIS Total	5,000	3,040,000	3,035,000					
19		CONTRACTS Total		5,000	3,040,000	3,035,000					
20	4410 (HLID)	EQUIPMENT	55810 REPAIR & MAINTENANCE	750	300	(450)	Chainsaw and (2) Weedwacker repair and maintenance. Requires HDOT/FHWA approval.	5. Rebalancing	OPERATING		
21			55810 REPAIR & MAINTENANCE Total	750	300	(450)					
22	4410 (HLID)	EQUIPMENT	58400 SOFTWARE & EQUIPMENT	500	300	(200)	Miscellaneous: REQUIRES HDOT/FHWA APPROVAL	5. Rebalancing	OPERATING		
23			58400 SOFTWARE & EQUIPMENT Total	500	300	(200)					
24		EQUIPMENT Total		1,250	600	(650)					
25	4410 (HLID)	OVERHEAD	53100 OFFICE SUPPLIES	3,000	200	(2,800)	Consumable office supplies	5. Rebalancing	OPERATING		
26			53100 OFFICE SUPPLIES Total	3,000	200	(2,800)					
27	4410 (HLID)	OVERHEAD	53200 OTHER SUPPLIES	1,500	300	(1,200)	Other Supplies subject to FHWA and HDOT Approval	5. Rebalancing	OPERATING		
28	4410 (HLID)	OVERHEAD	53200 OTHER SUPPLIES	600	500	(100)	PPE - chaps, hard hats, vests, gloves, eye and ear protection. Requires HDOT/FHWA approval.	5. Rebalancing	OPERATING		

	B	C	D	E	F	G	H	I	J	K	L
3	C. FY21 NONCORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
4	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY ORGANIZATION UNIT, CATEGORY, BY EXPENDITURE ITEM										
5	PROGRAM UNIT	CATEGORY	OBJECT CODE	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT NAME	CAPITAL PROJECT
29			53200 OTHER SUPPLIES Total	2,100	800	(1,300)					
30	4410 (HLID)	OVERHEAD	53750 POSTAGE	600	100	(500)	Postage	5. Rebalancing	OPERATING		
31			53750 POSTAGE Total	600	100	(500)					
32	4410 (HLID)	OVERHEAD	53810 TELEPHONE & RELATED SVCS	1,500	1,000	(500)	Local telephone services (no long distance)	5. Rebalancing	OPERATING		
33			53810 TELEPHONE & RELATED SVCS Total	1,500	1,000	(500)					
34	4410 (HLID)	OVERHEAD	53850 CELLULAR PHONE	1,500	750	(750)	2 Cellular phones for HLID staff. Due to nature of out of office meetings, site visits, and community coordination.	5. Rebalancing	OPERATING		
35			53850 CELLULAR PHONE Total	1,500	750	(750)					
36	4410 (HLID)	OVERHEAD	54150 PARKING VALIDATIONS	1,800	500	(1,300)	Guest Parking (over 2 hours) - \$150 x 12 mos = \$1,800.00	5. Rebalancing	OPERATING		
37	4410 (HLID)	OVERHEAD	54150 PARKING VALIDATIONS	1,980	1,200	(780)	Parking Project Coordinator - unreserved stall, \$165.00 x 12 mos = \$1,980	5. Rebalancing	OPERATING		
38	4410 (HLID)	OVERHEAD	54150 PARKING VALIDATIONS	1,980	1,500	(480)	Parking Project Management Specialist - unreserved stall, \$165.00 x 12 mos = \$1,980	5. Rebalancing	OPERATING		
39			54150 PARKING VALIDATIONS Total	5,760	3,200	(2,560)					
40	4410 (HLID)	OVERHEAD	55640 RENTAL OF EQUIPMENT	3,000	1,800	(1,200)	Copier [Black and White copies] + [Color Copies]	5. Rebalancing	OPERATING		
41			55640 RENTAL OF EQUIPMENT Total	3,000	1,800	(1,200)					
42			OVERHEAD Total	17,460	7,850	(9,610)					
43	4410 (HLID)	PERSONNEL	52100 SALARIES	46,227	0	(46,227)	Administrative Assistant (actual \$46,226.40)	5. Rebalancing	OPERATING		
44			52100 SALARIES Total	46,227	0	(46,227)					
45	4410 (HLID)	PERSONNEL	57000 FRINGE	28,236	0	(28,236)	Administrative Assistant (actual \$28,235.45)	5. Rebalancing	OPERATING		

	B	C	D	E	F	G	H	I	J	K	L
3	C. FY21 NONCORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
4	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY ORGANIZATION UNIT, CATEGORY, BY EXPENDITURE ITEM										
5	PROGRAM UNIT	CATEGORY	OBJECT CODE	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT NAME	CAPITAL PROJECT
46	4410 (HLID)	PERSONNEL	57000 FRINGE	47,643	45,810	(1,833)	Project Coordinator (actual \$47,642.40)	5. Rebalancing	OPERATING		
47			57000 FRINGE Total	75,879	45,810	(30,069)					
48			PERSONNEL Total	122,106	45,810	(76,296)					
49	4410 (HLID)	PROGRAM	54010 ADVERTISING	4,000	500	(3,500)	Radio, newspaper, or other print material advertising. Requires HDOT/FHWA approval.	5. Rebalancing	OPERATING		
50			54010 ADVERTISING Total	4,000	500	(3,500)					
51	4410 (HLID)	PROGRAM	57120 HONORARIUM	200	200	0	Consultants /speakers with specific cultural expertise. Requires HDOT/FHWA approval.		OPERATING		
52			57120 HONORARIUM Total	200	200	0					
53	4410 (HLID)	PROGRAM	57240 OTHER EXPENSES	1,200	1,000	(200)	Other Expenses: These are items that do not fall within the OHA's existing object code listing and descriptions, i.e. DHHL Fee to access Haiku. Requires HDOT/FHWA approval.	5. Rebalancing	OPERATING		
54			57240 OTHER EXPENSES Total	1,200	1,000	(200)					
55			PROGRAM Total	5,400	1,700	(3,700)					
56	4410 (HLID) Total			151,216	3,095,960	2,944,744					

	B	C	D	E	F	G	H	I	J	K	L
3	C. FY21 NONCORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
4	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY ORGANIZATION UNIT, CATEGORY, BY EXPENDITURE ITEM										
5	PROGRAM UNIT	CATEGORY	OBJECT CODE	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT NAME	CAPITAL PROJECT
57											
58	4420 (NHRLF) Total					No budget adjustment requested.					

	B	C	D	E	F	G	H	I	J	K	L
3	C. FY21 NONCORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
4	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY ORGANIZATION UNIT, CATEGORY, BY EXPENDITURE ITEM										
5	PROGRAM UNIT	CATEGORY	OBJECT CODE	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT NAME	CAPITAL PROJECT
59	8210 (KAKAAKO MAKAI)	CONTRACTS	57110 SERVICES ON A FEE BASIS	75,000	0	(75,000)	Hire Contractor to Prepare RFP for Lots B, C and F/G	5. Rebalancing	OPERATING		
60	8210 (KAKAAKO MAKAI)	CONTRACTS	57110 SERVICES ON A FEE BASIS	0	125,000	125,000	Consultant for Conceptual Master Plan	2. Strategic Realignment	OPERATING		
61			57110 SERVICES ON A FEE BASIS Total	75,000	125,000	50,000					
62		CONTRACTS Total		75,000	125,000	50,000					
63	8210 (KAKAAKO MAKAI)	OVERHEAD	55010 ELECTRICITY	395,000	415,000	20,000	Electricity	5. Rebalancing	OPERATING		
64			55010 ELECTRICITY Total	395,000	415,000	20,000					
65	8210 (KAKAAKO MAKAI)	OVERHEAD	55200 WATER	150,000	130,000	(20,000)	Water	5. Rebalancing	OPERATING		
66			55200 WATER Total	150,000	130,000	(20,000)					
67		OVERHEAD Total		545,000	545,000	0					
68	8210 (KAKAAKO MAKAI)	PERSONNEL	52100 SALARIES	283,724	280,608	(3,116)	FY21 Kakaako Personnel		OPERATING		
69			52100 SALARIES Total	283,724	280,608	(3,116)					
70		PERSONNEL Total		283,724	280,608	(3,116)					
71	8210 (KAKAAKO MAKAI)	PROGRAM	53200 OTHER SUPPLIES	0	10,000	10,000	Cleaning Supplies for COVID Response	5. Rebalancing	OPERATING		
72			53200 OTHER SUPPLIES Total	0	10,000	10,000					
73	8210 (KAKAAKO MAKAI)	PROGRAM	53510 DUES	2,000	1,200	(800)	ICSC, NAIOP, CCIM, etc Membership Dues		OPERATING		
74			53510 DUES Total	2,000	1,200	(800)					
75	8210 (KAKAAKO MAKAI)	PROGRAM	53520 SUBSCRIPTION	100	0	(100)	Pacific Business News - Digital Subscription		OPERATING		
76			53520 SUBSCRIPTION Total	100	0	(100)					
77	8210 (KAKAAKO MAKAI)	PROGRAM	53810 TELEPHONE & RELATED SVCS	0	400	400	Telephone Services for AAFES Elevator	5. Rebalancing	OPERATING		
78			53810 TELEPHONE & RELATED SVCS Total	0	400	400					

	B	C	D	E	F	G	H	I	J	K	L
3	C. FY21 NONCORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
4	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY ORGANIZATION UNIT, CATEGORY, BY EXPENDITURE ITEM										
5	PROGRAM UNIT	CATEGORY	OBJECT CODE	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT NAME	CAPITAL PROJECT
79	8210 (KAKAAKO MAKAI)	PROGRAM	57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA	50,000	0	(50,000)	KM Public Involvement Plan/Community Events Budget	5. Rebalancing	OPERATING		
80			57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA Total	50,000	0	(50,000)					
81		PROGRAM Total		52,100	11,600	(40,500)					
82	8210 (KAKAAKO MAKAI) Total			955,824	962,208	6,384					

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3	C. FY21 NONCORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
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5	PROGRAM UNIT	CATEGORY	OBJECT CODE	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT NAME	CAPITAL PROJECT
83	8220 (NA LAMA KUKUI)	EQUIPMENT	55810 REPAIR & MAINTENANCE	1,053,578	1,207,578	154,000	Building repair and maintenance (to include COVID)	1. Restoration of Base Operational Cost	CAPITAL		Grease Trap and AC Replacement
84			55810 REPAIR & MAINTENANCE Total	1,053,578	1,207,578	154,000					
85		EQUIPMENT Total		1,053,578	1,207,578	154,000					
86	8220 (NA LAMA KUKUI)	OVERHEAD	58200 LEASEHOLD IMPROVEMENTS	155,270	235,270	80,000	Tenant improvement expense	1. Restoration of Base Operational Cost	CAPITAL		Tenant Improvement Allowance
87			58200 LEASEHOLD IMPROVEMENTS Total	155,270	235,270	80,000					
88		OVERHEAD Total		155,270	235,270	80,000					
89	8220 (NA LAMA KUKUI)	PERSONNEL	52100 SALARIES		103,884	103,884	FY21 NLK Personnel figure (gl 5/26/20: salary + frigne for addtl staff)	5. Rebalancing	OPERATING		
90			52100 SALARIES Total	0	103,884	103,884					
91		PERSONNEL Total		0	103,884	103,884					
92	8220 (NA LAMA KUKUI)	PROGRAM	53510 DUES	0	1,200	1,200	CCIM, NAIOP, ICSC Membership	5. Rebalancing	OPERATING		
93			53510 DUES Total	0	1,200	1,200					
94	8220 (NA LAMA KUKUI)	PROGRAM	57250 SEMINAR/CONFERENCE FEES	0	3,100	3,100	CCIM Forecast, CCIM 103 & 104 Negotiations Decision Analysis & Investment Analysis for Commercial RE	1. Restoration of Base Operational Cost	OPERATING		
95			57250 SEMINAR/CONFERENCE FEES Total	0	3,100	3,100					
96		PROGRAM Total		0	4,300	4,300					
97	8220 (NA LAMA KUKUI) Total			1,208,848	1,551,032	342,184					

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3	C. FY21 NONCORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
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5	PROGRAM UNIT	CATEGORY	OBJECT CODE	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT NAME	CAPITAL PROJECT
98	8310 (PALAUEA CULTURE PRESERVE)	EQUIPMENT	55810 REPAIR & MAINTENANCE	250	300	50	Fire Extinguisher and Smoke Detector Inspection	2. Strategic Realignment	OPERATING		
99			55810 REPAIR & MAINTENANCE Total	250	300	50					
100	8310 (PALAUEA CULTURE PRESERVE)	EQUIPMENT	58300 FURNITURE & FIXTURES	2,000	5,000	3,000	Signs Regulatory	2. Strategic Realignment	OPERATING		
101			58300 FURNITURE & FIXTURES Total	2,000	5,000	3,000					
102			EQUIPMENT Total	2,250	5,300	3,050					
103	8310 (PALAUEA CULTURE PRESERVE)	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS	25,000	0	(25,000)	UHMC Stewardship Collaboration (UH Maui College?)	2. Strategic Realignment	OPERATING		
104	8310 (PALAUEA CULTURE PRESERVE)	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS	10,000	0	(10,000)	Stewardship Sponsorship	2. Strategic Realignment	OPERATING		
105			56560 GRANTS IN AID - SPONSORSHIPS Total	35,000	0	(35,000)					
106			GRANTS Total	35,000	0	(35,000)					
107	8310 (PALAUEA CULTURE PRESERVE)	PROGRAM	57120 HONORARIUM	500	0	(500)	Key Expert Presentations/Discussions to Assist with Planning	2. Strategic Realignment	OPERATING		
108			57120 HONORARIUM Total	500	0	(500)					
109			PROGRAM Total	500	0	(500)					
110	8310 (PALAUEA CULTURE PRESERVE) Total			37,750	5,300	(32,450)					

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3	C. FY21 NONCORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
4	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY ORGANIZATION UNIT, CATEGORY, BY EXPENDITURE ITEM										
5	PROGRAM UNIT	CATEGORY	OBJECT CODE	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT NAME	CAPITAL PROJECT
111	8320 (WAO KELE O PUNA)	CONTRACTS	57110 SERVICES ON A FEE BASIS	15,000	13,500	(1,500)	Helicopter Services	2. Strategic Realignment	OPERATING		
112	8320 (WAO KELE O PUNA)	CONTRACTS	57110 SERVICES ON A FEE BASIS	40,000	55,000	15,000	Permitting and Construction of Fence	2. Strategic Realignment	OPERATING		
113			57110 SERVICES ON A FEE BASIS Total	55,000	68,500	13,500					
114		CONTRACTS Total		55,000	68,500	13,500					
115	8320 (WAO KELE O PUNA)	EQUIPMENT	55810 REPAIR & MAINTENANCE	5,000	0	(5,000)	Vehicle Maintenance and Repair	2. Strategic Realignment	OPERATING		
116	8320 (WAO KELE O PUNA)	EQUIPMENT	55810 REPAIR & MAINTENANCE	5,000	0	(5,000)	New Road and Trail Maintenance		OPERATING		
117	8320 (WAO KELE O PUNA)	EQUIPMENT	55810 REPAIR & MAINTENANCE	4,000	1,000	(3,000)	Gas	2. Strategic Realignment	OPERATING		
118	8320 (WAO KELE O PUNA)	EQUIPMENT	55810 REPAIR & MAINTENANCE	400	300	(100)	Car Wash	2. Strategic Realignment	OPERATING		
119	8320 (WAO KELE O PUNA)	EQUIPMENT	55810 REPAIR & MAINTENANCE	40,000	45,000	5,000	Road and 5 acre Clearing Maintenance	2. Strategic Realignment	OPERATING		
120	8320 (WAO KELE O PUNA)	EQUIPMENT	55810 REPAIR & MAINTENANCE	18,398	75,000	56,602	Invasive Species Control (ISC)	2. Strategic Realignment	OPERATING		
121			55810 REPAIR & MAINTENANCE Total	72,798	121,300	48,502					
122		EQUIPMENT Total		72,798	121,300	48,502					
123	8320 (WAO KELE O PUNA)	GRANTS	56560 GRANTS IN AID - SPONSORSHIPS	10,000	0	(10,000)	Community-Based Stewardship	2. Strategic Realignment	OPERATING		
124			56560 GRANTS IN AID - SPONSORSHIPS Total	10,000	0	(10,000)					
125		GRANTS Total		10,000	0	(10,000)					
126	8320 (WAO KELE O PUNA)	OVERHEAD	53200 OTHER SUPPLIES	500	0	(500)	Other Supplies	2. Strategic Realignment	OPERATING		
127			53200 OTHER SUPPLIES Total	500	0	(500)					
128	8320 (WAO KELE O PUNA)	OVERHEAD	53750 POSTAGE	300	0	(300)	Stamps and Postage	2. Strategic Realignment	OPERATING		
129			53750 POSTAGE Total	300	0	(300)					
130		OVERHEAD Total		800	0	(800)					

	B	C	D	E	F	G	H	I	J	K	L
3	C. FY21 NONCORE BUDGET REALIGNMENT #2 ADJUSTMENTS										
4	LISTING OF PROPOSED REALIGNMENT #2 ADJUSTMENTS: BY ORGANIZATION UNIT, CATEGORY, BY EXPENDITURE ITEM										
5	PROGRAM UNIT	CATEGORY	OBJECT CODE	FY21 APPROVED REALIGNMENT #1	FY21 PROPOSED REALIGNMENT #2	NET ADJUSTMENT	DESCRIPTION	RATIONAL FOR REALIGNMENT	COST TYPE	PROJECT NAME	CAPITAL PROJECT
131	8320 (WAO KELE O PUNA)	PROGRAM	53300 PROMOTIONAL ITEMS	500	0	(500)	WKOP Outreach/Educational Items	2. Strategic Realignment	OPERATING		
132			53300 PROMOTIONAL ITEMS Total	500	0	(500)					
133	8320 (WAO KELE O PUNA)	PROGRAM	57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA	2,000	0	(2,000)	Community Pilot Project	2. Strategic Realignment	OPERATING		
134			57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA Total	2,000	0	(2,000)					
135	8320 (WAO KELE O PUNA)	PROGRAM	57270 PROTOCOL	2,500	0	(2,500)	Blessing/Ceremony	2. Strategic Realignment	OPERATING		
136			57270 PROTOCOL Total	2,500	0	(2,500)					
137	PROGRAM Total			5,000	0	(5,000)					
138	8320 (WAO KELE O PUNA) Total			143,598	189,800	46,202					

**OFFICE OF HAWAIIAN AFFAIRS
FISCAL STABILIZATION POLICY**

SECTION I - PURPOSE AND INTENT

Purpose and intent. Historically, OHA has required funds to address unexpected shortfalls in available funding that had a significant effect on budget, as well as emergencies. OHA currently uses “OHA’s Native Hawaiian Trust Fund Spending Policy’s Fiscal Reserve Management Guidelines” (the Guidelines) to address funding needs, but the guidelines have been viewed as overly broad and unclear. This policy supersedes the guidelines and establishes a Fiscal Stabilization Fund (FSF) and the rules for its governance and maintenance, to enable OHA to have funds available for budget stabilization and emergencies, but under stricter fiscal limitations. Definitions, concepts, criteria and other elements found in the Guidelines have been mapped to the Fiscal Stabilization Policy (FSP) contained herein.

SECTION II – DEFINITIONS

Definitions. In this policy, if not inconsistent with the context:

1. **“Action Item”** refers to a draft of proposed policy or description or other action by the Board. An action item must comply with the form and content requirements set by the Board or the OHA organization.
2. **“Annual Ceded Land or Public Land Trust Revenues”** shall be the \$15.1 million annual revenues received from the State of Hawaii as of fiscal year 2006-2007, or including any adjustments to annual ceded lands revenues in the future by the State of Hawaii.
3. **“Appropriation”** refers to funds allocated for the OHA organization, set aside by formal Board action for specific use or through normal and customary government funding mechanism. An appropriation allows money to be spent; and is not an expenditure record.
4. **“Authorized Fund Uses”** means the uses described in section IV of this policy.
5. **“Beneficiary”** means as defined in HRS section 10-2.
6. **“Board” or “BOT”** means the OHA Board of Trustees, as described in Article XII, section 5 of the State Constitution and HRS chapters 10 and 13D.
7. **“Budget cycle”** means the two-year, biennium term of budget activity.
8. **“Budget process”** includes the process of developing and approving an operating budget for the fiscal biennium, as described in the BOT Executive Policy Manual section 3050, Fiscal; subsections 3.5.C and 3.5.D.
9. **“Budget Stabilization”** refers to setting aside funds for times of unexpected revenue shortfall, budget deficit, or emergency.
10. **“Chief Executive Officer” or “CEO”** means the administrator of the Office of Hawaiian Affairs, appointed by the Board pursuant to HRS section 10-10.
11. **“Chief Financial Officer” or “CFO”** means the person appointed by the administrator to be the chief financial officer of OHA or an individual that carries out the function.

12. **“Contingency”** refers to an event or condition (such as an emergency) that may but is not certain to occur.
13. **“Emergency”** refers to a serious, unexpected, and often dangerous condition requiring immediate attention. Emergencies include threats to public health, welfare, or safety from a major natural disaster, infrastructure emergencies involving OHA’s real properties or legal fees and costs incurred by OHA for pending claims or litigation.
14. **“Fiscal Biennium Total Operating Budget”** means the formal document that reflects the authorized expenditures of OHA for the two fiscal years that constitute the applicable fiscal biennium.
15. **“Fiscal Reserve Fund”** means the fund prior to the establishment of the “Fiscal Stabilization Fund” under the Guidelines.
16. **“Fiscal Stabilization Fund”** means the fund established by this policy.
17. **“General Fund Appropriations from the State”** refers to appropriations determined by the State of Hawaii Legislature during each biennium and are spent for a specific purposes.
18. **“Native Hawaiian Trust Fund”** is defined as all Public Land Trust revenue emanating from 5(f) funds that is subject to OHA’s Native Hawaiian Trust Fund investment policy.
19. **“NHTF Financial Assets Portfolio”** means the Native Hawaiian Trust Fund plus any other financial asset subject to OHA’s Native Hawaiian Trust Fund investment policy.
20. **“Non-recurring”** refers to costs, charges, or expenses that occur one time only and are not likely to happen again.
21. **“Originator”** includes a person who first thinks of something and causes it to happen.
22. **“Policy”** means this Fiscal Stabilization Fund Policy.
23. **“Quarterly Withdrawal Limitation”** means the maximum quarterly withdrawals from the fund, as defined in section V(a) of this policy.
24. **“Reserve”** means something stored or kept available for future use or need, money or its equivalent kept on hand or set apart usually to meet liabilities.
25. **“RM Committee”** means the Resource Management Committee of the Board.
26. **“Shortfall”** refers to a deficit of something required or expected, such as revenues or budgeted funds.
27. **“Trustee”** means the members of the BOT, as described in Article XII, section 5 of the State Constitution and HRS chapters 10 and 13D.
28. **“Variance”** means the financial or quantitative difference between a budgeted amount and purpose for the actual amount and purpose.
29. **“Unexpected”** means not expected or unforeseen.

SECTION III – ESTABLISHMENT

A. Establishment.

1. The Fiscal Stabilization Fund (FSF) is established by an initial, one-time appropriation of \$1,500,000¹ into a separate fund account² outside the Native Hawaiian Trust Fund (NHTF) upon adoption of this policy. This appropriation shall be counted toward maximum withdrawal limitation in the BOT Spending Policy.
2. Deposits and withdrawals into the FSF shall follow the requirements of this policy. Upon adoption of this policy, “OHA’s Native Hawaiian Trust Fund Spending Policy’s Fiscal Reserve Management Guidelines” shall terminate.
3. At the discretion of the BOT, additional deposits of up to \$3,000,000 may be made in each subsequent fiscal year from funds that were budgeted from the NHTF Financial Assets Portfolio that were unspent at the end of previous fiscal years. The audited financial statements and audited processes (i.e., lapsing of prior encumbered purchase orders) for each respective fiscal 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.
4. 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.
5. 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.
6. Temporarily idle moneys 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.

B. Reserves.

1. Once established, reserves for contingencies may be designated in the Fiscal Stabilization Fund to acknowledge and recognize the responsibilities of the OHA.
2. Such reserves for contingencies may include but not be limited to estimates for legal or other settlements, repatriation, budget stabilization needs and emergencies such as natural disasters.

¹ The amount of the initial deposit will be dependent on the current size of the fiscal reserve fund.

² Such fund should be a part of the OHA’s overall cash management policy

SECTION IV – AUTHORIZED FUND USES

Authorized fund uses. Funds from the Fiscal Stabilization Fund may be withdrawn and used as authorized by the BOT through an Action Item for the following purposes only:

1. **Budget stabilization.** The Fiscal Stabilization Fund may be used to address unexpected shortfalls in available funding that directly translate into a significant budget decrease. Shortfalls can be considered any decrease in Annual Public Land Trust Revenues or General Fund Appropriations from the State, change in State assessments such as fringe rate, retirement or a significant financial market downturn.
2. **Emergencies.** The Fiscal Stabilization Fund may be used to address emergency expenditures directly incurred by the OHA or experienced by the OHA’s beneficiaries. To qualify as an authorized fund use, the expenditures (1) must directly result from an emergency; (2) must address events or situations that are non-recurring; (3) must not have been contemplated in the budget process; and (4) cannot wait to be included in the next budget cycle. Emergencies include threats to public health, welfare, or safety from a major natural disaster, infrastructure emergencies involving OHA’s real properties or legal fees and costs incurred by OHA for pending cases.
3. **Reserves.** The Fiscal Stabilization Fund may be used to activate previously designated reserves.
4. **Contingencies.** The Fiscal Stabilization Fund may be used to address contingencies either previously reserved or subsequently identified.

SECTION V – MAXIMUM WITHDRAWALS

Limitations on the maximum FSF size and related withdrawals are identified below.

Maximum withdrawals. The maximum withdrawals from this fund are limited as follows:

1. The maximum withdrawals in any given fiscal year, for any combination of authorized uses in section IV, 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 fund. The funds that are withdrawn must be used during the current fiscal year, and do not carry over to subsequent fiscal years.

Spending Guidelines

Minimum Balance	None
Maximum Designations (Annual)	\$3,000,000
Maximum Designations (Quarterly)	\$750,000

2. The fund balance cannot be negative after accounting for all authorized spending.
 - a. Funds are subject to quarterly withdrawal limitations;

- b. The \$3,000,000 limitation is based on the fiscal year in which the designation is made, regardless of the year of funding specified in the designation. For example, if a \$2,000,000 designation is made in budget year one, to be funded in budget year two, the \$2,000,000 will count towards the limit in budget year one, and only an additional \$1,000,000 can be designated in budget year one. In budget year two, the maximum designation of \$3,000,000 is still available.

SECTION VI – REQUEST PROCEDURE

Request Procedure. Funding requests for the use of Fiscal Stabilization Fund must be submitted as an action item. To be considered, the action item must comply with Board requirements for action items, and include the following, at a minimum:

- 1 **Originator.** Identification of the originator of the initial request. If the originator is not a member of the BOT, the action item shall state that it is being made “By Request,” and include the identity of the originator, for example, “CEO” or “beneficiary.”
- 2 **Explanation.** Clear explanation of the reasons the request qualifies as an authorized fund use. The explanation must address all requirements of sections IV and V, including:
 - a. The reasons the request cannot be accommodated with other available means of financing, or why it cannot be budgeted in the next Fiscal Biennium Total Operating Budget.
 - b. An explanation of the urgency of the request and its impact on OHA or its beneficiaries if the request is denied or the decision is delayed.
 - c. Certification by the CFO that the funds are available for the request, and that maximum withdrawal restrictions will not be violated if the request is granted.
- 3 **Supporting documentation.** All supporting documentation that justifies the funding request.

SECTION VIII – DELEGATION OF RESPONSIBILITY

Delegation of Responsibility.

1. The CEO shall be responsible for the initiation of the Action Item(s) requesting funding.
2. The CFO shall be responsible for reviewing the Action Item(s), the release of funds and any documentation in relation to disbursements. All documentation must be stored in accordance with OHA’s record retention policy.
3. Any Action Item that does not comply with the requirements of this policy shall not be considered by the Board. Any non-compliant action item approved by the Board shall be considered void.

SECTION IX – VOTING REQUIREMENTS

Voting requirements. The following defines the voting requirements for Board approval of funding requests.

- (a) The Board of Trustees with six (6) affirmative votes may authorize expenditures from the Fiscal Stabilization Fund, up to the maximum designation allowable under section V, Maximum withdrawals.
- (b) The Board of Trustees with eight (8) affirmative votes may approve in excess of the \$3,000,000 withdrawal limit, provided that the amount withdrawn shall not result in the Fiscal Stabilization Fund balance falling below zero.

SECTION X – REVIEW

Review. This Policy will be reviewed as recommended by the Chair of the RM Committee, but no less than every two (2) years. Any modification to this Policy shall require six (6) votes and two (2) readings at the Board of Trustees level with external review, consultation and advice being completed prior to any modifications.

The Office of Hawaiian Affairs June 2020

FISCAL YEAR 2020 AND 2021 BUDGET REALIGNMENT #2

Board of Trustees Workshop

Workshop Flow

1. Set Context
2. FY20 Realignment
3. FY21 Realignment
4. Personnel and Positions
5. Administration Recommendations
Grants, Contracts, Sponsorships

STRATEGIC FOUNDATION, DIRECTIONS - MISSION



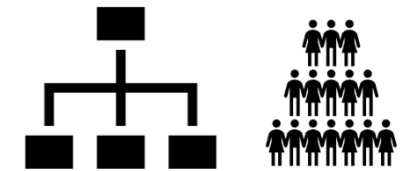
CHAPTER 10 - MANDATE



GENERAL FUNDS



NHTF



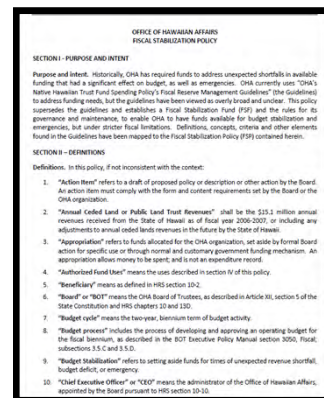
ORGANIZATION, POSITIONS



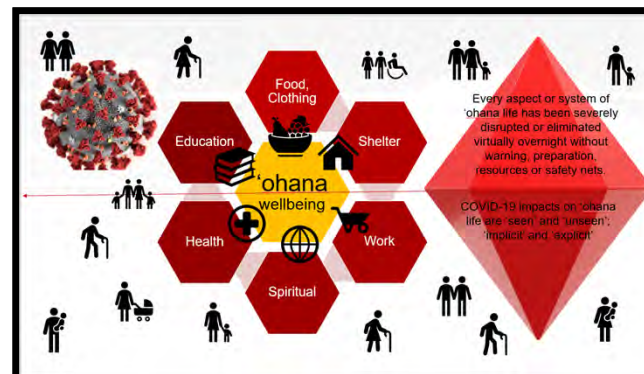
FY20, FY21
REALIGNMENT #2



SPENDING POLICY



FISCAL STABILIZATION
POLICY



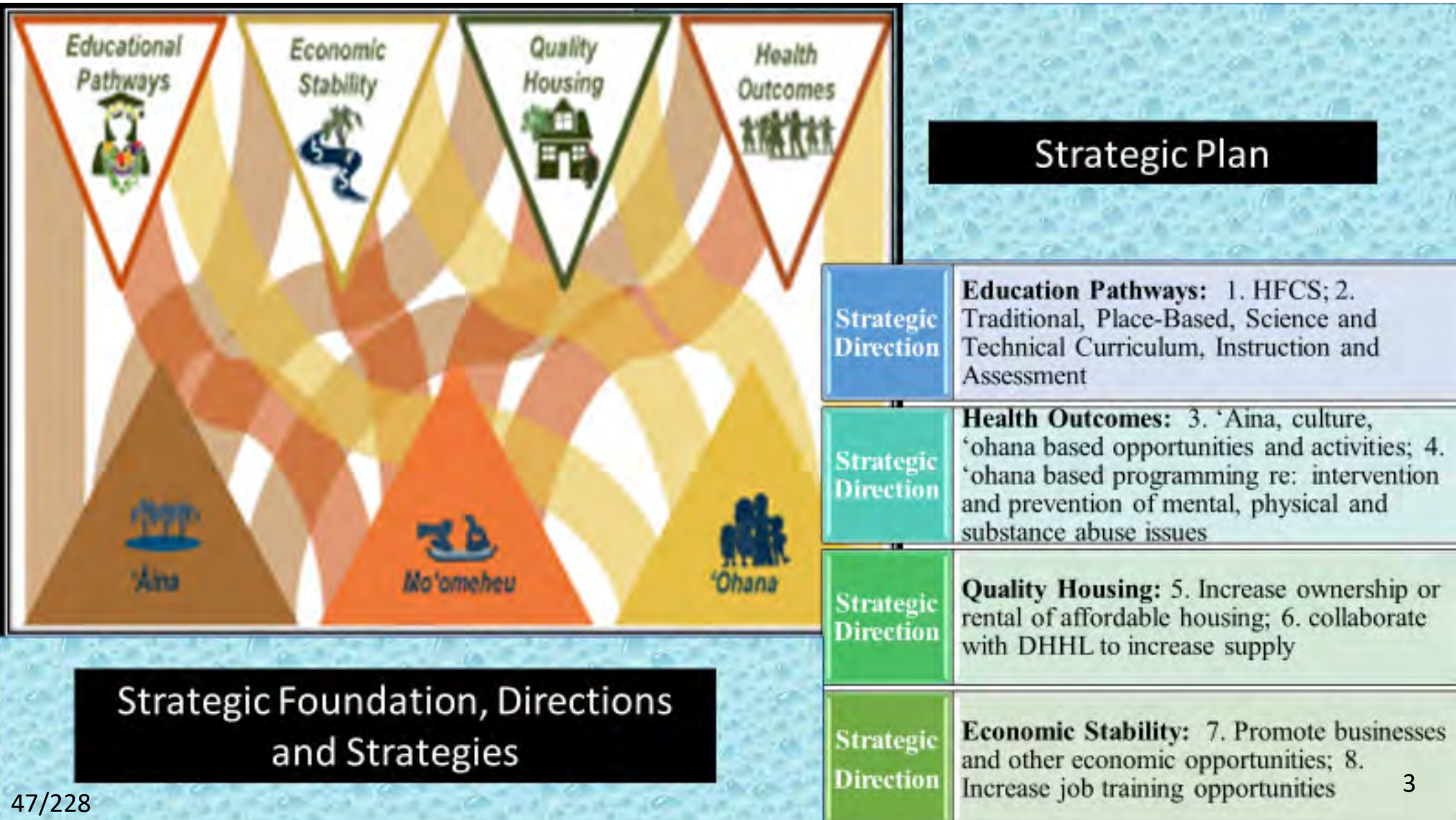
COVID-19 DISRUPTIONS TO
'OHANA WELLBEING

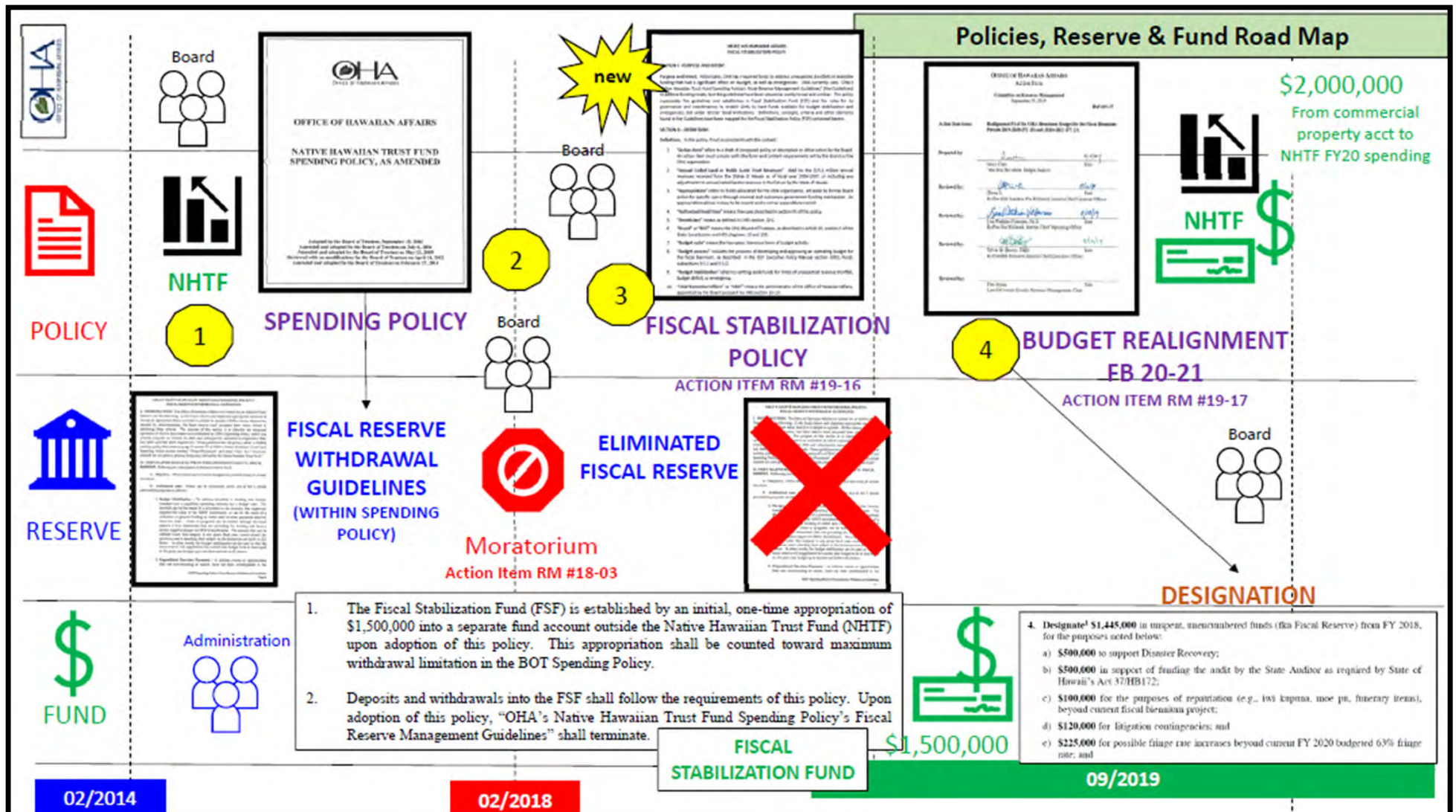


Na Lama Kukui
Kaka'ako Makai



Legacy Lands







48/228

A-14

4

POLICY	  <p>FISCAL STABILIZATION POLICY</p> <p>\$2,000,000 From commercial property acct to NHTF FY20 spending</p> <p>DESIGNATION</p> <p>1. The Fiscal Stabilization Fund (FSF) is established by an initial, one-time appropriation of \$1,500,000 into a separate fund account outside the Native Hawaiian Trust Fund (NHTF) upon adoption of this policy. This appropriation shall be counted toward maximum withdrawal limitation in the BOT Spending Policy.</p> <p>2. Deposits and withdrawals into the FSF shall follow the requirements of this policy. Upon adoption of this policy, "OHA's Native Hawaiian Trust Fund Spending Policy's Fiscal Reserve Management Guidelines" shall terminate.</p> <p>FISCAL STABILIZATION FUND</p> <p>\$1,500,000</p> <p>4. Designate⁴ \$1,445,000 in unspent, unencumbered funds (aka Fiscal Reserve) from FY 2018, for the purposes noted below:</p> <p>a) \$500,000 to support Disaster Recovery;</p> <p>b) \$500,000 in support of funding the audit by the State Auditor as required by State of Hawaii's Act 37/HHB172;</p> <p>c) \$100,000 for the purposes of repatriation (e.g., iwi kōpua, moe pu, funerary items), beyond current fiscal biennium project;</p> <p>d) \$120,000 for litigation contingencies; and</p> <p>e) \$225,000 for possible fringe rate increases beyond current FY 2020 budgeted 63% fringe rate, and</p>	<p>REALIGNMENT #2 - MOTIONS</p> <table> <tr> <th>1</th><th>2</th><th>3</th></tr> <tr> <td>UNDESIGNATE (prior designations)</td><td>ADDT'L FUNDING - \$1.5MM</td><td>APPROVE \$3MM use for Gen Funds</td></tr> <tr> <td colspan="3">Action Item, BOT #20-XX</td></tr> </table>	1	2	3	UNDESIGNATE (prior designations)	ADDT'L FUNDING - \$1.5MM	APPROVE \$3MM use for Gen Funds	Action Item, BOT #20-XX		
1	2	3									
UNDESIGNATE (prior designations)	ADDT'L FUNDING - \$1.5MM	APPROVE \$3MM use for Gen Funds									
Action Item, BOT #20-XX											
FUND	<p>09/2019</p> <p>49/228</p> <p>06/2020</p>	<p>Need to reverse (undesignate) the previous designations to enable the BOT to designate and fund FB 20-21 Realignment #2</p> <p>Authorize the additional funding of the Fiscal Stabilization Fund in the amount of \$1,500,000, noting the balance will be \$3,000,000.</p> <p>Approve the use of the Fiscal Stabilization Fund in the amount of \$3,000,000 in FY20, to be drawn in four increments of \$750,000 per quarter in FY21, to replace the General Funds appropriation for FY21.</p> <p>BOT Mtg 06/2020</p>									

A-15

5

workshop only slide

Funding Sources	Spending Limit	Analysis of FY 21 Proposed Realignment #2 Expenditure By Funding Source							
		Personnel	Grants	Non-personnel	Legacy Land		Beneficiary Investments	COVID 19 Relief	Balance
					Personnel	Non-personnel			
1. Average Portfolio Market Value (Withdrawal %: 5%)	17,886,701	(14,438,815)		(3,410,007)					37,879
2. Ceded Land Revenues	15,100,000		(7,157,717)	(6,038,204)			(1,904,079)		-
3. General Fund (GF) Appropriations Request	-								-
4. Fiscal Stabilization Fund - FY20 Designation for GF Shortfall	3,000,000	(1,186,605)	(1,554,400)	(296,874)					(37,879)
5. Fiscal Stabilization Fund - FY21 Designation	1,000,000							(1,000,000)	-
6. Kaka'ako Makai Gross Revenue (Approved 10%; RM19-10: FY21 20%) (for Grants use)	883,804		(883,804)						-
7. 50% Kaka'ako Makai FY19 Net Revenue (for Legacy use RM 19-10)	1,514,931				(404,491)	(1,105,722)			4,718
	\$ 39,385,436	\$ (15,625,420)	\$ (9,595,921)	\$ (9,745,085)	\$ (404,491)	\$ (1,105,722)	\$ (1,904,079)	\$ (1,000,000)	\$ 4,718

For the purpose of this analysis, the allocation of the 5% Average Market Value and the Ceded Land Revenues are broadly applied to operations whereas the allocation of the Fiscal Stabilization Fund designations and the Kaka'ako Makai Revenues are intentional according to established policies.

Purpose of Analysis: To map funding sources to appropriate uses for FY21, including use of the fiscal stabilization fund

Key Takeaways:

- 1) Fiscal Stabilization Fund – FY 20 used to replace general funded expenditures - \$3,000,000 (line 3 and 4)
- 2) Fiscal Stabilization Fund – FY 21 used to fund COVID-19 related expenditures - \$1,000,000 (line 5)
- 3) 20% gross Kaka'ako Makai Revenue designated for grants (line 6)
- 4) 50% net Kaka'ako Makai Revenue designated for legacy land use (line 7)

FY20 BUDGET REALIGNMENT #2

FY 2020 Spending Limit

Key Takeaway:
Impact of the true-up of
Kaka'ako Makai financial
information for FY20

Spending Limit and Adjustments for OHA's FY 2020 Total Operating Budget

Funding Sources	FY 2020				Ref Page(s)
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
1. Core Operating Budget					
5% of NHTF Portfolio	\$17,692,555	\$17,692,555	\$17,692,555	\$0	
Public Land Trust Revenues	15,100,000	15,100,000	15,100,000	\$0	
State of Hawai'i General Funds	3,037,879	3,037,879	3,037,879	\$0	
Allocation of Kaka'ako Makai Revenues	1,435,610	1,866,436	2,488,155	\$621,719	
<i>Made up of...</i>					
...20% Kaka'ako Makai Gross Revenue (Grant Use)	430,826	861,652	861,652	\$0	
...Ka'akao Makai True up of 10% Allocation for FY13 FY18 (Grants Use)	72,206	72,206	72,206	\$0	
...50% Ka'akao Makai FY19 Net Revenue (Legacy Use)	932,578	932,578	1,554,297	\$621,719	
Sub total Allocation of Ka'ako Makai Revenues	1,435,610	1,866,436	2,488,155	\$621,719	
Cash Transfer from Kaka'ako Makai	0	2,000,000	2,000,000	\$0	
Sub-total - Core Operating Budget:	\$37,266,044	\$39,696,870	\$40,318,589	\$621,719	
2. Fiscal Stabilization Fund (fka Fiscal Reserve)					
FY 2020 Designation	\$0	\$1,445,000	\$1,445,000	\$0	
Sub-total - Fiscal Stabilization Fund:	\$0	\$1,445,000	\$1,445,000	\$0	
3. Commercial Property					
Kaka'ako Makai	\$10,878,315	\$10,878,315	\$9,815,035	(\$1,063,280)	
Nā Lama Kukui	7,909,481	7,909,481	7,909,481	\$0	
Sub-total - Commercial Property:	\$18,787,796	\$18,787,796	\$17,724,516	(\$1,063,280)	
4. Federal Programs Budget					
Halawa-Luluku Interpretive Development	\$4,099,249	\$4,099,249	\$4,099,249	\$0	
Native Hawaiian Revolving Loan Fund	902,005	902,005	902,005	\$0	
Sub-total -Federal Programs Budget:	\$5,001,254	\$5,001,254	\$5,001,254	\$0	
5. Special Programs Budget					
Special Programs Budget - Legacy Properties	\$880,257	\$880,257	\$880,257	\$0	
Special Programs Budget - Other	367,862	367,862	367,862	\$0	
Sub-total - Special Programs Budget:	\$1,248,119	\$1,248,119	\$1,248,119	\$0	
Total Spending Limit:	\$62,303,213	\$66,179,039	\$65,737,478	(\$441,561)	

A-26

8

FY 2020
Total
Operating
Budget
Adjustments

Key Takeaways:

- Impact of the COVID-19 reallocation reflected
- GIA pass thru of \$75K
- LLC Reclassification for Wind Down Activities

FY 2020 Approved Total Operating Budget and Realignment

Total Operating Budget	FY 2020				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Ref Page(s)
	(a)	(b)	(c)	(d) = (c - b)	
1. Core Operating Budget					
Personnel (including Fringe)	\$16,905,440	\$16,933,809	\$15,699,730	(\$1,234,079)	
Non-Personnel	20,360,603	22,401,774	23,710,853	\$1,309,079	
Sub-total – Core Operating Budget:	\$37,266,043	\$39,335,583	\$39,410,583	\$75,000	
2. Fiscal Stabilization Fund (fka Fiscal Reserve)					
FY 2020 Designation	\$0	1,445,000	1,445,000	\$0	
Sub-total – Fiscal Stabilization Fund:	\$0	\$1,445,000	\$1,445,000	\$0	
3. Commercial Property					
Kaka'ako Makai	\$2,553,946	\$2,261,175	\$2,261,175	\$0	
Nā Lama Kukui	5,853,411	5,950,051	5,950,051	\$0	
Sub-total – Commercial Property:	\$8,407,357	\$8,211,226	\$8,211,226	\$0	
4. Federal Programs Budget					
Halawa Luluku Interpretive Development	\$4,099,249	\$4,099,249	\$4,099,249	\$0	
Native Hawaiian Revolving Loan Fund	902,005	902,005	902,005	\$0	
Sub-total – Federal Programs Budget:	\$5,001,254	\$5,001,254	\$5,001,254	\$0	
5. Special Programs Budget					
Legacy Properties					
Palaua Culture Preserve	\$160,380	\$160,380	\$160,380	\$0	
Wao Kele O Puna Management Fund	256,610	256,610	256,610	\$0	
Sub-total – Special-Legacy Properties:	\$416,990	\$416,990	\$416,990	\$0	
Special Programs Budget – Other					
Hi'ilei Aloha & Subsidiaries	\$292,862	\$405,000	\$327,000	(\$78,000)	
Ho'okele Pono & Subsidiaries	75,000	88,000	166,000	\$78,000	
Sub-total – Special – Other:	\$367,862	\$493,000	\$493,000	\$0	
Sub-total – Special Programs Budget:	\$784,852	\$909,990	\$909,990	\$0	
Total Operating Budget:	\$51,459,506	\$54,903,053	\$54,978,053	\$75,000	

Core
Budget

A-27

Non-
Core
Budget

9

53/228

Summarizes the Total Operating Budget from Initial Approval (Table A-June 2019) to Realignment #1 (Table B-September 2019)

A. FY 2020 APPROVED TOTAL OPERATING BUDGET										
FY 2020 APPROVED BUDGET	FTE	Core	Fiscal Stabilization Fund (fka Fiscal Reserve)	Commercial Property Budget		Legacy Property Budget		Special Programs Budget		FY 2020 Total Operating Budget
				Kaka'ako Makal	Nā Lama Kukul	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	OHA Funded	
Personnel & Fringe	179	\$ 16,905,440	\$ -	\$ 278,161	\$ -	\$ -	\$ -	\$ 764,248	\$ -	\$ 17,947,849
Program		1,351,878	-	81,475	368,276	3,000	9,550	109,017	-	1,923,196
Contracts		4,296,719	-	610,000	535,015	75,000	70,000	4,014,215	-	9,600,949
Grants		9,660,921	-	-	-	25,000	10,000	-	-	9,695,921
Travel		511,087	-	-	-	4,680	8,160	37,045	-	560,972
Equipment		995,570	-	939,500	1,311,958	43,500	158,100	3,750	-	3,452,378
Overhead		2,964,382	-	644,810	1,087,183	9,200	800	72,979	-	4,779,354
Debt Service		580,047	-	-	2,550,979	-	-	-	-	3,131,026
Other LLC		-	-	-	-	-	-	-	367,862	367,862
Totals (A):		\$ 37,266,043	\$ -	\$ 2,553,946	\$ 5,853,411	\$ 160,380	\$ 256,610	\$ 5,001,254	\$ 367,862	\$ 51,459,507
B. FY 2020 APPROVED BUDGET REALIGNMENT #1										
FY 2020 APPROVED REALIGNMENT #1	FTE	Core	Fiscal Stabilization Fund (fka Fiscal Reserve)	Commercial Property Budget		Legacy Property Budget		Special Programs Budget		FY 2020 Total Operating Budget
				Kaka'ako Makal	Nā Lama Kukul	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	OHA Funded	
Personnel & Fringe	179	\$ 16,933,809	\$ -	\$ 285,390	\$ 77,875	\$ -	\$ -	\$ 764,248	\$ -	\$ 18,061,322
Program		1,484,603	-	81,475	368,276	2,700	4,550	109,017	-	2,050,621
Contracts		5,988,759	-	810,000	560,560	80,000	73,500	4,014,215	-	11,527,034
Grants		9,660,921	-	-	-	-	10,000	0	-	9,670,921
Travel		571,667	-	-	-	4,680	8,160	37,045	-	621,552
Equipment		1,068,820	-	439,500	1,305,178	39,000	159,600	3,750	-	3,015,848
Overhead		3,046,958	-	644,810	1,087,183	9,000	800	72,979	-	4,861,730
Debt Service		580,047	-	-	2,550,979	-	-	-	-	3,131,026
Sub-total:		39,335,583	-	2,261,175	5,950,051	135,380	256,610	5,001,254	-	52,940,053
Other LLC		125,138	-	-	-	-	-	-	367,862	493,000
Totals (B):		\$ 39,460,721	\$ -	\$ 2,261,175	\$ 5,950,051	\$ 135,380	\$ 256,610	\$ 5,001,254	\$ 367,862	\$ 53,433,053
Difference (C) = (B - A):										
		\$ 2,194,678	\$ -	\$ (292,771)	\$ 96,640	\$ (25,000)	\$ -	\$ -	\$ -	\$ 1,973,546

Tie to
A-27 &
Action
Item
Table

Summarizes the Total Operating Budget from Realignment #1 (Table A-September 2019) to Realignment #2 (Table B-June 2020)

A. FY 2020 APPROVED BUDGET REALIGNMENT #1

FY 2020 APPROVED REALIGNMENT #1	FTE	Core	Fiscal Stabilization Fund (fka Fiscal)	Commercial Property Budget		Legacy Property Budget		Special Programs Budget		FY 2020 Total Operating Budget
				Kaka'ako Makai	Nā Lama Kukui	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	OHA Funded	
Personnel & Fringe	179	\$ 16,933,809	\$ -	\$ 285,390	\$ 77,875	\$ -	\$ -	\$ 764,248	\$ -	\$ 18,061,322
Program		1,484,603	-	81,475	368,276	2,700	4,550	109,017	-	2,050,621
Contracts		5,988,759	-	810,000	560,560	80,000	73,500	4,014,215	-	11,527,034
Grants		9,660,921	-	-	-	-	10,000	0	-	9,670,921
Travel		571,667	-	-	-	4,680	8,160	37,045	-	621,552
Equipment		1,068,820	-	439,500	1,305,178	39,000	159,600	3,750	-	3,015,848
Overhead		3,046,958	-	644,810	1,087,183	9,000	800	72,979	-	4,861,730
Debt Service		580,047	-	-	2,550,979	-	-	-	-	3,131,026
Sub-total:		39,335,583	-	2,261,175	5,950,051	135,380	256,610	5,001,254	-	52,940,053
Other - LLC		125,138	-	-	-	-	-	-	367,862	493,000
Totals (A):	\$	39,460,721	\$ -	\$ 2,261,175	\$ 5,950,051	\$ 135,380	\$ 256,610	\$ 5,001,254	\$ 367,862	\$ 53,433,053

B. FY 2020 BUDGET REALIGNMENT #2

FY 2020 PROPOSED REALIGNMENT #2	FTE	Core	Fiscal Stabilization Fund (fka Fiscal Reserve)	Commercial Property Budget		Legacy Property Budget		Special Programs Budget		FY 2020 Total Operating Budget
				Kaka'ako Makai	Nā Lama Kukui	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	OHA Funded	
Personnel & Fringe	179	\$ 15,699,730	\$ -	\$ 285,390	\$ 77,875	\$ -	\$ -	\$ -	\$ -	\$ 17,297,074
Program		1,128,778	-	81,475	368,276	2,700	4,550	37,045	-	1,978,649
Contracts		5,506,759	-	810,000	560,560	80,000	73,500	3,750	-	7,516,569
Grants		12,189,862	-	-	-	-	10,000	72,979	-	9,743,900
Travel		433,667	-	-	-	4,680	8,160	0	-	584,507
Equipment		1,202,824	-	439,500	1,305,178	39,000	159,600	0	-	3,012,098
Overhead		2,668,917	-	644,810	1,087,183	9,000	800	5,001,254	-	9,790,005
Debt Service		580,047	-	-	2,550,979	-	-	-	-	3,131,026
Sub-total:		39,410,583	-	2,261,175	5,950,051	135,380	256,610	5,115,028	-	53,053,827
Other - LLC		125,138	-	-	-	-	-	-	367,862	493,000
Totals (B):	\$	39,535,721	\$ -	\$ 2,261,175	\$ 5,950,051	\$ 135,380	\$ 256,610	\$ 5,115,028	\$ 367,862	\$ 53,546,827
Difference (C) = (B - A):										
	\$	75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,774	\$ -	\$ 113,774

Tie to
A-27 &
Action
Item
Table

11

FY20 CORE BUDGET

Key Takeaways:

- Impact of the COVID-19 reallocation reflected
- GIA pass thru of \$75K
- LLC Reclassification for Wind Down Activities

FY20 CORE BUDGET REALIGNMENT #2 TOTAL

EXPENSE CATEGORY	FY 2020 APPROVED CORE BUDGET (a)	FY 2020 APPROVED REALIGNMENT #1 CORE BUDGET (b)	FY 2020 PROPOSED REALIGNMENT #2 CORE BUDGET (c)	ADJUSTMENTS (d) = (c - b)
Personnel & Fringe	\$16,905,440	\$16,933,809	\$15,699,730	(\$1,234,079)
Program	1,351,878	1,484,603	1,128,778	(355,825)
Contracts	4,296,719	5,988,759	5,506,759	(482,000)
Grants	9,660,921	9,660,921	12,315,000	2,654,079
Travel	511,087	571,667	433,667	(138,000)
Equipment	995,570	1,068,820	1,077,686	8,866
Overhead	2,964,382	3,046,958	2,668,917	(378,041)
Debt Service	580,047	580,047	580,047	0
Other - LLC	0	125,138	125,138	0
Totals:	\$37,266,043	\$39,460,721	\$39,535,721	\$75,000

A-30

workshop only slide

SUMMARY OF FY20 BUDGET ADJUSTMENTS

EXPENSE CATEGORY	FY 2020 BUDGET ADJUSTMENTS (UP TO 5/29/2020)				
	Q1 ADJUSTMENTS	Q2 ADJUSTMENTS	Q3 ADJUSTMENTS	Q4 ADJUSTMENTS	Q1 TO Q4 TOTAL
Personnel & Fringe	0	119,430	(119,430)	(1,234,079)	(1,234,079)
Program	(29,500)	66,050	62,550	(454,925)	(355,825)
Contracts	(35,000)	(65,000)	(22,000)	(360,000)	(482,000)
Grants	110,000	0	0	2,544,079	2,654,079
Travel	0	0	(13,000)	(125,000)	(138,000)
Equipment	(1,500)	(6,984)	17,350	0	8,866
Overhead	31,000	5,934	(44,900)	(370,075)	(378,041)
Debt Service	0	0	0	0	0
Other - LLC	0	0	0	0	0
Totals:	\$75,000	\$119,430	(\$119,430)	\$0	\$75,000

Tie to A-30
&
Action Item
Table

HIGHLIGHTS OF FY20 BUDGET ADJUSTMENTS

Q1:

1) \$75,000 Grants-in-Aid for Council of Native Hawaiian Advancement (CNHA) appropriated out of State of Hawaii's General Fund to be expended by OHA (pass thru). Reference: State of Hawaii, Appropriation Warrant No. 80, 2019 Act 039, HB 809 CD 1, Section 79.

2) Q1: \$35,000 to Grants to provide emergency disaster relief for Kaua'ula, Maui

Q2:

3) \$119,430 in Personnel to align with 2019 HB 172 General Funds figures and to be consistent with BOT BAE/RM #19-04 Fiscal Biennium 20/21 Community Grants Recommendations, Housing Grant.

Q3:

4) To reallocate 119,430 in item 3) in Personnel category across organizational units based on forecasted FY20 personnel expenditures.

Q4:

5) A total of \$2,544,079 reallocated from various categories to Grants category as per BOT #20-03 Approval to Fund Responses to COVID-19.

FY21 BUDGET REALIGNMENT #2

FY 2021 Spending Limit

Spending Limit and Adjustments for OHA's FY 2021 Total Operating Budget

Funding Sources	FY 2021				Ref Page(s)
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
1. Core Operating Budget					
5% of NHTF Portfolio	\$17,886,701	\$17,886,701	\$17,886,701	\$0	
Public Land Trust Revenues	15,100,000	15,100,000	15,100,000	0	
State of Hawai'i General Funds[1]	3,037,879	3,037,879	0	(3,037,879)	
Allocation of Kaka'ako Makai Revenues	1,186,572	1,186,572	2,398,735	1,212,163	
Made up of...					
20% Kaka'ako Makai Gross Revenue (Grant Use)	441,902	441,902	883,804	441,902	
50% Ka'akao Makai FY19 Net Revenue (Legacy Use)	744,670	744,670	1,514,931	770,261	
Sub-total - Allocation of Ka'ako Makai Revenues	1,186,572	1,186,572	2,398,735	1,212,163	
Sub-total - Core Operating Budget:	\$37,211,152	\$37,211,152	\$35,385,436	(\$1,825,716)	
2. Fiscal Stabilization Fund (fka Fiscal Reserve)					
FY20 Designation	\$0	\$0	\$3,000,000	\$3,000,000	
FY21 Designation	\$0	\$0	1,000,000	1,000,000	
Sub-total - Fiscal Stabilization Fund:	\$0	\$0	\$4,000,000	\$4,000,000	
3. Commercial Property					
Kaka'ako Makai	\$11,159,058	\$11,159,058	\$8,307,818	(\$2,851,240)	
Nā Lama Kukui	7,357,095	7,357,095	7,357,095	0	
Sub-total - Commercial Property:	\$18,516,153	\$18,516,153	\$15,664,913	(\$2,851,240)	
4. Federal Programs Budget					
Halawa-Luluku Interpretive Development	\$428,199	\$428,199	\$3,372,943	\$2,944,744	
Native Hawaiian Revolving Loan Fund	919,030	919,030	919,030	0	
Sub-total -Federal Programs Budget:	\$1,347,229	\$1,347,229	\$4,291,973	\$2,944,744	
5. Special Programs Budget					
Special Programs Budget - Legacy Properties	\$528,837	\$528,837	\$528,837	\$0	
Special Programs Budget - Other	195,000	195,000	195,000	0	
Sub-total - Special Programs Budget:	\$723,837	\$723,837	\$723,837	\$0	
Total Spending Limit:	\$57,798,371	\$57,798,371	\$60,066,159	\$2,267,788	

Key Takeaways:

- Impact of the true-up of Kaka'ako Makai Financial Information for FY20
- Reduction of FY21 General Funds
- Fiscal Stabilization Fund

A-28

16

FY 2021 Total Operating Budget Adjustments

Key Takeaways:

- Reduction in Personnel for Frozen Positions
- Use of Fiscal Stabilization Fund
- Halawa Luluku Interpretive Development Planned Work
- Tenant Improvements
- LLC Reclassifications

FY 2021 Approved Total Operating Budget and Realignments

Total Operating Budget	FY 2021				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Ref Page(s)
	(a)	(b)	(c)	(d) = (c - b)	
1. Core Operating Budget					
Personnel (includes Fringe @ 63.08%)	\$17,136,197	\$17,136,197	\$16,029,911	(\$1,106,286)	
Non-Personnel	20,074,586	20,074,586	20,446,728	372,142	
Sub-total 1:	\$37,210,783	\$37,210,783	\$36,476,639	(\$734,144)	
(FY21) Proposed Mission Aligned & Strategic Beneficiary and Community Investments	0	0	1,904,079	1,904,079	
(FY21) COVID-19 Responses	0	0	1,000,000	1,000,000	
Sub-total 2:	\$0	\$0	\$2,904,079	\$2,904,079	
Sub-total (1 + 2) – Core Operating Budget:	\$37,210,783	\$37,210,783	\$39,380,718	\$2,169,935	
2. Fiscal Stabilization Fund (fka Fiscal Reserve)					
FY20 Designation	\$0	\$0	3,000,000	\$3,000,000	
FY21 Designation	\$0	\$0	1,000,000	1,000,000	
Sub-total – Fiscal Stabilization Fund:	\$0	\$0	\$4,000,000	\$4,000,000	
3. Commercial Property					
Kaka'ako Makai	\$2,600,704	\$2,600,704	\$2,610,204	\$9,500	
Nā Lama Kukui	5,506,460	5,506,460	5,848,644	342,184	
Sub-total – Commercial Property:	\$8,107,164	\$8,107,164	\$8,458,848	\$351,684	
4. Federal Programs Budget					
Halawa Luluku Interpretive Development	\$428,199	\$428,199	\$3,372,943	\$2,944,744	
Native Hawaiian Revolving Loan Fund	919,030	919,030	919,030	0	
Sub-total – Federal Programs Budget:	\$1,347,229	\$1,347,229	\$4,291,973	\$2,944,744	
5. Special Programs Budget					
Legacy Properties					
Palauea Culture Preserve	\$122,180	\$122,180	\$89,730	(\$32,450)	
Wao Kele O Puna Management Fund	204,308	204,308	250,510	46,202	
Sub-total – Special-Legacy Properties:	\$326,488	\$326,488	\$340,240	\$13,752	
Special Programs Budget – Other					
Hi'ilei Aloha & Subsidiaries	\$195,000	\$195,000	\$134,000	(\$61,000)	
Ho'okele Pono & Subsidiaries	0	0	61,000	61,000	
Sub-total – Special – Other:	\$195,000	\$195,000	\$195,000	\$0	
Sub-total – Special Programs Budget:	\$521,488	\$521,488	\$535,240	\$13,752	
Total Operating Budget:	\$47,186,664	\$47,186,664	\$56,666,779	\$9,480,115	

Core
Budget

A-29

Non-
Core
Budget

17

Summarizes the Total Operating Budget from Initial Approval (Table A-June 2019) to Realignment #2 (Table C-June 2020)

A. FY 2021 APPROVED TOTAL OPERATING BUDGET										
FY 2021 APPROVED BUDGET	FTE	Core	Fiscal Stabilization Fund (fka Fiscal Reserve)	Commercial Property Budget		Legacy Property Budget		Special Programs Budget		FY 2021 Total Operating Budget
				Kaka'ako Makai	Nā Lama Kukui	Palaua Culture Preserve	WKOP Mgmt Fund	Federal Funded	OHA Funded	
Personnel & Fringe	179	\$ 17,136,197	\$ -	\$ 283,724	\$ -	\$ -	\$ -	\$ 779,582	\$ -	\$ 18,199,503
Program		1,192,677	-	59,475	380,057	3,000	9,550	114,191	-	1,758,950
Contracts		3,999,924	-	665,000	559,502	42,000	80,000	339,959	-	5,686,385
Grants		9,635,921	-	-	-	35,000	10,000	-	-	9,680,921
Travel		512,309	-	-	-	4,680	8,160	37,045	-	562,194
Equipment		1,027,036	-	945,200	1,053,578	28,500	95,798	1,250	-	3,151,362
Overhead		3,134,555	-	647,305	1,002,371	9,000	800	75,202	-	4,869,233
Debt Service		572,163	-	-	2,510,952	-	-	-	-	3,083,115
Other - LLC		-	-	-	-	-	-	-	195,000	195,000
Totals:		\$ 37,210,783	\$ -	\$ 2,600,704	\$ 5,506,460	\$ 122,180	\$ 204,308	\$ 1,347,229	\$ 195,000	\$ 47,186,664
B. FY 2021 APPROVED BUDGET REALIGNMENT #1 (NO CHANGE)										
C. FY 2021 BUDGET REALIGNMENT #2										
FY 2021 PROPOSED REALIGNMENT #2	FTE	Core	Fiscal Stabilization Fund (fka Fiscal Reserve)	Commercial Property Budget		Legacy Property Budget		Special Programs Budget		FY 2021 Total Operating Budget
				Kaka'ako Makai	Nā Lama Kukui	Palaua Culture Preserve	WKOP Mgmt Fund	Federal Funded	OHA Funded	
Personnel & Fringe	179	16,029,911	\$ -	\$ 280,608	\$ 103,884	\$ -	\$ -	\$ 703,286	\$ -	\$ 17,117,689
Program		1,151,311	-	18,975	384,357	2,500	4,550	110,491	-	1,672,184
Contracts		4,253,918	-	715,000	559,502	42,000	93,500	3,374,959	-	9,038,879
Grants		9,605,921	-	-	-	-	-	0	-	9,605,921
Travel		585,771	-	-	-	4,680	8,160	37,045	-	635,656
Equipment		1,062,488	-	945,200	1,207,578	31,550	144,300	600	-	3,391,716
Overhead		3,215,155	-	647,305	1,082,371	9,000	-	65,592	-	5,019,423
Debt Service		572,163	-	-	2,510,952	-	-	-	-	3,083,115
Sub-total 1:		36,476,639	-	2,607,088	5,848,644	89,730	250,510	4,291,973	-	49,564,584
Other - WKOP		46,202	-	-	-	-	(46,202)	-	-	-
Other - LLC		-	-	-	-	-	-	-	195,000	195,000
*New COVID-19 Readiness		1,000,000	-	-	-	-	-	-	-	1,000,000
*New FY21 Grants		1,904,079	-	-	-	-	-	-	-	1,904,079
Subtotal 2:		2,950,281	-	-	-	-	(46,202)	-	195,000	3,099,079
Totals (1 + 2):		\$ 39,426,920	\$ -	\$ 2,607,088	\$ 5,848,644	\$ 89,730	\$ 204,308	\$ 4,291,973	\$ 195,000	\$ 52,663,663
Difference:		\$ 2,216,137	\$ -	\$ 6,384	\$ 342,184	\$ (32,450)	\$ -	\$ 2,944,744	\$ -	\$ 5,476,999

Tie to
A-29 &
Action
Item
Table

FY21 CORE BUDGET

**FY21 CORE BUDGET REALIGNMENT #2 TOTAL
OVERVIEW (OPERATING, PROJECT, CAPITAL)**

<u>CATEGORY</u>	<u>SUMMARY</u>			<u>REALIGN #2 REQUEST BREAKDOWN OF EXPENDITURE TYPE</u>			
	<u>Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS</u>	<u>FY21 REALIGN #2 REQUEST TOTAL</u>	<u>FY21 ADJUSTMENT S</u>	<u>FY21 OPERATING</u>	<u>FY21 PROJECT</u>	<u>FY21 CAPITAL</u>	<u>FY21 REALIGN #2 REQUEST TOTAL</u>
CONTRACTS	3,999,924	4,253,918	253,994	3,308,418	334,000	611,500	4,253,918
DEBT SERVICE	572,163	572,163	0	572,163	0	0	572,163
EQUIPMENT	1,027,036	1,062,488	35,452	870,488	0	192,000	1,062,488
GRANTS	9,635,921	9,605,921	(30,000)	9,605,921	0	0	9,605,921
OVERHEAD	3,134,555	3,215,155	80,600	3,215,155	0	0	3,215,155
PROGRAM	1,192,677	1,151,311	(41,366)	1,022,311	124,000	5,000	1,151,311
TRAVEL	512,309	585,771	73,462	535,771	50,000	0	585,771
PERSONNEL	17,136,197	16,029,911	(1,106,286)	16,029,911	0	0	16,029,911
Grand Total	37,210,783	36,476,639	(734,144)	35,160,139	508,000	808,500	36,476,639

A-31

Slide 21

20

A-31

FY21 OPERATING COSTS: FY 21 APPROVED REALIGNMENT #1 & PROPOSED REALIGNMENT #2

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
CONTRACTS	3,234,924	3,308,418	73,494
DEBT SERVICE	572,163	572,163	0
EQUIPMENT	828,036	870,488	42,452
GRANTS	9,635,921	9,605,921	(30,000)
OVERHEAD	3,134,555	3,215,155	80,600
PROGRAM	1,186,677	1,022,311	(164,366)
TRAVEL	512,309	535,771	23,462
PERSONNEL	17,136,197	16,029,911	(1,106,286)
Grand Total	36,240,783	35,160,139	(1,080,644)

Operating,
Project, &
Capital Total:

	37,210,783	36,476,639	(734,144)
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FY21 PROJECT-BASED COSTS: FY 21 APPROVED REALIGNMENT #1 & PROPOSED REALIGNMENT #2

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
CONTRACTS	140,000	334,000	194,000
PROGRAM	0	124,000	124,000
TRAVEL	0	50,000	50,000
Grand Total	140,000	508,000	368,000

FY21 CAPITAL COSTS: FY 21 APPROVED REALIGNMENT #1 & PROPOSED REALIGNMENT #2

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of BR2 FY21 CAPITAL	Sum of FY 21 ADJUSTMENT
CONTRACTS	625,000	611,500	(13,500)
EQUIPMENT	199,000	192,000	(7,000)
PROGRAM	6,000	5,000	(1,000)
Grand Total	830,000	808,500	(21,500)

A-35, A-36

FY21 CORE - OPERATING - PROPOSED REALIGNMENT #2 FY21 BUDGET ADJUSTMENT REQUESTS - PROJECT-BASED COSTS				
Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT	
02. EXECUTIVE	125,000	269,000	144,000	
2700 (SYSTEMS OFFICE)	0	94,000	94,000	
Native Hawaiian Programs Systemic Evaluation Work	0	54,000	54,000	
Update of The Disparate Treatment of Native Hawaiians in the Criminal Justice System Report	0	40,000	40,000	
3600 (INFORMATION TECHNOLOGY)	125,000	175,000	50,000	
Oracle Fusion	125,000	175,000	50,000	
04. COMMUNITY ENGAGEMENT	0	124,000	124,000	
4200 (DIGITAL & PRINT MEDIA)	0	124,000	124,000	
Media Buyer	0	124,000	124,000	
05. RESEARCH	15,000	65,000	50,000	
5100 (RESEARCH DIRECTOR)	15,000	65,000	50,000	
Hawaii Housing Study	0	30,000	30,000	
Native Hawaiian Well-Being Survey	15,000	35,000	20,000	
06. ADVOCACY	0	50,000	50,000	
6400 (COMPLIANCE ENFORCEMENT)	0	50,000	50,000	
Repatriation (International Travel)	0	50,000	50,000	
Grand Total	140,000	508,000	368,000	

FY21 CORE - OPERATING - PROPOSED REALIGNMENT #2 FY21 BUDGET ADJUSTMENT REQUESTS - CAPITAL PROJECT				
Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT	
06. ADVOCACY	0	55,000	55,000	
6400 (COMPLIANCE ENFORCEMENT)	0	55,000	55,000	
Repatriation (Burial Vault)	0	55,000	55,000	
08. RESOURCE MANAGEMENT - LAND ASSETS	830,000	753,500	(76,500)	
8303 (KUKANILOKO)	708,000	657,000	(51,000)	
KKL Master Plan Development	536,000	487,000	(49,000)	
KKL Master Plan Implementation	172,000	170,000	(2,000)	
8304 (PAHUA HEIAU)	72,000	27,500	(44,500)	
Implementation of Preservation Plan	72,000	27,500	(44,500)	
8305 (WAILUA COURTHOUSE)	50,000	69,000	19,000	
Parking Lot Repair	50,000	69,000	19,000	
Grand Total	830,000	808,500	(21,500)	

FY21 NONCORE BUDGET

A-37

Key Takeaways:

- Halawa Luluku Interpretive Development Planned Work
- LLC Reclassifications
- NLK Tenant Work

FY21 NONCORE BUDGET REALIGNMENT #2 TOTAL**OVERVIEW- Operating, Project, Capital**

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
⊕ 3800 (LLC HIILEI ALOHA)	195,000	134,000	(61,000)
⊕ 3800 (LLC HOOKELE PONO)	0	61,000	61,000
⊕ 4410 (HLID)	428,199	3,372,943	2,944,744
⊕ 4420 (NHRLF)	919,030	919,030	0
⊕ 8210 (KAKAAKO MAKAI)	2,600,704	2,607,088	6,384
⊕ 8220 (NA LAMA KUKUI)	5,506,460	5,848,644	342,184
⊕ 8310 (PALAUEA CULTURE PRESERVE)	122,180	89,730	(32,450)
⊕ 8320 (WAO KELE O PUNA)	204,308	250,510	46,202
Grand Total	9,975,881	13,282,945	3,307,064

24

68/228

A-38

Key Takeaway:

LLC Reclassifications for
Wind Down Activities



FY21 NONCORE BUDGET REALIGNMENT #2**FY21 Budget Adjustment Request - OHA FUNDED LLC**

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
+ 3800 (LLC HIILEI ALOHA)	195,000	134,000	(61,000)
+ 3800 (LLC HOOKELE PONO)	0	61,000	61,000
Grand Total	195,000	195,000	0


25

A-41 and A-42







Key Takeaway:
Halawa Luluku
Interpretive Development
Planned Work

FY21 NONCORE BUDGET REALIGNMENT #2			
FY21 Budget Adjustment Request -4410 (HLID)			
Requested 4410 (HLID) 			
PROGRAM=T (TOTAL PROGRAMS) - Operating, Project, Capital			
Row Labels 	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
⊕ PERSONNEL	318,770	242,474	(76,296)
⊕ PROGRAM	8,200	4,500	(3,700)
⊕ CONTRACTS	63,860	3,098,860	3,035,000
⊕ EQUIPMENT	1,250	600	(650)
⊕ OVERHEAD	36,119	26,509	(9,610)
Grand Total	428,199	3,372,943	2,944,744

A-41

FY21 NONCORE BUDGET REALIGNMENT #2**FY21 Budget Adjustment Request -4420 (NHRLF)**Requested 4420 (NHRLF) **PROGRAM=T (TOTAL PROGRAMS) - Operating, Project, Capital**

Key Takeaway:
No changes

Row Labels 	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
 PERSONNEL	460,812	460,812	0
 PROGRAM	105,991	105,991	0
 CONTRACTS	276,099	276,099	0
 OVERHEAD	39,083	39,083	0
 TRAVEL	37,045	37,045	0
Grand Total	919,030	919,030	0

27

71/228

A-39

FY21 NONCORE BUDGET REALIGNMENT #2

FY21 Budget Adjustment Request -8210 (KAKAAKO MAKAI)

Requested8210 (KAKAAKO MAKAI)

PROGRAM=T (TOTAL PROGRAMS) - Operating, Project, Capital

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
PERSONNEL	283,724	280,608	(3,116)
PROGRAM	59,475	18,975	(40,500)
CONTRACTS	665,000	715,000	50,000
TRAVEL	0	0	0
EQUIPMENT	945,200	945,200	0
OVERHEAD	647,305	647,305	0
Grand Total	2,600,704	2,607,088	6,384

28

A-29

FY21 NONCORE BUDGET REALIGNMENT #2

FY21 Budget Adjustment Requests -8220 (NA LAMA KUKUI)

Requested8220 (NA LAMA KUKUI)

PROGRAM=T (TOTAL PROGRAMS) - Operating, Project, Capital

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
+ PERSONNEL		103,884	103,884
+ PROGRAM	380,057	384,357	4,300
+ CONTRACTS	559,502	559,502	0
+ EQUIPMENT	1,053,578	1,207,578	154,000
+ OVERHEAD	1,002,371	1,082,371	80,000
+ DEBT SERVICE	2,510,952	2,510,952	0
Grand Total	5,506,460	5,848,644	342,184

29

73/228

A-40

FY21 NONCORE BUDGET REALIGNMENT #2

FY21 Budget Adjustment Request -8310 (PALAUEA CULTURE PRESERVE)

Requested8310 (PALAUEA)

PROGRAM=T (TOTAL PROGRAMS) - Operating, Project, Capital

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
PROGRAM	3,000	2,500	(500)
CONTRACTS	42,000	42,000	0
GRANTS	35,000	0	(35,000)
TRAVEL	4,680	4,680	0
EQUIPMENT	28,500	31,550	3,050
OVERHEAD	9,000	9,000	0
Grand Total	122,180	89,730	(32,450)

30

74/228

A-40

FY21 NONCORE BUDGET REALIGNMENT #2				
FY21 Budget Adjustment Request - 8320 (WAO KELE O PUNA)				
Requested 8320 (WAO KELE O PUNA)				
PROGRAM=T (TOTAL PROGRAMS) - Operating, Project, Capital				
Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT	
⊕ PROGRAM	9,550	4,550	(5,000)	
⊕ CONTRACTS	80,000	93,500	13,500	
⊕ GRANTS	10,000	0	(10,000)	
⊕ TRAVEL	8,160	8,160	0	
⊕ EQUIPMENT	95,798	144,300	48,502	
⊕ OVERHEAD	800	0	(800)	
Grand Total	204,308	250,510	46,202	

31

FY21 NONCORE BUDGET REALIGNMENT #2

FY21 NONCORE CAPITAL PROJECTS

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
4410 (HLID)	-	3,000,000	3,000,000
HALAWA - Support Facilities Construction	-	1,500,000	1,500,000
LULUKU - Support Facilities Construction	-	1,500,000	1,500,000
8220 (NA LAMA KUKUI)	1,208,848	1,442,848	234,000
Grease Trap and AC Replacement	1,053,578	1,207,578	154,000
Tenant Improvement Allowance	155,270	235,270	80,000
Grand Total	1,208,848	4,442,848	3,234,000

FY20 FY21 PERSONNEL AND POSITIONS

PERSONNEL AND POSITIONS FY 2020 FY 2021 SUMMARY

workshop only slide

Core Budget	BOT Approved Budget		Realignment #1		Realignment #2		Adjustments	
	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21
Salaries & Fringe:								
Board of Trustee Offices	\$2,848,572	\$2,905,543	\$ 2,852,045	\$ 2,905,543	\$ 2,813,822	\$ 2,771,433	\$ (38,223)	\$ (134,111)
Executive Offices	3,596,778	3,664,153	4,578,377	3,664,153	4,262,444	4,461,645	(315,934)	797,493
Financial Assets	2,872,967	2,833,639	1,945,335	2,833,639	1,642,768	1,933,193	(302,567)	(900,446)
Community Engagement	2,658,836	2,712,011	2,550,409	2,712,011	2,294,741	2,415,979	(255,668)	(296,032)
Research	1,493,052	1,522,913	1,489,015	1,522,913	1,438,281	1,338,487	(50,734)	(184,426)
Advocacy	2,440,221	2,489,026	2,411,943	2,489,026	2,157,833	2,133,577	(254,110)	(355,449)
Land Assets	695,013	708,911	806,684	708,911	789,841	675,595	(16,843)	(33,316)
Student Helper Program	104,050	104,050	104,050	104,050	104,050	104,050	0	0
Sub-total Salaries & Fringe:	\$16,709,490	\$16,940,247	\$ 16,737,859	\$ 16,940,247	\$ 15,503,779	\$ 15,833,961	\$ (1,234,079)	\$ (1,106,286)
Reserves								
Vacation Payouts	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$0
Overtime	10,000	10,000	10,000	10,000	10,000	10,000	0	0
Workers' Compensation	5,950	5,950	5,950	5,950	5,950	5,950	0	0
Continuing Education Program	30,000	30,000	30,000	30,000	30,000	30,000	0	0
Sub-total Reserves	\$195,950	\$195,950	\$ 195,950	\$ 195,950	\$ 195,950	\$ 195,950	\$0	\$0
Total Core Personnel Budget:	\$16,905,440	\$17,136,197	\$ 16,933,809	\$ 17,136,197	\$ 15,699,730	\$ 16,029,911	\$ (1,234,079)	\$ (1,106,286)

Non-Core Budget	BOT Approved Budget		Realignment #1		Realignment #2		Adjustments	
	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21
Salaries & Fringe:								
NHRLF	\$451,776	\$460,812	\$ 451,776	\$ 460,812	\$ 451,776	\$ 460,812	\$0	\$0
HLID	312,472	318,770	312,472	318,770	312,472	242,474	0	(76,296)
Commercial Property	278,161	283,724	363,265	283,724	363,265	384,492	0	100,768
Total Non-Core Personnel Budget:	\$1,042,409	\$1,063,306	\$ 1,127,513	\$ 1,063,306	\$ 1,127,513	\$ 1,087,778	\$0	\$ 24,472

Grant Total	\$17,751,899	\$18,003,553	\$ 17,865,372	\$ 18,003,553	\$ 16,631,292	\$ 16,921,739	\$ (1,234,079)	\$ (1,081,814)
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OVERVIEW OF PERSONNEL AND POSITIONS FY 2020 FY 2021

A-47; Section C, Attachment 3

Core Budget	FTE			BOT Approved Budget		FTE			Realignment #1		FTE			Realignment #2		Adjustments	
	# FTE	Frozen	Active	FY 20	FY 21	Reassigned	Unfreeze	Active	FY 20	FY 21	Reassigned	Add'l Frozen	Active	FY 20	FY 21	FY 20	FY 21
Salaries & Fringe:																	
Board of Trustee Offices	29	0	29	\$2,848,572	\$2,905,543	0	0	29	\$ 2,852,045	\$ 2,905,543	0	0	29	\$ 2,813,822	\$ 2,771,433	\$ (38,223)	\$ (134,111)
Executive Offices	34	-7	27	3,596,778	3,664,153	10	7	44	4,578,377	3,664,153	0	-6	38	4,262,444	4,461,645	(315,934)	797,493
Financial Assets	29	-1	28	2,872,967	2,833,639	-7	0	21	1,945,335	2,833,639	0	-1	20	1,642,768	1,933,193	(302,567)	(900,446)
Community Engagement	30	0	30	2,658,836	2,712,011	-2	0	28	2,550,409	2,712,011	0	-1	27	2,294,741	2,415,979	(255,668)	(296,032)
Research	16	-2	14	1,493,052	1,522,913	0	0	14	1,489,015	1,522,913	0	-1	13	1,438,281	1,338,487	(50,734)	(184,426)
Advocacy	23	-1	22	2,440,221	2,489,026	0	0	22	2,411,943	2,489,026	0	-2	20	2,157,833	2,133,577	(254,110)	(355,449)
Land Assets	8	0	8	695,013	708,911	-1	0	7	806,684	708,911	-1	0	6	789,841	675,595	(16,843)	(33,316)
Student Helper Program				104,050	104,050				104,050	104,050				104,050	104,050	0	0
Sub-total Salaries & Fringe:	169	-11	158	\$16,709,490	\$16,940,247	0	7	165	\$ 16,737,859	\$ 16,940,247	-1	-11	153	\$ 15,503,779	\$ 15,833,961	\$ (1,234,079)	\$ (1,106,286)
Reserves																	
Vacation Payouts				\$150,000	\$150,000				\$150,000	\$150,000				\$150,000	\$150,000	\$0	\$0
Overtime				10,000	10,000				10,000	10,000				10,000	10,000	0	0
Workers' Compensation				5,950	5,950				5,950	5,950				5,950	5,950	0	0
Continuing Education Program				30,000	30,000				30,000	30,000				30,000	30,000	0	0
Sub-total Reserves				\$195,950	\$195,950				\$ 195,950	\$ 195,950				\$ 195,950	\$ 195,950	\$0	\$0
Total Core Personnel Budget:				\$16,905,440	\$17,136,197				\$ 16,933,809	\$ 17,136,197				\$ 15,699,730	\$ 16,029,911	\$ (1,234,079)	\$ (1,106,286)

Non-Core Budget	FTE			BOT Approved Budget		FTE			Realignment #1		FTE			Realignment #2		Adjustments	
	# FTE	Frozen	Active	FY 20	FY 21	Reassigned	Unfreeze	Active	FY 20	FY 21	Reassigned	Add'l Frozen	Active	FY 20	FY 21	FY 20	FY 21
Salaries & Fringe:																	
NHRLF	5	-1	4	\$451,776	\$460,812	0	0	4	\$ 451,776	\$ 460,812	0	0	4	\$ 451,776	\$ 460,812	\$0	\$0
HLID	3	0	3	312,472	318,770	0	0	3	312,472	318,770	0	0	3	312,472	242,474	0	(76,296)
Commercial Property	2	0	2	278,161	283,724	0	0	2	363,265	283,724	1	0	3	363,265	384,492	0	100,768
Total Non-Core Personnel Budget:	10	-1	9	\$1,042,409	\$1,063,306	0	0	9	\$ 1,127,513	\$ 1,063,306	1	0	10	\$ 1,127,513	\$ 1,087,778	\$0	\$ 24,472
Grant Total	179	-12	167	\$17,751,899	\$18,003,553	0	7	174	\$ 17,865,372	\$ 18,003,553	0	-11	163	\$ 16,631,292	\$ 16,921,739	\$ (1,234,079)	\$ (1,081,814)

PERSONNEL – FILLED FROZEN VACANCY (PARTIAL LISTING)

		FILLED	FROZEN			VACANCY			VACANCY BY TYPE		
Paia	Total Authorized At BR #1	Active Filled	Frozen	Addtl Frozen	Total Frozen	89-Day Hire	Vacant	Total Vacant	Essential	Non Essential	Total Vacant
Board of Trustees											
BOT	9	9	0	0	0	0	0	0	0	0	0
BOT Staff	20	19	0	0	0	0	1	1	0	1	1
Sub-total BOT	29	28	0	0	0	0	1	1	0	1	1
Executive Offices											
CEO	7	4	0	2	2	0	1	1	0	1	1
COO	2	1	0	0	0	0	1	1	1	0	1
Corp Counsel	5	5	0	0	0	0	0	0	0	0	0
Information Technology	8	7	0	1	1	0	0	0	0	0	0
Human Resouces	3	2	0	0	0	1	0	1	1	0	1
Systems Office	6	3	0	2	2	0	1	1	0	1	1
Facilities/Operations Support	4	1	0	1	1	1	1	2	1	1	2
Grants	9	6	0	0	0	0	3	3	0	3	3
Sub-total Executive Offices	44	29	0	6	6	2	7	9	3	6	9
Resources Management - Financial Assets											
Financial Services	11	10	0	0	0	0	1	1	1	0	1
Procurement	7	5	0	0	0	1	1	2	1	1	2
Investments	2	1	0	1	1	0	0	0	0	0	0
Consumer Micro Loan	1	1	0	0	0	0	0	0	0	0	0
Sub-total RMFA	21	17	0	1	1	1	2	3	2	1	3

A-48

PERSONNEL – FILLED FROZEN VACANCY (PARTIAL LISTING)

A-48

		FILLED	FROZEN			VACANCY			VACANCY BY TYPE		
Paia	Total Authorized At BR #1	Active Filled	Frozen	Addtl Frozen	Total Frozen	89-Day Hire	Vacant	Total Vacant	Essential	Non Essential	Total Vacant
Community Engagement											
CE Director	2	1	0	0	0	0	1	1	0	1	1
Digital and Print Media	7	5	0	0	0	0	2	2	0	2	2
Community Outreach	18	17	0	1	1	0	0	0	0	0	0
Hawaiian Registry	1	1	0	0	0	0	0	0	0	0	0
Sub-total CE	28	24	0	1	1	0	3	3	0	3	3
Research											
Research Director	2	1	0	0	0	0	1	1	0	1	1
Land, Culture and History	7	6	0	0	0	0	0	0	0	0	0
Demography	1	1	1	0	1	0	0	0	0	0	0
Special Projects	6	3	1	1	2	0	1	1	0	1	1
Sub-total Research	16	11	2	1	3	0	2	2	0	2	2
Advocacy											
Chief Advocate	2	2	0	0	0	0	0	0	0	0	0
Compliance Enforcement	8	5	1	1	2	0	1	1	0	1	1
Public Policy	9	5	0	0	0	1	3	4	1	3	4
Papahanaumokukea	2	1	0	1	1	0	0	0	0	0	0
WADC	2	2	0	0	0	0	0	0	0	0	0
Sub-total Advocacy	23	15	1	2	3	1	4	5	1	4	5
Resource Management - Land Assets											
Land Director	2	1	0	0	0	0	1	1	1	0	1
Legacy Land	4	3	0	0	0	0	1	1	0	1	1
Facilities	1	1	0	0	0	0	0	0	0	0	0
Sub-total RMLA	7	5	0	0	0	0	2	2	1	1	2
Grand Total	168	129	3	11	14	4	21	25	7	18	25
Vacancy Rate								15%	28%	72%	100%

37

81/228

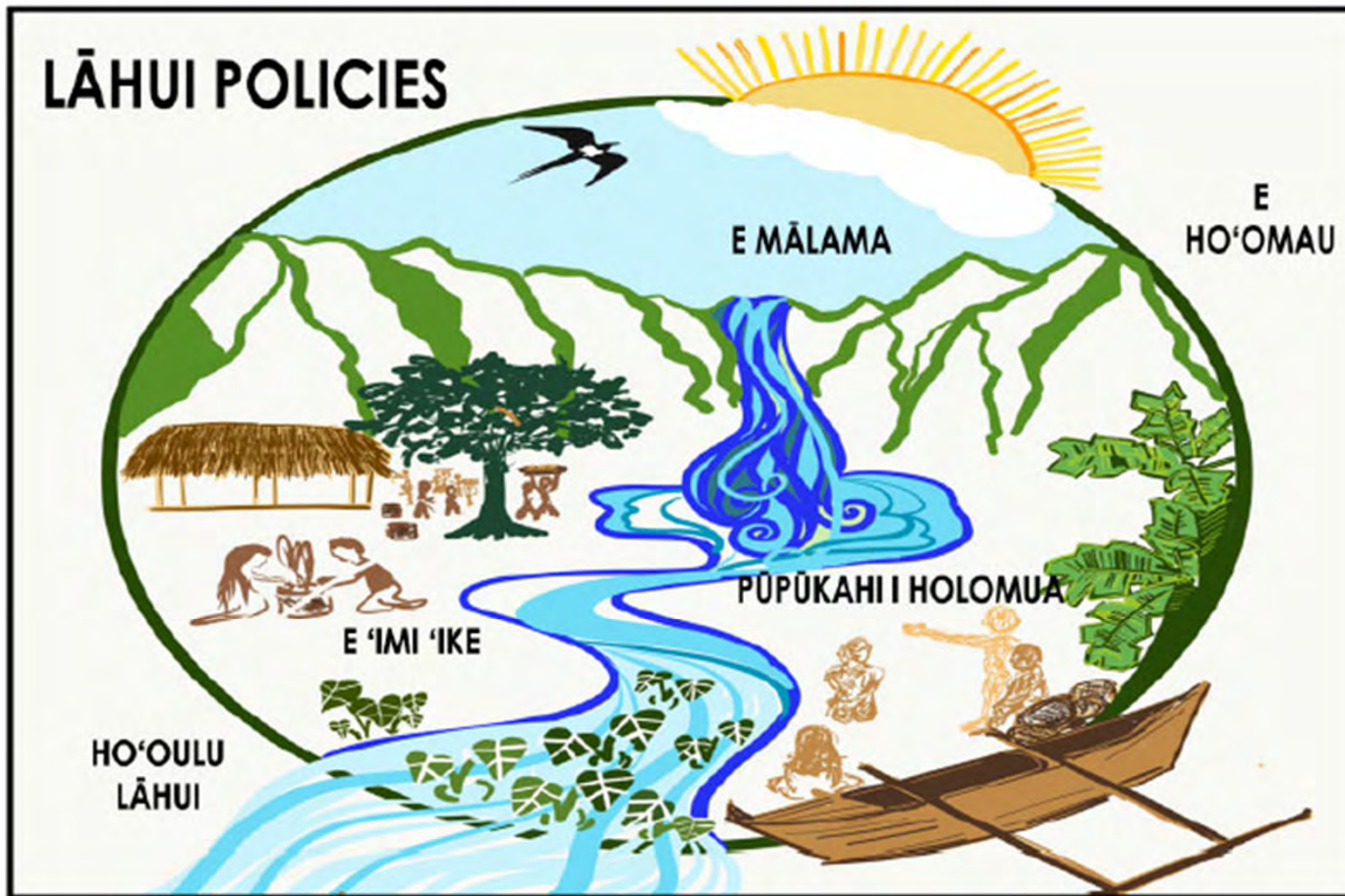
PERSONNEL – FILLED FROZEN VACANCY

Paia	Total Authorized At BR #1	FILLED	FROZEN			VACANCY			VACANCY BY TYPE		
		Active Filled	Frozen	Addtl Frozen	Total Frozen	89-Day Hire	Vacant	Total Vacant	Essential	Non Essential	Total Vacant
Board of Trustees											
BOT	9	9	0	0	0	0	0	0	0	0	0
BOT Staff	20	19	0	0	0	0	1	1	0	1	1
Sub-total BOT	29	28	0	0	0	0	1	1	0	1	1
Executive Offices											
CEO	7	4	0	2	2	0	1	1	0	1	1
COO	2	1	0	0	0	0	1	1	1	0	1
Corp Counsel	5	5	0	0	0	0	0	0	0	0	0
Information Technology	8	7	0	1	1	0	0	0	0	0	0
Human Resources	3	2	0	0	0	1	0	1	1	0	1
Systems Office	6	3	0	2	2	0	1	1	0	1	1
Facilities/Operations Support	4	1	0	1	1	1	1	2	1	1	2
Grants	9	6	0	0	0	0	3	3	0	3	3
Sub-total Executive Offices	44	29	0	6	6	2	7	9	3	6	9
Resources Management - Financial Assets											
Financial Services	11	10	0	0	0	0	1	1	1	0	1
Procurement	7	5	0	0	0	1	1	2	1	1	2
Investments	2	1	0	1	1	0	0	0	0	0	0
Consumer Micro Loan	1	1	0	0	0	0	0	0	0	0	0
Sub-total RMFA	21	17	0	1	1	1	2	3	2	1	3
Community Engagement											
CE Director	2	1	0	0	0	0	1	1	0	1	1
Digital and Print Media	7	5	0	0	0	0	2	2	0	2	2
Community Outreach	18	17	0	1	1	0	0	0	0	0	0
Hawaiian Registry	1	1	0	0	0	0	0	0	0	0	0
Sub-total CE	28	24	0	1	1	0	3	3	0	3	3
Research											
Research Director	2	1	0	0	0	0	1	1	0	1	1
Land, Culture and History	7	6	0	0	0	0	0	0	0	0	0
Demography	1	1	1	0	1	0	0	0	0	0	0
Special Projects	6	3	1	1	2	0	1	1	0	1	1
Sub-total Research	16	11	2	1	3	0	2	2	0	2	2
Advocacy											
Chief Advocate	2	2	0	0	0	0	0	0	0	0	0
Compliance Enforcement	8	5	1	1	2	0	1	1	0	1	1
Public Policy	9	5	0	0	0	1	3	4	1	3	4
Papahānaumokuākea	2	1	0	1	1	0	0	0	0	0	0
WADC	2	2	0	0	0	0	0	0	0	0	0
Sub-total Advocacy	23	15	1	2	3	1	4	5	1	4	5
Resource Management - Land Assets											
Land Director	2	1	0	0	0	0	1	1	1	0	1
Legacy Land	4	3	0	0	0	0	1	1	0	1	1
Facilities	1	1	0	0	0	0	0	0	0	0	0
Sub-total RMLA	7	5	0	0	0	0	2	2	1	1	2
Grand Total	168	129	3	11	14	4	21	25	7	18	25
						Vacancy Rate			28%	72%	100%

38

82/228

ADMINISTRATION RECOMMENDED ACTIONS



- (1) **E Malama**
(to protect)
- (2) **E Ho'omau**
(to perpetuate);
- (3) **E Pupukahi i Holomua**
(to unite in order to progress);
- (4) **E 'Imi 'ike**
(to seek knowledge);
- (5) **E Ho'oulu Lahui** (to grow the Lahui).

workshop only slide

**FY21 Mission Aligned & Strategic Beneficiary and Community Investments
Summary Schedule**

<u>By Classification</u>	<u>General Funds</u>	<u>Trust Funds</u>	<u>Initial Total</u>	<u>FY21 Addition</u>	<u>New Total</u>
A-43 I - Beneficiary and Community Investments via Grants Subject to HRS 10-17 Process	\$ 1,030,000	\$ 8,455,921	\$ 9,485,921	\$ 2,144,079	\$ 11,630,000
A-45 II - Beneficiary and Community Investments via Procurement Subject to HRS 103D	\$ 524,000	\$ 1,029,664	\$ 1,553,664	\$ 250,000	\$ 1,803,664
A-46 III - Beneficiary and Community Investments via Sponsorships	\$ -	\$ 133,000	\$ 133,000	\$ 25,000	\$ 158,000
Total	<u>\$ 1,554,000</u>	<u>\$ 9,618,585</u>	<u>\$ 11,172,585</u>	<u>\$ 2,419,079</u>	<u>\$ 13,591,664</u>

Cross Reference from Slide 41

By Focus Area	General Funds	Trust Funds	Initial Total	FY21 Addition	New Total
<u>BENEFICIARY SUPPORTS</u>					
Social Services	\$ 415,000	\$ 415,000	\$ 830,000	\$ -	\$ 830,000
Higher Education	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
NH Teacher Education & Professional Development	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
COVID-19 Responses	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Sub-total	\$ 415,000	\$ 915,000	\$ 1,330,000	\$ 750,000	\$ 2,080,000
<u>COMMUNITY SUPPORTS</u>					
<u>Culture</u>					
Community	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Iwi Kūpuna Registration and Reinvestment	\$ -	\$ -	\$ -	\$ 144,079	\$ 144,079
<u>Health</u>					
Community	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Community & Olama	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
<u>Based Education</u>					
Community	\$ 250,000	\$ 250,000	\$ 500,000	\$ -	\$ 500,000
Hawaiian Focused Charter Schools	\$ 365,000	\$ 1,135,000	\$ 1,500,000	\$ 500,000	\$ 2,000,000
<u>Housing</u>	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
<u>Income</u>	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
<u>Land</u>	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
<u>Events</u>					
'Alahehu	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
BOT Sponsorships	\$ -	\$ 135,000	\$ 135,000	\$ -	\$ 135,000
Kaunahu (aka CEO) Sponsorships	\$ -	\$ 70,921	\$ 70,921	\$ -	\$ 70,921
Program Sponsorships	\$ -	\$ 133,000	\$ 133,000	\$ 25,000	\$ 158,000
<u>Community</u>					
Kūia	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 500,000
Homestead	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
<u>Legal</u>	\$ 524,000	\$ 524,000	\$ 1,048,000	\$ 250,000	\$ 1,298,000
<u>Communications</u>					
Media - TV	\$ -	\$ 149,000	\$ 149,000	\$ -	\$ 149,000
Print - Ka Wai Ola	\$ -	\$ 356,664	\$ 356,664	\$ -	\$ 356,664
<u>ORGANIZATION SUPPORTS</u>					
DHHL	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000
Total	\$1,554,000	\$ 9,618,585	\$11,172,585	\$ 2,419,079	\$ 13,591,664

A-43

FY21 Mission Aligned & Strategic
Beneficiary and Community
Investments via Grants, Contracts
and Sponsorships

Various Programs

Classification I:
Beneficiary and Community
Investments
via Grants Subject to HRS
10-17 Process

**FY21 Mission Aligned & Strategic Beneficiary and Community Investments via Grants, Contracts and Sponsorships
Various Programs**

Classification I - Beneficiary and Community Investments via Grants Subject to HRS 10-17 Process

Description	General Funds	Trust Funds	FN	Initial Total	FY21 Addition	FN	Adjusted Total
Account: 56510 Program							
A. Social Services	\$ 415,000	\$ 415,000		\$ 830,000	\$ -		\$ 830,000
Account: 56530 Community							
A. Education - Higher Education	\$ -	\$ 500,000		\$ 500,000	\$ -		\$ 500,000
B. Culture	\$ -	\$ 500,000		\$ 500,000	\$ -		\$ 500,000
C. Health	\$ -	\$ 500,000		\$ 500,000	\$ -		\$ 500,000
D. Education	\$ 250,000	\$ 250,000		\$ 500,000	\$ -		\$ 500,000
E. Housing	\$ -	\$ 500,000		\$ 500,000	\$ -		\$ 500,000
F. Income	\$ -	\$ 500,000		\$ 500,000	\$ -		\$ 500,000
G. Land	\$ -	\$ 500,000		\$ 500,000	\$ -		\$ 500,000
Sub-total	\$ 250,000	\$ 2,750,000		\$ 3,000,000	\$ -		\$ 3,000,000
H. 'Ahahui	\$ -	\$ 200,000		\$ 200,000	\$ -		\$ 200,000
Total 56530 Community	\$ 250,000	\$ 3,450,000		\$ 3,700,000	\$ -		\$ 3,700,000
Account: 56540 Level II							
A. Kulia	\$ -	\$ 250,000		\$ 250,000	\$ 250,000	[a]	\$ 500,000
B. Charter Schools	\$ 365,000	\$ 365,000		\$ 730,000	\$ -		\$ 730,000
	\$ 770,000			\$ 770,000	\$ -		\$ 770,000
		\$ 1,135,000		\$ 1,500,000	\$ -		\$ 1,500,000
C. DHHL	\$ -	\$ 3,000,000		\$ 3,000,000	\$ -		\$ 3,000,000
Total 56540 Level II	\$ 365,000	\$ 4,385,000		\$ 4,750,000	\$ 250,000		\$ 5,000,000
Account: 56550 Sponsorships							
A. BOT	\$ -	\$ 135,000	[b]	\$ 135,000	\$ -		\$ 135,000
B. Kaiaulu (aka CEO)	\$ -	\$ 70,921	[b]	\$ 70,921	\$ -		\$ 70,921
Total 56550 Sponsorships	\$ -	\$ 205,921		\$ 205,921	\$ -		\$ 205,921
Sub-total:	\$ 1,030,000	\$ 8,455,921		\$ 9,485,921	\$ 250,000		\$ 9,735,921
FY21 Grants Recommendations - Via Competitive Process							
A. COVID-19 Responses	\$ -	\$ -		\$ -	\$ 500,000	[c]	\$ 500,000
B. Homestead Community Grants	\$ -	\$ -		\$ -	\$ 250,000	[d]	\$ 250,000
C. Charter School Major Repairs & Maintenance	\$ -	\$ -		\$ -	\$ 500,000	[e]	\$ 500,000
D. Iwi Kupuna Repatriation and Reinternment Community Grants	\$ -	\$ -		\$ -	\$ 144,079	[f]	\$ 144,079
E. NH Teacher Education & Professional Development	\$ -	\$ -		\$ -	\$ 250,000	[g]	\$ 250,000
F. Community & 'Ohana Based Program Grants	\$ -	\$ -		\$ -	\$ 250,000	[h]	\$ 250,000
Total FY21 Grant Recommendations	\$ -	\$ -		\$ -	\$ 1,894,079		\$ 1,894,079
Grand Total - Grants	\$ 1,030,000	\$ 8,455,921		\$ 9,485,921	\$ 2,144,079		\$ 11,630,000
Program Sponsorships in Community Education				\$ 45,000			
Program Sponsorships in Advocacy				\$ 65,000			
				\$ 9,595,921			

43

87/228

FY21 Mission
Aligned &
Strategic
Beneficiary
and
Community
Investments
via Grants,
Contracts
and
Sponsorships

Various
Programs

A-44

Classification II - Beneficiary and Community Investments via Procurement Subject to HRS 103D

	<u>General Funds</u>	<u>Trust Funds</u>	<u>Initial Total</u>	<u>FY21 Addition</u>	<u>FN</u>	<u>New Total</u>
A. Legal Proviso - Professional Services	\$ 524,000	\$ 524,000	\$ 1,048,000	\$ 250,000	[a]	\$ 1,298,000
buyer contract includes Merrie Monarch \$25k, KS Song Contest \$10k, Hokus \$10k, civic engagement \$20k, advocacy initiatives \$20k + New Strategic	\$ -	\$ 124,000	\$ 124,000	\$ -		\$ 124,000
C. Media Buy/Contract - Keiki Hula	\$ -	\$ 25,000	\$ 25,000	\$ -		\$ 25,000
D. Contract - Ka Wai Ola - Production & Delivery	\$ -	\$ 356,664	\$ 356,664	\$ -		\$ 356,664
Grand Total - Contracts	\$ 524,000	\$ 1,029,664	\$ 1,553,664	\$ 250,000		\$ 1,803,664

Classification II:
Beneficiary and Community Investments
via Procurement Subject to HRS 103D

44

88/228

A-46

FY21 Mission
Aligned & Strategic
Beneficiary and
Community
Investments via
Grants, Contracts
and Sponsorships

Various Programs

Classification III:
Beneficiary and
Community
Investments
via Sponsorships

Classification III - Beneficiary and Community Investments via Sponsorships

	<u>General Fund:</u>	<u>Trust Fund:</u>	<u>FN</u>	<u>Initial Total</u>	<u>FY21 Addition</u>	<u>FN</u>	<u>New Total</u>
Community Engagement							
A. Coalition Building	\$ -	\$ 20,000	\$	20,000			\$ 20,000
B. Association of Hawaiian Civic Clubs	\$ -	\$ 10,000	\$	10,000			\$ 10,000
C. Council for Native Hawaiian Advancement	\$ -	\$ 10,000	\$	10,000			\$ 10,000
D. Onipa'a Celebration	\$ -	\$ 5,000	\$	5,000			\$ 5,000
Total - Community Engagement	\$ -	\$ 45,000	\$	45,000	\$ -		\$ 45,000
Advocacy							
A. NH Congressional Fellowship	\$ -	\$ 50,000	\$	50,000			\$ 50,000
B. Papahānaumokuākea MNM	\$ -	\$ 15,000	\$	15,000			\$ 15,000
Sub-total	\$ -	\$ 65,000	\$	65,000	\$ -		\$ 65,000
C. Alaska Federation of Natives	\$ -	\$ 5,000	\$	5,000			\$ 5,000
D. National Congress of American Indians	\$ -	\$ 5,000	\$	5,000			\$ 5,000
E. National Indian Education Association	\$ -	\$ 5,000	\$	5,000			\$ 5,000
F. National Museum of the American Indians	\$ -	\$ 5,000	\$	5,000			\$ 5,000
G. Pacific Day - NZ Embassy	\$ -	\$ 3,000	\$	3,000			\$ 3,000
Sub-total	\$ -	\$ 23,000	\$	23,000			\$ 23,000
Total - Advocacy	\$ -	\$ 88,000	\$	88,000	\$ -		\$ 88,000
Community Engagement							
Nā Mamo Makamae o Ka Po'e Hawai'i: Living Treasures of the Hawaiian People	\$ -	\$ -	\$	-	\$ 15,000	[b]	\$ 15,000
Moanahua Gardens Foundation/Prince Lot Hula Festival	\$ -	\$ -	\$	-	\$ 10,000	[b]	\$ 10,000
Grand Total - Sponsorships	\$ -	\$ 133,000	\$	133,000	\$ 25,000		\$ 158,000

45

89/228

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FY 2020 – FY 2021 Budget Realignment #2 Budget Book

Date Created: May 29, 2020

Date Updated: June 7, 2020 and June 15, 2020

OFFICE OF HAWAIIAN AFFAIRS

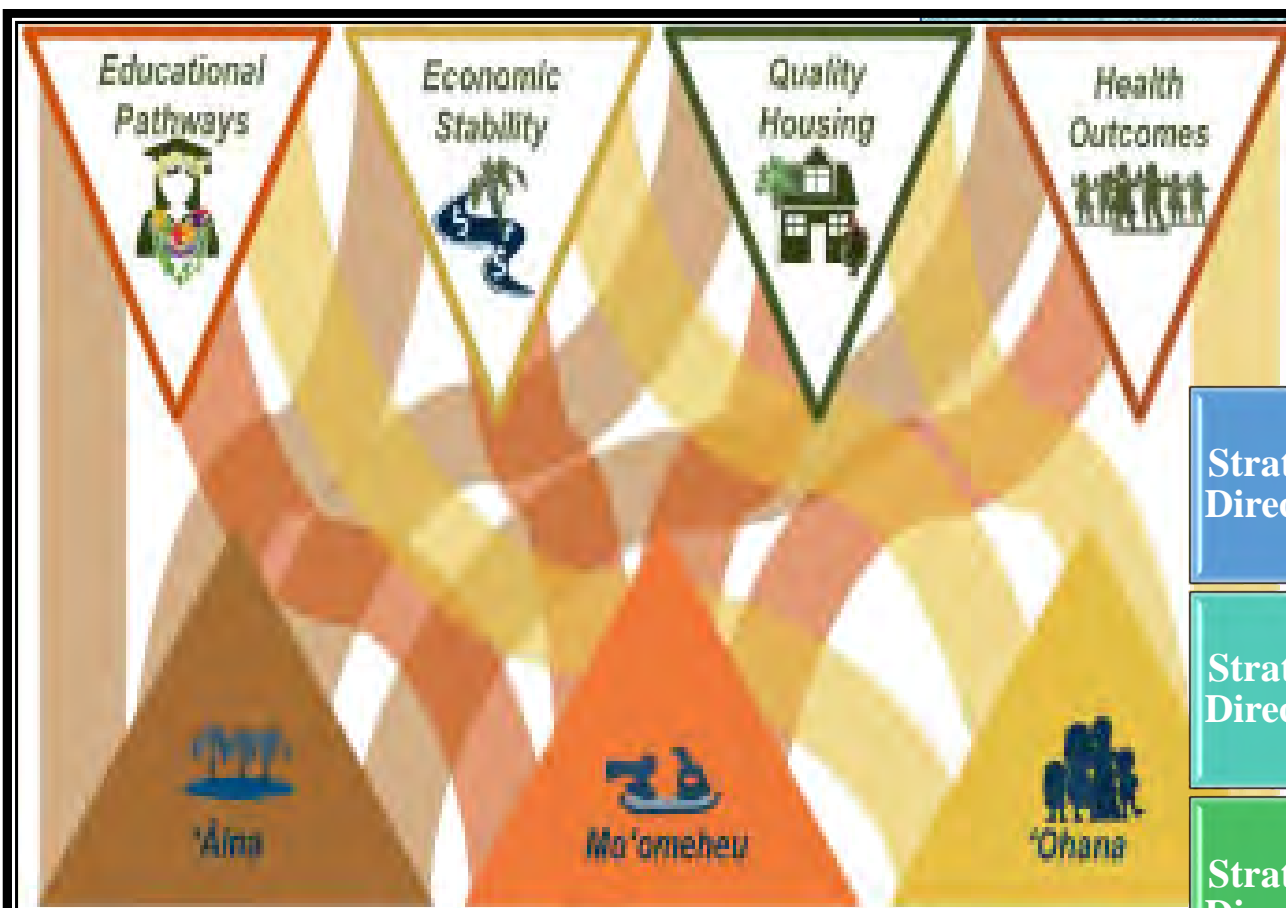
FY 20 FY21 BUDGET REALIGNMENT #2 BUDGET BOOK

TABLE OF CONTENTS

SECTION A. BUDGET RELIGNMENT #2 DOCUMENTS.....	A-1
1. STRATEGIC PLAN FOUNDATION, DIRECTIONS AND STRATEGIES	A-2
2. FISCAL STABILIZATION POLICY DISCUSSION DOCUMENT.....	A-3
ATTACHMENT A - FISCAL STABILIZATION POLICY.....	A-8
ATTACHMENT B - POLICIES, RESERVE AND FUND ROAD MAP	A-14
ATTACHMENT C – NATIVE HAWAIIAN TRUST FUND (NHTF) SPENDING POLICY	A-16
ATTACHMENT D – CALCULATION OF 5% OF NHTF’S 20 QUARTER ROLLING MARKET VALUE	A-25
3. FISCAL YEAR 2020-21 APPROVED & PROPOSED REALIGNMENT #2 TOTAL BUDGET	A-26
4. FISCAL YEAR 2020 BUDGET REALIGNMENT #2 – CORE	A-30
5. FISCAL YEAR 2021 BUDGET REALIGNMENT #2 - CORE	A-31
6. FISCAL YEAR 2021 BUDGET REALIGNMENT #2 – NON-CORE.....	A-37
a. OHA FUNDED LLC.....	A-38
b. COMMERCIAL PROPERTIES	A-39
• KAKA’AKO MAKAL.....	A-39
• NA LAMA KUKUI	A-39
c. LEGACY LANDS	A-40
• PALAUEA CULTURAL PRESERVE.....	A-40
• WAO KELE O PUNA	A-40
d. FEDERAL PROJECTS.....	A-41
• NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	A-41
• HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID).....	A-41
• HLID SUPPLEMENT MATERIAL.....	A-42
7. MISSION ALIGNED & STRATEGIC BENEFICIARY AND COMMUNITY INVESTMENTS VIA GRANTS, CONTRACTS, AND SPONSORSHIPS	A-43
a. FY21 PROPOSED MISSION ALIGNED & STRATEGIC BENEFICIARY AND COMMUNITY INVESTMENTS VIA GRANTS AND CONTRACTS.....	A-43
8. PERSONNEL AND POSITIONS	A-47
a. PERSONNEL BUDGET REALIGNMENT DETAILED BY OPERATING UNIT	A-47
b. SUMMARY OF CORE PERSONNEL, POSITIONS BY OPERATING UNIT.....	A-48
c. PERSONNEL – VACANCIES AND FROZEN POSITIONS.....	A-49
9. SUMMARY OF COVID-19 CONTINGENCIES	A-50
SECTION B. OPERATIONAL UPDATES	B-1
1. FINANCIAL STATEMENTS AS OF AND FOR THE NINE-MONTH PERIOD ENDING MARCH 31, 2020 ..	B-2
• STATEMENT OF NET POSITION AS OF MAR 31, 2020.....	B-2
• STATEMENT ACTIVITIES FOR THE 9-MOS PERIOD ENDED MAR 31, 2020.....	B-4
• BUDGET VARIANCE REPORT FOR THE 9-MOS PERIOD ENDED MAR 31, 2020.....	B-5

2. STATUS UPDATE OF FY18-FY19 GRANTS AND FY20-FY21 AWARDED GRANTS	B-18
• GRANTS – ACTIVE, IN PROCESS, CLOSEOUT	B-18
• GRANTS – RECENTLY CLOSED	B-25
3. LEGACY LANDS PROGRAM.....	B-31
• OVERVIEW OF KEY ACTIVITIES ON EACH OF THE PROPERTIES.....	B-31
• KUKANILOKO - EXECUTIVE SUMMARY- CONCEPTUAL MASTER PLAN.....	B-40
4. COMMERCIAL PROPERTY.....	B-45
• KAKA’AKO MAKAI - EXECUTIVE SUMMARY MARCH 31, 2020	B-45
• NA LAMA KUKUI - EXECUTIVE SUMMARY MARCH 31, 2020.....	B-47
• NA LAMA KUKUI – LONG TERM LIABILITIES, EXCERPT FROM JUNE 30, 2019 AUDIT REPORT.....	B-49
5. LIMITED LIABILITY COMPANIES.....	B-50
• PROGRESS OF WINDDOWN ACTIVITIES	B-50
6. NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF).....	B-51
7. CONSUMER MICRO-LOAN PROGRAM (CMLP).....	B-63
• CMLP PERFORMING REPORT AS OF APRIL 30, 2020	B-64
• CMLP CHARGE OFF HISTORY REPORT AS OF MAY 26, 2020	B-67
8. INVESTMENT NOTES FROM MAY 7, 2020, PRESENTATION TO RM COMMITTEE BY SEGAL MARCO ADVISORS.....	B-72
9. PROJECTION SCENARIO PREPARED BY SPIRE	B-73
10. LEGACY LANDS PROGRAM (UPDATED – JUNE 2020)	B-74
SECTION C. SUPPORTING MATERIALS.....	C-1
ATTACHMENT 1: OHA ORGANIZATIONAL CHARTS	C-2
ATTACHMENT 2: L-LAHUI LEVEL POLICIES.....	C-12
ATTACHMENT 3: PERSONNEL BUDGET REALIGNMENT DETAIL (Oversize 11 x 17)	C-13

SECTION A. BUDGET REALIGNMENT #2 DOCUMENTS.....	A-1
1. STRATEGIC PLAN FOUNDATION, DIRECTIONS AND STRATEGIES	A-2
2. FISCAL STABILIZATION POLICY DISCUSSION DOCUMENT.....	A-3
ATTACHMENT A - FISCAL STABILIZATION POLICY.....	A-8
ATTACHMENT B - POLICIES, RESERVE AND FUND ROAD MAP	A-14
ATTACHMENT C – NATIVE HAWAIIAN TRUST FUND (NHTF) SPENDING POLICY	A-16
ATTACHMENT D – CALCULATION OF 5% OF NHTF’S 20 QUARTER ROLLING MARKET VALUE	A-25
3. FISCAL YEAR 2020-21 APPROVED & PROPOSED REALIGNMENT #2 TOTAL BUDGET	A-26
4. FISCAL YEAR 2020 BUDGET REALIGNMENT #2 – CORE	A-30
5. FISCAL YEAR 2021 BUDGET REALIGNMENT #2 - CORE	A-31
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a. OHA FUNDED LLC.....	A-38
b. COMMERCIAL PROPERTIES	A-39
• KAKA’AKO MAKAL.....	A-39
• NA LAMA KUKUI	A-39
c. LEGACY LANDS	A-40
• PALAUEA CULTURAL PRESERVE.....	A-40
• WAO KELE O PUNA	A-40
d. FEDERAL PROJECTS.....	A-41
• NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	A-41
• HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID).....	A-41
• HLID SUPPLEMENT MATERIAL.....	A-42
7. MISSION ALIGNED & STRATEGIC BENEFICIARY AND COMMUNITY INVESTMENTS VIA GRANTS, CONTRACTS, AND SPONSORSHIPS	A-43
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8. PERSONNEL AND POSITIONS	A-47
a. PERSONNEL BUDGET REALIGNMENT DETAILED BY PAIA.....	A-47
b. SUMMARY OF CORE PERSONNEL, POSITIONS BY OPERATING UNIT.....	A-48
c. PERSONNEL – VACANCIES AND FROZEN POSITIONS.....	A-49
9. SUMMARY OF COVID-19 CONTINGENCIES	A-50



Strategic Direction	Education Pathways: 1. HFCS; 2. Traditional, Place-Based, Science and Technical Curriculum, Instruction and Assessment
Strategic Direction	Health Outcomes: 3. 'Aina, culture, 'ohana based opportunities and activities; 4. 'ohana based programming re: intervention and prevention of mental, physical and substance abuse issues
Strategic Direction	Quality Housing: 5. Increase ownership or rental of affordable housing; 6. collaborate with DHHL to increase supply
Strategic Direction	Economic Stability: 7. Promote businesses and other economic opportunities; 8. Increase job training opportunities

Strategic Foundation, Directions and Strategies

I. Background and Context

The BOT via Action Item RM #19-17 – Realignment #1 of the OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY20) and 2020-2021 (FY21) in September 2019, designated \$1,445,000 for the following purposes:

Designate¹ \$1,445,000 in unspent, unencumbered funds (fka Fiscal Reserve) from FY 2018, for the purposes noted below:

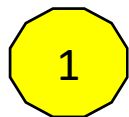
- I. **\$500,000 to support Disaster Recovery;**
- II. **\$500,000** to support Disaster the audit by the State Auditor as required by State of Hawaii’s Act 37/HB172;
- III. **\$100,000** for the purposes of repatriation (e.g., iwi kupuna, moe pu, funerary items), beyond current fiscal biennium project;
- IV. **\$120,000** for litigation contingencies; and
- V. **\$225,000** for possible fringe rate increases beyond current FY 2020 budgeted 63% fringe rate.

There is a need to revisit the designations made for the unspent, unencumbered funds from FY2018 and now FY2019 in preparation for the FY2020-21 realignment #2.

A. Native Hawaiian Trust Fund (NHTF) Spending Policy, Fiscal Reserve Withdrawal Guidelines.

In February 2014, the BOT amended and adopted updates to the NHTF Spending Policy. The Fiscal Reserve Withdrawal Guidelines (FRWG) are embedded in the Spending Policy and describes the proposed operation of OHA’s fiscal reserve as established by OHA’s Spending Policy.

These guidelines are not policy, rather it clarifies existing policy that exists and states, “...Any funds available but not spent in previous fiscal years (Fiscal Reserve) held within



¹ Designate=specifically identify, plan for, reserve; Trustee authorization and approval still needed to activate the designated or specified funds.

Fiscal Stabilization Policy Discussion Document

May 2020 – Budget Binder

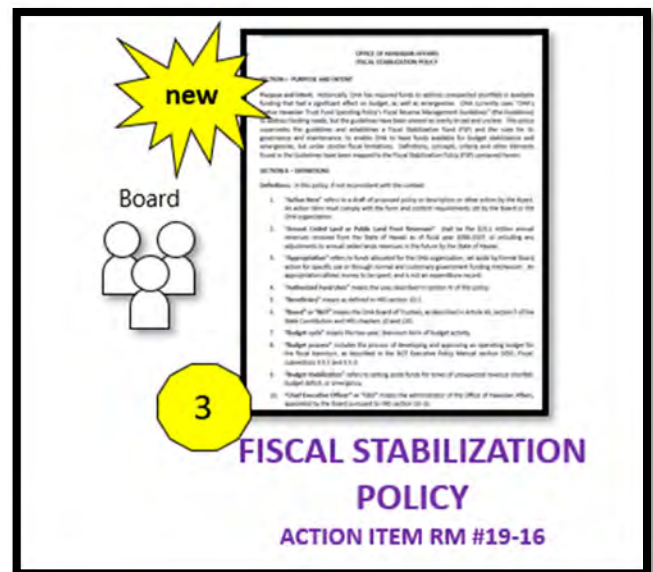
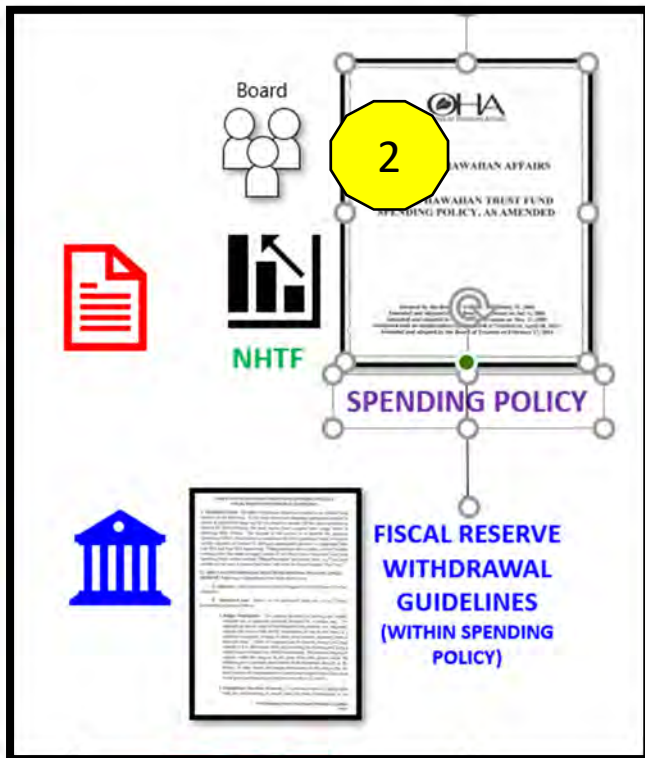
the Native Hawaiian Trust Fund. The objective of the OHA's fiscal reserve fund was designed to provide money in certain situations. Money could be authorized under any of the 3 (three) permissible purposes: budget stabilization, unpredicted one-time payments, and capital acquisitions. The maximum designation was limited to no more than \$3,000,000 annually. Special

circumstances use requires a Board of Trustees (BOT) supermajority plus 2 votes (8 affirmative votes). Deposit calculations (into the Fiscal Reserve) "shall be subject to audited financial statements for the respective fiscal year². Estimated year-end budget surpluses based upon unaudited records are not permissible." Operations of the fiscal reserve fund is subject to two (2) restrictions: the fund's balance cannot be negative after accounting for all designations; and there is no upper threshold or cap.

B. Moratorium on Fiscal Reserve. In February 2018, the Resource Management Committee and subsequently the BOT approved a moratorium on the use of Fiscal Reserve funds until specific policy changes were approved by the Board of Trustees (BOT). As noted in the Action Item #18-03, "On March 29, 2017, the Board of Trustees approved the RM Committee's recommendation to create the FSP Working and Implementation Advisory Committee ("FSP Advisory Committee"). Subsequently, RM Committee Chair, Trustee Hulu Lindsey, created collaborative FSP working groups comprised of Trustees, Administration, and

subject matter experts to address the following priority areas: OHA's Spending Policy, Real Estate Investments, Legal and Taxable Structure, OHA's

Relationship with the Department of Hawaiian Homelands; and Pension Benefits. The FSP Spending Policy Working Group has met to discuss improvements to the spending policy and fiscal Reserve guidelines, analyzing the policies current implications and outlining the issues that need to be addressed. Additionally, the FSP Spending Policy and Real Estate Investments Working Groups have also met to discuss improvements to the Native Hawaiian Trust fund Investment Policy Statement and consideration



² Latest audited financial statements for the OHA is as of and for the fiscal year ended June 30, 2018. In addition, fiscal year ended June 30, 2019 audited financial statements are not anticipated to be issued until February 2020 as audit field work is not scheduled until October/November 2019.

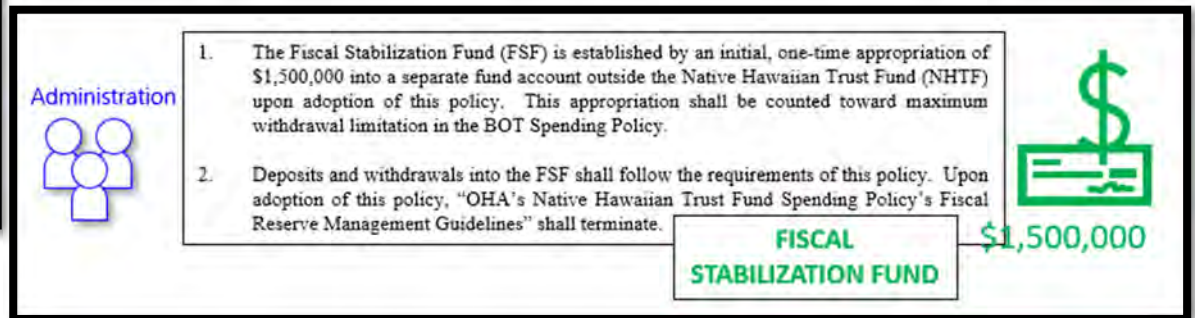
Fiscal Stabilization Policy Discussion Document

May 2020 – Budget Binder

of an investment policy statement that would apply to OHA’s real estate investments. These efforts will put OHA on the path to better managing and maintaining the health of its financial resources and other assets so that the agency may continue to address both the present and future needs of Native Hawaiians. As the review, modification and/or creation, and adoption of revised fiscal and investment policy statements will take time and a concerted effort by the working groups, it is appropriate to impose a moratorium on the use of Fiscal Reserve funds until the Board of Trustees adopts the recommended changes to the Fiscal Reserve guidelines.”

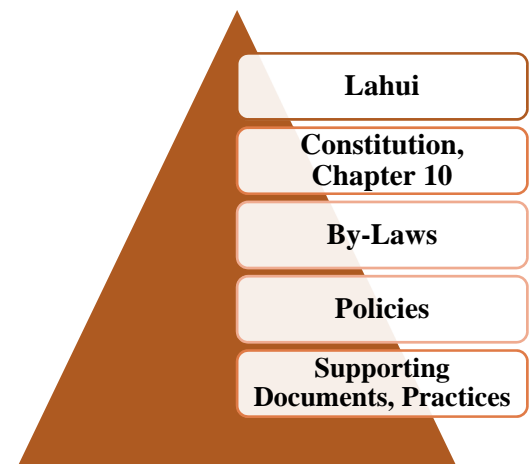
C. New Fiscal Stabilization Policy. In September 2019, the BOT approved the Fiscal Stabilization Policy which addressed the need to create a Fiscal Stabilization Fund of discrete size and limited uses to address OHA’s historical needs for budget stabilization

The approved policy eliminated the Fiscal Reserve and related Withdrawal Guidelines in the NHTF Spending Policy; and established a Fiscal Stabilization Fund, in the amount of \$1,500,000.



D. Board Governance Framework. At the time of the policy approval, Administration recognized that implementation procedures were needed for the new Fiscal Stabilization policy and the BOT would be engaged in more purposeful policy work.

Since January 2019, the BOT completed Board Governance Framework work including: establishing its Board governance framework; developing and implementing Lahui-level policies; updating the Board By-Laws and preparing to review and update Trustee-level policies, including policies related to Investment, Real Estate, Agency Spending, Trust Spending and Debt.



Fiscal Stabilization Policy Discussion Document

May 2020 – Budget Binder

E. Budget Realignment #1, FB20-21, including Designations in the Fiscal Sustainability Fund.

Also in September 2019, the BOT approved the FB20-21 Budget Realignment including among other items: \$2,000,000 cash from commercial property to the NHTF for FY20 spending; and designations in the aggregated amount of \$1,445,000 of the Fiscal Stabilization Fund. The pre-COVID-19 designations reflected the priorities of the organization as of September 2019.

\$2,000,000
From commercial
property acct to
NHTF FY20 spending

**4 BUDGET REALIGNMENT
FB 20-21
ACTION ITEM RM #19-17**



DESIGNATION

4. Designate¹ **\$1,445,000** in unspent, unencumbered funds (fka Fiscal Reserve) from FY 2018, for the purposes noted below:
 - a) **\$500,000** to support Disaster Recovery;
 - b) **\$500,000** in support of funding the audit by the State Auditor as required by State of Hawaii's Act 37/HB172;
 - c) **\$100,000** for the purposes of repatriation (e.g., iwi kupuna, moe pu, funerary items), beyond current fiscal biennium project;
 - d) **\$120,000** for litigation contingencies; and
 - e) **\$225,000** for possible fringe rate increases beyond current FY 2020 budgeted 63% fringe rate; and

II. Existing Status of the Fiscal Reserve Fund under the Native Hawaiian Trust Fund Spending Policy as of June 30, 2019 Prior to the Elimination via the Fiscal Sustainability Policy

As of the end of the fiscal year ending June 30, 2019, the Fiscal Reserve Fund balance, in accordance with applicable policy was approximately \$10.4 MM, a result of accumulated unencumbered and unspent budgetary authority. Note at the time of the initial designation in September 2019, the amount was approximately \$6MM or \$5,745,956.

**OFFICE OF HAWAIIAN AFFAIRS
FISCAL STABILIZATION POLICY**

SECTION I - PURPOSE AND INTENT

Purpose and intent. Historically, OHA has required funds to address unexpected shortfalls in available funding that had a significant effect on budget, as well as emergencies. OHA currently uses “OHA’s Native Hawaiian Trust Fund Spending Policy’s Fiscal Reserve Management Guidelines” (the Guidelines) to address funding needs, but the guidelines have been viewed as overly broad and unclear. This policy supersedes the guidelines and establishes a Fiscal Stabilization Fund (FSF) and the rules for its governance and maintenance, to enable OHA to have funds available for budget stabilization and emergencies, but under stricter fiscal limitations. Definitions, concepts, criteria and other elements found in the Guidelines have been mapped to the Fiscal Stabilization Policy (FSP) contained herein.

SECTION II – DEFINITIONS

Definitions. In this policy, if not inconsistent with the context:

1. **“Action Item”** refers to a draft of proposed policy or description or other action by the Board. An action item must comply with the form and content requirements set by the Board or the OHA organization.
2. **“Annual Ceded Land or Public Land Trust Revenues”** shall be the \$15.1 million annual revenues received from the State of Hawaii as of fiscal year 2006-2007, or including any adjustments to annual ceded lands revenues in the future by the State of Hawaii.
3. **“Appropriation”** refers to funds allocated for the OHA organization, set aside by formal Board action for specific use or through normal and customary government funding mechanism. An appropriation allows money to be spent; and is not an expenditure record.
4. **“Authorized Fund Uses”** means the uses described in section IV of this policy.
5. **“Beneficiary”** means as defined in HRS section 10-2.
6. **“Board” or “BOT”** means the OHA Board of Trustees, as described in Article XII, section 5 of the State Constitution and HRS chapters 10 and 13D.
7. **“Budget cycle”** means the two-year, biennium term of budget activity.
8. **“Budget process”** includes the process of developing and approving an operating budget for the fiscal biennium, as described in the BOT Executive Policy Manual section 3050, Fiscal; subsections 3.5.C and 3.5.D.
9. **“Budget Stabilization”** refers to setting aside funds for times of unexpected revenue shortfall, budget deficit, or emergency.
10. **“Chief Executive Officer” or “CEO”** means the administrator of the Office of Hawaiian Affairs, appointed by the Board pursuant to HRS section 10-10.
11. **“Chief Financial Officer” or “CFO”** means the person appointed by the administrator to be the chief financial officer of OHA or an individual that carries out the function.

RM #19-16 Action Regarding a Fiscal Stabilization Policy including Withdrawal Guidelines and the related Elimination of the Fiscal Reserve Withdrawal Guidelines contained within the Native Hawaiian Trust Fund Spending Policy

ATTACHMENT A

12. **“Contingency”** refers to an event or condition (such as an emergency) that may but is not certain to occur.
13. **“Emergency”** refers to a serious, unexpected, and often dangerous condition requiring immediate attention. Emergencies include threats to public health, welfare, or safety from a major natural disaster, infrastructure emergencies involving OHA’s real properties or legal fees and costs incurred by OHA for pending claims or litigation.
14. **“Fiscal Biennium Total Operating Budget”** means the formal document that reflects the authorized expenditures of OHA for the two fiscal years that constitute the applicable fiscal biennium.
15. **“Fiscal Reserve Fund”** means the fund prior to the establishment of the “Fiscal Stabilization Fund” under the Guidelines.
16. **“Fiscal Stabilization Fund”** means the fund established by this policy.
17. **“General Fund Appropriations from the State”** refers to appropriations determined by the State of Hawaii Legislature during each biennium and are spent for a specific purposes.
18. **“Native Hawaiian Trust Fund”** is defined as all Public Land Trust revenue emanating from 5(f) funds that is subject to OHA’s Native Hawaiian Trust Fund investment policy.
19. **“NHTF Financial Assets Portfolio”** means the Native Hawaiian Trust Fund plus any other financial asset subject to OHA’s Native Hawaiian Trust Fund investment policy.
20. **“Non-recurring”** refers to costs, charges, or expenses that occur one time only and are not likely to happen again.
21. **“Originator”** includes a person who first thinks of something and causes it to happen.
22. **“Policy”** means this Fiscal Stabilization Fund Policy.
23. **“Quarterly Withdrawal Limitation”** means the maximum quarterly withdrawals from the fund, as defined in section V(a) of this policy.
24. **“Reserve”** means something stored or kept available for future use or need, money or its equivalent kept on hand or set apart usually to meet liabilities.
25. **“RM Committee”** means the Resource Management Committee of the Board.
26. **“Shortfall”** refers to a deficit of something required or expected, such as revenues or budgeted funds.
27. **“Trustee”** means the members of the BOT, as described in Article XII, section 5 of the State Constitution and HRS chapters 10 and 13D.
28. **“Variance”** means the financial or quantitative difference between a budgeted amount and purpose for the actual amount and purpose.
29. **“Unexpected”** means not expected or unforeseen.

SECTION III – ESTABLISHMENT

A. Establishment.

1. The Fiscal Stabilization Fund (FSF) is established by an initial, one-time appropriation of \$1,500,000¹ into a separate fund account² outside the Native Hawaiian Trust Fund (NHTF) upon adoption of this policy. This appropriation shall be counted toward maximum withdrawal limitation in the BOT Spending Policy.
2. Deposits and withdrawals into the FSF shall follow the requirements of this policy. Upon adoption of this policy, “OHA’s Native Hawaiian Trust Fund Spending Policy’s Fiscal Reserve Management Guidelines” shall terminate.
3. At the discretion of the BOT, additional deposits of up to \$3,000,000 may be made in each subsequent fiscal year from funds that were budgeted from the NHTF Financial Assets Portfolio that were unspent at the end of previous fiscal years. The audited financial statements and audited processes (i.e., lapsing of prior encumbered purchase orders) for each respective fiscal 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.
4. 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.
5. 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.
6. Temporarily idle moneys 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.

B. Reserves.

1. Once established, reserves for contingencies may be designated in the Fiscal Stabilization Fund to acknowledge and recognize the responsibilities of the OHA.
2. Such reserves for contingencies may include but not be limited to estimates for legal or other settlements, repatriation, budget stabilization needs and emergencies such as natural disasters.

¹ The amount of the initial deposit will be dependent on the current size of the fiscal reserve fund.

² Such fund should be a part of the OHA’s overall cash management policy

SECTION IV – AUTHORIZED FUND USES

Authorized fund uses. Funds from the Fiscal Stabilization Fund may be withdrawn and used as authorized by the BOT through an Action Item for the following purposes only:

1. **Budget stabilization.** The Fiscal Stabilization Fund may be used to address unexpected shortfalls in available funding that directly translate into a significant budget decrease. Shortfalls can be considered any decrease in Annual Public Land Trust Revenues or General Fund Appropriations from the State, change in State assessments such as fringe rate, retirement or a significant financial market downturn.
2. **Emergencies.** The Fiscal Stabilization Fund may be used to address emergency expenditures directly incurred by the OHA or experienced by the OHA’s beneficiaries. To qualify as an authorized fund use, the expenditures (1) must directly result from an emergency; (2) must address events or situations that are non-recurring; (3) must not have been contemplated in the budget process; and (4) cannot wait to be included in the next budget cycle. Emergencies include threats to public health, welfare, or safety from a major natural disaster, infrastructure emergencies involving OHA’s real properties or legal fees and costs incurred by OHA for pending cases.
3. **Reserves.** The Fiscal Stabilization Fund may be used to activate previously designated reserves.
4. **Contingencies.** The Fiscal Stabilization Fund may be used to address contingencies either previously reserved or subsequently identified.

SECTION V – MAXIMUM WITHDRAWALS

Limitations on the maximum FSF size and related withdrawals are identified below.

Maximum withdrawals. The maximum withdrawals from this fund are limited as follows:

1. The maximum withdrawals in any given fiscal year, for any combination of authorized uses in section IV, 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 fund. The funds that are withdrawn must be used during the current fiscal year, and do not carry over to subsequent fiscal years.

Spending Guidelines

Minimum Balance	None
Maximum Designations (Annual)	\$3,000,000
Maximum Designations (Quarterly)	\$750,000

2. The fund balance cannot be negative after accounting for all authorized spending.
 - a. Funds are subject to quarterly withdrawal limitations;
 - b. The \$3,000,000 limitation is based on the fiscal year in which the designation is made, regardless of the year of funding specified in the designation. For example, if a \$2,000,000 designation is made in budget year one, to be funded in budget year two, the \$2,000,000 will count towards the limit in budget year one, and only an additional \$1,000,000 can be designated in budget year one. In budget year two, the maximum designation of \$3,000,000 is still available.

SECTION VI – REQUEST PROCEDURE

Request Procedure. Funding requests for the use of Fiscal Stabilization Fund must be submitted as an action item. To be considered, the action item must comply with Board requirements for action items, and include the following, at a minimum:

1. **Originator.** Identification of the originator of the initial request. If the originator is not a member of the BOT, the action item shall state that it is being made “By Request,” and include the identity of the originator, for example, “CEO” or “beneficiary.”
2. **Explanation.** Clear explanation of the reasons the request qualifies as an authorized fund use. The explanation must address all requirements of sections IV and V, including:
 - a. The reasons the request cannot be accommodated with other available means of financing, or why it cannot be budgeted in the next Fiscal Biennium Total Operating Budget.
 - b. An explanation of the urgency of the request and its impact on OHA or its beneficiaries if the request is denied or the decision is delayed.
 - c. Certification by the CFO that the funds are available for the request, and that maximum withdrawal restrictions will not be violated if the request is granted.
3. **Supporting documentation.** All supporting documentation that justifies the funding request.

SECTION VIII – DELEGATION OF RESPONSIBILITY

Delegation of Responsibility.

1. The CEO shall be responsible for the initiation of the Action Item(s) requesting funding.
2. The CFO shall be responsible for reviewing the Action Item(s), the release of funds and any documentation in relation to disbursements. All documentation must be stored in accordance with OHA’s record retention policy.
3. Any Action Item that does not comply with the requirements of this policy shall not be considered by the Board. Any non-compliant action item approved by the Board shall be considered void.

SECTION IX – VOTING REQUIREMENTS

Voting requirements. The following defines the voting requirements for Board approval of funding requests.

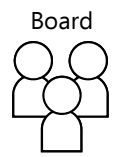
- (a) The Board of Trustees with six (6) affirmative votes may authorize expenditures from the Fiscal Stabilization Fund, up to the maximum designation allowable under section V, Maximum withdrawals.
- (b) The Board of Trustees with eight (8) affirmative votes may approve in excess of the \$3,000,000 withdrawal limit, provided that the amount withdrawn shall not result in the Fiscal Stabilization Fund balance falling below zero.

SECTION X – REVIEW

Review. This Policy will be reviewed as recommended by the Chair of the RM Committee, but no less than every two (2) years. Any modification to this Policy shall require six (6) votes and two (2) readings at the Board of Trustees level with external review, consultation and advice being completed prior to any modifications.



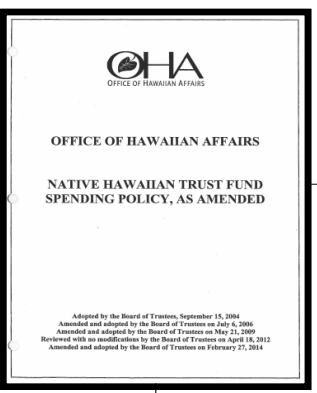
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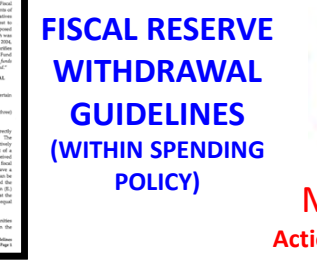
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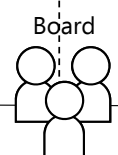


SPENDING POLICY

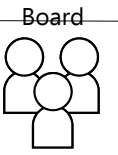


FISCAL RESERVE WITHDRAWAL GUIDELINES (WITHIN SPENDING POLICY)

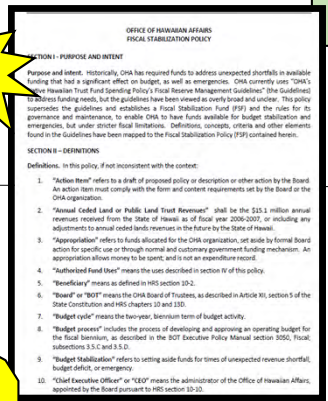
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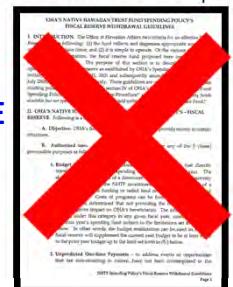
Moratorium
Action Item RM #18-03



3



FISCAL STABILIZATION POLICY
ACTION ITEM RM #19-16

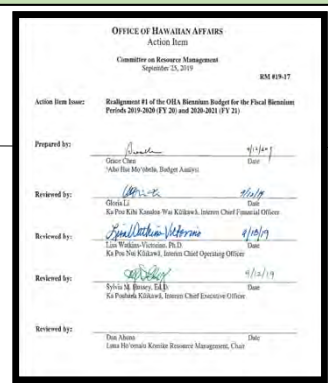


ELIMINATED FISCAL RESERVE

FISCAL STABILIZATION FUND

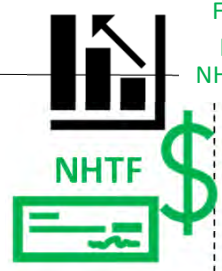
\$1,500,000

Policies, Reserve & Fund Road Map

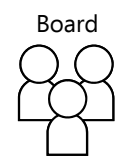


4

BUDGET REALIGNMENT
FB 20-21
ACTION ITEM RM #19-17



\$2,000,000
From commercial property acct to NHTF FY20 spending



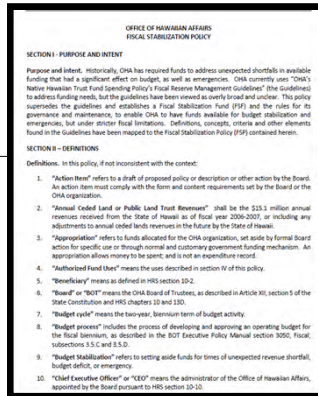
DESIGNATION

4. Designate¹ **\$1,445,000** in unspent, unencumbered funds (fka Fiscal Reserve) from FY 2018, for the purposes noted below:
- a) **\$500,000** to support Disaster Recovery;
 - b) **\$500,000** in support of funding the audit by the State Auditor as required by State of Hawaii's Act 37/HB172;
 - c) **\$100,000** for the purposes of repatriation (e.g., iwi kupuna, moe pu, funerary items), beyond current fiscal biennium project;
 - d) **\$120,000** for litigation contingencies; and
 - e) **\$225,000** for possible fringe rate increases beyond current FY 2020 budgeted 63% fringe rate; and

09/2019



POLICY



FISCAL STABILIZATION POLICY

\$2,000,000
From commercial
property acct to
NHTF FY20 spending



FUND



\$1,500,000

1. The Fiscal Stabilization Fund (FSF) is established by an initial, one-time appropriation of \$1,500,000 into a separate fund account outside the Native Hawaiian Trust Fund (NHTF) upon adoption of this policy. This appropriation shall be counted toward maximum withdrawal limitation in the BOT Spending Policy.
2. Deposits and withdrawals into the FSF shall follow the requirements of this policy. Upon adoption of this policy, "OHA's Native Hawaiian Trust Fund Spending Policy's Fiscal Reserve Management Guidelines" shall terminate.

DESIGNATION

4. Designate¹ \$1,445,000 in unspent, unencumbered funds (fka Fiscal Reserve) from FY 2018, for the purposes noted below:
 - a) \$500,000 to support Disaster Recovery;
 - b) \$500,000 in support of funding the audit by the State Auditor as required by State of Hawaii's Act 37/HB172;
 - c) \$100,000 for the purposes of repatriation (e.g., iwi kupuna, moe pu, funerary items), beyond current fiscal biennium project;
 - d) \$120,000 for litigation contingencies; and
 - e) \$225,000 for possible fringe rate increases beyond current FY 2020 budgeted 63% fringe rate; and

09/2019

06/2020

REALIGNMENT #2 - MOTIONS

1

UNDESIGNATE
(prior
designations)

2

ADDT'L
FUNDING -
\$1.5MM

3

APPROVE
\$3MM use for
Gen Funds

Action Item, BOT #20-XX

Need to reverse
(undesignate) the
previous designations
to enable the BOT to
designate and fund FB
20-21 Realignment #2

Authorize the
additional funding of
the Fiscal Stabilization
Fund in the amount of
\$1,500,000, noting the
balance will be
\$3,000,000.

Approve the use of the
Fiscal Stabilization
Fund in the amount of
\$3,000,000 in FY20, to
be drawn in four
increments of \$750,000
per quarter in FY21, to
replace the General
Funds appropriation for
FY21.

BOT Mtg 06/2020



OFFICE OF HAWAIIAN AFFAIRS

NATIVE HAWAIIAN TRUST FUND SPENDING POLICY, AS AMENDED

Adopted by the Board of Trustees, September 15, 2004

Amended and adopted by the Board of Trustees on July 6, 2006

Amended and adopted by the Board of Trustees on May 21, 2009

Reviewed with no modifications by the Board of Trustees on April 18, 2012

Amended and adopted by the Board of Trustees on February 27, 2014

**OFFICE OF HAWAIIAN AFFAIRS
NATIVE HAWAIIAN TRUST FUND SPENDING POLICY**

I. PURPOSE. The purpose of this policy is to ensure the continued viability of the Office of Hawaiian Affairs' (OHA) Native Hawaiian Trust Funds (NHTF) by providing specific guidelines to balance the objectives of maintaining principal and producing large, stable and predictable spending. Decisions affecting management of the NHTF focus upon four conflicting objectives:

- A. Maximize long-term total return;
- B. Maximize annual spending from the Trust;
- C. Preserve the real value (purchasing power) of the Trust's principal and of its spending distributions over the long term;
- D. Maximize the stability and predictability of spending distributions. In other words, minimize the spending shortfall risk.

II. OBJECTIVE. The following spending policy reflects the objective of distributing as much total return as is consistent with the overall defined investment objectives while protecting the value of the principal.

III. DEFINITIONS. To further clarify the spending policy, the following definitions are used:

A. Native Hawaiian Trust Fund defined as all Public Land Trust revenue emanating from 5(f) funds that is subject to OHA's Native Hawaiian Trust Fund investment policy.

B. Spending Rate is the percentage (%) applied to the average market value to determine the spend amount.

C. Annual Spending Withdrawals defined as the maximum amount authorized to be budgeted from the Native Hawaiian Trust Fund in one fiscal year.

D. Moving Average Rule – to spend a fixed percentage of the average Native Hawaiian Trust Fund's average market value (e.g., spend 5.0% of the average market value of the previous 20 quarters).

E. Annual Ceded Land Revenues – shall be the \$15.1 million (fifteen million one hundred thousand dollars) annual revenues received from the state of Hawai'i as of fiscal year 2006-2007, or including any adjustments to annual ceded lands revenues in the future by the state of Hawai'i.

F. State of Hawai'i General Fund appropriations are determined by the Legislature during each Biennium and are spent for a specific purpose.

G. To Spend is the result of multiplying the moving average rule (Moving Average) by the spending rate.

H. Spent is when actual disbursement or encumbrances of funds is made. Trustees should never appropriate funds beyond the Spending Policy calculated amount.

I. Average Market Value – shall be computed quarterly based upon the monthly statements received from OHA's Custodian of Record, the average shall be computed from the most recent 20 quarter period ending as of March 31st, fifteen months prior to the start of the budget on July 1. If real estate is included in the Native Hawaiian Trust Fund then the real property market value shall be included to compute the average market value.

J. Public Land Trust Revenue – emanating from 5(f) funds that the State of Hawai'i remits to the Office of Hawaiian Affairs.

K. Real Property Market Value – shall be based upon the latest real estate appraisal. Such an appraisal should be conducted every five (5) years or upon the sale of any respective real estate property, whichever comes first.

L. Investment – an acquisition for future income or benefit.

M. 5(f) Funds – refers to Section 5(f) of the State of Hawai'i Admissions Act.

N. Total return is defined as the sum of earned interest and dividends and realized and unrealized gains or losses, less all investment management costs (*e.g. investment consultant, custodian, money manager fees*).

O. Native Hawaiian Self-Governance Spending Withdrawal defined as a maximum cumulative authorization not to exceed \$3,000,000 to be budgeted from the

Native Hawaiian Trust Fund for self-governing efforts of the Office of Hawaiian Affairs.

IV. POLICY/PROCEDURE. Consistent with the overall investment goals of the Native Hawaiian Trust Fund, the following spending rates and rules for distribution are set forward.

A. The formula for determining **annual spending withdrawals** and the mechanics of its implementation shall adopt the **Moving Average Rule**, whereby;

1. OHA will **spend** a fixed percentage of no more than five percent (5%) of the Native Hawaiian Trust Fund's **average market value**,

plus

2. **Ceded Land** Revenues received by OHA

plus

3. **State of Hawai'i General Funds** received by OHA

plus

4. Any funds available but not spent in previous fiscal years (Fiscal Reserve), held within the Native Hawaiian Trust Fund.

B. Regardless of the performance of the Native Hawaiian Trust Fund, OHA's spending policy will apply. The 5% spending rate shall be applied to investment portfolio and real property assets intended to be income or benefit producing.

C. Funds available from sources other than those defined in Section IV.A. of this policy are not limited by this annual spending withdrawal formula.

V. SPECIAL SPENDING WITHDRAWAL. Public Law 103-150 recognizes that the "...indigenous Hawaiian people never directly relinquished their claims to their inherent sovereignty as a people or over their national lands..." and urges the President of the United States to "...support reconciliation efforts between the United States and the Native Hawaiian people." Act 195 was signed into law on July 6, 2011 and recognized the Native Hawaiian people as the only indigenous, aboriginal, maoli people of Hawai'i. Act 195 encourages OHA to "...continue to support the self-determination process by Native Hawaiians in the formation of their chosen governmental entity" and notes that the State has designated OHA "...as a trust vehicle

NHTF Spending Policy
Page 3

to act on behalf of Native Hawaiians until a Native Hawaiian governing entity could be reestablished...". Balancing the opportunity for the formation of a governmental entity that would empower Native Hawaiians to exercise their un-relinquished inherent sovereignty with the objectives of maintaining principal and producing large, stable and predictable spending, a special cumulative spending withdrawal of no more than \$3,000,000 can be authorized to be budgeted from the Native Hawaiian Trust Fund for self-governing efforts of the Office of Hawaiian Affairs and will be known as a **Native Hawaiian Self-Governance Spending Withdrawal**. Authorizations of funds pursuant to Section V. will require a separate Action Item appropriation request pursuant to Section 1.4.b of OHA's Board of Trustees Executive Policy Manual. This Section V. specifically disallows transfer of funds or appropriations of any kind to the Native Hawaiian Roll Commission, as established by Act 195.

VI. REVIEW

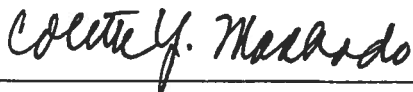
A. The Spending Policy will be reviewed at least every two years or as recommended by the Chair of the ARM Committee.

B. Modifications to the Spending Policy must meet requirements as provided by the then current By-Laws. Any modification or exceptions to OHA's Spending Policy shall require six (6) votes and two (2) readings at the Board of Trustees level and require external due diligence to be conducted.

VII. EFFECTIVE DATE. "The effective date of this policy is February 27, 2014 and this policy shall be deemed to pre-exist funds disbursed to OHA by the State pursuant to Act 178, SLH 2006."

Adopted on the 27th day of February, 2014

OFFICE OF HAWAIIAN AFFAIRS BOARD OF TRUSTEES



Colette Y. Machado, Chairperson

First Reading 2/20/2014

Second Reading 2/27/2014

OHA'S NATIVE HAWAIIAN TRUST FUND SPENDING POLICY'S FISCAL RESERVE WITHDRAWAL GUIDELINES

I. INTRODUCTION. The Office of Hawaiian Affairs two criteria for an effective Fiscal Reserve are the following: (1) the fund collects and dispenses appropriate amounts of money at appropriate times; and (2) it is simple to operate. Of the various alternatives studied by Administration, the fiscal reserve fund proposed here comes closest to satisfying these criteria. The purpose of this section is to describe the proposed operation of OHA's fiscal reserve as established by OHA's Spending Policy, which was initially adopted on October 31, 2000 and subsequently amended in September 2004, July 2006, and May 2009, respectively. These guidelines are not policy, rather it clarifies existing policy that exists on page 3, section IV of OHA's Native Hawaiian Trust Fund Spending Policy section entitled, "Policy/Procedure" and states "*plus*" A.3 "*Any funds available but not spent in previous fiscal years, held within the Native Hawaiian Trust Fund.*"

II. OHA'S NATIVE HAWAIIAN TRUST FUND SPENDING POLICY'S – FISCAL RESERVE. Following is a description of the fiscal reserve fund:

A. Objective. OHA's fiscal reserve fund is designed to provide money in certain situations.

B. Authorized uses. Money can be authorized under any of the 3 (three) permissible purposes as follows:

- 1. Budget Stabilization** – To address shortfalls in funding that directly translate into a significant spending decrease for a budget year. The shortfall can be the result of a downturn in the economy that negatively impacts the value of the NHTF investments, or can be the result of a reduction in general funding or ceded land revenue payments received from the state. Costs of programs can be funded through the fiscal reserve if it is determined that not providing the funding will have a severe negative impact on OHA's beneficiaries. The amount that can be utilized under this category in any given fiscal year, cannot exceed the previous year's spending limit subject to the limitations set forth in (E.) below. In other words, the budget stabilization can be used so that the fiscal reserve will supplement the current year budget to be at least equal to the prior year budget up to the limit set forth in (E.) below.
- 2. Unpredicted One-time Payments** – to address events or opportunities that are non-recurring in nature, have not been contemplated in the

budget process, and cannot wait to be included in the next budget cycle. This category would also include any expenditures needed to address legal issues as well as to remedy an emergency condition (which means a situation that creates a threat to public health, welfare, or safety that may arise by reason of major natural disaster, epidemic, riot, fire, or other reason.) The maximum designation amount under this category is subject to the limitations set forth in item (E.) below.

3. **Capital Acquisitions** – Major purchases of non-investment land or other capital assets that either have not been contemplated during the time of budget preparation, or cannot be addressed within the confines of the budget, and cannot wait to be included in the next budget cycle. The maximum withdrawal amount under this category is subject to the limitations set forth in item (E.) below.

C. Maximum Designations. The maximum designations allowable to be made in any given fiscal year, using any combination of items B.1. through B.3. above, are limited to no more than \$3,000,000 annually. The \$3,000,000 limitation is based on the fiscal year in which the designation is made, regardless of the year of funding specified in the designation. For example, if a \$2m designation is made in budget year 1, to be funded in budget year 2, the \$2m will count towards the limit in budget year 1, and only an additional \$1m can be designated in budget year 1. In budget year 2, the full \$3m of designations is still available.

D. Special Circumstances – There may be special circumstances that will require the use of funds in excess of the categories noted above. For example, the imminence of the passage of a federal recognition bill may trigger events for which OHA will be required to spend monies not otherwise available. In these special circumstances, the criteria set forth above can be waived by the BOT with a vote of the super majority plus 2 (8 affirmative votes). Since the “fiscal reserve” is a part of OHA’s Native Hawaiian Trust Fund and not an account established separately, if and when the fiscal reserve is utilized, the funds identified will merely serve as an additional means of financing.

E. Deposit Calculations. The source of data required to calculate the amount to be “restricted” as an OHA NHTF Spending Policy Fiscal Reserve shall be subject to audited financial statements for the respective fiscal year. Estimated year-end budget surpluses based upon unaudited records are not permissible.

F. Restrictions. The operation of the fiscal reserve fund is subject to two (2) restrictions:

1. no more than the current balance of the fiscal reserve in any year will be designated from the fund (e.g., the fund's balance cannot be negative after accounting for all designations; and
2. the total amount of money earmarked as a fiscal reserve does not have an upper threshold (*cap*) imposed upon it.

G. Operation

A. Pursuant to the OHA Spending Policy, Administration is tasked with calculating the spending policy limitation for the upcoming fiscal year utilizing a 20-quarter rolling average of the Native Hawaiian Trust Fund's market value, ending as of March 31st, fifteen months prior to the start of the budget on July 1. The respective 20-quarter rolling average along with a Board of Trustees determined spending rate (up to 5%) eventually determines the upper threshold for the development of a biennium budget, which is revisited during the supplemental year to correct any upward or downward adjustments in accordance to the actual spending policy formula. Note: during the development of a biennium budget, only the first fiscal year can utilize actual figures with the second year requiring Administration to "estimate" the market value of the upcoming four quarters based upon financial analysis techniques.

B. Only upon the close of OHA's fiscal year end financial records and the successful completion of a financial audit engagement can fiscal year "expenditure" figures be utilized, less any investment related expenses, and then deducted from OHA's calculated spending policy ceiling. As a part of OHA's adjusting fiscal year end journal entry, the difference is to be accumulated to any existing fund reserve account. Note: the funds are maintained within the Native Hawaiian Trust Fund, without the benefit of interest income and/or capital gains accrual, and are merely recognized as "reserved" funds within OHA's financial statements.

III. PROCEDURE. The procedure to be followed when requesting money via these guidelines for Board consideration shall be in the form of an Action Item and must include, at a minimum, the following information:

1. Identify the originator of the request;
2. Cite specific "Authorized Use" being requested as:
 - a. **B.1. Budget Stabilization,**
 - b. **B.2. Unpredicted One-time Payments, or**

c. B.3. Capital Acquisitions

3. Cite D. Special Circumstances if applicable.
4. Explain why the request cannot be accommodated with funds from the current Core Operating Budget.
5. State the urgency of the request and its impact on OHA if the request is denied or the decision is delayed.
6. Attach a letter or proposal detailing the request in sufficient detail to reasonably draw a conclusion of merit.

IV. VOTING REQUIREMENTS.

A. The Board of Trustees with six (6) affirmative votes may authorize expenditures from the fiscal reserve up to the maximum designation allowable under Budget Stabilization, Unpredicted One-time Payments, and Capital Acquisitions categories as set forth in Section II. B.1., B.2. and B.3., respectively, above.

B. The Board of Trustees with eight (8) affirmative votes may authorize expenditures from the fiscal reserves above the maximum designation allowable under the Special Circumstances category as set forth in Section II.D. above.

Adopted on the 27th day of February, 2014

OFFICE OF HAWAIIAN AFFAIRS BOARD OF TRUSTEES



Colette Y. Machado, Chairperson

First Reading	2/20/2014
Second Reading	2/27/2014

FY20 FY21 Withdrawals from the Native Hawaiian Trust Fund (NHTF)
Calculation of 5% of the NHTF's 20-Quarter Rolling Market Value

FY 2020: \$17,692,555
FY 2021: \$17,886,701

FY: 2020	Market Value	FY: 2021	Market Value
13-Jun	\$343,590,398	14-Jun	\$372,087,833
13-Sep	355,390,255	14-Sep	364,312,340
13-Dec	365,006,349	14-Dec	361,439,451
14-Mar	367,615,357	15-Mar	363,364,275
14-Jun	372,087,833	15-Jun	355,048,226
14-Sep	364,312,340	15-Sep	333,046,326
14-Dec	361,439,451	15-Dec	334,273,216
15-Mar	363,364,275	16-Mar	333,913,756
15-Jun	355,048,226	16-Jun	334,212,849
15-Sep	333,046,326	16-Sep	341,999,977
15-Dec	334,273,216	16-Dec	337,863,691
16-Mar	333,913,756	17-Mar	351,253,532
16-Jun	334,212,849	17-Jun	354,826,696
16-Sep	341,999,977	17-Sep	364,342,282
16-Dec	337,863,691	17-Dec	375,820,258
17-Mar	351,253,532	18-Mar	367,614,957
17-Jun	354,826,696	18-Jun	374,937,631
17-Sep	364,342,282	18-Sep	376,504,952
17-Dec	375,820,258	18-Dec	378,097,174
18-Mar	367,614,957	19-Mar	379,720,998
Average:	\$353,851,101	Average:	\$357,734,021
5%:	\$17,692,555	5%:	\$17,886,701

FY 2020 Spending Limit

Spending Limit and Adjustments for OHA's FY 2020 Total Operating Budget

Funding Sources	FY 2020			
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments
	(a)	(b)	(c)	(d) = (c - b)
1. Core Operating Budget				
A. 5% of NHTF Portfolio	\$17,692,555	\$17,692,555	\$17,692,555	\$0
B. Public Land Trust Revenues	15,100,000	15,100,000	15,100,000	\$0
C.State of Hawai'i General Funds	3,037,879	3,037,879	3,037,879	\$0
D. Allocation of Kaka'ako Makai Revenues	1,846,433	1,866,436	2,488,155	621,719
<i>Made up of...</i>				
...20% Kaka'ako Makai Gross Revenue for Grants Funding	841,649	861,652	861,652	\$0
...Kaka'ako Makai True-up of 10% Allocation for FY13-FY18 for Grants Funding	72,206	72,206	72,206	\$0
...50% Kaka'ako Makai FY18 Net Revenue for Legacy Property Management	932,578	932,578	1,554,297	\$621,719
<i>Sub-total - Allocation of Kaka'ako Makai Revenues</i>	<i>1,846,433</i>	<i>1,866,436</i>	<i>2,488,155</i>	<i>621,719</i>
E.Cash Transfer from Kaka'ako Makai	0	2,000,000	2,000,000	\$0
Sub-total - Core Operating Budget:	\$37,676,867	\$39,696,870	\$40,318,589	\$621,719
2. Fiscal Stabilization Fund (fka Fiscal Reserve)				
FY 2020 Designation	\$0	\$1,445,000	\$1,445,000	\$0
Sub-total – Fiscal Stabilization Fund:	\$0	\$1,445,000	\$1,445,000	\$0
3. Commercial Property				
Kaka'ako Makai	\$10,878,315	\$10,878,315	\$9,815,035	(\$1,063,280)
Nā Lama Kukui	7,909,481	7,312,817	7,312,817	\$0
Sub-total – Commercial Property:	\$18,787,796	\$18,191,132	\$17,127,852	(\$1,063,280)
4. Federal Programs Budget				
Halawa-Luluku Interpretive Development	\$4,099,249	\$4,099,249	\$4,099,249	\$0
Native Hawaiian Revolving Loan Fund	902,005	902,005	902,005	\$0
Sub-total -Federal Programs Budget:	\$5,001,254	\$5,001,254	\$5,001,254	\$0
5. Special Programs Budget				
Special Programs Budget - Legacy Properties	\$880,257	\$880,257	\$880,257	\$0
Special Programs Budget – Other	367,862	367,862	367,862	\$0
Sub-total – Special Programs Budget:	\$1,248,119	\$1,248,119	\$1,248,119	\$0
Total Spending Limit:	\$62,714,036	\$65,582,375	\$65,140,814	(\$441,561)

Notes>

[A] Allocation of Kaka'ako Makai Net Revenues' for OHA's Legacy Land Program is updated as per BOT approved Action Item RM #19-10, Approval of a second amendment to BOT #12-05 - Kaka'ako Makai properties to the Land Legacy Program, dated August 21, 2019.

[B] Kaka'ako Makai's Spending Limit is updated to take into consideration audited FY19 financial figures.

FY 2020 Total Operating Budget Adjustments

FY 2020 Approved Total Operating Budget and Realignment

Total Operating Budget	FY 2020				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Ref Page(s)
	(a)	(b)	(c)	(d) = (c - b)	
1. Core Operating Budget					
Personnel (including Fringe)	\$16,905,440	\$16,933,809	\$15,699,730	(\$1,234,079)	
Non-Personnel	20,360,603	22,401,774	23,710,853	\$1,309,079	
Sub-total – Core Operating Budget:	\$37,266,043	\$39,335,583	\$39,410,583	\$75,000	
2. Unspent, Unencumbered Funds (fka Fiscal Reserve)					
FY 2020 Designation	\$0	1,445,000	1,445,000	\$0	
Sub-total – Unspent, Unencumbered Funds:	\$0	\$1,445,000	\$1,445,000	\$0	
3. Commercial Property					
Kaka'ako Makai	\$2,553,946	\$2,261,175	\$2,261,175	\$0	
Nā Lama Kukui	5,853,411	5,950,051	5,950,051	\$0	
Sub-total – Commercial Property:	\$8,407,357	\$8,211,226	\$8,211,226	\$0	
4. Federal Programs Budget					
Halawa Luluku Interpretive Development	\$4,099,249	\$4,099,249	\$4,099,249	\$0	
Native Hawaiian Revolving Loan Fund	902,005	902,005	902,005	\$0	
Sub-total – Federal Programs Budget:	\$5,001,254	\$5,001,254	\$5,001,254	\$0	
5. Special Programs Budget					
Legacy Properties					
Palauea Culture Preserve	\$160,380	\$160,380	\$160,380	\$0	
Wao Kele O Puna Management Fund	256,610	256,610	256,610	\$0	
Sub-total – Special-Legacy Properties:	\$416,990	\$416,990	\$416,990	\$0	
Special Programs Budget – Other					
Hi'ilei Aloha & Subsidiaries	\$292,862	\$405,000	\$327,000	(\$78,000)	
Ho'okele Pono & Subsidiaries	75,000	88,000	166,000	\$78,000	
Sub-total – Special – Other:	\$367,862	\$493,000	\$493,000	\$0	
Sub-total – Special Programs Budget:	\$784,852	\$909,990	\$909,990	\$0	
Total Operating Budget:	\$51,459,506	\$54,903,053	\$54,978,053	\$75,000	

Core Budget

Non-Core Budget

FY 2021 Spending Limit

Spending Limit and Adjustments for OHA's FY 2021 Total Operating Budget

Funding Sources	FY 2021			
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments
	(a)	(b)	(c)	(d) = (c - b)
1. Core Operating Budget				
A. 5% of NHTF Portfolio	\$17,886,701	\$17,886,701	\$17,886,701	\$0
B. Public Land Trust Revenues	15,100,000	15,100,000	15,100,000	0
C. State of Hawai'i General Funds	3,037,879	3,037,879	0	(3,037,879)
D. Allocation of Kaka'ako Makai Revenues	1,584,327	1,584,327	2,398,735	814,408 [A]
Made up of...				
...20% Kaka'ako Makai Gross Revenue for Grants Funding	839,657	839,657	883,804	44,147
...50% Kaka'ako Makai FY18 Net Revenue for Legacy Property Management	744,670	744,670	1,514,931	770,261
Sub-total - Allocation of Kaka'ako Makai Revenues	1,584,327	1,584,327	2,398,735	814,408
Sub-total - Core Operating Budget:	\$37,608,907	\$37,608,907	\$35,385,436	(\$2,223,471)
2. Fiscal Stabilization Fund (fka Fiscal Reserve)				
FY20 Designation	\$0	\$0	\$3,000,000	\$3,000,000
FY21 Designation	\$0	\$0	1,000,000	1,000,000
Sub-total - Fiscal Stabilization Fund:	\$0	\$0	\$4,000,000	\$4,000,000
3. Commercial Property				
Kaka'ako Makai	\$11,159,058	\$11,159,058	\$8,307,818	(\$2,851,240) [B]
Nā Lama Kukui	7,357,095	7,357,095	6,663,791	(\$693,304)
Sub-total - Commercial Property:	\$18,516,153	\$18,516,153	\$14,971,609	(\$3,544,544)
4. Federal Programs Budget				
Halawa-Luluku Interpretive Development	\$428,199	\$428,199	\$3,372,943	\$2,944,744
Native Hawaiian Revolving Loan Fund	919,030	919,030	919,030	0
Sub-total -Federal Programs Budget:	\$1,347,229	\$1,347,229	\$4,291,973	\$2,944,744
5. Special Programs Budget				
Special Programs Budget - Legacy Properties	\$528,837	\$528,837	\$528,837	\$0
Special Programs Budget - Other	195,000	195,000	195,000	0
Sub-total - Special Programs Budget:	\$723,837	\$723,837	\$723,837	\$0
Total Spending Limit:	\$58,196,126	\$58,196,126	\$59,372,855	\$1,176,729

Notes>

[A] Allocation of Kaka'ako Makai Revenues is updated as per BOT approved Action Item RM #19-10, Approval of a second amendment to BOT #12-05 - Kaka'ako Makai properties to the Land Legacy Program, dated August 21, 2019.

[B] Kaka'ako Makai's Spending Limit is updated to take into consideration audited FY19 financial figures and FY20 Approved Realignment #1 budget figures.

FY 2021 Total Operating Budget Adjustments

FY 2021 Approved Total Operating Budget and Realignments

Total Operating Budget	FY 2021				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Ref Page(s)
	(a)	(b)	(c)	(d) = (c - b)	
1. Core Operating Budget					
Personnel (includes Fringe @ 63.08%)	\$17,136,197	\$17,136,197	\$16,029,911	(\$1,106,286)	
Non-Personnel	20,074,586	20,074,586	20,400,526	325,940	
Sub-total 1:	\$37,210,783	\$37,210,783	\$36,430,437	(\$780,346)	
(FY21) Proposed Mission Aligned & Strategic Beneficiary and Community Investments	0	0	1,904,079	1,904,079	
(FY21) COVID-19 Responses	0	0	1,000,000	1,000,000	
Sub-total 2:	\$0	\$0	\$2,904,079	\$2,904,079	
Sub-total (1 + 2) – Core Operating Budget:	\$37,210,783	\$37,210,783	\$39,334,516	\$2,123,733	
2. Fiscal Stabilization Fund (fka Fiscal Reserve)					
FY20 Designation	\$0	\$0	3,000,000	\$3,000,000	
FY21 Designation	\$0	\$0	1,000,000	1,000,000	
Sub-total – Fiscal Stabilization Fund:	\$0	\$0	\$4,000,000	\$4,000,000	
3. Commercial Property					
Kaka'ako Makai	\$2,600,704	\$2,600,704	\$2,607,088	\$6,384	
Nā Lama Kukui	5,506,460	5,506,460	5,848,644	342,184	
Sub-total – Commercial Property:	\$8,107,164	\$8,107,164	\$8,455,732	\$348,568	
4. Federal Programs Budget					
Halawa Luluku Interpretive Development	\$428,199	\$428,199	\$3,372,943	\$2,944,744	
Native Hawaiian Revolving Loan Fund	919,030	919,030	919,030	0	
Sub-total – Federal Programs Budget:	\$1,347,229	\$1,347,229	\$4,291,973	\$2,944,744	
5. Special Programs Budget					
Legacy Properties					
Palauea Culture Preserve	\$122,180	\$122,180	\$89,730	(\$32,450)	
Wao Kele O Puna Management Fund	204,308	204,308	250,510	46,202	
Sub-total – Special-Legacy Properties:	\$326,488	\$326,488	\$340,240	\$13,752	
Special Programs Budget – Other					
Hi'ilei Aloha & Subsidiaries	\$195,000	\$195,000	\$134,000	(\$61,000)	
Ho'okele Pono & Subsidiaries	0	0	61,000	61,000	
Sub-total – Special – Other:	\$195,000	\$195,000	\$195,000	\$0	
Sub-total – Special Programs Budget:	\$521,488	\$521,488	\$535,240	\$13,752	
Total Operating Budget:	\$47,186,664	\$47,186,664	\$56,617,461	\$9,430,797	

Core Budget

Non-Core Budget

FY20 CORE BUDGET REALIGNMENT #2 TOTAL

EXPENSE CATEGORY	FY 2020 APPROVED CORE BUDGET (a)	FY 2020 APPROVED REALIGNMENT #1 CORE (b)	FY 2020 PROPOSED REALIGNMENT #2 CORE (c)	FY 20 ADJUSTMENTS (d) = (c - b)
Personnel & Fringe	\$16,905,440	\$16,933,809	\$15,699,730	(\$1,234,079)
Program	1,351,878	1,484,603	1,128,778	(355,825)
Contracts	4,296,719	5,988,759	5,506,759	(482,000)
Grants	9,660,921	9,660,921	12,315,000	2,654,079
Travel	511,087	571,667	433,667	(138,000)
Equipment	995,570	1,068,820	1,077,686	8,866
Overhead	2,964,382	3,046,958	2,668,917	(378,041)
Debt Service	580,047	580,047	580,047	0
Other - LLC	0	125,138	125,138	0
Totals:	\$37,266,043	\$39,460,721	\$39,535,721	\$75,000

**FY21 CORE BUDGET REALIGNMENT #2 TOTAL
OVERVIEW (OPERATING, PROJECT, CAPITAL)**

CATEGORY	SUMMARY			REALIGN #2 REQUEST BREAKDOWN OF EXPENDITURE TYPE			
	Sum of FY21 APPROVED	FY21 REALIGN	FY21	FY21 REALIGN			
	REALIGN #1	#2 REQUEST	ADJUSTMENT	#2 REQUEST			
	BUDGET AS IS	TOTAL	\$	FY21 OPERATING	FY21 PROJECT	FY21 CAPITAL	TOTAL
CONTRACTS	3,999,924	4,253,918	253,994	3,308,418	334,000	611,500	4,253,918
DEBT SERVICE	572,163	572,163	0	572,163	0	0	572,163
EQUIPMENT	1,027,036	1,016,286	(10,750)	824,286	0	192,000	1,016,286
GRANTS	9,635,921	9,629,421	(6,500)	9,605,921	0	0	9,605,921
OVERHEAD	3,134,555	3,215,155	80,600	3,215,155	0	0	3,215,155
PROGRAM	1,192,677	1,127,811	(64,866)	998,811	124,000	5,000	1,127,811
TRAVEL	512,309	585,771	73,462	535,771	50,000	0	585,771
PERSONNEL	17,136,197	16,029,911	(1,106,286)	16,029,911	0	0	16,029,911
Grand Total	37,210,783	36,430,437	(780,346)	35,090,437	508,000	808,500	36,406,937

**FY21 OPERATING COSTS: FY 21 APPROVED REALIGNMENT #1 &
PROPOSED REALIGNMENT #2**

Row Labels	Sum of FY21 APPROVED	Sum of FY21	Sum of FY 21
	REALIGN #1	REALIGN	ADJUSTMENT
	BUDGET AS IS	REQUEST	
CONTRACTS	3,234,924	3,308,418	73,494
DEBT SERVICE	572,163	572,163	0
EQUIPMENT	828,036	824,286	(3,750)
GRANTS	9,635,921	9,629,421	(6,500)
OVERHEAD	3,134,555	3,215,155	80,600
PROGRAM	1,186,677	998,811	(187,866)
TRAVEL	512,309	535,771	23,462
PERSONNEL	17,136,197	16,029,911	(1,106,286)
Grand Total	36,240,783	35,113,937	(1,126,846)

**FY21 PROJECT-BASED COSTS: FY 21 APPROVED REALIGNMENT #1 &
PROPOSED REALIGNMENT #2**

Row Labels	Sum of FY21 APPROVED	Sum of FY21	Sum of FY 21
	REALIGN #1	REALIGN	ADJUSTMENT
	BUDGET AS IS	REQUEST	
CONTRACTS	140,000	334,000	194,000
PROGRAM	0	124,000	124,000
TRAVEL	0	50,000	50,000
Grand Total	140,000	508,000	368,000

**FY21 CAPITAL COSTS: FY 21 APPROVED REALIGNMENT #1 &
PROPOSED REALIGNMENT #2**

Row Labels	Sum of FY21 APPROVED	Sum of BR2	Sum of FY 21
	REALIGN #1	FY21 CAPITAL	ADJUSTMENT
	BUDGET AS IS		
CONTRACTS	625,000	611,500	(13,500)
EQUIPMENT	199,000	192,000	(7,000)
PROGRAM	6,000	5,000	(1,000)
Grand Total	830,000	808,500	(21,500)

Operating,
Project, & Capital
Total:

37,210,783	36,430,437	(780,346)
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FY21 CORE - OPERATING - PROPOSED REALIGNMENT #2

FY21 BUDGET ADJUSTMENT REQUESTS - OPERATING COSTS - SUMMARY

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
CONTRACTS	3,234,924	3,308,418	73,494
DEBT SERVICE	572,163	572,163	0
EQUIPMENT	828,036	824,286	(3,750)
GRANTS	9,635,921	9,629,421	(6,500)
OVERHEAD	3,134,555	3,215,155	80,600
PROGRAM	1,186,677	998,811	(187,866)
TRAVEL	512,309	535,771	23,462
PERSONNEL	17,136,197	16,029,911	(1,106,286)
Grand Total	36,240,783	35,113,937	(1,126,846)

NOTE >

Operating Costs are expenditures associated with provision of services in the day to day operations of OHA business.

	A	B	C	D
1	FY21 CORE - OPERATING - PROPOSED REALIGNMENT #2			
2	FY21 BUDGET ADJUSTMENT REQUESTS REQUESTS - OPERATING COSTS - BY CATEGORY, BY EXPENDITURE			
		Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
7	Row Labels			
8	CONTRACTS	3,234,924	3,308,418	73,494
9	57110 SERVICES ON A FEE BASIS	2,399,924	2,553,418	153,494
10	57115 LEGAL SERVICES	835,000	755,000	(80,000)
11	DEBT SERVICE	572,163	572,163	0
12	59020 INTEREST EXPENSE	65,414	65,414	0
13	59030 PRINCIPAL EXPENSE	506,749	506,749	0
14	EQUIPMENT	828,036	824,286	(3,750)
15	55810 REPAIR & MAINTENANCE	693,386	658,736	(34,650)
16	58300 FURNITURE & FIXTURES	12,300	12,300	0
17	58400 SOFTWARE & EQUIPMENT	122,350	153,250	30,900
18	GRANTS	9,635,921	9,629,421	(6,500)
19	56510 GRANTS IN AID - PROGRAM GRANTS	830,000	830,000	0
20	56530 GRANTS IN AID - COMMUNITY GRANTS	3,700,000	3,700,000	0
21	56540 GRANTS IN AID - LEVEL II GRANTS	4,750,000	4,750,000	0
22	56560 GRANTS IN AID - SPONSORSHIPS	355,921	349,421	(6,500)
23	OVERHEAD	3,134,555	3,215,155	80,600
24	53100 OFFICE SUPPLIES	24,950	23,450	(1,500)
25	53200 OTHER SUPPLIES	18,900	16,300	(2,600)
26	53200- OTHER SUPPLIES	0	0	0
27	53750 POSTAGE	27,100	27,100	0
28	53810 TELEPHONE & RELATED SVCS	223,632	214,632	(9,000)
29	53850 CELLULAR PHONE	32,000	35,000	3,000
30	54150 PARKING VALIDATIONS	52,750	52,750	0
31	55010 ELECTRICITY	331,790	331,790	0
32	55200 WATER	3,766	3,766	0
33	55510 RENTAL OF LAND & BUILDING	1,182,571	1,181,071	(1,500)
34	55515 RENTAL OF LAND & BUILDING - CAM & MISC	722,377	722,377	0
35	55640 RENTAL OF EQUIPMENT	88,642	88,642	0
36	55910 INSURANCE	426,077	488,277	62,200
37	56810 SETTLEMENT - LAWSUITS	0	30,000	30,000
38	58200 LEASEHOLD IMPROVEMENTS	0	0	0
39	PROGRAM	1,186,677	998,811	(187,866)
40	53300 PROMOTIONAL ITEMS	3,500	4,500	1,000
41	53400 BOOKS & REFERENCE MATLS	4,725	4,300	(425)
42	53510 DUES	45,387	43,237	(2,150)
43	53520 SUBSCRIPTION	47,225	43,850	(3,375)
44	53610 FREIGHT & DELIVERY	2,900	2,300	(600)
45	53610- FREIGHT AND DELIVERY	0	0	0
46	53710 BULK MAIL	208,232	181,232	(27,000)
47	53910 PRINTING	171,388	185,122	13,734
48	54010 ADVERTISING	45,750	41,750	(4,000)
49	54190 AUTO ALLOWANCE	3,912	3,912	0
50	54850 ADA ACCOMMODATIONS	2,500	1,500	(1,000)

	A	B	C	D
1	FY21 CORE - OPERATING - PROPOSED REALIGNMENT #2			
2	FY21 BUDGET ADJUSTMENT REQUESTS REQUESTS - OPERATING COSTS - BY CATEGORY, BY EXPENDITURE			
		Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
7	Row Labels			
51	55750 OTHER RENTALS	24,430	23,430	(1,000)
52	57120 HONORARIUM	49,350	44,950	(4,400)
53	57220 VOLUNTEER STIPEND	5,200	2,200	(3,000)
54	57240 OTHER EXPENSES	15,420	11,420	(4,000)
55	57250 SEMINAR/CONFERENCE FEES	61,308	77,758	16,450
56	57255 CONFERENCES, MEETINGS, EVENTS - ORG BY OHA	250,550	143,450	(107,100)
57	57256 CONFERENCES, MEETINGS, EVENTS - NOT ORG BY OHA	170,100	114,100	(56,000)
58	57270 PROTOCOL	10,000	5,000	(5,000)
59	57280 TRUSTEE ALLOWANCE REPORT	64,800	64,800	0
60	TRAVEL	512,309	535,771	23,462
61	54110 MILEAGE	2,059	2,359	300
62	54130 PARKING	8,702	8,852	150
63	54260 TRANSPORTATION - IN STATE	74,338	78,670	4,332
64	54310 SUBSISTENCE - IN STATE	104,670	112,040	7,370
65	54460 TRANSPORATION - OUT OF STATE	85,000	98,050	13,050
66	54510 SUBSISTENCE - OUT OF STATE	155,415	149,005	(6,410)
67	54610 CAR RENTAL - IN STATE	44,490	45,790	1,300
68	54620 CAR RENTAL - OUT OF STATE	24,800	22,550	(2,250)
69	54810 OTHER TRAVEL IN STATE	2,595	8,215	5,620
70	54820 OTHER TRAVEL OUT OF STATE	10,240	10,240	0
71	PERSONNEL	17,136,197	16,029,911	(1,106,286)
72	52100 PERSONNEL & FRINGE	10,323,888	9,217,602	(1,106,286)
73	52110 SALARIES - STUDENT HELPER PROGRAM	63,803	63,803	0
74	52070 VACATION PAYOUT	150,000	150,000	0
75	52130 EMPLOYEE INCENTIVE PROGRAM	30,000	30,000	0
76	57000 FRINGE BENEFITS	6,512,309	6,512,309	0

FY21 CORE - OPERATING - PROPOSED REALIGNMENT #2
FY21 BUDGET ADJUSTMENT REQUESTS - PROJECT-BASED COSTS

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
02. EXECUTIVE	125,000	269,000	144,000
2700 (SYSTEMS OFFICE)	0	94,000	94,000
Native Hawaiian Programs Systemic Evaluation Work	0	54,000	54,000
Update of The Disparate Treatment of Native Hawaiians in the Criminal Justice System Report	0	40,000	40,000
3600 (INFORMATION TECHNOLOGY)	125,000	175,000	50,000
Oracle Fusion	125,000	175,000	50,000
04. COMMUNITY ENGAGEMENT	0	124,000	124,000
4200 (DIGITAL & PRINT MEDIA)	0	124,000	124,000
Media Buyer	0	124,000	124,000
05. RESEARCH	15,000	65,000	50,000
5100 (RESEARCH DIRECTOR)	15,000	65,000	50,000
Hawaii Housing Study	0	30,000	30,000
Native Hawaiian Well-Being Survey	15,000	35,000	20,000
06. ADVOCACY	0	50,000	50,000
6400 (COMPLIANCE ENFORCEMENT)	0	50,000	50,000
Repatriation (International Travel)	0	50,000	50,000
Grand Total	140,000	508,000	368,000

NOTE >

Project-Based costs are expenditures for particular goals and deliverables having a beginning, middle and end and is for a duration over a period of 1-2 years

FY21 CORE - OPERATING - PROPOSED REALIGNMENT #2
FY21 BUDGET ADJUSTMENT REQUESTS - CAPITAL PROJECT

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
06. ADVOCACY	0	55,000	55,000
6400 (COMPLIANCE ENFORCEMENT)	0	55,000	55,000
Repatriation (Burial Vault)	0	55,000	55,000
08. RESOURCE MANAGEMENT - LAND ASSETS	830,000	753,500	(76,500)
8303 (KUKANILOKO)	708,000	657,000	(51,000)
KKL Master Plan Development	536,000	487,000	(49,000)
KKL Master Plan Implementation	172,000	170,000	(2,000)
8304 (PAHUA HEIAU)	72,000	27,500	(44,500)
Implementation of Preservation Plan	72,000	27,500	(44,500)
8305 (WAILUA COURTHOUSE)	50,000	69,000	19,000
Parking Lot Repair	50,000	69,000	19,000
Grand Total	830,000	808,500	(21,500)

**FY21 NONCORE BUDGET REALIGNMENT #2 TOTAL
OVERVIEW**

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
3800 (LLC HIILEI ALOHA)	195,000	134,000	(61,000)
3800 (LLC HOOKELE PONO)	0	61,000	61,000
4410 (HLID)	428,199	3,372,943	2,944,744
4420 (NHRLF)	919,030	919,030	0
8210 (KAKAAKO MAKAI)	2,600,704	2,607,088	6,384
8220 (NA LAMA KUKUI)	5,506,460	5,848,644	342,184
8310 (PALAUEA CULTURE PRESERVE)	122,180	89,730	(32,450)
8320 (WAO KELE O PUNA)	204,308	250,510	46,202
Grand Total	9,975,881	13,282,945	3,307,064

FY21 NONCORE BUDGET REALIGNMENT #2
FY21 Budget Adjustment Request - OHA FUNDED LLC

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
3800 (LLC HIILEI ALOHA)	195,000	134,000	(61,000)
3800 (LLC HOOKELE PONO)	0	61,000	61,000
Grand Total	195,000	195,000	0

FY21 NONCORE BUDGET REALIGNMENT #2

FY21 Budget Adjustment Request - COMMERCIAL PROPERTY

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
PERSONNEL	283,724	384,492	100,768
PROGRAM	439,532	403,332	(36,200)
CONTRACTS	1,224,502	1,274,502	50,000
DEBT SERVICE	2,510,952	2,510,952	0
TRAVEL	0	0	0
EQUIPMENT	1,998,778	2,152,778	154,000
OVERHEAD	1,649,676	1,729,676	80,000
Grand Total	8,107,164	8,455,732	348,568

FY21 NONCORE BUDGET REALIGNMENT #2

FY21 Budget Adjustment Request -8210 (KAKAAKO MAKAI)

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
PERSONNEL	283,724	280,608	(3,116)
PROGRAM	59,475	18,975	(40,500)
CONTRACTS	665,000	715,000	50,000
TRAVEL	0	0	0
EQUIPMENT	945,200	945,200	0
OVERHEAD	647,305	647,305	0
Grand Total	2,600,704	2,607,088	6,384

FY21 NONCORE BUDGET REALIGNMENT #2

FY21 Budget Adjustment Requests -8220 (NA LAMA KUKUI)

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
PERSONNEL		103,884	103,884
PROGRAM	380,057	384,357	4,300
CONTRACTS	559,502	559,502	0
EQUIPMENT	1,053,578	1,207,578	154,000
OVERHEAD	1,002,371	1,082,371	80,000
DEBT SERVICE	2,510,952	2,510,952	0
Grand Total	5,506,460	5,848,644	342,184

FY21 NONCORE BUDGET REALIGNMENT #2
FY21 Budget Adjustment Request - LEGACY LANDS

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
PROGRAM	12,550	7,050	(5,500)
CONTRACTS	122,000	135,500	13,500
TRAVEL	12,840	12,840	0
EQUIPMENT	124,298	175,850	51,552
GRANTS	45,000	0	(45,000)
OVERHEAD	9,800	9,000	(800)
Grand Total	326,488	340,240	13,752

FY21 NONCORE BUDGET REALIGNMENT #2
FY21 Budget Adjustment Request -8310 (PALAUEA CULTURE PRESERVE)

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
PROGRAM	3,000	2,500	(500)
CONTRACTS	42,000	42,000	0
GRANTS	35,000	0	(35,000)
TRAVEL	4,680	4,680	0
EQUIPMENT	28,500	31,550	3,050
OVERHEAD	9,000	9,000	0
Grand Total	122,180	89,730	(32,450)

FY21 NONCORE BUDGET REALIGNMENT #2
FY21 Budget Adjustment Request - 8320 (WAO KELE O PUNA)

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
PROGRAM	9,550	4,550	(5,000)
CONTRACTS	80,000	93,500	13,500
GRANTS	10,000	0	(10,000)
TRAVEL	8,160	8,160	0
EQUIPMENT	95,798	144,300	48,502
OVERHEAD	800	0	(800)
Grand Total	204,308	250,510	46,202

FY21 NONCORE BUDGET REALIGNMENT #2
FY21 Budget Adjustment Request - FEDERAL FUNDED

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
PERSONNEL	779,582	703,286	(76,296)
PROGRAM	114,191	110,491	(3,700)
CONTRACTS	339,959	3,374,959	3,035,000
TRAVEL	37,045	37,045	0
EQUIPMENT	1,250	600	(650)
OVERHEAD	75,202	65,592	(9,610)
Grand Total	1,347,229	4,291,973	2,944,744

FY21 NONCORE BUDGET REALIGNMENT #2
FY21 Budget Adjustment Request -4410 (HLID)

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
PERSONNEL	318,770	242,474	(76,296)
PROGRAM	8,200	4,500	(3,700)
CONTRACTS	63,860	3,098,860	3,035,000
EQUIPMENT	1,250	600	(650)
OVERHEAD	36,119	26,509	(9,610)
Grand Total	428,199	3,372,943	2,944,744

FY21 NONCORE BUDGET REALIGNMENT #2
FY21 Budget Adjustment Request -4420 (NHRLF)

Row Labels	Sum of FY21 APPROVED REALIGN #1 BUDGET AS IS	Sum of FY21 REALIGN REQUEST	Sum of FY 21 ADJUSTMENT
PERSONNEL	460,812	460,812	0
PROGRAM	105,991	105,991	0
CONTRACTS	276,099	276,099	0
OVERHEAD	39,083	39,083	0
TRAVEL	37,045	37,045	0
Grand Total	919,030	919,030	0

Supporting Documentation for HLID FY 2021 Realignment Request

Halawa-Luluku Interpretive Development

FY 2021 Contracts Budget

Listing of Budgeted Items in Services on a Fee Basis

<u>ITEM#</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	HALAWA - Construction Fee (Includes: General Contractor, Construction Manager, Project Contingency)	1,500,000.00
2	LULUKU - Construction Fee (Includes: General Contractor, Construction Manager, Environmental Contractor, Project Contingency)	1,500,000.00
3	LULUKU - Archaeologist (to complete Luluku Preservation Plan and Monitoring, Plan, Report)	40,000.00
4	HALAWA - Cultural Monitor	25,000.00
5	LULUKU - Cultural Monitor	25,000.00
6	OHA Financial Audit - 10% increase from previous FY (\$8,054 +10%)	8,860.00
	TOTAL	3,098,860.00

Note: This work was previously projected and approved in FY 2020 Budget but did not occur due to unforeseen project delays (HDOT/FHWA approval, changing needs of community, etc.). Scope for design and construction has been refined and amounts for line items changed and will transfer to FY 2021 Budget via Realignment.

**FY21 Mission Aligned & Strategic Beneficiary and Community Investments via Grants, Contracts and Sponsorships
Various Programs**

Classification I - Beneficiary and Community Investments via Grants Subject to HRS 10-17 Process

Description	General Funds	Trust Funds	FN	Initial Total	FY21 Addition	FN	Adjusted Total
Account: 56510 Program							
A. Social Services	\$ 415,000	\$ 415,000		\$ 830,000	\$ -		\$ 830,000
Account: 56530 Community							
A. Education - Higher Education	\$ -	\$ 500,000		\$ 500,000	\$ -		\$ 500,000
B. Culture	\$ -	\$ 500,000		\$ 500,000	\$ -		\$ 500,000
C. Health	\$ -	\$ 500,000		\$ 500,000	\$ -		\$ 500,000
D. Education	\$ 250,000	\$ 250,000		\$ 500,000	\$ -		\$ 500,000
E. Housing	\$ -	\$ 500,000		\$ 500,000	\$ -		\$ 500,000
F. Income	\$ -	\$ 500,000		\$ 500,000	\$ -		\$ 500,000
G. Land	\$ -	\$ 500,000		\$ 500,000	\$ -		\$ 500,000
Sub-total	\$ 250,000	\$ 2,750,000		\$ 3,000,000	\$ -		\$ 3,000,000
H. 'Ahahui	\$ -	\$ 200,000		\$ 200,000	\$ -		\$ 200,000
Total 56530 Community	\$ 250,000	\$ 3,450,000		\$ 3,700,000	\$ -		\$ 3,700,000
Account: 56540 Level II							
A. Kulia	\$ -	\$ 250,000		\$ 250,000	\$ 250,000	[a]	\$ 500,000
B. Charter Schools	\$ 365,000	\$ 365,000		\$ 730,000	\$ -		\$ 730,000
		\$ 770,000		\$ 770,000	\$ -		\$ 770,000
		\$ 1,135,000		\$ 1,500,000	\$ -		\$ 1,500,000
C. DHHL	\$ -	\$ 3,000,000		\$ 3,000,000	\$ -		\$ 3,000,000
Total 56540 Level II	\$ 365,000	\$ 4,385,000		\$ 4,750,000	\$ 250,000		\$ 5,000,000
Account: 56550 Sponsorships							
A. BOT	\$ -	\$ 135,000	[b]	\$ 135,000	\$ -		\$ 135,000
B. Kaiaulu (fka CEO)	\$ -	\$ 70,921	[b]	\$ 70,921	\$ -		\$ 70,921
Total 56550 Sponsorships	\$ -	\$ 205,921		\$ 205,921	\$ -		\$ 205,921
Sub-total:	\$ 1,030,000	\$ 8,455,921		\$ 9,485,921	\$ 250,000		\$ 9,735,921
FY21 Grants Recommendations - Via Competitive Process							
A. COVID-19 Responses	\$ -	\$ -		\$ -	\$ 500,000	[c]	\$ 500,000
B. Homestead Community Grants	\$ -	\$ -		\$ -	\$ 250,000	[d]	\$ 250,000
C. Charter School Major Repairs & Maintenance	\$ -	\$ -		\$ -	\$ 500,000	[e]	\$ 500,000
D. Iwi Kupuna Repatriation and Reinternment Community Grants	\$ -	\$ -		\$ -	\$ 144,079	[f]	\$ 144,079
E. NH Teacher Education & Professional Development	\$ -	\$ -		\$ -	\$ 250,000	[g]	\$ 250,000
F. Community & 'Ohana Based Program Grants	\$ -	\$ -		\$ -	\$ 250,000	[h]	\$ 250,000
Total FY21 Grant Recommendations	\$ -	\$ -		\$ -	\$ 1,894,079		\$ 1,894,079
Grand Total - Grants	\$ 1,030,000	\$ 8,455,921		\$ 9,485,921	\$ 2,144,079		\$ 11,630,000
Program Sponsorships in Community Education				\$ 45,000			
Program Sponsorships in Advocacy				\$ 65,000			
				\$ 9,595,921			

Footnotes:

[a] - To increase Kulia grants amount to pilot amount of \$500,000.

[b] - Pending Ad Hoc Committee on Grants and Sponsorships recommendation and Board action.

[c] - To provide additional beneficiary supports as a result of the impacts of COVID-19 (e.g., food, living and household items, testing, economic recovery investments); final recommendation and approval to be presented to the Board based on assessment.

[d] - To provide homestead community grant opportunities to strengthen homestead beneficiaries, families and communities.

[e] - To strengthen and improve Hawaiian focused charter school learning environment(s) via facilities repair, maintenance, replacement.

[f] - To support community based iwi kupuna repatriation and reinternment efforts.

[g] - To increase Native Hawaiian teacher recruitment and retention in kaiaupuni and Hawaiian focused charter schools.

[h] - To support 'ohana-based programming that strengthen Native Hawaiian well-being, including physical, spiritual, mental and emotional health. Note: includes programming that promote prevention and intervention to address mental, physical, and substance abuse issues.

**FY21 Mission Aligned & Strategic Beneficiary and Community Investments via Grants, Contracts and Sponsorships
Various Programs**

Classification II - Beneficiary and Community Investments via Procurement Subject to HRS 103D

	<u>General Funds</u>	<u>Trust Funds</u>	<u>Initial Total</u>	<u>FY21 Addition</u>	<u>FN</u>	<u>New Total</u>
A. Legal Proviso - Professional Services	\$ 524,000	\$ 524,000	\$ 1,048,000	\$ 250,000	[a]	\$ 1,298,000
B. Media Buy/Contract - Media buyer contract includes Merrie Monarch \$25k, KS Song Contest \$10k, Hokus \$10k, civic engagement \$20k, advocacy	\$ -	\$ 124,000	\$ 124,000	\$ -		\$ 124,000
C. Media Buy/Contract - Keiki Hula	\$ -	\$ 25,000	\$ 25,000	\$ -		\$ 25,000
D. Contract - Ka Wai Ola - Production & Delivery	\$ -	\$ 356,664	\$ 356,664	\$ -		\$ 356,664
Grand Total - Contracts	\$ 524,000	\$ 1,029,664	\$ 1,553,664	\$ 250,000		\$ 1,803,664

Footnotes:

[a] - Increase beneficiary and issue (e.g., water, land, iwi kupuna, eviction) supports

**FY21 Mission Aligned & Strategic Beneficiary and Community Investments via Grants, Contracts and Sponsorships
Various Programs**

Classification III - Beneficiary and Community Investments via Sponsorships

	<u>General Funds</u>	<u>Trust Funds</u>	<u>FN</u>	<u>Initial Total</u>	<u>FY21 Addition</u>	<u>FN</u>	<u>New Total</u>
Community Engagement							
A. Coalition Building	\$ -	\$ 20,000		\$ 20,000			\$ 20,000
B. Association of Hawaiian Civic Clubs	\$ -	\$ 10,000		\$ 10,000			\$ 10,000
C. Council for Native Hawaiian Advancement	\$ -	\$ 10,000		\$ 10,000			\$ 10,000
D. Onipa'a Celebration	\$ -	\$ 5,000		\$ 5,000			\$ 5,000
Total - Community Engagement	\$ -	\$ 45,000		\$ 45,000	\$ -		\$ 45,000
Advocacy							
A. NH Congressional Fellowship	\$ -	\$ 50,000		\$ 50,000			\$ 50,000
B. Papahānaumokuākea MNM	\$ -	\$ 15,000		\$ 15,000			\$ 15,000
Sub-total	\$ -	\$ 65,000		\$ 65,000	\$ -		\$ 65,000
C. Alaska Federation of Natives	\$ -	\$ 5,000		\$ 5,000			\$ 5,000
D. National Congress of American Indians	\$ -	\$ 5,000		\$ 5,000			\$ 5,000
E. National Indian Education Association	\$ -	\$ 5,000		\$ 5,000			\$ 5,000
F. National Museum of the American Indians	\$ -	\$ 5,000		\$ 5,000			\$ 5,000
G. Pacific Day - NZ Embassy	\$ -	\$ 3,000		\$ 3,000			\$ 3,000
Sub-total	\$ -	\$ 23,000		\$ 23,000			\$ 23,000
Total - Advocacy	\$ -	\$ 88,000		\$ 88,000	\$ -		\$ 88,000
Community Engagement							
Nā Mamo Makamae o Ka Po'e Hawai'i: Living Treasures of the Hawaiian People	\$ -	\$ -		\$ -	\$ 15,000	[b]	\$ 15,000
Moanalua Gardens Foundation/Prince Lot Hula Festival	\$ -	\$ -		\$ -	\$ 10,000	[c]	\$ 10,000
Grand Total - Sponsorships	\$ -	\$ 133,000		\$ 133,000	\$ 25,000		\$ 158,000

[b] - Biennial recognition of living treasures recognizes individuals and groups in Hawai'i and on the continent who have contributed to the preservation and perpetuation of Hawaiian cultural and artistic traditions and properties (2017,2019)

2017: Patience Nāmaka Bacon of O'ahu – for hula; Josephine Fergerstrom of Hawai'i Island – for lauhala weaving; Sam Ka'ai of Maui – for carving; Marie McDonald of Hawai'i Island – for lei making and kapa making; Nainoa Thompson of O'ahu – for navigating; two posthumous awards are awarded to: Elizabeth Malu'ihiko Lee of Hawai'i Island – for lauhala weaving; Abraham "Puhipau" Ahmad of Hawai'i Island – for videography, documentary.

2019: Doreen Henderson – 2018 Lei Hulu Master; Florence Pualeipoinaole "Anakē Lolena" Nicholas – 2018 'Ōlelo Hawai'i & Pūnana Leo Pioneer; 'Umi Kai – 2019 Haku Hana No'eau, Makahiki, 'Ōlohe Ku'ialua; Dr. Pualani Kanaka'ole Kanahēle – 2019 Loea Hula, 'Ike Kūpuna, and Papakū Makawalu Methodology; and Jerry Walker – 2018 'Ōlohe Ku'ialua

[c] - Previously listed as a legacy sponsorship in the past fiscal biennium.

Core Budget	FTE			BOT Approved Budget		FTE			Realignment #1		FTE			Realignment #2		Adjustments	
	# FTE	Frozen	Active	FY 20	FY 21	Reassigned	Unfreeze	Active	FY 20	FY 21	Reassigned	Addl Frozen	Active	FY 20	FY 21	FY 20	FY 21
Salaries & Fringe:																	
Board of Trustee Offices	29	0	29	\$2,848,572	\$2,905,543	0	0	29	\$ 2,852,045	\$ 2,905,543	0	0	29	\$ 2,813,822	\$ 2,771,433	\$ (38,223)	\$ (134,111)
Executive Offices	34	-7	27	3,596,778	3,664,153	10	7	44	4,578,377	3,664,153	0	-6	38	4,262,444	4,461,645	(315,934)	797,493
Financial Assets	29	-1	28	2,872,967	2,833,639	-7	0	21	1,945,335	2,833,639	0	-1	20	1,642,768	1,933,193	(302,567)	(900,446)
Community Engagement	30	0	30	2,658,836	2,712,011	-2	0	28	2,550,409	2,712,011	0	-1	27	2,294,741	2,415,979	(255,668)	(296,032)
Research	16	-2	14	1,493,052	1,522,913	0	0	14	1,489,015	1,522,913	0	-1	13	1,438,281	1,338,487	(50,734)	(184,426)
Advocacy	23	-1	22	2,440,221	2,489,026	0	0	22	2,411,943	2,489,026	0	-2	20	2,157,833	2,133,577	(254,110)	(355,449)
Land Assets	8	0	8	695,013	708,911	-1	0	7	806,684	708,911	-1	0	6	789,841	675,595	(16,843)	(33,316)
Student Helper Program				104,050	104,050				104,050	104,050				104,050	104,050	0	0
Sub-total Salaries & Fringe:	169	-11	158	\$16,709,490	\$16,940,247	0	7	165	\$ 16,737,859	\$ 16,940,247	-1	-11	153	\$ 15,503,779	\$ 15,833,961	\$ (1,234,079)	\$ (1,106,286)
Reserves																	
Vacation Payouts				\$150,000	\$150,000				\$150,000	\$150,000				\$150,000	\$150,000	\$0	\$0
Overtime				10,000	10,000				10,000	10,000				10,000	10,000	0	0
Workers' Compensation				5,950	5,950				5,950	5,950				5,950	5,950	0	0
Continuing Education Program				30,000	30,000				30,000	30,000				30,000	30,000	0	0
Sub-total Reserves				\$195,950	\$195,950				\$ 195,950	\$ 195,950				\$ 195,950	\$ 195,950	\$0	\$0
Total Core Personnel Budget:				\$16,905,440	\$17,136,197				\$ 16,933,809	\$ 17,136,197				\$ 15,699,730	\$ 16,029,911	\$ (1,234,079)	\$ (1,106,286)

Non-Core Budget	FTE			BOT Approved Budget		FTE			Realignment #1		FTE			Realignment #2		Adjustments	
	# FTE	Frozen	Active	FY 20	FY 21	Reassigned	Unfreeze	Active	FY 20	FY 21	Reassigned	Addl Frozen	Active	FY 20	FY 21	FY 20	FY 21
Salaries & Fringe:																	
NHRLF	5	-1	4	\$451,776	\$460,812	0	0	4	\$ 451,776	\$ 460,812	0	0	4	\$ 451,776	\$ 460,812	\$0	\$0
HLID	3	0	3	312,472	318,770	0	0	3	312,472	318,770	0	0	3	312,472	242,474	0	(76,296)
Commercial Property	2	0	2	278,161	283,724	0	0	2	363,265	283,724	1	0	3	363,265	384,492	0	100,768
Total Non-Core Personnel Budget:	10	-1	9	\$1,042,409	\$1,063,306	0	0	9	\$ 1,127,513	\$ 1,063,306	1	0	10	\$ 1,127,513	\$ 1,087,778	\$0	\$ 24,472
Grant Total	179	-12	167	\$17,751,899	\$18,003,553	0	7	174	\$ 17,865,372	\$ 18,003,553	0	-11	163	\$ 16,631,293	\$ 16,921,739	\$ (1,234,079)	\$ (1,081,814)

SUMMARY OF CORE POSITIONS BY OPERATING UNIT

		FILLED	FROZEN			VACANCY			VACANCY BY TYPE		
	Total Authorized	Active		Addtl	Total	89-Day		Total		Non	Total
Paia	At BR #1	Filled	Frozen	Frozen	Frozen	Hire	Vacant	Vacant	Essential	Essential	Vacant
Board of Trustees											
BOT	9	9	0	0	0	0	0	0	0	0	0
BOT Staff	20	19	0	0	0	0	1	1	0	1	1
Sub-total BOT	29	28	0	0	0	0	1	1	0	1	1
Executive Offices											
CEO	7	4	0	2	2	0	1	1	0	1	1
COO	2	1	0	0	0	0	1	1	1	0	1
Corp Counsel	5	5	0	0	0	0	0	0	0	0	0
Information Technology	8	7	0	1	1	0	0	0	0	0	0
Human Resouces	3	2	0	0	0	1	0	1	1	0	1
Systems Office	6	3	0	2	2	0	1	1	0	1	1
Facilities/Operations Support	4	1	0	1	1	1	1	2	1	1	2
Grants	9	6	0	0	0	0	3	3	0	3	3
Sub-total Executive Offices	44	29	0	6	6	2	7	9	3	6	9
Resources Management - Financial Assets											
Financial Services	11	10	0	0	0	0	1	1	1	0	1
Procurement	7	5	0	0	0	1	1	2	1	1	2
Investments	2	1	0	1	1	0	0	0	0	0	0
Consumer Micro Loan	1	1	0	0	0	0	0	0	0	0	0
Sub-total RMFA	21	17	0	1	1	1	2	3	2	1	3
Community Engagement											
CE Director	2	1	0	0	0	0	1	1	0	1	1
Digital and Print Media	7	5	0	0	0	0	2	2	0	2	2
Community Outreach	18	17	0	1	1	0	0	0	0	0	0
Hawaiian Registry	1	1	0	0	0	0	0	0	0	0	0
Sub-total CE	28	24	0	1	1	0	3	3	0	3	3
Research											
Research Director	2	1	0	0	0	0	1	1	0	1	1
Land, Culture and History	7	6	0	0	0	0	0	0	0	0	0
Demography	1	1	1	0	1	0	0	0	0	0	0
Special Projects	6	3	1	1	2	0	1	1	0	1	1
Sub-total Research	16	11	2	1	3	0	2	2	0	2	2
Advocacy											
Chief Advocate	2	2	0	0	0	0	0	0	0	0	0
Compliance Enforcement	8	5	1	1	2	0	1	1	0	1	1
Public Policy	9	5	0	0	0	1	3	4	1	3	4
Papahanaumokukea	2	1	0	1	1	0	0	0	0	0	0
WADC	2	2	0	0	0	0	0	0	0	0	0
Sub-total Advocacy	23	15	1	2	3	1	4	5	1	4	5
Resource Management - Land Assets											
Land Director	2	1	0	0	0	0	1	1	1	0	1
Legacy Land	4	3	0	0	0	0	1	1	0	1	1
Facilities	1	1	0	0	0	0	0	0	0	0	0
Sub-total RMLA	7	5	0	0	0	0	2	2	1	1	2
Grand Total	168	129	3	11	14	4	21	25	7	18	25
Vacancy Rate								15%	28%	72%	100%

Personnel - Vacancies and Frozen Positions

Vacant Position		Essential	Non-essential
1	TRUSTEE AIDE		1
2	COMPLIANCE OFFICER (SENIOR INTERNAL AUDITOR)		1
3	CHIEF OPERATING OFFICER	1	
4	SYSTEMS EVALUATOR		1
5	FACILITIES MANAGER		1
6	INTAKE AND REFERRAL SPECIALIST		1
7	HUMAN RESOURCE DIRECTOR	1	
8	GRANTS SPECIALIST LEAD		1
9	GRANTS SPECIALIST IV		1
10	GRANTS ASSISTANT		1
11	CHIEF FINANCIAL OFFICER	1	
12	PROCUREMENT MANAGER	1	
13	PROCUREMENT SPECIALIST	1	
14	DIGITAL MEDIA SPECIALIST		1
15	CE EXECUTIVE ASSISTANT		1
16	COMMUNICATIONS SPECIALIST III		1
17	RESEARCH EXECUTIVE ASSISTANT		1
18	SPECIAL PROJECTS RESEARCH ANALYST		1
19	COMPLIANCE SPECIALIST III		1
20	PUBLIC POLICY MANAGER	1	
21	PUBLIC POLICY ADVOCATE III		1
22	PUBLIC POLICY ADVOCATE III		1
23	PUBLIC POLICY ADVOCATE III		1
24	LAND ASSETS DIVISION DIRECTOR	1	
25	LEGACY LAND MANAGER		1
TOTAL VACANT POSITION		7	18

Frozen Position		Essential	Non-essential
1	SENIOR EXECUTIVE ASSISTANT TO CEO		1
2	ORGANIZATIONAL DEVELOPMENT & TRNG SPECIALIST		1
3	SYSTEM RESEARCHER (PROGRAM IMPROVEMENT SPECIALIST)		1
4	PERFORMANCE MANAGEMENT SPECIALIST		1
5	INTAKE AND REFERRAL SPECIALIST		1
6	INFORMATION SYSTEMS SPECIALIST		1
7	SENIOR INVESTMENT ANALYST		1
8	COMMUNITY OUTREACH COORDINATOR I		1
9	LAND, CULTURE AND HISTORY RESEARCH ANALYST		1
10	SPECIAL PROJECTS RESEARCH MANAGER		1
11	SPECIAL PROJECTS RESEARCH ANALYST		1
12	COMPLIANCE SPECIALIST III		1
13	COMPLIANCE SPECIALIST IV		1
14	PAPAHANAUMOKUAKEA MANAGER		1
TOTAL FROZEN POSITION		0	14

Summary of COVID-19 Contingencies
FY21

<u>Classification</u>	<u>Amount</u>	<u>Description</u>
Grants	\$ 500,000	To provide additional beneficiary supports as a result of the impacts of COVID-19 (e.g., food, living and household items, testing, economic recovery investments); final recommendation and approval to be presented to the Board.
Operational Requirements, Responses re: COVID-19	\$ 500,000	To address operational needs, requirements and responses due to COVID-19 (e.g., personal protection equipment, masks, barriers, supplies, services, Boardroom design, renovation, equipment, technology) based on operational and safety plan.
Total	<u>\$ 1,000,000</u>	

SECTION B. OPERATIONAL UPDATES	B-1
1. FINANCIAL STATEMENTS AS OF AND FOR THE NINE-MONTH PERIOD ENDING MARCH 31, 2020 ..	B-2
• STATEMENT OF NET POSITION AS OF MAR 31, 2020.....	B-2
• STATEMENT ACTIVITIES FOR THE 9-MOS PERIOD ENDED MAR 31, 2020	B-4
• BUDGET VARIANCE REPORT FOR THE 9-MOS PERIOD ENDED MAR 31, 2020.	B-5
2. STATUS UPDATE OF FY18-FY19 GRANTS AND FY20-FY21 AWARDED GRANTS	B-18
• GRANTS – ACTIVE, IN PROCESS, CLOSEOUT	B-18
• GRANTS – RECENTLY CLOSED	B-25
3. LEGACY LANDS PROGRAM.....	B-31
• OVERVIEW OF KEY ACTIVITIES ON EACH OF THE PROPERTIES.....	B-31
• KUKANILOKO - EXECUTIVE SUMMARY- CONCEPTUAL MASTER PLAN.....	B-40
4. COMMERCIAL PROPERTY.....	B-45
• KAKA’AKO MAKAI - EXECUTIVE SUMMARY MARCH 31, 2020	B-45
• NA LAMA KUKUI - EXECUTIVE SUMMARY MARCH 31, 2020.....	B-47
• NA LAMA KUKUI – LONG TERM LIABILITIES, EXCERPT FROM JUNE 30, 2019 AUDIT REPORT.....	B-49
5. LIMITED LIABILITY COMPANIES.....	B-50
• PROGRESS OF WINDDOWN ACTIVITIES	B-50
6. NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF).....	B-51
7. CONSUMER MICRO-LOAN PROGRAM (CMLP).....	B-63
• CMLP PERFORMING REPORT AS OF APRIL 30, 2020	B-64
• CMLP CHARGE OFF HISTORY REPORT AS OF MAY 26, 2020	B-67
8. INVESTMENT NOTES FROM MAY 7, 2020, PRESENTATION TO RM COMMITTEE BY SEGAL MARCO ADVISORS.....	B-72
9. PROJECTION SCENARIO PREPARED BY SPIRE	B-73
10. LEGACY LANDS PROGRAM (UPDATE – JUNE 2020).....	B-74

OHA BALANCE SHEET (unaudited)

Period: MAR-20FY2020

Ledger: OHA_PRN_LDG

Currency: USD

	GENERAL FUNDS	TRUST FUNDS	HAWAIIAN PROJECT FUNDS	FEDERAL FUNDS	ACCOUNT GROUP	TOTAL
ASSETS						
Petty Cash	-	\$700.00	-	-	-	\$700.00
Cash in State Treasury	\$1,822,842.70	\$2,553,963.57	-	-	-	\$4,757,510.15
Cash held outside of State Treasury	-	\$14,545,684.47	\$85,863.85	\$5,208,129.14	-	\$19,458,973.58
Interfund Assets	-	-	-	-	-	\$0.00
Accounts Receivable	-	\$1,259,442.34	\$13,171.24	\$36,363.83	-	\$1,308,977.41
Interest & Dividends Receivable	-	\$1,671.79	-	\$70,949.41	-	\$72,621.20
Notes Receivable	\$45,000.00	\$1,226,681.24	-	\$7,643,919.74	-	\$8,915,600.98
Allowance for Doubtful Accounts	(\$45,000.00)	(\$1,001,462.48)	-	(\$1,232,507.83)	-	(\$2,278,970.31)
Prepaid Expenses	-	-	-	-	-	\$0.00
Security Deposit	-	\$3,305.52	-	-	-	\$3,305.52
NHTF Investments (Market Value)	-	\$353,000,851.59	-	-	-	\$353,000,851.59
NHRLF Investments (Market Value)	-	-	-	\$14,201,413.23	-	\$14,201,413.23
NHRLF Premium (Discount) Carrying	-	-	-	(\$8,490.06)	-	(\$8,490.06)
Accr Interest Paid - Bond Purchase	-	-	-	\$3,688.27	-	\$3,688.27
Land	-	-	-	-	\$213,961,980.60	\$213,961,980.60
Building	-	-	-	-	\$23,708,948.90	\$23,708,948.90
Leasehold Improvements	-	-	-	-	\$6,215,250.92	\$6,215,250.92
Furniture & Fixture	-	-	-	-	\$3,242,490.68	\$3,242,490.68
Software & Equipment	-	-	-	-	\$2,537,732.59	\$2,537,732.59
Artwork	-	-	-	-	\$10,000.00	\$10,000.00
Asset Under Capital lease	-	-	-	-	\$443,274.29	\$443,274.29
Pro for LT Debt - Per Lease Rent	-	-	-	-	\$25,856,968.74	\$25,856,968.74
Prov for Accr Vacation & Comp Time	-	-	-	-	\$1,423,128.10	\$1,423,128.10
Prov for Est Claims & Judgements	-	-	-	-	\$47,818.42	\$47,818.42
Prov for Cap Lease Payments	-	-	-	-	\$132,268.60	\$132,268.60
CIP	-	-	-	-	\$21,040.52	\$21,040.52
TOTAL ASSETS	\$1,822,842.70	\$371,590,838.04	\$99,035.09	\$25,923,465.73	\$277,600,902.36	\$677,037,083.92

OHA BALANCE SHEET (unaudited)

Period: MAR-20FY2020

Ledger: OHA_PRN_LDG

Currency: USD

	GENERAL FUNDS	TRUST FUNDS	HAWAIIAN PROJECT FUNDS	FEDERAL FUNDS	ACCOUNT GROUP	TOTAL
LIABILITIES						
Accounts and Other Payables	-	\$1,844,735.19	\$166.10	\$1,353.29	-	\$1,846,254.58
Accrued Payroll	\$90,388.83	\$1,154,555.57	-	\$42,223.67	-	\$1,287,168.07
Due to State of Hawaii	-	(\$2,000.00)	-	\$300,000.00	-	\$298,000.00
Deposits Payable	-	\$1,480,851.08	-	-	-	\$1,480,851.08
Unearned Revenue	-	-	(\$400.00)	-	-	(\$400.00)
Accrued Vacation & Comp Time	-	-	-	-	\$1,423,128.10	\$1,423,128.10
Estimated Claims & Judgements	-	-	-	-	\$47,818.42	\$47,818.42
Notes/Loan Payable	-	-	-	-	\$19,147,368.09	\$19,147,368.09
Long Term Debt	-	-	-	-	\$6,709,600.65	\$6,709,600.65
Obligation Under Capital Lease	-	-	-	-	\$132,268.60	\$132,268.60
TOTAL LIABILITIES	\$90,388.83	\$4,478,141.84	(\$233.90)	\$343,576.96	\$27,460,183.86	\$32,372,057.59
FUNDS						
Investment in Fixed Assets	-	-	-	-	\$250,140,718.50	\$250,140,718.50
Reserve for Encumbrance	\$1,193,537.46	\$13,943,212.07	\$143,193.54	\$1,164,164.42	-	\$16,444,107.49
Reserve for Prepaid Exp & Sec Deposit	-	\$525,460.09	-	\$3,944.49	-	\$529,404.58
Reserve for Notes Receivable	-	\$226,149.57	-	\$5,968,631.70	-	\$6,194,781.27
Undesignated	\$538,916.41	\$352,417,874.47	(\$43,924.55)	\$18,443,148.16	-	\$371,356,014.49
TOTAL FUND BALANCES	\$1,732,453.87	\$367,112,696.20	\$99,268.99	\$25,579,888.77	\$250,140,718.50	\$644,665,026.33
TOTAL LIABILITIES AND FUND BALANCES	\$1,822,842.70	\$371,590,838.04	\$99,035.09	\$25,923,465.73	\$277,600,902.36	\$677,037,083.92

OHA BALANCE SHEET (unaudited)

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OHA INCOME STATEMENT (unaudited)

Period: MAR-20FY2020

Ledger: OHA_PRM_LDG

2020-05-26 3:39:54 PM

Currency: USD

	GENERAL FUNDS	TRUST FUNDS	HAWAIIAN PROJECT FUNDS	FEDERAL FUNDS	ACCOUNT GROUP	TOTAL
REVENUES						
General Fund Appropriation	\$3,037,879.00	-	-	-	-	\$3,037,879.00
Public Land Trust	-	\$17,128,844.87	-	-	-	\$17,128,844.87
Dividend & Interest Income	-	\$11,057,603.60	\$649.07	\$462,128.66	-	\$11,520,381.33
Realized Gain(Loss) on Sales of Investmnts	-	\$6,288,616.56	-	-	-	\$6,288,616.56
Unrealized Gain(Loss) on Investmnts Held	-	(\$49,408,934.39)	-	\$331,294.35	-	(\$49,077,640.04)
Federal and Other Grants	-	-	-	\$217,443.69	-	\$217,443.69
Newspaper Ads	-	-	\$43,226.50	-	-	\$43,226.50
Donations and Other	-	\$356,118.86	-	\$21,991.54	-	\$378,110.40
Nonimposed Fringe Benefits	\$471,866.51	-	-	-	-	\$471,866.51
TOTAL REVENUES	\$3,509,745.51	(\$14,577,750.50)	\$43,875.57	\$1,032,858.24	-	(\$9,991,271.18)
EXPENDITURES						
Board of Trustees	\$70,504.68	\$2,289,966.37	-	-	-	\$2,360,471.05
Support Services	\$1,778,132.70	\$21,645,249.52	\$130,158.90	-	-	\$23,553,541.12
Beneficiary Advocacy	\$1,847,901.80	\$14,797,011.03	\$367,862.00	\$1,885,238.41	-	\$18,898,013.24
TOTAL EXPENDITURES	\$3,696,539.18	\$38,732,226.92	\$498,020.90	\$1,885,238.41	-	\$44,812,025.41
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$186,793.67)	(\$53,309,977.42)	(\$454,145.33)	(\$852,380.17)	-	(\$54,803,296.59)
OTHER FINANCING SOURCES (USES)						
Operating Transfers	\$740,917.15	(\$567,453.94)	(\$173,463.00)	(\$0.21)	-	\$0.00
Lapse of Cash to State General Fund	-	-	-	-	-	\$0.00
Principal Expense	-	\$1,663,195.07	-	-	-	\$1,663,195.07
TOTAL OTHER FINANCING SOURCES (USES)	\$740,917.15	\$1,095,741.13	(\$173,463.00)	(\$0.21)	-	\$1,663,195.07
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(\$927,710.82)	(\$54,405,718.55)	(\$280,682.33)	(\$852,379.96)	-	(\$56,466,491.66)
Fund Balance, Beginning of Year	\$725,710.08	\$405,968,717.94	\$137,159.98	\$25,256,570.98	\$250,140,718.50	\$682,228,877.48
Fund Adjustment	-	-	-	-	-	\$0.00
Fund Balance, End of Year	(\$202,000.74)	\$351,562,999.39	(\$143,522.35)	\$24,404,191.02	\$250,140,718.50	\$625,762,385.82

OHA INCOME STATEMENT (unaudited)

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OFFICE OF HAWAIIAN AFFAIRS
Interoffice Memorandum

DATE: April 30, 2020

TO: Ke Kaupoku o Ke Ke'ena Kuleana Hawai'i - BOT

VIA: Sylvia M. Hussey, Ed.D., Ka Pouhana, CEO & Interim CFO *SH*

VIA: Gloria Li, Pou Kako'o Ho'opono, Controller *gl*

FROM: Grace Chen, Aho Hui Mo'ohelu, Financial Analyst *gc*

SUBJECT: **FY 2020 TRUSTEE BUDGET VARIANCE REPORT**
For the Quarter Ending March 31, 2020

The table below summarizes OHA's FY 2020 Core Operating budget and its actual expenditures as of March 31, 2020:

Table 1: FY20 Q3 March 2020 Budget Variance Summary

Category	Budget	Uses ¹	Available	% Uses	% Available
A. Personnel	\$16,933,809	\$9,977,427	\$6,956,382	59%	41%
B. Program	1,583,703	877,211	\$706,492	55%	45%
C. Contracts	5,866,759	3,930,067	\$1,936,692	67%	33%
D. Grants	9,770,921	6,462,681	\$3,308,240	66%	34%
E. Travel	558,667	293,315	\$265,351	53%	47%
F. Equipment	1,202,824	833,630	\$369,194	69%	31%
G. Overhead	3,038,992	2,618,138	\$420,855	86%	14%
H. Debt Service	580,047	422,432	\$157,615	73%	27%
Total	\$39,535,721	\$25,414,901	\$14,120,820	64%	36%

¹ Uses includes actual expenditures and encumbrances

% of Available

As of March 31, 2020, nine months of FY 2020 have elapsed resulting in budgeted uses of 64%, leaving 36% remaining available for spending. Categories (A, B, E), where uses have deviated from 75% by either +15% (greater than 40%) or -15% (less than 10%), are explained on the next page.

Budget Variance Explained

Expense Category (FY20 budgeted, Q3 Balance, % available)

The virulent novel coronavirus emerged in China in November 2019, and in just a few months has advanced across the globe. Over 200,000 people have died and millions have fallen seriously ill. The COVID-19 pandemic is confronting every level of the US economy with an unprecedented challenge. The impact of COVID-19 over the past few months has affected OHA's operations and are reflected in this quarter's budget variance report.

On March 5, 2020, Governor Ige issued an emergency proclamation that allowed the state to work quickly and efficiently to prevent, contain and mitigate the spread of the novel coronavirus of COVID-10, and to provide disaster relief if necessary. The disaster emergency relief was to begin immediately and to continue through April 29, 2020. Hawai'i first case of COVID-19 was confirmed on March 6.

OHA administration weighed many factors regarding the operational impacts of COVID-19 and quickly initiated telework for non-essential staff as early as March 12 (DC office), on March 18 for staff identified as non-essential, and followed by all staff beginning March 24, 2020. Effective 4:30pm, March 23, 2020, all OHA offices were closed to the public as well as all OHA employees. This closure follows Honolulu Mayor Caldwell's emergency order, Emergency Order No. 2020-02, copy in attachment #1, for all Honolulu employees to shelter in place until April 30th. Based on announcements by State of Hawaii officials, particularly the Departments of Health and Education, coupled with Administration/Ka 'Aha's discussion, the remote work schedule will continue to be in effect until May 29, 2020.

A. Personnel (FY20 Budgeted \$16,933,809 , Q3 Balance \$6,956,382; 41% available)

Approximately 42% of the Total Operating Budget is for Personnel costs. During Q3 FY2020 Personnel uses were less than the expected 75% of the budget due to higher than anticipated staff turnover this fiscal year and vacant positions are unfilled. Current forecast estimates an end of year savings of \$1.4M due to the unplanned vacancies.

B. Program (FY20 Budgeted \$1,583,703, Q3 Balance \$707,492; 45%)

Approximately 4% of the Total Operating Budget is for expenditures directly related to implementing Program activities and comprises of such expenditures as promotional items, printing, advertising, bulk mail, conference, and seminar fees. During Q3 FY2020 Program uses were less than the expected 75% of the budget and can be explained as follows:

1. Advertising budget variance \$157,000: Procurement solicitation for a new media buyer contract is in progress.
2. Trustee Protocol Allowance budget variance \$63,000: year to date reimbursement at minimum.
3. Impact of COVID-19 Pandemic Resulting in Postponing or Cancellation of Conference, Meetings, and Events: Total about \$218,000
 - a. \$100,000², for use in June 2020 for OHA to host groups coming to HI in conjunction with FestPac 2020, (e.g. 2020 Annual Polynesian Leaders Grp Mtg, Austronesian Forum);
 - b. \$95,000, for use in Native Hawaiian Education Summit (\$55K), Scholarship ‘Aha (\$15K), Native Hawaiian Education Association (\$15K), Kukulu Kumuhana (\$10K); and
 - c. \$23,000, for Alaska Federal of Native Annual Convention (\$5K), National Congress of American Indians Annual Convention (\$5K), Native Hawaiian Cultural Festival – Smithsonian National Museum of the American Indian (\$5K), National Indian Education Association Annual Convention (\$5K), Pacific Day – New Zealand Embassy (\$3K).

E. Travel (FY20 Budget \$558,667, Q3 Balance \$265,351, 47%)

Approximately 1.4% of the Total Operating Budget is for Travel costs which includes all expenditures associated with in-state and out-of-state travel to include transportation, accommodation, car rental, parking, mileage and subsistence and includes professional training and staff development not available within the State of Hawai‘i.

On January 31, President Trump announced travel restrictions to slow the spread of COVID-19 for travel into the US. On March 17, Governor Ige issued an automatic two-week quarantine for people traveling to Hawaii. Per Mayor Caldwell’s 3/23/20 Emergency Order No. 2020-02, Order 4, “All travel, including, but not limited to, travel on foot, bicycle, scooter, motorcycle, automobile, or public transit, except Essential Travel and Essential Activities is prohibited.

The COVID-19 pandemic has brought the travel industry to a standstill. Many conference organizers cancelled or postponed the event and travel plans were cancelled or postponed. Current forecast estimates an end of year savings of \$116,000 due to the shelter in place order. With the present situation of the US still in coronavirus lockdown and as more conference and events are cancelled in Q4, the savings figure may rise.

² These are funds beyond \$100K approved and committed to the organizing committee.

**OFFICE OF THE MAYOR
CITY AND COUNTY OF HONOLULU**

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KIRK W. CALDWELL
MAYOR

ROY K. AMEMIYA, JR.
MANAGING DIRECTOR

GEORGETTE T. DEEMER
DEPUTY MANAGING DIRECTOR

March 22, 2020

**OFFICE OF THE MAYOR
CITY AND COUNTY OF HONOLULU
EMERGENCY ORDER NO. 2020-02
(COVID-19 [Novel Coronavirus])**

STAY AT HOME / WORK FROM HOME ORDER

By the authority vested in me as Mayor of the City and County of Honolulu (the “City”) pursuant to Revised Charter of the City and County of Honolulu 1973 (2017 Edition), as amended; the Revised Ordinances of the City and County of Honolulu 1990, as amended; the Hawai‘i Revised Statutes, as amended (“**Haw. Rev. Stat.**”), the Constitution and laws of the State of Hawai‘i, I, KIRK W. CALDWELL, hereby issue this order (the “**Order**”) to address the emergency declared in the Proclamation COVID-19 [Novel Coronavirus] that I issued on March 4, 2020, and Supplemental Proclamation of Emergency or Disaster (COVID-19 [Novel Coronavirus]) that I issued on March 18, 2020.

The virus that causes Coronavirus 2019 Disease (“**COVID-19**”) is easily transmitted, especially in group settings, and it is essential that the spread of COVID-19 be slowed to protect the ability of public and private health care providers to handle the influx of new patients and to safeguard public health and safety.

Due to the risk of the rapid spread of the virus causing COVID-19, and the need to protect all members of the City, especially including our members most vulnerable to the virus and also health care providers, this Order requires all individuals anywhere in the City to shelter in place—that is, stay at home and work from home—except for certain essential activities and work to provide essential business and government services or perform essential public infrastructure construction, including housing. This Order is effective at **4:30 p.m. on Monday, March 23, 2020**, and will continue through Thursday, April 30, 2020, at 4:30 p.m., subject to the limited exceptions and under the terms and conditions more particularly set forth below.

Pursuant to Haw. Rev. Stat. § 127A-25 and the Rules of the Mayor City and County of Honolulu, dated March 20, 2020 (“**Mayor’s Rules**”) promulgated under that section, each of the orders contained in this Order (“the Orders”) shall have the force and effect of law. The Orders are in accordance with and incorporate by reference the Proclamation COVID-19 [Novel Coronavirus] that I issued on March 4, 2020; the Supplemental Proclamation of Emergency or

Disaster (COVID-19 [Novel Coronavirus]) that I issued on March 18, 2020, and Hawai'i Governor David Y. Ige's Proclamation dated March 4, 2020, and Supplementary Proclamation dated March 16, 2020, Second Supplementary Proclamation dated March 21, 2020, and the Order for Self-Quarantine dated March 21, 2020, issued by the Hawai'i Emergency Management Agency.

Violation of any of the Orders is punishable as a misdemeanor, with fines of up to \$5,000, up to a year in jail, or both. Haw. Rev. Stat. § 127A-29; Mayor's Rules.

I. ORDERS

Order 1: All individuals currently living within the City are ordered to stay at their place of residence. To the extent individuals are using shared or outdoor spaces, they must at all times as reasonably possible maintain social distancing of at least six feet from any other person when they are outside their residence and comply with Social Distancing Requirements (as defined in Section II). All persons may leave their residences only for Essential Activities, Essential Governmental Functions, or to operate Essential Businesses, as those terms are defined in Section II. Individuals experiencing homelessness are exempt from this section, but are strongly urged to obtain shelter, and governmental and other entities are strongly urged to make such shelter available as soon as possible and to the maximum extent practicable (and to use COVID-19 risk mitigation practices in their operation).

Order 2: All businesses with a facility in the City, except **Essential Businesses** (as defined in Section II), are required to cease all activities within such facilities, except Minimum Basic Operations (as defined in Section II). For clarity, businesses may also continue operations consisting exclusively of employees or contractors performing activities at their own residences (i.e., working from home). All Essential Businesses are strongly encouraged to remain open. To the greatest extent feasible, Essential Businesses shall comply with Social Distancing Requirements (defined in Section II), including by maintaining six-foot social distancing for both employees and members of the public, including, but not limited to, customers standing in line.

Order 3: All public and private gatherings of any number of people occurring outside a single household or living unit are prohibited, except for the limited purposes as expressly permitted in Section II. Nothing in this Order prohibits the gathering of members of a household or living unit.

Order 4: All travel, including, but not limited to, travel on foot, bicycle, scooter, motorcycle, automobile, or public transit, except Essential Travel and Essential Activities (as defined in Section II), is prohibited. People must use public transit only for purposes of performing Essential Activities or to travel to and from work to operate Essential Businesses or maintain Essential Governmental Functions. People riding on public transit must comply with Social Distancing Requirements (as defined in Section II), to the greatest extent feasible. This Order allows travel into or out of the City to perform Essential Activities, operate Essential Businesses, or maintain Essential Governmental Functions.

II. DEFINITIONS AND EXEMPTIONS

- A. For purposes of this Order, individuals may leave their residence only to perform any of the following **“Essential Activities.”** However, people at high risk of severe illness from COVID-19 and people who are sick are urged to stay in their residence to the extent possible except as necessary to seek medical care.
1. To engage in activities or perform tasks essential to their health and safety, or to the health and safety of their family or household members (including, but not limited to, pets), such as, by way of example only and without limitation, obtaining medical supplies or medication, visiting a health care professional, or obtaining supplies needed to work from home.
 2. To obtain necessary services or supplies for themselves and their family or household members, or to deliver those services or supplies to others, such as, by way of example only and without limitation, canned food, dry goods, fresh fruits and vegetables, pet supply, fresh meats, fish, and poultry, and any other household consumer products, and products necessary to maintain the safety, sanitation, and essential operation of residences.
 3. To engage in outdoor activity in locations as allowed by law, provided the individuals comply with Social Distancing Requirements as defined in this section, such as, by way of example and without limitation, walking, hiking, or running (with or without pets).
 4. To perform work providing essential products and services at an Essential Business or to otherwise carry out activities specifically permitted in this Order, including Minimum Basic Operations.
 5. To care for a family member or pet in another household.
- B. For purposes of this Order, individuals may leave their residence to work for or obtain services at any **“Healthcare Operations”** including hospitals, clinics, dentists, pharmacies, pharmaceutical and biotechnology companies, other healthcare facilities, healthcare suppliers, home healthcare services providers, mental health providers, or any related and/or ancillary healthcare services, organizations collecting blood, platelets, plasma, and other necessary materials, licensed medical marijuana dispensaries and licensed medical marijuana production centers, eye care centers, including those that sell glasses and contact lenses. “Healthcare Operations” also includes veterinary care and all healthcare services provided to animals. Further, “Healthcare Operations” includes prepaid health care plan contractors as that term is defined under Haw. Rev. Stat. ch. 393, and other employer-sponsored health and welfare benefit plans, and/or individual or group health insurance plans that provides healthcare insurance benefits for payment or reimbursement for healthcare services provided by Healthcare Operations. This exemption shall be construed broadly to avoid any impacts to

the delivery of healthcare, broadly defined. “Healthcare Operations” does not include fitness and exercise gyms and similar facilities.

- C. For purposes of this Order, individuals may leave their residence to provide any services or perform any work necessary to the operations and maintenance of **“Essential Infrastructure,”** including, but not limited to, public works construction, construction of housing (in particular affordable housing or housing for individuals experiencing homelessness), airport operations, water, sewer, gas, electrical, oil refining, roads and highways, public transportation, solid waste collection and removal, internet, and telecommunications systems (including the provision of essential global, national, and local infrastructure for computing services, business infrastructure, communications, and web-based services), provided that they carry out those services or that work in compliance with Social Distancing Requirements as defined this section, to the extent possible. This Order shall be construed and applied in compliance and consistent with the United States Department of Homeland Security, Cybersecurity & Infrastructure Security Agency Memorandum on Identification of Essential Critical Infrastructure Workers During COVID-19 Response, dated March 19, 2020 (and any subsequent guidance memoranda thereto).
- D. For purposes of this Order, all first responders, emergency management personnel, emergency dispatchers, court personnel, and law enforcement personnel, jails and prisons personnel, and others working for or to support Essential Businesses are categorically exempt from this Order. Further, nothing in this Order shall prohibit any individual from performing or accessing **“Essential Governmental Functions.”** **“Essential Government Functions”** means all services needed to ensure the continuing operation of the government agencies and provide for the health, safety and welfare of the public. All Essential Governmental Functions shall be performed in compliance with Social Distancing Requirements as defined this section, to the extent possible.
- E. For the purposes of this Order, covered businesses include any for-profit, non-profit, or educational entities, regardless of the nature of the service, the function they perform, or its corporate or entity structure.
- F. For the purposes of this Order, **“Essential Businesses”** means:
1. Healthcare Operations and Essential Infrastructure;
 2. Grocery stores, certified farmers’ markets, farm and produce stands, supermarkets, food banks, convenience stores, and other establishments engaged in the retail sale of canned food, dry goods, fresh fruits and vegetables, pet supply, fresh meats, fish, and poultry, and any other household consumer products (such as cleaning and personal care products). This includes stores that sell groceries and also sell other non-grocery products, and products necessary to maintaining the safety, sanitation, and essential operation of residences;

3. Food cultivation, including farming, livestock, and fishing;
4. Businesses that provide food, shelter, and social services, and other necessities of life for economically disadvantaged or otherwise needy individuals;
5. Newspapers, television, radio, and other media services;
6. Gas stations and auto and bicycle supply, auto and bicycle repair, towing services, and related facilities;
7. Banks and related financial institutions. This provision shall be construed and applied in compliance and consistent with the United States Department of Homeland Security, Cybersecurity & Infrastructure Security Agency Memorandum on Identification of Essential Critical Infrastructure Workers During COVID-19 Response, dated March 19, 2020 (and any subsequent guidance memoranda thereto), and the United States Department of the Treasury Memorandum for Financial Services Sector Essential Critical Infrastructure Workers, dated March 22, 2020 (and any subsequent guidance memoranda thereto);
8. Hardware stores;
9. Plumbers, electricians, exterminators, and other service providers who provide services that are necessary to maintaining the safety, sanitation, and essential operation of residences, Essential Activities, and Essential Businesses;
10. Businesses providing mailing and shipping and delivery services, and businesses that ship or deliver groceries, food, alcoholic and non-alcoholic beverages, goods or services to residences and end users or through commercial channels, and including post office boxes;
11. Educational institutions—including public and private K-12 schools, colleges, and universities—for purposes of facilitating distance learning, performing critical research, or performing essential functions, provided that social distancing of six-feet per person is maintained to the greatest extent possible;
12. Laundromats, dry cleaners, industrial laundry services, and laundry service providers;
13. Restaurants and other facilities that prepare and serve food, but only for delivery or carry out.
 - a. Schools and other entities that typically provide food services to students or members of the public may continue to do so under this Order on the condition that the food is provided to students or

members of the public on a pick-up and takeaway basis only, provided that social distancing of six-feet per person is maintained to the greatest extent possible. Schools and other entities that provide food services under this exemption shall not permit the food to be eaten at the site where it is provided, or at any other gathering site;

- b.** Cafeterias, lunchrooms, or dining facilities providing food and beverage services located within “healthcare facilities” as that term is defined under Haw. Rev. Stat. § 321-15.2 and similar facilities, may continue to do so under this order, provided that consumption within the cafeteria, lunchroom, or dining facility located within the healthcare facility is restricted to employees of the healthcare facility; patients of the healthcare facility; and no more than two (2) authorized visitors of the patient of the healthcare facility that have been appropriately screened by the healthcare facility in compliance with all of the facility’s protocols related to infectious disease control measures and processes.;
- 14.** Businesses that supply products needed for people to work from home;
- 15.** Businesses that supply other essential businesses with the support or supplies necessary to operate;
- 16.** Airlines, taxis, and other private transportation providers, vehicle rental services, paratransit, and other private, public, and commercial transportation and logistics providers providing transportation services necessary for Essential Activities and other purposes expressly authorized in this Order;
- 17.** Home-based care for seniors, adults, or children, and/or people with developmental disabilities, intellectual disabilities, substance use disorders, and/or mental illness, including care givers such as nannies who may travel to the child’s home to provide care, and other in-home services, including meal delivery;
- 18.** Residential facilities and shelters for seniors, adults, and children, and/or people with developmental disabilities, intellectual disabilities, substance use disorders, and/or mental illness;
- 19.** Professional services, such as legal or accounting services, insurance services, real estate services (including appraisals and title services) when necessary to assist in compliance with legally mandated activities;
- 20.** Childcare facilities providing services that enable employees exempted in this Order to work as permitted. To the extent possible, childcare facilities must operate under the following mandatory conditions:

- a. Childcare must be carried out in stable groups of 12 or fewer (“stable” means that the same 12 or fewer children are in the same group each day).
 - b. Children shall not change from one group to another.
 - c. If more than one group of children is cared for at one facility, each group shall be in a separate room. Groups shall not mix with each other.
 - d. Childcare providers shall remain solely with one group of children.;
- 21. Businesses that provide food, shelter, and other necessities of life for animals, including animal shelters, rescues, kennels, and adoption facilities, provided they must, at all times reasonably possible, comply with Social Distancing Requirements defined in this section;
 - 22. Hotels and motels, to the extent used for lodging; and service providers to hotels and motels that provide services that are necessary to maintaining the safety, sanitation, and essential operations of the hotel and/or motel, provided that they must, at all times reasonably possible, comply with Social Distancing Requirements defined in this section
 - 23. Funeral, mortuary, cremation, burial, cemetery, and related services, provided, the services provided must comply with Social Distancing Requirements defined in this section at all times reasonably possible; and
 - 24. Critical trades. Building and construction tradesmen and tradeswomen, and other trades, including but not limited to, plumbers, electricians, exterminators, cleaning and janitorial staff for commercial and governmental properties,, security staff, operating engineers, HVAC, painting, moving and relocation services, and other service providers who provide services that are necessary to maintaining the safety, sanitation, and essential operations of residences, Essential Activities, and Essential Businesses, provided that they must, at all times reasonably possible, comply with Social Distancing Requirements defined in this section.
 - 25. Critical labor union functions that are essential activities that include the administration of health and welfare funds and personnel checking on the well-being and safety of members providing services in Essential Businesses, provided that these checks should be done by telephone or remotely.
 - 26. Licensed private detectives and agencies and guards and agencies as those terms are defined under Haw. Rev. Stat. ch. 463.

- G.** For the purposes of this Order, “**Minimum Basic Operations**” include the following, provided that employees comply with Social Distancing Requirements as defined this section, to the extent possible, while carrying out such operations:
1. The minimum necessary activities to maintain the value of the business’s inventory, ensure security, process payroll and employee benefits, or for related functions.
 2. The minimum necessary activities to facilitate employees of the business being able to continue to work remotely from their residences.
- H.** For the purposes of this Order, “**Essential Travel**” includes travel for any of the following purposes. Individuals engaged in any Essential Travel must comply with all Social Distancing Requirements as defined in this section.
1. Any travel related to the provision of or access to Essential Activities, Essential Governmental Functions, Essential Businesses, or Minimum Basic Operations.
 2. Travel to care for elderly, minors, dependents, persons with disabilities, or other vulnerable persons.
 3. Travel to or from educational institutions for purposes of receiving materials for distance learning, for receiving meals, and any other related services.
 4. Travel to return to a place of residence from outside the jurisdiction.
 5. Travel required by law enforcement or court order.
 6. Travel required for non-residents to return to their place of residence outside the City. Individuals are strongly encouraged to verify that their transportation out of the City remains available and functional prior to commencing such travel.
- I.** For purposes of this order, residences include hotels, motels, shared rental units, and similar facilities.
- J.** For purposes of this order **Social Distancing Requirements** includes maintaining at least six-foot social distancing from other individuals, washing hands with soap and water for at least twenty seconds as frequently as possible or using hand sanitizer, covering coughs or sneezes (into the sleeve or elbow, not hands), regularly cleaning high-touch surfaces, and not shaking hands.

III. BASIS FOR THE ORDER

This Order is issued based on evidence of increasing occurrence of COVID-19 within the City, as reported by the Centers for Disease Control and Prevention, the State Department of Health,

and guidance from the City's medical advisory experts, scientific evidence and best practices regarding the most effective approaches to slow the transmission of communicable diseases generally and COVID-19 specifically, and evidence that the age, condition, and health of a significant portion of the population of the City places it at risk for serious health complications, including death, from COVID-19. Due to the outbreak of the COVID-19 virus in the general public, which is a pandemic according to the World Health Organization, there is a public health emergency throughout the City. In addition, some individuals who contract the COVID-19 virus have no symptoms or have mild symptoms, which means they may not be aware they carry the virus. Because even people without symptoms can transmit the virus, and because evidence shows that it is easily spread, gatherings can result in preventable transmission of the virus. The scientific evidence shows that at this stage of the emergency, it is essential to slow virus transmission as much as possible to protect the most vulnerable and to prevent the health care system from being overwhelmed. One proven way to slow the transmission is to limit interactions among people to the greatest extent practicable. By reducing the spread of the COVID-19 virus, this Order helps preserve critical and limited healthcare capacity in the City.

This Order also is issued in light of the existence of 41 cases of COVID-19 in the City, as well as at least 56 total confirmed cases in the State of Hawai'i, as of March 22, 2020.

IV. INTENT

The intent of this Order is to ensure that the maximum number of people self-isolate in their places of residence to the maximum extent feasible, while enabling essential services to continue, to slow the spread of COVID-19 to the maximum extent possible. When people need to leave their places of residence, whether to obtain or perform vital services, or to otherwise facilitate authorized activities necessary for continuity of social and commercial life, they should at all times reasonably possible comply with Social Distancing Requirements as defined in Section II. All provisions of this Order should be interpreted to effectuate this intent.

V. GENERAL

- A. **Superseding Order.** The Office of the Mayor City and County of Honolulu Emergency Order No. 2020-01 (COVID-19 [Novel Coronavirus]) dated March 20, 2020 ("**Order 2020-01**") is hereby rescinded and superseded by this Order.
- B. **Duration.** This Order shall take effect on Monday, March 23, 2020, at 4:30 p.m., and shall continue in force and effect until Thursday, April 30, 2020, at 4:30 p.m., or until it is extended, rescinded, superseded, or amended by a subsequent order, or as otherwise provided under Haw. Rev. Stat. ch. 127A.
- C. **Enforcement.** All law enforcement of the State of Hawai'i and City shall ensure compliance with and enforce these Orders in accordance with Haw. Rev. Stat. § 127A-29 and Mayor's Rules.
- D. **Promulgation/posting.** This Order shall be posted on the City website as soon as practicable in one or more appropriate places, and shall remain posted while in effect.

- E. **Severability.** If any provision of the Orders or their application to any person or circumstance is held to be invalid, the remainder of the Orders, including the application of such part or provision to other persons or circumstances, shall not be affected and shall continue in full force and effect. To this end, the provisions of the Orders are severable.



KIRK W. CALDWELL

Mayor

City and County of Honolulu

Date: March 22, 2020

Time: 2:00 PM

APPROVED:



PAUL S. AOKI

Acting Corporation Counsel

City and County of Honolulu

CND.EHN/882120

OHA GRANTS
STATUS: ACTIVE, IN PROCESS, CLOSEOUT

	C	D	E	F	G	H	I	J	K
1	Type of Grant & FY /FB	Grantee	Description	Contract #	Island	Amount Awarded	Expenditures To March 31, 2020	Expenditures To Date	Status
2	*Ahahui FY20 - Round 2	Daughters of Hawai'i	Day at Hulihe'e Palace	N/A	Hawai'i	\$ 7,000	\$ 7,000	\$ 7,000	Active
3	*Ahahui FY20 - Round 2	East Maui Taro Festival	28th Annual East Maui Taro Festival	N/A	Maui	\$ 10,000	\$ 10,000	\$ 10,000	Active
4	*Ahahui FY20 - Round 2	Friends of the Palace Theater	Made in Hawai'i Film Festival	N/A	Hawai'i	\$ 2,500	\$ 2,500	\$ 2,500	Active
5	*Ahahui FY20 - Round 2	Hui Makua Punana Leo O	'Aha 'Ōpio o Moloka'i Youth Summit	N/A	Moloka'i	\$ 4,000	\$ 4,000	\$ 4,000	Closeout In Progress
6	*Ahahui FY20 - Round 2	Kaikeha, INC.	2nd Annual Garden Island Boogie Board Classic	N/A	Kaua'i	\$ 3,000	\$ 3,000	\$ 3,000	Active
7	*Ahahui FY20 - Round 2	Maui Family Support Services,	Nā Mākua Kāne – Celebration of Fathers	N/A	Maui	\$ 4,000	\$ 4,000	\$ 4,000	Active
8	*Ahahui FY20 - Round 2	Purple Maia Foundation	Purple Prize	N/A	O'ahu	\$ 2,500	\$ 2,500	\$ 2,500	Active
9	*Ahahui FY20 - Round 2	Read To Me International Foundation	2020 Literacy Conference	N/A	O'ahu	\$ 4,000	\$ 4,000	\$ 4,000	Active
10	*Ahahui FY20 - Round 2	Ulu A'e Learning Center	Kapu'uola Hula Festival (KHF)	N/A	O'ahu	\$ 3,500	\$ 3,500	\$ 3,500	Active
11	CG - FB20/21	Ahupua'a O Moloka'i	The purpose of this project is to provide direct support and education to Native Hawaiians of Moloka'i to grow significant native crops (of both land and sea) to further economic sustainability—while requiring ahupua'a stewardship through restoration efforts and service	3349	Kaua'i	\$ 81,000	\$ 7,784	\$ 7,784	Active
12	CG - FB20/21	Alu Like, Inc.	The purpose of this project is to reduce the rate of alcohol, tobacco, and illicit drug use among Native Hawaiians through prevention services that include education, outreach and advocacy to youth ages 9-20 and their families on the island of Moloka'i to proactively prevent substance use.	3342	Moloka'i	\$ 102,554	\$ 14,240	\$ 14,240	Active
13	CG - FB20/21	Boys & Girls Club of Maui, Inc.	The purpose of this project, Power Hour –Papa Hana Ha'awina, is to provide homework assistance to all members of Boys & Girls Clubs of Maui, including Native Hawaiian members who attend Hawaiian Immersion Schools, to improve their grades in school and in standardized testing.	3336	Maui	\$ 203,740	\$ 51,532	\$ 51,532	Active
14	CG - FB20/21	Council for Native Hawaiian Advancement	The Native Hawaiian Trades Academy is a middle-skill career institute for Native Hawaiians with low-to-moderate income. This program would provide successful participants with starting wages more than the single-adult Household Survival Budget and, within 5 years, can exceed the statewide median family income of \$79,187.	3354	Statewide	\$ 300,145	\$ 58,953	\$ 58,953	Active
15	CG - FB20/21	Edith Kanaka'ole Foundation	To mālama the waters of Keaukaha surrounding the only remaining loko i'a kuapā on the east side of Hawai'i island through community engagement, education, research, social media and community events. This is a collaboration between Haleolono fishpond and Kaiaulu Hanakahi to mālama its coastal areas and to revive and sustain the local ecosystem.	3344	Hawaii	\$ 180,200	\$ 31,732	\$ 31,732	Active

OHA GRANTS
STATUS: ACTIVE, IN PROCESS, CLOSEOUT

	C	D	E	F	G	H	I	J	K
1	Type of Grant & FY /FB	Grantee	Description	Contract #	Island	Amount Awarded	Expenditures To March 31, 2020	Expenditures To Date	Status
16	CG - FB20/21	Educational Services Hawaii Foundation	The Project utilizes culture-based pedagogy to provide comprehensive differentiated instruction along with a variety of educationally enriching activities, designed to increase the number of Native Hawaiian students in foster, kith and kinship care, to meet and exceed Reading and Math Standards, to achieve yearly grade promotion, and to graduate.	3322	Hawaii	\$ 160,868	\$ 31,820	\$ 31,820	Active
17	CG - FB20/21	Hawaiian Community Assets	The purpose of this project is to establish the Hawaii Affordable Housing Fund that will serve Native Hawaiians with financial counseling, individual development accounts, & loans to rent or own homes & provide Native Hawaiian communities/nonprofits with technical assistance & loans to build or preserve 1500 units of affordable housing by 2026.	3340	Statewide	\$ 515,886	\$ 53,917	\$ 53,917	Active
18	CG - FB20/21	Homestead Community Development Corp	The purpose of the Native Hawaiian Housing Stability Project is to support the delivery of the HCDC Financial Literacy Program (FLP) and Micro Enterprise Assistance Program (MEAP) on the island of Kauai to assist Native Hawaiians to achieve homeownership or rental housing on Kauai, through knowledge and training necessary for housing stability.	3334	Kauai	\$ 484,114	\$ 156,200	\$ 156,200	Active
19	CG - FB20/21	Hui Malama I ke Ala 'Ulili	The Ho'onohopapa Koholālele Project engages 'Ōiwi (Native Hawaiian) stewards of the ahupua'a of Koholālele in 'āina restoration, 'ōiwi research, and cultural regeneration to cultivate abundance, renew ancestral responsibilities, and empower 'ohana with the capacity to live and thrive in Hāmākua for generations.	3348	Hawaii	\$ 120,480	\$ 30,646	\$ 30,646	Active
20	CG - FB20/21	Hui Malama O Ke Kai Foundation	The Papahana Kālai Papa Me Pōhaku Ku'i 'Ai project is a workshop series that teaches participants to carve their own board and stone for pounding poi. Through the series at least 50 Native Hawaiians will create their own board and stone, connect with their culture, learn traditional skills, and strengthen the bonds between 'ohana and community.	3335	Oahu	\$ 78,340	\$ 7,598	\$ 7,598	Active

OHA GRANTS
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	C	D	E	F	G	H	I	J	K
1	Type of Grant & FY /FB	Grantee	Description	Contract #	Island	Amount Awarded	Expenditures To March 31, 2020	Expenditures To Date	Status
21	CG - FB20/21	Hui Malama Ola Na OIwi	The purpose of Hui Malama Ola Nā 'Ōiwi is to uplift the health of the Hawaiian nation. Hui Malama's indigenous knowledge programming, in service of creating a deeper understanding & practice of cultural methods by Native Hawaiians for their health & wellness via Ho'oponopono, Lā'au Lapa'au, Lomilomi, & Healthy Hāpai, will increase.	3351	Hawaii	\$ 307,822	\$ 49,255	\$ 49,255	Active
22	CG - FB20/21	I Ola Lahui Inc.	I Ola Lāhui in collaboration with Lunalilo Home will provide behavioral health and cultural nutrition supports to Native Hawaiian kūpuna and caregivers in Honolulu and Waimānalo to improve their health conditions and well-being, enhance day to day living, and increase opportunities for cultural and physical activities and social interaction.	3331	Oahu	\$ 298,000	\$ 60,724	\$ 60,724	Active
23	CG - FB20/21	Institute for Native Pacific Education & Culture	The purpose of this project is to provide vocational development training and support to Native Hawaiian families in West O'ahu through a small incubator and post-secondary supports for teacher preparation to strengthen the economic self-sufficiency of families and the economic base of the community.	3345	Oahu	\$ 699,855	\$ 145,277	\$ 145,277	Active
24	CG - FB20/21	Kaala Farms Inc.	The purpose of this project is to provide culturally relevant learning experiences for Nanakuli Intermediate and High School students (NHIS) in order to increase academic and social growth. Students will engage in authentic projects that are connected to their community, to their own lives, and support their kuleana of community stewardship.	3323	Oahu	\$ 526,568	\$ 123,158	\$ 123,158	Active
25	CG - FB20/21	Kako'o OIwi	The purpose of this project is to restore and effectively manage ecologically and geographically linked kipuka within He'eia uli, increasing the capacity and resilience of ecological and food-producing systems in our ahupua'a for the benefit of Hawaiians and other community members on O'ahu.	3321	Oahu	\$ 358,320	\$ 79,829	\$ 79,829	Active

OHA GRANTS
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	C	D	E	F	G	H	I	J	K
1	Type of Grant & FY /FB	Grantee	Description	Contract #	Island	Amount Awarded	Expenditures To March 31, 2020	Expenditures To Date	Status
26	CG - FB20/21	Ma Ka Hana Ka 'Ike	The purpose of this project is to provide youth-led services including home modifications, produce and poi deliveries, and meaningful engagement in community-based activities to Hāna's kūpuna and their caregivers to meet their physical, emotional, and spiritual needs while ultimately elevating their health, well-being, and longevity.	3337	Maui	\$ 202,000	\$ 47,430	\$ 47,430	Active
27	CG - FB20/21	Malama Na Makua A Keiki, Inc.	The purpose of this project is to support Maui's Native Hawaiian community by providing a combination of comprehensive women-specific substance abuse treatment services with activities that strengthen mother-child bonding and increase attentive parenting practices in order to improve and strengthen the entire family's well-being.	3338	Maui	\$ 119,234	\$ 22,866	\$ 22,866	Active
28	CG - FB20/21	Molokai Community Service Council	Ho'omana Hou School's purpose is to graduate students who can think critically, who actively support their community, and who are academically, environmentally, ethically and culturally competent. The school's philosophy is that students learn best from hands-on instruction that is place-based and grounded in historic culture.	3341	Molokai	\$ 108,824	\$ 16,000	\$ 16,000	Active
29	CG - FB20/21	Pu'uhonua Society	Keanahala: A Place for Hala will perpetuate the Native Hawaiian practice ulana lau hala and help bring Hawaiian lau hala mats back to the home. Keanahala honors process from 'āina to moena (including harvesting, proper preparation of the leaves, weaving, and repairing moena) and brings community together to weave, share stories, and heal.	3320.01	Oahu/Kauai	\$ 80,000	\$ 10,012	\$ 10,012	Active
30	CG - FB20/21	Salvation Army - Family Treatment Services	The project aims to improve the health of Hawaiian women recovering from substance use disorders by integrating cultural practices into the treatment curriculum and by providing substance abuse treatment, education, relapse prevention, and skills to live a healthy lifestyle in response to cessation of tobacco, methamphetamine and other drugs.	3343	Oahu	\$ 278,212	\$ 70,612	\$ 70,612	Active

OHA GRANTS
STATUS: ACTIVE, IN PROCESS, CLOSEOUT

	C	D	E	F	G	H	I	J	K
1	Type of Grant & FY /FB	Grantee	Description	Contract #	Island	Amount Awarded	Expenditures To March 31, 2020	Expenditures To Date	Status
31	CG - FB20/21	The Kohala Center	This project will reestablish native forest and stabilize two riparian restoration corridors in the ahupua'a of Kawaihae. Our watershed restoration efforts with DHHL's Kailapa community will increase access to fresh water, provide habitat for native flora and fauna species and build Hawaiian stewardship capacity as aloha 'āina practitioners.	3346	Hawaii	\$ 260,000	\$ 26,104	\$ 26,104	Active
32	CG - FB20/21	Ulu A'e Learning Center	The Ulu Ae Project is an afterschool/intercession program which will provide cultural, place based learning to at least 361 Native Hawaiian keiki in schools within Ewa. In these sessions, learners receive lessons in cultural practices like hana hei , oli, hula, ulana lauhala, kuku kapa, kalai ohe, kanu, ku'i kalo, kui lei, moolelo, kakaolelo, haku mele (poetry), paani makahiki and more.	3339	Oahu	\$ 291,982	\$ 65,763	\$ 65,763	Active
33	CG - FB20/21	Waimanalo Health Center	The Waimanalo Health Center is proposing to expand its cultural healing program to increase the number of patients and community members who practice lomilomi and la`au lapa`au by providing individualized instruction through its primary care setting and cultural healing classes to the community.	3347	Oahu	\$ 141,936	\$ 31,767	\$ 31,767	Active
34	FB 20-21 Charter School	KALO	To ensure successful outcomes and timely reporting in administering OHA funds to 17 HFPCS	3358	Statewide	\$ 2,750,589	\$ 23,528	\$ 23,528	Active
35	FB 20-21 Charter School Administration	KANU	Implement culture-based public charter school education in furtherance of OHA's Ho'ona'auao (Education) Strategic Result.	3359	Hawaii	\$ 249,411	\$ -	\$ -	Active
36	FB 20-21 Emergency Financial Assistance	CNHA	Maui, and Kaua'i) program for Native Hawaiian individuals and families for emergency financial assistance following an emergent crisis, financial literacy education, and multiservice referrals for employment, education, healthcare, housing and social services.	3363	Statewide	\$ 3,830,000	\$ 147,885	\$ 147,885	Active
37	GIA FY20 (Non-OHA Grant)	CNHA	The Native Hawaiian Trades Academy is a middle-skill career institute for Native Hawaiians with low-to-moderate income. This program would provide successful participants with starting wages more than the single-adult Household Survival Budget and, within 5 years, can exceed the statewide median family income of \$79,187.	3364	O'ahu	\$ 75,000	\$ -	\$ -	Active

OHA GRANTS
STATUS: ACTIVE, IN PROCESS, CLOSEOUT

	C	D	E	F	G	H	I	J	K
1	Type of Grant & FY /FB	Grantee	Description	Contract #	Island	Amount Awarded	Expenditures To March 31, 2020	Expenditures To Date	Status
38	KULIA FY19	Hana Arts	To inspire youth of East Maui through arts & culture by hosting classroom teachings, workshops & events that stimulate & broaden youths potential.	3305	Maui	\$ 25,000	\$ 19,040	\$ 19,040	Active
39	KULIA FY19	Honolulu Habitat for Humanity	To provide education about home ownership and home restoration programs to low-income Native Hawaiian families to improve housing stability and conditions, and increase home ownership among this population.	3309	Oahu	\$ 40,717	\$ 23,956	\$ 23,956	Active
40	KULIA FY19	Kipuka o ke Ola	To provide a full range of bio-psycho-social services to residents of North Hawai'i, with special emphasis on addressing the physical and mental health disparities of the Kanaka Maoli population. KOKO provides culturally-informed direct services, collaborates with other like-spirited organizations, and is led by the community it serves. Our vision is that Native Hawaiians in North Hawai'i will achieve parity with non-Native Hawaiians across all of the major indicators of wellness.	3308	Hawaii	\$ 51,000	\$ 38,412	\$ 38,412	Active
41	KULIA FY19	Malama Loko Ea Foundation	Loko ea is currently a living classroom, perpetuating Native Hawaiian culture through education, land stewardship, and community building. While continuing to teach and practice indigenous knowledge, MLEF strives to mālama honua by joining a network of productive loko i'a across the pae 'āina. This revived system will provide nutritious and environmentally sustainable food through the combination of traditional Hawaiian aquaculture methods and science-based fishery management.	3311	Oahu	\$ 75,000	\$ 21,483	\$ 21,483	Active
42	KULIA FY19	Moloka'i General Hospital	Molokai General Hospital is a part of the Queen's Health Systems. The Mission of the Queen's organization is To fulfill the intent of Queen Emma and King Kamehameha IV to provide in perpetuity quality health care services to improve the well-being of Native Hawaiians and all of the people of Hawaii.	3306	Molokai	\$ 41,150	\$ 25,874	\$ 25,874	Active
43	KULIA FY19	Pa'a Pono Miloli'i	To provide a DHS certified kitchen at the Miloli'i Community Center so that Miloli'i can have its own Charter School and to allow the community to prepare for the community and cater food.	3303	Hawaii	\$ 74,000	\$ 59,594	\$ 59,594	Active
44	KULIA FY19	Partners in Development Foundation	To provide family education programming and outreach to homeless/at-risk NH families w/ young children.	3304	Hawaii	\$ 100,000	\$ 70,238	\$ 70,238	Active

OHA GRANTS
STATUS: ACTIVE, IN PROCESS, CLOSEOUT

	C	D	E	F	G	H	I	J	K
	Type of Grant & FY /FB	Grantee	Description	Contract #	Island	Amount Awarded	Expenditures To March 31, 2020	Expenditures To Date	Status
1									
45	KULIA FY19	Project Vision Hawaii	The mission of Project Vision Hawai'i is to work in partnership with the people of Hawai'i to increase access to healthcare.	3307	Statewide	\$ 26,515	\$ 22,772	\$ 22,772	Active
46	CG - FB18/19	UH - Maui	To provide vocational training, career development and financial literacy services to Maui County native Hawaiians while encouraging and building confidence to obtain and maintain employment and become economically self-sufficient.	3068.01	Maui	\$ 350,000	\$ 349,985	\$ 349,985	Closeout In Progress
47	FB 18-19 Higher Ed Scholarship	UH Manoa	To administer higher education scholarships and related services to Native Hawaiian students.	3254	Statewide	\$ 1,100,000	\$ 807,374	\$ 807,374	Active
48	FB 20-21 Higher Ed Scholarship	UH Manoa	To administer higher education scholarships and related services to Native Hawaiian students.	3372	Statewide	\$ 1,100,000	\$ -	\$ -	Active
49						\$ 14,728,962	\$ 2,843,859		
50	REFERENCE:								
51	Active: Grants that are currently active. Active grants includes 'Ahahui grants that have postponed activities								
52	Closeout In Progress: Grants that are in the process of being closed, i.e., Final Rpts under review, Closeout Rpts in progress and/or final closeout notice to be sent to Grantee								
53	In Process: Contracting in progress								

OHA GRANTS
STATUS: RECENTLY CLOSED

	Type of Grant & FY /FB	Grantee	Contract #	Island	Amount Awarded	Description	Amount Expended	**PO Balance at Closeout	PO Closed Y/N	Status
1	*Ahahui FY19 - Round	East Maui Taro Festival	N/A	Maui	\$ 7,000	27th Annual East Maui Taro Festival	\$ 7,000.00		N	Closed
2	*Ahahui FY19 - Round	Hale Mua Cultural Group Inc.	N/A	Hawaii	\$ 5,000	Ha'a Koa Conference: Today's Innovations - Tomorrow's Traditions	\$ 5,000.00		N	Closed
3	*Ahahui FY19 - Round	Hawaii Book and Music Festival	N/A	Oahu	\$ 9,648	ALANA Hawaiian Culture Program	\$ 9,648.00		N	Closed
4	*Ahahui FY19 - Round	Hawaii Public Health Institute	N/A	Oahu	\$ 2,020	Community Health Worker Training on Trauma Informed Care	\$ 2,020.00		N	Closed
5	*Ahahui FY19 - Round	Hui o Hauula	N/A	Oahu	\$ 5,000	Hau'ula Ho'olaule'a	\$ 5,000.00		N	Closed
6	*Ahahui FY19 - Round	Huliauapaa	N/A	Oahu	\$ 8,000	Kali'uokapa'akai Collective Think Tank - A Conference with Kuleana	\$ 8,000.00		N	Closed
7	*Ahahui FY19 - Round	Ka Hale Pono Inc.	N/A	Kauai	\$ 5,000	9th Annual Anahola Prince Kūhiō Day Celebration	\$ 5,000.00		N	Closed
8	*Ahahui FY19 - Round	Ka Molokai Makahiki Inc.	N/A	Molokai	\$ 6,000	Ka Moloka'i Makahiki 2019	\$ 6,000.00		N	Closed
9	*Ahahui FY19 - Round	Kai Loa Inc.	N/A	Oahu	\$ 8,000	Makahiki Kuilima 2019	\$ 8,000.00		N	Closed
10	*Ahahui FY19 - Round	Kualoa-Heeia Ecumenical Youth Project	N/A	Oahu	\$ 6,000	2019 Ku'i Festival	\$ 6,000.00		N	Closed
11	*Ahahui FY19 - Round	Kula no na Poe Hawaii	N/A	Oahu	\$ 8,000	Nā Hulu Kahu o Papakōlea - Papakōlea 'Ohana Health Fair 2019	\$ 8,000.00		N	Closed
12	*Ahahui FY19 - Round	Laiopua 2020	N/A	Hawaii	\$ 4,000	10th Prince Kūhiō Ho'olaule'a	\$ 4,000.00		N	Closed
13	*Ahahui FY19 - Round	Malama Learning Center	N/A	Oahu	\$ 3,000	Ola nā Kini - Our 'Āina, Our Community	\$ 3,000.00		N	Closed
14	*Ahahui FY19 - Round	Molokai Homestead Farmers Alliance	N/A	Molokai	\$ 5,332	E Hui Pū	\$ 5,332.00		N	Closed
15	*Ahahui FY19 - Round	Na Puuwai, Native Hawaiian Health Care System	N/A	Lanai/Molokai	\$ 3,000	Wahine Hāpai	\$ 3,000.00		N	Closed
16	*Ahahui FY19 - Round	Pu'uhonua Society	N/A	Oahu	\$ 5,000	CONTACT 2019	\$ 5,000.00		N	Closed
17	*Ahahui FY19 - Round	Ulu A'e Learning Center	N/A	Oahu	\$ 7,000	Kapu'uola Hula Festival	\$ 7,000.00		N	Closed
18	*Ahahui FY19 - Round	Youth in Motion	N/A	Molokai	\$ 3,000	Moloka'i Holokai Festival	\$ 3,000.00		N	Closed
19	*Ahahui FY20 - Round	ALEA Bridge	N/A	O'ahu	\$ 3,000	Kapolei Resource Fair	\$ 3,000.00		N	Closed
20	*Ahahui FY20 - Round	Bishop Museum	N/A	O'ahu	\$ 1,000	"Pāka'a Lanakila! - Hawaiian culture education for children through music	\$ 1,000.00		N	Closed
21	*Ahahui FY20 - Round	Breastfeeding Hawai'i	N/A	O'ahu	\$ 1,000	Indigenous Breastfeeding Counselor Training	\$ 1,000.00		N	Closed
22	*Ahahui FY20 - Round	Friends of Molokai High & Middle Schools Foundation	N/A	Moloka'i	\$ 6,000	Future Fest and Resource Fair 2018	\$ 6,000.00		N	Closed
23	*Ahahui FY20 - Round	Hamakua Youth Foundation	N/A	Hawai'i	\$ 4,500	Ka Hamakua Makahiki	\$ 4,500.00		N	Closed
24	*Ahahui FY20 - Round	Hui No Ke Ola Pono	N/A	Maui	\$ 6,000	'Aha Maui - A Native Hawaiian Wellness Hō'ike	\$ 6,000.00		N	Closed
25	*Ahahui FY20 - Round	Lanai Academy of Performing Arts	N/A	Lāna'i	\$ 5,000	Ha'ina Ka Puana--"Let Our Story Echo On": Caring for the Traditions of Lana'i's Storied Places	\$ 5,000.00		N	Closed
26	*Ahahui FY20 - Round	Malama Kaua'i	N/A	Kaua'i	\$ 5,000	Kaua'i Pohaku Implement Making Workshop for Cultural Practitioners	\$ 5,000.00		N	Closed
27	*Ahahui FY20 - Round	Na Mamo o Mu'olea	N/A	Maui	\$ 7,000	Hana Limu Festival	\$ 7,000.00		N	Closed
28	*Ahahui FY20 - Round	Na Wahine O Ke Kai	N/A	Moloka'i ; O'ahu	\$ 5,000	Na Wahine O Ke Kai Molokai to Oahu Canoe	\$ 5,000.00		N	Closed
29	*Ahahui FY20 - Round	Papahana Kuaola	N/A	O'ahu	\$ 6,500	Kamaha'o Na Hulu Ko'o	\$ 6,500.00		N	Closed
30	*Ahahui FY20 - Round	Wahea Foundation	N/A	O'ahu	\$ 1,000	I Le'a Ka Hula	\$ 1,000.00		N	Closed
31	*Ahahui FY20 - Round	Big Island Substance Abuse Council	N/A	Hawai'i	\$ 2,500	Summer Jam 2018 - Health & Fitness Fair	\$ 2,500.00		N	Closed
32	*Ahahui FY20 - Round	Boys & Girls Club of Hawaii	N/A	O'ahu	\$ 4,000	Nanakuli Summer Night Event	\$ 4,000.00		N	Closed
33	*Ahahui FY20 - Round	Hawai'i Pono'i Foundation	N/A	O'ahu	\$ 8,000	'Onipa'a Celebration 2019	\$ 8,000.00		N	Closed
34	*Ahahui FY20 - Round	Hawaiian Canoe Racing Association	N/A	Kaua'i	\$ 3,000	2019 Hawaiian Canoe Racing Association (HCRA) State Championship Regatta	\$ 3,000.00		N	Closed
35	*Ahahui FY20 - Round	Kai'Ōpua Canoe Club	N/A	Hawai'i	\$ 3,000	Hoeamau	\$ -	\$ 3,000.00	N	Closed
36	*Ahahui FY20 - Round	Kailapa Community Association	N/A	Hawai'i	\$ 5,000	Annual Nā Kilo 'Āina Camp	\$ 5,000.00		N	Closed
37	*Ahahui FY20 - Round	Ko'olauloa Health Center, Inc.	N/A	O'ahu	\$ 4,500	National Health Center Week	\$ 4,500.00		N	Closed

OHA GRANTS
STATUS: RECENTLY CLOSED

	Type of Grant & FY /FB	Grantee	Contract #	Island	Amount Awarded	Description	Amount Expended	**PO Balance at Closeout	PO Closed Y/N	Status
38	*Ahahui FY20 - Roun	Project Vision Hawaii	N/A	Hawai'i	\$ 7,000	Hui for Health - Moloka'i	\$ 7,000.00		N	Closed
39	*Ahahui FY20 - Roun	Waianae Coast Comprehensive Health Center	N/A	O'ahu	\$ 5,000	Mauka to Makai	\$ 5,000.00		N	Closed
40	*Ahahui FY20 - Roun	Aloha Week Hawaii DBA Aloha Festivals	N/A	O'ahu	\$ 7,000	Aloha Festivals	\$ 7,000.00		N	Closed
41	*Ahahui FY20 - Roun	Hui O Hauula	N/A	O'ahu	\$ 2,500	Hauula Hoolaulea 2020	\$ 2,500.00		N	Closed
42	*Ahahui FY20 - Roun	Ka Molokai Makahiki, Inc.	N/A	Moloka'i	\$ 8,100	Ka Molokai Makahiki 2020	\$ 8,100.00		N	Closed
43	*Ahahui FY20 - Roun	Kai Loa, Inc.	N/A	O'ahu	\$ 3,000	Makahiki Kuilima 2020	\$ 3,000.00		N	Closed
44	*Ahahui FY20 - Roun	Molokai Land Trust	N/A	Moloka'i	\$ 6,000	Molokai Land Trust Open House & Return to the Aina Event	\$ -	\$ 6,000.00	N	Closed
45	*Ahahui FY20 - Roun	Historic Hawaii Foundation	N/A	O'ahu	\$ 2,500	Native Hawaiian Organizations and Section 106: ACHP Online Course Presentation & Panel Discussion	\$ 2,500.00		N	Closed
46	*Ahahui FY20 - Roun	Saint Louis School	N/A	O'ahu	\$ 8,500	Ko Kula Uka, Ko Kula Kai - Kalo a 'Upena	\$ 8,500.00		N	Closed
47	*Ahahui FY20 - Roun	Pohaha I Ka Lani	N/A	Hawai'i	\$ 8,100	Mahina 'Ai	\$ 8,100.00		N	Closed
48	*Ahahui FY20 - Roun	Aha Punana Leo, Inc.	N/A	Hawaii	\$ 8,100	Pulama Maui Ola	\$ 8,100.00		N	Closed
49	*Ahahui FY20 - Roun	Ka Hale Pono Inc.	N/A	Kaua'i	\$ 5,000	10th Annual Anahola Prince Kuhio Day Celebration	\$ 4,230.41	\$ 769.59	N	Closed
50	*Ahahui FY20 - Roun	Council for Native Hawaiian Advancement	N/A	Kaua'i	\$ 6,700	Kauai Ocean Fest	\$ 6,700.00		N	Closed
51	*Ahahui FY20 - Roun	Waianae Coast Community Mental Health Center Inc.	N/A	O'ahu	\$ 4,000	Wai'anae Coast Keiki Spring Fest	\$ -	\$ 4,000.00	N	Closed
52	CG - FB18/19	Afterschool All-Stars	3179	Oahu/Hawaii	\$ 490,810	Provide comprehensive after-school programs in five Title I middle schools to improve Native Hawaiian student proficiency in reading and math.	\$ 490,809.93	\$ 0.07	Y	Closed
53	CG - FB18/19	Awaiaulu	3196	Statewide	\$ 353,600	Train Hawaiian language translators and editors. Research, translate and re-present Hawaiian language texts from the past for modern audiences. Generate Hawaiian language books and other educational materials to bridge Hawaiian knowledge from the past to the present and future.	\$ 353,600.00	\$ -	Y	Closed
54	CG - FB18/19	Boys & Girls Club of Big Island, Inc.	3203	Hawaii	\$ 250,638	Strengthen academic success for Native Hawaiian and other Club members by instilling lifelong learning habits through culturally responsive, experiential academic support delivered by Club mentors.	\$ 250,638.00	\$ -	Y	Closed
55	CG - FB18/19	Educational Services Hawaii Foundation	3193	Statewide	\$ 258,552	Provide comprehensive instruction utilizing culture-based pedagogy, combined with a variety of educationally enriching activities, designed to help more Native Hawaiian students in foster, kith, and kinship care, to meet and exceed Reading and Math Standards, achieve yearly grade promotion, and graduate.	\$ 255,099.18	\$ 3,452.82	Y	Closed

OHA GRANTS
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	Type of Grant & FY /FB	Grantee	Contract #	Island	Amount Awarded	Description	Amount Expended	**PO Balance at Closeout	PO Closed Y/N	Status
56	CG - FB18/19	EPIC 'Ohana	3176	Statewide	\$ 92,000	Provide financial literacy training and matching funds for asset purchases for Native Hawaiians ages 14-25 who were in foster care. Eligible asset purchases include obtaining stable rental housing (e.g., security deposit/first month's rent).	\$ 82,262.00	\$ 4,743.00	Y	Closed
57	CG - FB18/19	Goodwill Industries of Hawaii, Inc.	3197	Hawaii	\$ 720,000	Provide education and training and career support services, in partnership with University of Hawai'i Community Colleges, to eligible Native Hawaiians to improve their ability to obtain higher-wage employment, thereby increasing their economic self-sufficiency.	\$ 437,856.00	\$264,999.00	Y	Closed
58	CG - FB18/19	Habitat for Humanity - Maui	3198	Maui/Lanai	\$ 120,000	Educate Native Hawaiians on Maui and Lāna'i in effective financial literacy strategies with the goals of long-term economic self-sufficiency and successful homeownership.	\$ 120,000.00	\$ -	Y	Closed
59	CG - FB18/19	Halau Ke'alaokamaile	3174	Maui	\$ 240,697	Plant and maintain a 6-acre Native Habitat Kīpuka, for use by Native Hawaiian cultural practitioners and their students. Restore native flora and fauna, enhance the watershed, perpetuate cultural practices, and create a template for	\$ 228,558.91	\$ 12,138.09	Y	Closed
60	CG - FB18/19	Hawaii Forest Institute	3194	Hawaii	\$ 172,262	Tend, honor, and grow a place of peace and safety for the native dryland lama forest of Ka'ūpūlehu, within a regional homeland context. Foster restorative kinship relationships between the community and the 'āina, utilizing educational stewardship, Traditional Ecological Knowledge, and contemporary and institutional scientific methods.	\$ 166,124.00	\$ 6,138.00	Y	Closed
61	CG - FB18/19	Hawaiian Community Assets	3183	Statewide	\$ 470,000	Provide culturally-relevant, place-based financial literacy education, HUD-certified housing counseling, and asset building products to low- and moderate-income Native Hawaiians to improve their capacity to own or rent homes.	\$ 470,000.00	\$ -	Y	Closed
62	CG - FB18/19	Hui Malama O Ke Kai Foundation	3173	Oahu	\$ 133,638	Perpetuate Hawaiian cultural practices and educational methods while strengthening bonds within and between 'ohana for Hawaiians in the Waimānalo community. Contribute to the vision of "a board and stone in every home" and "a wa'a	\$ 124,721.06	\$ 8,916.94	Y	Closed
63	CG - FB18/19	Kokua Kalihi Valley Comprehensive Family Ser	3172	Oahu	\$ 189,720	Increase and perpetuate traditional knowledge and cultural practices around childbirth. Native Hawaiian wāhine hāpai and their kāne, cultural practitioners, and health professionals will learn cultural birthing practices, empowering families to give their child a strong foundation in life while	\$ 189,720.00	\$ -	Y	Closed

OHA GRANTS
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	Type of Grant & FY /FB	Grantee	Contract #	Island	Amount Awarded	Description	Amount Expended	**PO Balance at Closeout	PO Closed Y/N	Status
64	CG - FB18/19	Kualapu'u PCCS	3209	Molokai	\$ 267,849	The project empowers students and families to improve their overall health to address the disproportionate burden of overweight, obesity and associated negative health outcomes. The evidence-based approach builds on the success of a 2-year pilot project in engaging students and families to increase physical activity and nutrition knowledge.	\$ 267,848.90	\$ 0.10	Y	Closed
65	CG - FB18/19	KUPA Friends of Hookena Beach Park	3195	Hawaii	\$ 97,741	Preserve and perpetuate traditional Hawaiian cultural practices for 'ōpelu fishing as handed down to the fishermen of Ho'okena and the greater South Kona region. Reintroduce seasonal closures to allow time for regeneration of fish stocks and increased fish catch. Train a new	\$ 97,741.00	\$ -	Y	Closed
66	CG - FB18/19	Nanakuli Housing Corporation	3106	Oahu	\$ 318,000	Provide financial and homeownership training to Native Hawaiian households with low to moderate income to increase their economic self-sufficiency.	\$ 294,658.00	\$ 23,342.00	Y	Closed
67	CG - FB18/19	PA'I Foundation	3178	Oahu	\$ 178,532	Perpetuate hula by providing instruction and creative spaces to Native Hawaiian kumu hula and hālau hula to continue to share and teach hula, to increase the number of Native Hawaiian 'ōlapa, ho'opa'a, and kumu hula, and to develop access to and interest in hula for future generations of Native Hawaiians to ensure these practices continue.	\$ 60,922.00	\$ 117,610.00	N	Closed
68	CG - FB18/19	PAC Foundation	3181	Oahu	\$ 73,810	Increase the number of cultural practitioners in the area of 'ie'ie basketry by providing cultural based experiences through lectures, resource gathering, workshops, and promoting opportunities for the Hawaiian community to connect with their heritage.	\$ 51,436.00	\$ 22,374.00	N	Closed
69	CG - FB18/19	Pacific American Foundation	3182	Oahu	\$ 60,000	Restore, revitalize, and preserve the Waikalua Loko Fishpond. Inspire, educate, and practice the art and engineering of Hawaiian fishponds as a catalyst to restore Kāne'ohe Bay and the near shore fisheries environment, and to help re-connect ma uka to ma kai in the ahupua'a of Kāne'ohe.	\$ 60,000.00	\$ -	Y	Closed
70	CG - FB18/19	QMC	3204	Maui	\$ 382,151	The purpose of this project is to implement a culturally relevant, community-based program based on direct (physical activity, clinical assessment) and prevention services (education, research) to reduce the rate and severity of obesity among Native Hawaiians, to improve well-being and reduce the burden of cardiovascular risk factors.	\$ 382,151.00	\$382,151.00	Y	Closed

OHA GRANTS
STATUS: RECENTLY CLOSED

	Type of Grant & FY /FB	Grantee	Contract #	Island	Amount Awarded	Description	Amount Expended	**PO Balance at Closeout	PO Closed Y/N	Status
71	CG - FB18/19	Salvation Army	3175	Oahu	\$ 180,000	The project aims to improve the health of Hawaiian women recovering from substance abuse and addiction and prevent obesity and reduce weight gain related to cessation of tobacco, methamphetamine and other drugs, by engaging women in Hawaiian cultural practices that support health and by providing information and skills to live a healthy lifestyle.	\$ 178,168.94	\$ 1,831.06	Y	Closed
72	CG - FB18/19	Ka Honua Momona	3200	Molokai/Kauai	\$ 500,000	A collaboration between Ka Honua Momona of Moloka'i and Waipā Foundation of Kaua'i to grow environmental resources, cultural practices, and financial sustainability, ultimately ensuring abundance for Native Hawaiians and future generations.	\$ 401,525.85	\$ 98,473.85	Y	Closed
73	CG - FB18/19	YWCA	3202	Oahu	\$ 280,000	Help Native Hawaiian ex-offenders and other low-income women establish economic security by providing experiential and learning opportunities related to employment, financial literacy and work/life balance.	\$ 205,296.00	\$ 74,704.00	Y	Closed
74	PCS - FB18/19	Hakipuu Learning Center	3232	Oahu	\$ 110,000	Implement culture-based public charter school education	\$ 110,000.00	\$ -	Y	Closed
75	PCS - FB18/19	Halau Ku Mana PCS	3233	Oahu	\$ 252,526	Implement culture-based public charter school education	\$ 252,526.00	\$ -	Y	Closed
76	PCS - FB18/19	Ka Umeke Kaeo	3234	Hawaii	\$ 250,327	Implement culture-based public charter school education	\$ 250,327.00	\$ -	Y	Closed
77	PCS - FB18/19	Ka Waihona o ka Naauao PCS	3235	Oahu	\$ 313,199	Implement culture-based public charter school education	\$ 313,199.00	\$ -	Y	Closed
78	PCS - FB18/19	Kamaile Academy PCS	3237	Oahu	\$ 225,001	Implement culture-based public charter school education	\$ 225,001.00	\$ -	Y	Closed
79	PCS - FB18/19	Kanu o ka Aina New Century PCS	3238	Hawaii	\$ 272,023	Implement culture-based public charter school education	\$ 272,023.00	\$ -	Y	Closed
80	PCS - FB18/19	Kanuikapono PCS	3239	Kauai	\$ 125,435	Implement culture-based public charter school education	\$ 125,435.00	\$ -	Y	Closed
81	PCS - FB18/19	Kawaikini New Century PCS	3240	Kauai	\$ 163,881	Implement culture-based public charter school education	\$ 163,881.00	\$ -	Y	Closed
82	PCS - FB18/19	Ke Ana Laahana PCS	3241	Hawaii	\$ 110,000	Implement culture-based public charter school education	\$ 110,000.00	\$ -	Y	Closed
83	PCS - FB18/19	Ke Kula Nawahiokalaniopuu Iki Lab PCS	3243	Hawaii	\$ 289,217	Implement culture-based public charter school education	\$ 289,217.00	\$ -	Y	Closed
84	PCS - FB18/19	Ke Kula Niihau O Kekaha Learning Center	3242	Kauai	\$ 110,000	Implement culture-based public charter school education	\$ 110,000.00	\$ -	Y	Closed
85	PCS - FB18/19	Ke Kula o Samuel M. Kamakau Lab PCS	3243	Oahu	\$ 151,839	Implement culture-based public charter school education	\$ 151,839.00	\$ -	Y	Closed
86	PCS - FB18/19	Kua O Ka La New Century PCS	3244	Hawaii	\$ 122,420	Implement culture-based public charter school education	\$ 122,420.00	\$ -	Y	Closed
87	PCS - FB18/19	Kualapuu School: A Public Conversion Charter	3244	Molokai	\$ 170,132	Implement culture-based public charter school education	\$ 170,132.00	\$ -	Y	Closed
88	PCS - FB18/19	Kula Aupuni Niihau A Kahelelani Aloha	3246	Kauai	\$ 110,000	Implement culture-based public charter school education	\$ 110,000.00	\$ -	Y	Closed

OHA GRANTS
STATUS: RECENTLY CLOSED

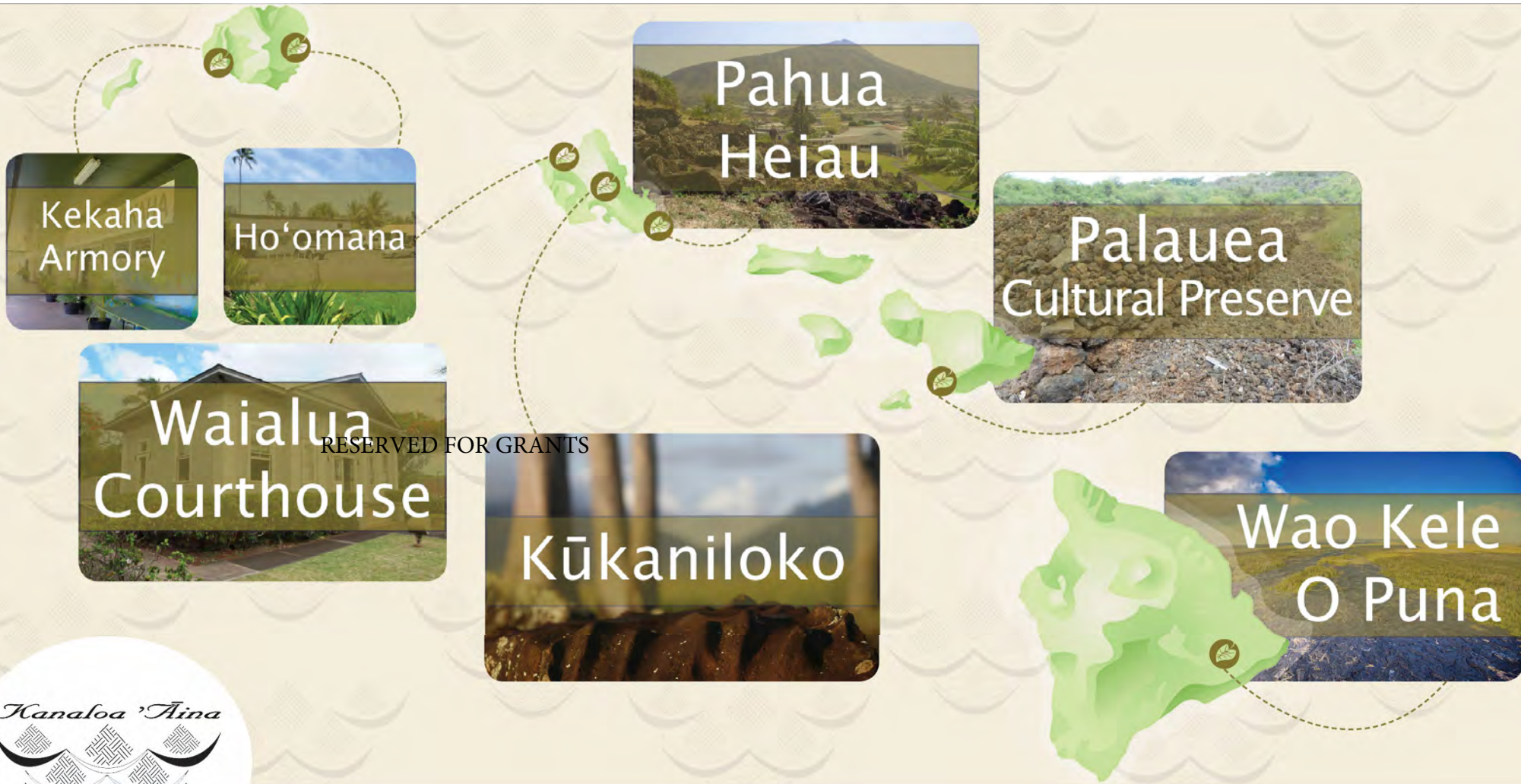
	Type of Grant & FY /FB	Grantee	Contract #	Island	Amount Awarded	Description	Amount Expended	**PO Balance at Closeout	PO Closed Y/N	Status
89	PCS - FB18/19	Malama Honua	3247	Oahu	\$ 110,000	Implement culture-based public charter school education	\$ 110,000.00	\$ -	Y	Closed
90	PCS - FB18/19	Waimea Middle	3248	Hawaii	\$ 114,000	Implement culture-based public charter school education	\$ 114,000.00	\$ -	Y	Closed
91	KULIA FY19	Hawaiian Kamalii Inc	3302	Maui	\$ 25,110	To provide a seven week cultural education exploration program centered around Huaka'i including a voyage to Kanaloa Kaho'olawe. Goal is for 60 Native Hawaiian children to develop a strong identity through Hawaiian culture.	\$ 17,785.56	\$ 7,324.44	Y	Closed
92	KULIA FY19	Marimed Foundation	3310	Oahu	\$ 41,508	To provide maritime training, education and job placement services for unemployed and underemployed Native Hawaiian men and women.	\$ 7,815.00	\$ 33,693.00	Y	Closed
93	FY 20 Non-Competiti	Habitat for Humanity - Maui (Disaster Relief for Maui Families)	3353	Maui	\$ 35,000	The purpose of this project is provide Disaster Relief funding to pre-determined recipients living in Kaua'ula Valley who were affected by fires after Hurricane Lane in 2018.	\$ 35,000.00	\$ -	y	Closed
94	CG - FB20/21	KUPA Friends of Hookena Beach Park	3350	Hawaii	\$ 99,920	The purpose of this project is to perpetuate Hawaiian cultural practice of 'ōpelu (mackerel scad) fishing as handed down to fishers in Ho'okena and South Kona. The project will build on current OHA support to revitalize seasonal closures, train a new generation of 'ōpelu fishers, and increase demand for traditionally harvested 'ōpelu so these cultural practices continue.	\$ 1,400.00	\$ 48,560.00	N	Closed
95	Multi-Services FB18/19 (Emergency Fin.Asst.)	Helping Hands Hawaii	3192	Statewide	\$ 1,660,000	To provide the services for 1) Emergency Financial Assistance to aid individual and families in reestablishing economic self-sufficiency; 2) Asset Building to encourage the establishment of Individual Development Accounts and administer funding to match savings to promoted asset building; and 3) Multi-Service Referrals to provide direct links to resources relating to employment, business development, education, healthcare, housing, culture, and/or other social services.	\$ 1,040,016.17	\$619,983.83	Y	Closed
					TOTAL	\$ 9,194,118	\$ 9,519,884	\$ 1,744,205		

REFERENCE:

Closed: Grants recently closed (July 2019 to date), i.e., Closeout Rpt completed, Final Pymt on Contract submitted, Closeout notice emailed to Grantee

* 'Ahahui grant agreements do not have contract numbers.

** PO Balance at Closeout - If amount is different than amount awarded i.e. Grantee spent less than award



Legacy & Programmatic Lands Update May 2019

Kūkaniloko

Birthing Stones of High Ranking Ali'i

Located: *Wahiawā, O'ahu*

Size: *511 Acres*

Ownership: *Fee Simple*

Acquired: *2012*

Purchase Price: *\$3 million*

Zoning: *Ag-1*

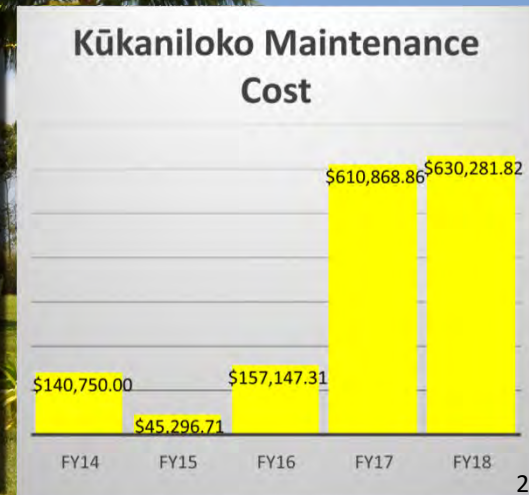
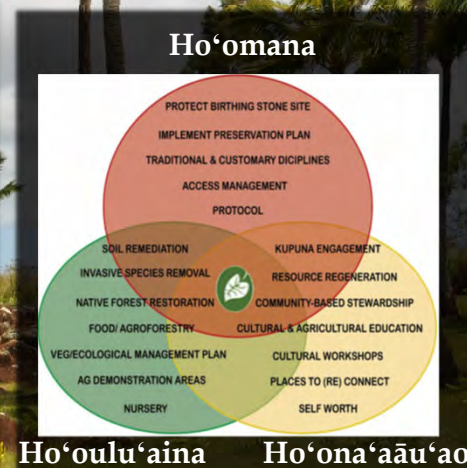
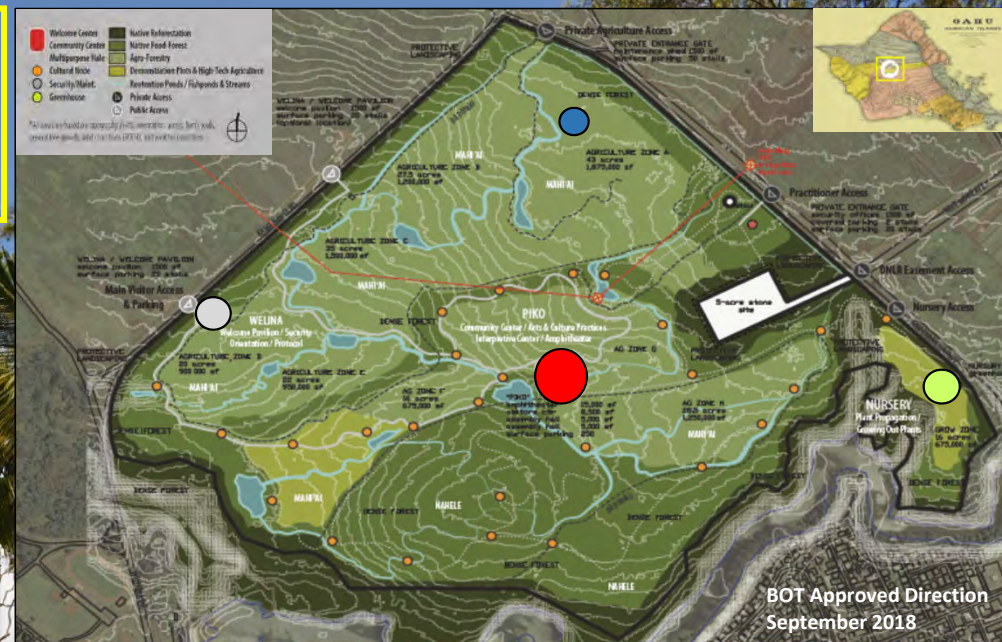
Special Conditions: *Conservation Easement*

BOT Approved Purpose of Acquisition:

- *Protect Kūkaniloko;*
- *Explore compatible agriculture;*
- *Contribute to Hawai'i's food sustainability.*

Priority Projects

1. Finalize Conceptual Master Plan (Draft approved Sep 2018);
2. Finalize Soil Conservation Plan; Continue Veg Maint.
3. Transfer 5-acre property to OHA from DLNR (EO)
4. Design—Nursery & Greenhouse; Water Storage; Interpretive & welcome center; Cultural Nodes and Circulation Pathways.



Wao Kele O Puna

The last intact lowland rainforest

Location: Puna, Hawai'i Island

Size: 25,856 Acres

Ownership: Fee simple

Acquired: 2006

Purchase Price: \$3.65 M

- Trust for Public Land – Negotiates purchase with Campbell Estate
- USDA Forest Legacy Program contributed \$3.35 M; and OHA contributed \$300,000 to secure title

Zoning: Conservation District – Protective sub-zone

Special Conditions:

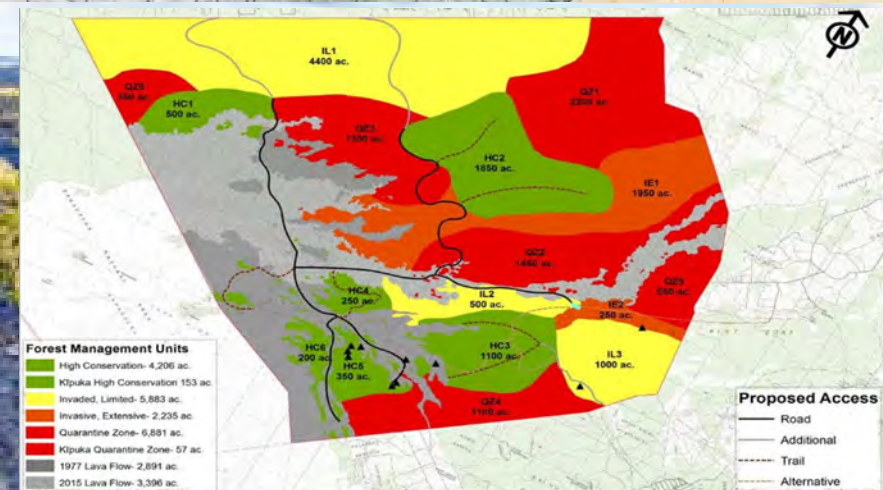
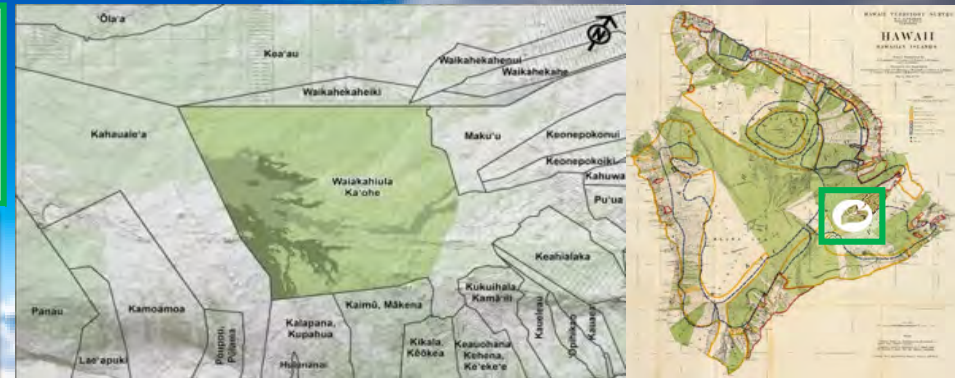
- Forest reserve and grant requirements
- Joint management w/ DLNR 2006 – 2016 (note: 2010)
- Active lava threat

BOT Approved Purpose of Acquisition:

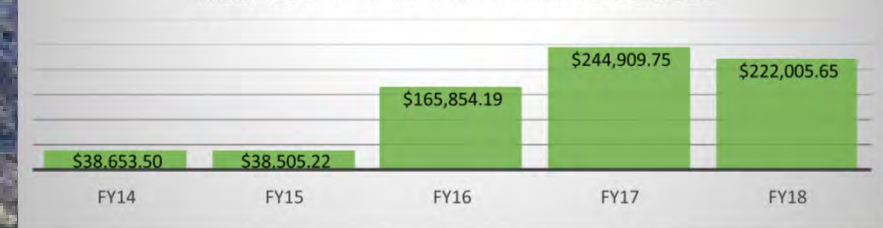
- Protect cultural resources and Native Hawaiian customary rights;
- Ensure lands will transfer to lāhui;
- Build lāhui land management capacity.

Priority Projects:

1. Community Engagement Education and Stewardship
2. Native Habitat Restoration
3. Invasive Species Control



Wao Kele O Puna Maintenance Cost



Palauea Cultural Preserve

Remnants of a pre-contact Hawaiian fishing village

Location: Palauea, Maui

Size: 20.7 Acres

Ownership: Fee Simple

Acquired: 2012

Unique Features: Donated with funding mechanism, house structure (896 sq. ft.), and drainage easement.

Zoning: Preservation Zone

BOT Approved Purpose of Acquisition:

- Protect and preserve cultural sites
- Enable stewardship that integrate the Native Hawaiian community
- Work with UHMC to continue their long-term stewardship

Priority Projects:

1. Preservation Plan
2. Deer Fence; Viewing area/Makai Fence
3. Education and Stewardship



Pahua Heiau

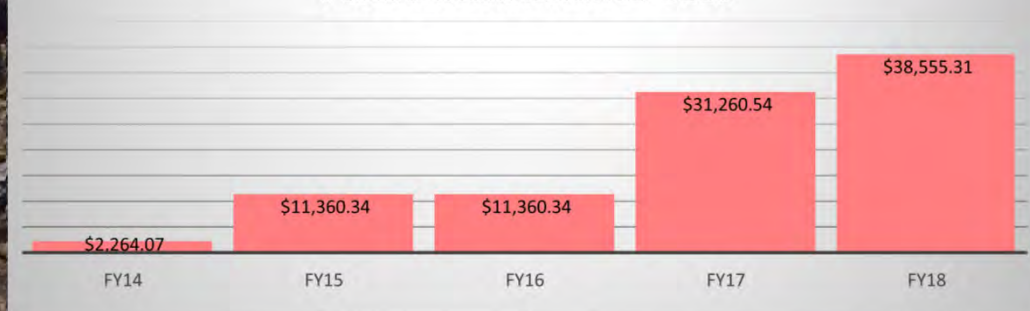
Intact Heiau Amongst Residential Development

Location: Maunaloa, O'ahu Size: 1.15 Acres
Ownership: Fee Simple Acquired: 1988
Purchase Price: Donated by KS
Zoning: R- 5 Residential
Special Conditions: Historic Use Restriction
BOT Approved Purpose of Acquisition:
 Educational/cultural opportunities for Native Hawaiians.
Priority Projects:

1. Landscape and Site Improvement plan
2. Barrier/Fence Construction



Pahua Maintenance Cost



Waialua Courthouse

On the State Historic Register Since 1979

Location: Waialua, O'ahu

Size: 1.06 Acres

Ownership: DLNR, 35 yr. Gratis lease till 2033, original lease dated 1998, amended 2012

Unique Features: Single story building (~2,000 sq ft) with baseent jail

Zoning: R-5 Residential District

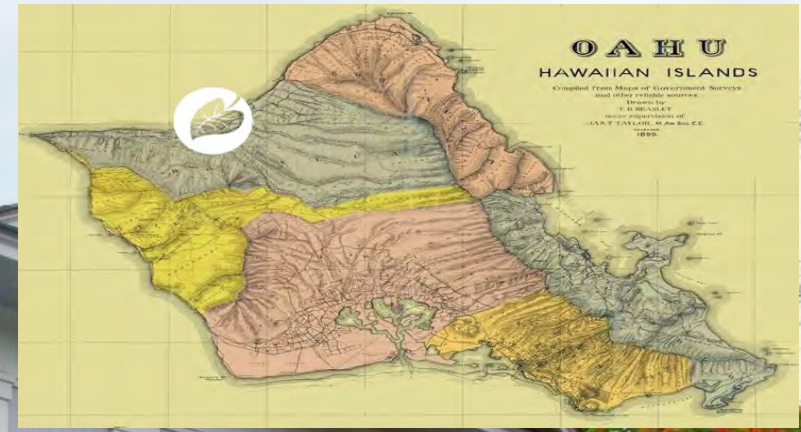
Special Conditions: OHA responsible for operating and repair costs

BOT Approved Purpose of Acquisition:

Provide a base for beneficiary organizations to gather, meet, plan, practice and participate in Hawaiian culture.

Priority Projects

1. Asbestos Inspection/Refinish floors
2. Site drainage and parking lot paving
3. Secure 3rd party management



Waialua Courthouse Maintenance Cost



Kekaha Armory

Located: Kekaha, Kauai **Zoning:** Industrial Mixed Use

Size: 1.46 Acres w/14,000 sf structure

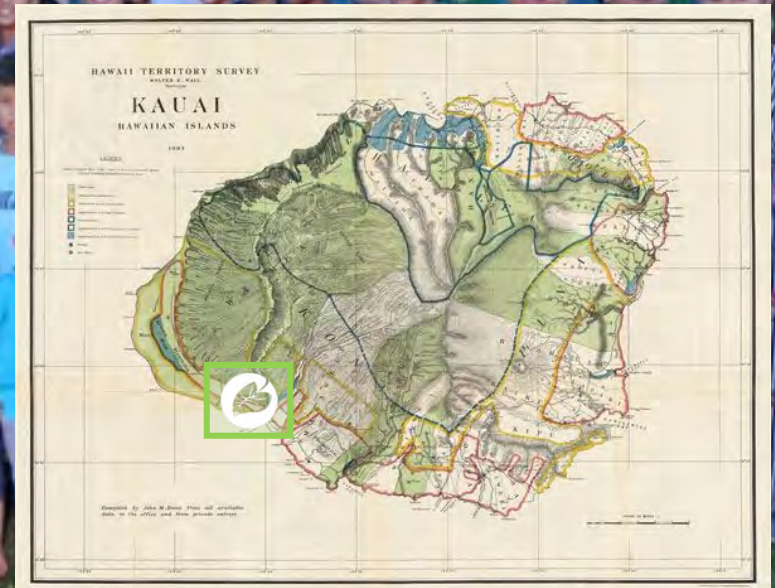
Ownership: 65 yr lease from DLNR, OHA subleased to Ke Kula Ni'ihau o Kekaha for 30 yrs

Acquired in 1998

BOT Approved Purpose of Acquisition

- Hawaiian cultural and educational purposes

Management: Ke Kula Ni'ihau O Kekaha



Ho‘omana

Located: Wailua, Kauai

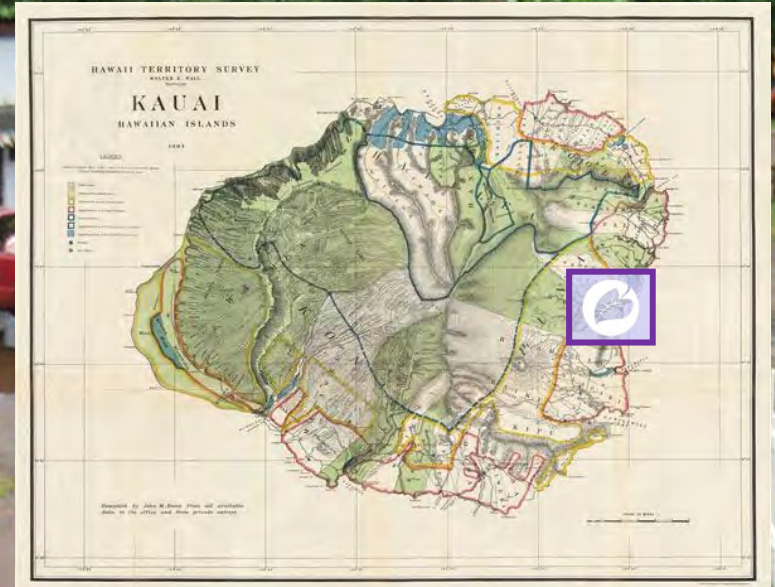
Zoning: Open

Size: 0.8013 Acres w/7,500 sf structure for

Ownership: Leased from DLNR, OHA subleased to Ho‘omana

BOT Approved Purpose of Acquisition

- Educational purposes and community support





Mahalo



CONCEPTUAL MASTER PLAN FOR
THE OFFICE OF HAWAIIAN AFFAIRS'

WAHIAWĀ LANDS

2020 EXECUTIVE SUMMARY

Page B - 40

KŪKANILOKO

THE PIKO OF O’AHU

The birthing stones of Kūkaniloko are one of the most sacred sites in Hawai‘i. It is the piko (center) of O’ahu where the highest-ranking ali‘i (royalty) were born. These stones and the surrounding areas were places of learning for kahuna (experts), lua (martial arts), kilo (observations), and other cultural practices.

PURPOSE OF THE CONCEPTUAL MASTER PLAN

To guide the development of 511 acres surrounding the Kūkaniloko birthing stones in a way that delivers meaningful social, ecological, and economic impacts that are culturally nuanced, regenerative, and align with OHA's mission.

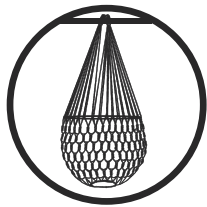
WHY OHA CREATED THIS PLAN

As one of the most sacred wahi pana (legendary places), Kūkaniloko deserves the highest degree of response and planning rigor. Shaping its future will require a long-term vision guided by ancestral ‘ike (knowledge) of this wahi pana as well as ‘ike of Hawaiian resource management and land use. The Office of Hawaiian Affairs (OHA) engaged in a cultural and community-driven planning process to ensure a plan that was responsive to community as well as aligned with the purposes of aquisition, which were to protect the birthing stones, explore compatible agriculture, and contribute to Hawai‘i’s food security.

The 511 acres surrounding the birthing stones (OHA's Wahiawā Lands) is currently overgrown with invasive species, and its soil is degraded as a result of decades of monoculture in pineapple. To restore and holistically manage these Wahiawā Lands, OHA worked closely with community members and subject matter experts to come up with a plan that would honor this wahi pana and its history.

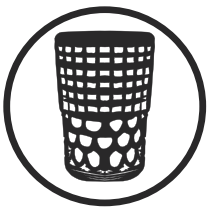
VALUES

The values ho’omana, ho’ona’auao, and ho’oulu ‘āina were created in collaboration with the Hawaiian Civic Club of Wahiawā (HCCW), long-term stewards of the birthing stones. These values served as a filter for the planning process and continue to be a foundation for further development and implementation of this plan. Bullets listed below refer to the overarching actions associated with each value.



HO’OMANA: *Protection/Sanctification*

- › Protecting the birthing stones through stewardship training, security, implementation of a Preservation Plan, establishing site buffer zones;
- › Enabling traditional and customary practices/protocol; and
- › Managing access to the site.



HO’ONA’AUAO: *Education/Connection*

- › Implementing kūpuna to keiki engagement through cultural and agricultural education programs;
- › Grow and regenerate resources through community-based stewardship; and
- › Establish places for individuals to reconnect with ‘āina and reinforce self-worth.



HO’OULUAINA: *Agriculture, Ecological Rehabilitation, & Soil Remediation*

- › “Eco-Cultural Ag” - culturally informed ecological and agricultural practices;
- › Remediate the soil in order to grow culturally appropriate agriculture;
- › Remove invasive species to restore the native forest; and
- › Contribute to Hawai‘i’s food sovereignty through various methods (agroforestry to high-tech agriculture).

KŪKANILOKO TIMELINE

Quick History of Significant Events

Pre - 1795		1804 - Early 1990		1895 - 1900		1950		1972 - 1973		1992		2012		2016		2018	
1804 - 1824		1880s		1925 - 1950		1960s		1988		1997 - 2008		2015		2018			
It is generally accepted that Kūkaniloko was established as a chiefly birthing site around AD 1000. Some of O’ahu’s most celebrated chiefs were born at Kūkaniloko, such as: Kapawa (the very first chief born there), La’amaikahiki, Mā’ilikūkahi, Kalanimanuia, and Kākuhihewa.		Lands surrounding the birthing stones were used for large scale ranching to supply the whaling industry.		The surrounding cultural landscape of the Central Plateau of O’ahu dramatically changed to pineapple, military uses, and the town of Wahiawā		The Waialua Hawaiian Civic Club takes over stewardship of the site.		› Kūkaniloko is listed on the Hawai‘i Register of Historic Places (1972). › Kūkaniloko is listed on the National Register of Historic Places (1973).		Kūkaniloko officially becomes a state park and a 4.5 acre buffer zone is established around the birthing stones; expanding the parcel to its current size (5-acres).		The OHA acquires the 511-acres surrounding the birthing stones and enters into agreement with DLNR for management of the 5-acre parcel containing the birthing stones.		The OHA begins the Kūkaniloko conceptual master planning process with the Wahiawā community and surrounding land owners.			
› Major harvesting of ‘iliahī (sandalwood) on O’ahu occurred within the Wahiawā/Halemano area. › Aikapu occurred in 1819 drastically transforming the systems of governance and religion eventually opening up the management distribution of land to non-natives.		In 1882, George Galbraith purchased the lands for ranching and decided to fence off the area where the birthing stones are located.		In 1918, the Daughters of Hawai‘i were asked to steward the scared site, and did so from 1925 till 1950.		The Hawaiian Civic Club of Wahiawā (HCCW) was established and assumes duties to guard and maintain Kūkaniloko.		Department of Land and Natural Resources (DLNR), State Parks Division, acquires the 0.585 acre area containing the Kūkaniloko birthing stones by Governor’s Executive Order.		State Parks enters into a stewardship agreement with HCCW.		The OHA enters into stewardship agreement with HCCW for the 5-acres parcel containing the birthing stones.		The OHA’s Wahiawā Lands Conceptual Master Plan was completed.			

COMMUNITY OUTREACH PROCESS

2.5-YEAR PLANNING PROCESS

The OHA recognized that the planning process required a thorough understanding of the place and the people who interact with it. The following represents the community outreach process that took place to explore the various visions the OHA's beneficiaries and community members have for the site.

PHASE 1: PRE-PLANNING

THOUGHT LEADER INTERVIEWS

› Hawaiian community leaders were consulted to include their vision and considerations for the conceptual master plan. The Thought Leaders provided comments on managing access, perpetuating culture, cultural education, and protecting the place for current and future generations.

PHASE 2: START OF CONCEPTUAL MASTER PLANNING

WORKING GROUP FORMED

› 10 working group members - with expertise in cultural and natural resource management, agriculture, archaeology, business and marketing, education, Hawaiian culture, environmental and property law - were selected through a public process to represent diverse communities and support in the development of the Kūkaniloko Conceptual Master Plan.

NEIGHBORING LANDOWNER ENGAGEMENT

› Key neighboring landowners were engaged to discuss any plans, priorities, or issues that might impact the conceptual master plan. Wahiawā landowners and tenants surrounding the OHA's 511-acres were invited to a meeting to share the Conceptual Master Plan timeline and process, build relationships and gather feedback.

COMMUNITY MEETING #1

› The community was introduced to the project, the planning team, and were asked to give their mana'o on the identified values. This helped the Working Group to further define the values.

KUMUPA'A FOUNDATION & GUIDING PRINCIPLES

› The Working Group developed the Kumupa'a foundation to stand upon for further development and a set of guiding principles to serve as the filter for the planning process. The actions that shall occur on the site will be guided by the values described previously (ho'omana, ho'ona'auao, and ho'oulu 'āina).

CASE STUDIES

Case studies and research were shared with the Working Group. The purpose of the exercise was to provide a range of local and global examples of existing and proposed projects to generate ideas for landscaping and supporting infrastructure appropriate for the 511-acre property surrounding the Kūkaniloko Birthing Stones Site.

PHASE 3: MID-PLANNING

PROGRAM DEVELOPMENT

› Brainstorming workshops were conducted on what kind of programming would take place on the property and what physical elements and infrastructure were needed. 4 major categories emerged: Cultural landscape, vegetation, education, and revenue generation. The working group further broke down the categories which became the priorities for the plan.

COMMUNITY MEETING #2

› The civic groups and larger community reconvened for a recap of the first round of community engagement and an update from the Working Group. The larger group broke into three stations to give their comments and feedback on the 4 major program categories developed by the Working Group.

PHASE 4: MASTER PLAN

COMMUNITY MEETING #3

› The final opportunity for the community to review and comment on the OHA's Conceptual Master Plan recommendations before going before the plan would be presented to OHA's Board of Trustees. The comments and outcomes from this meeting helped to reinforce the process and direction developed by the Working Group.

VISION STATEMENT DEVELOPED

› The Working Group and community members produced a guiding charter for the site that was envisioned to be implemented over the next 100 years the outcomes from this discussion are best represented by this vision statement:

Kūkaniloko Ka'ānani'au is an ecosystem of connectivity between our 'āina and people. The piko for the lāhui and a wahi kapu to honor O'ahu's royal lineage, Kūkaniloko will inspire and educate future 'ōiwi leaders to ho'omana, ho'ona'auao and ho'oulu 'āina.

CONCEPTUAL GOAL DEVELOPMENT & IDENTIFICATION OF PHYSICAL NEEDS

› Goals were developed for each value (ho'omana, ho'ona'auao, and ho'oulu 'āina) and infrastructural needs were also identified for each goal (ie. Outdoor classrooms, gardens, etc).



PROGRAMMATIC OUTCOMES

The community outreach outcomes that rose to the top as priorities are best represented by the following guiding themes:



INTERGRATED PROGRAMMING

The types of programming that will take place at Kūkaniloko can be categorized by Ho'omana (preservation plan, protocol, access management), Ho'ona'auao (Kūpuna engagement, community-based stewardship, cultural workshops), and Ho'oulu 'Āina (soil remediation, agriculture, native forest restoration). When braided together as the strands of olonā cordage, these three categories fortify connectivity between our people and this place.



EDUCATION CONTINUUM

Like most indigenous cultures, Native Hawaiians understood that human life cycles are relatively short and information gained needs to be transmitted to future generations to understand lessons learned over time. This concept will be perpetuated through educational and engagement programs at Kūkaniloko. Generationally integrated education supports a traditional model of reciprocal learning that will help grow people, place, food, environment and natural/cultural resources.



HUB & SPOKE

Kūkaniloko will become a hub to connect other efforts on O'ahu and the pae 'āina. It will bridge between movements and leverage resources and initiatives to implement meaningful action for the lāhui. People will come to Kūkaniloko to gain knowledge and experience, than take 'ike back to their moku, ahupua'a, and 'ili to educate and expand its reach. This hub & spoke model aligns with the site's geological position, historic use and significance.



VEGETATION CONTINUUM

The vegetation continuum considers the full spectrum of vegetation planting strategies: native forest to high-tech agriculture. By creating a diverse ecosystem, the watershed will be restored through the restoration of native trees, which will feed the understory below and ultimately feed the lāhui. Kūkaniloko will grow food, people, and other things that will serve the needs of the 'āina and kanaka. Healthy lands, healthy people.



WELINA ZONE

WELCOME PAVILION

The welcome pavilion aligns with the values ho'omana and ho'ona'auao and is part of the access management strategies to protect the birthing stones. As recommended by the working group, a home base for community stewards and security to operate from. At the welcome pavilion, visitors can be educated about the place and how to behave while visiting.

PIKO ZONE

INTERPRETIVE CENTER (& AMPITHEATER)

The interpretive center aligns with the values ho'omana and ho'ona'auao and will be the gathering place for education, training and launa (socializing). It will also provide alternative experiences of the birthing stones, which will enable continued and accurate interpretation of the site without visiting the stones.

KUPU ZONE

GREENHOUSE & NURSERY

The greenhouse aligns with the value, ho'oulu 'aina and will produce plants for the reforestation efforts that will take place on the property as part of the vegetation continuum. It will also serve as the "high tech" agriculture component of the continuum, which is the use of best-science agricultural methodologies available to date.

CULTURAL NODES

Along the walking and vehicle pathways one can connect further to Hawaiian culture, knowledge, and practices. These cultural nodes will serve multiple functions for educational purposes to enlighten the next generations of leaders.

VEGETATION CONTINUUM

The vegetation continuum is a spectrum of vegetation ranging from native flora, resource crops, food crops, and highly modified, technological agricultural systems that will be established throughout the property.



KŪKANILOKO WILL BECOME A PLACE WHERE...

- » The legacy of the ali'i born and trained there is carried on by the next generation who will be educated to become leaders in their communities;
- » Kūpuna, mākua, and keiki can come together to learn and perpetuate Hawaiian culture;
- » Beneficiaries and community members can gather to celebrate the rich cultural history of their home; and
- » Natural and cultural resources are restored and continue to flourish through a holistic regenerative system that is supported by community stewardship and the economic and social opportunities articulated in the plan.

SHARE YOUR MANA'O

Email us your thoughts at info@oha.org



Executive Summary

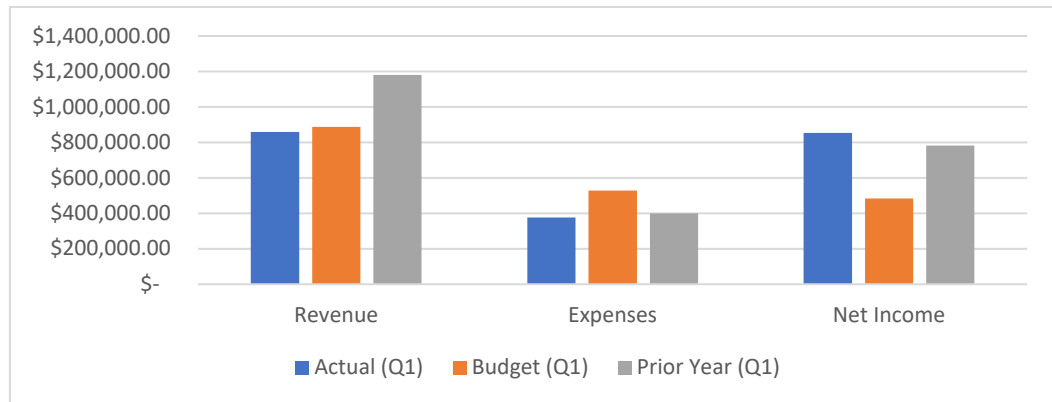
Calendar Year 2020, Quarter 1

January 2020 - March 2020

Q1 Occupancy as of March 2020

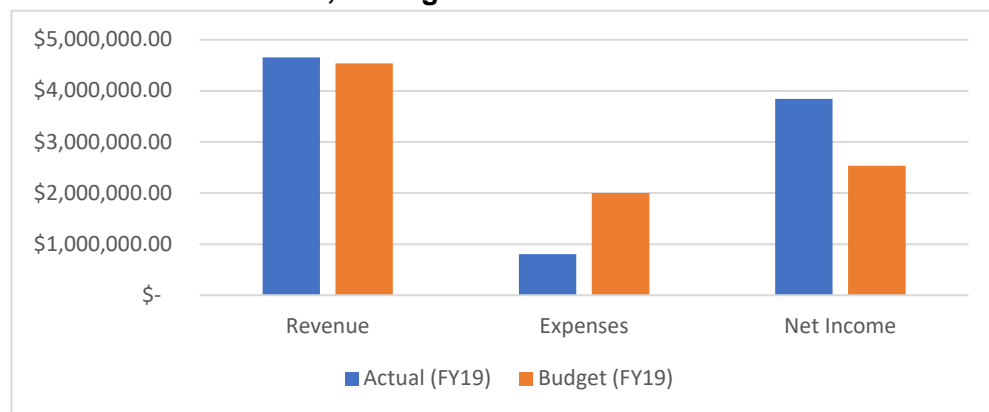
Actual	983,045 sf	78.17%
Budget	983,045 sf	78.17%
GLA	1,257,639 sf	100%

Q1 Financial Results as of March 2020



	Actual (Q1)	Budget (Q1)	Prior Year (Q1)
Revenue	\$ 858,245.13	\$ 887,848.66	\$ 1,181,016.88
Expenses	\$ 376,354.63	\$ 528,972.00	\$ 399,667.07
Net Income	\$ 481,890.50	\$ 358,876.66	\$ 781,349.81

FY19 Financial Results for the 12 months, ending 6/30/2019



	Actual (FY19)	Budget (FY19)
Revenue	\$ 4,651,930.71	\$ 4,537,690.56
Expenses	\$ 807,576.94	\$ 2,002,363.22
Net Income	\$ 3,844,353.77	\$ 2,535,327.34



Executive Summary

Calendar Year 2020, Quarter 1

January 2020 - March 2020

COVID-19 Update

[1] - Total Number of Tenants	21
[2] - Rental Delinquencies	4
[3] - Requested rent relief	6
[4] - Completed submission for landlord review	0
[5] - Rent deferral approved	0

Additional Notes

[A] - Revenue variance is primarily attributed to one (1) tenant that was delinquent prior to COVID crisis; OHA received summary judgement for another tenant, eviction stayed by COVID crisis.

OHA rent deferral program initiated on 4/7/20 for all Commercial Properties

Expiring Leases FY21	425,013 sf	33.79%
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OFFICE OF HAWAIIAN AFFAIRS

Nä Lama Kukui

560 North Nimitz Highway Honolulu, HI 96817

V05.13.2020

Executive Summary

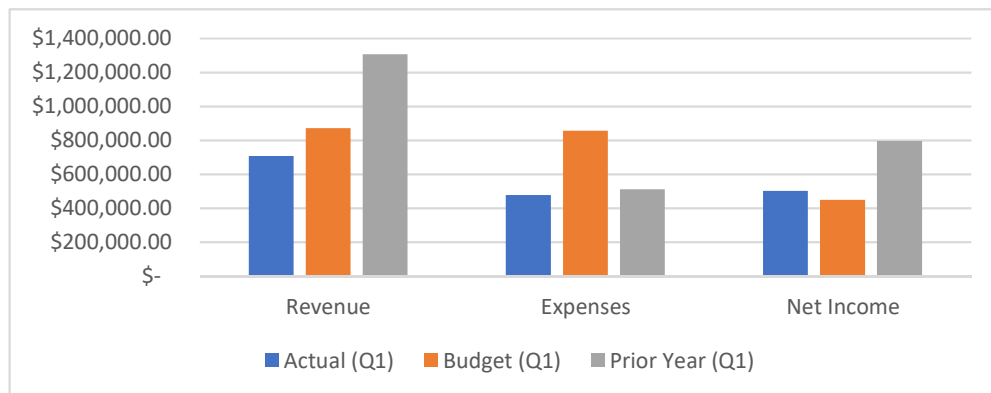
Calendar Year 2020, Quarter 1

January 2020 - March 2020

Q1 Occupancy as of March 2020

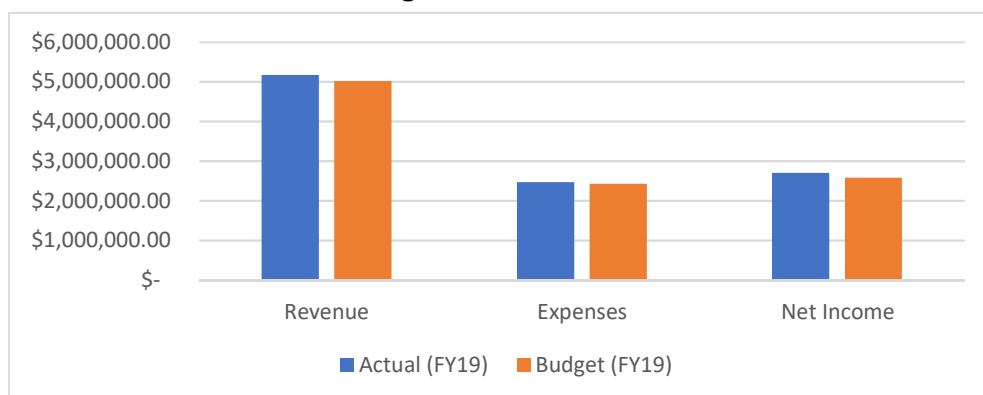
Actual	136,062 sq ft	100%
Budget	136,062 sq ft	100%
GLA	136,062 sq ft	100%

Q1 Financial Results as of March 2020*



	Actual (Q1)	Budget (Q1)	Prior Year (Q1)
Revenue	\$ 706,871.99	\$ 870,777.33	\$ 1,306,447.22
Expenses	\$ 477,747.84	\$ 857,104.25	\$ 511,474.59
Net Income	\$ 500,765.74	\$ 448,810.75	\$ 794,972.63

FY19 Financial Results for the 12 months, ending 6/30/2019*



	Actual (FY19)	Budget (FY19)
Revenue	\$ 5,168,696.44	\$ 5,017,312.00
Expenses	\$ 2,465,685.74	\$ 2,431,847.28
Net Income	\$ 2,703,010.70	\$ 2,585,464.72



OFFICE OF HAWAIIAN AFFAIRS
Nä Lama Kukui
560 North Nimitz Highway Honolulu, HI 96817

V05.13.2020

Executive Summary

Calendar Year 2020, Quarter 1

January 2020 - March 2020

**Data excludes NLK Debt Service*

COVID-19 Update

[1] - Total Number of tenants	43
[2] - Rental delinquencies <i>incl. OHA (timing) & tenant on a payment plan</i>	3
[3] - Requested rent relief	18
[4] - Completed submission for landlord review	0
[5] - Rent deferral approved	0

Additional Notes

[A] - The revenue variance is primarily due to OHA's early rent and CAM payment for January 2020 in December 2019 and delayed payment for March 2020.

[B] - OHA's Rent Deferral Program launched April 7, 2020 for the agency's Commercial Properties

EXCERPT FROM 6/30/2019 AUDIT REPORT

LONG-TERM LIABILITIES

On August 14, 2012, OHA entered into a \$21,370,000 long term note payable with a bank, to finance the purchase of Na Lama Kukui. The interest rate is fixed at 3.35%. The note is due in full on September 1, 2022 and is collateralized by a mortgage lien on the property, assignment of OHA's right, title and interest as landlord in and to any rents under tenant leases and rental agreements on Na Lama Kukui and security interest in all furniture, fixtures, and equipment. On July 26, 2013 the agreement was modified to increase the interest rate to 3.6% and include certain financial covenants. At June 30, 2019, OHA was in compliance with those covenants. In the event of default, OHA is liable for the immediate repayment of 53.2% of the outstanding principal balance of the loan, together with accrued interest and reimbursement of the fees and costs incurred by the bank in connection with the loan. The remaining 46.8% of the principal balance of the loan and all other obligations under the loan shall be enforced solely against the collateral.

As of June 30, 2019, future principal and interest payments from direct borrowings for the note payable are as follows:

<u>Fiscal Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	618,274	679,319	1,297,593
2021	640,903	656,691	1,297,594
2022	664,360	633,234	1,297,594
2023	<u>17,212,948</u>	<u>154,543</u>	<u>17,367,491</u>
	<u>\$ 19,136,485</u>	<u>\$ 2,123,787</u>	<u>\$ 21,260,272</u>

On June 28, 2013 OHA entered into a \$6,758,000 line of credit to finance the renovation of Na Lama Kukui, which is due in full on June 28, 2023. On January 28, 2015, OHA entered into a \$5,000,000 line of credit to finance OHA's governance planning initiative and other projects, which is due in full on February 3, 2024. OHA had drawn a total of \$6,711,040 between the lines of credit as of June 30, 2019. The interest rates are contingent upon certain elections by OHA. The lines of credit are collateralized by all investment property and financial assets held in certain investment accounts. The lines of credit are also subject to certain financial covenants. At June 30, 2019, OHA was in compliance with those covenants. Future principal and interest payments for direct borrowings on the lines of credit are as follows:

<u>Fiscal Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	1,614,666	221,100	1,835,766
2021	1,614,666	172,443	1,787,109
2022	1,614,666	123,771	1,738,437
2023	1,614,666	55,227	1,669,893
2024	<u>252,375</u>	<u>4,151</u>	<u>256,526</u>
	<u>\$ 6,711,039</u>	<u>\$ 576,692</u>	<u>\$ 7,287,731</u>

THE OFFICE OF HAWAIIAN AFFAIRS
Empowering Hawaiians, Strengthening Hawai'i



Actions Approved by BOT
5/30/2019

**4. Non-OHA
 EE Executive
 Managers'
 Selection and
 Seating Process**

- Process Approved by BOT 11/20/2019
- Position Description Posted 11/29/2019
- Deadline extended to end of January 2020 1/3/2020
- 4 applications in process of vetting

Updated 5/2020



**3. Termination &
 Dissolution of
 Hi'ikualono, LLC**

- Filed Notice of Intent to Dissolve @ AG - 2/01/2020

**1. Termination &
 Dissolution of
 Ho'okipaipai LLC**

- Completed Program/Contract 9/30/2019
- Separated from all EEs (other than COO) 9/30/2019
- Vacated Offices 11/30/2019
- Transitioned Equipment, Operations, Reporting 11/30/2019
- 2019 Financial Audit in Process
- Final Program Reports in Progress
- Filed Notice of Intent to Dissolve @ AG - 02/01/2020

**2. Termination &
 Dissolution of
 Ho'okele Pono LLC**

- Filed Notice of Intent to Dissolve @ AG - 2/01/2020



Native Hawaiian Loan Fund (NHRLF)



Native Hawaiian Revolving Loan Fund (NHRLF) History

- NHRLF Legacy Loans (1989 – 2005)
- Malama Loans (2007 – Present)
- Hua Kanu Business Loans (2012 – Present)

Loan Program Products

Mālama Loan

- Designed for the Purpose of Business and Consumer Loans:
 - Business;
 - Debt Consolidation, Education, & Home Improvement.
 - Disaster Relief
- Loans amounts from \$2,500 to \$100,000
- Up to a 7 year term
- 4.00% APR for Business
- 5.00% or 6.00% APR for consumer based on FICO Score

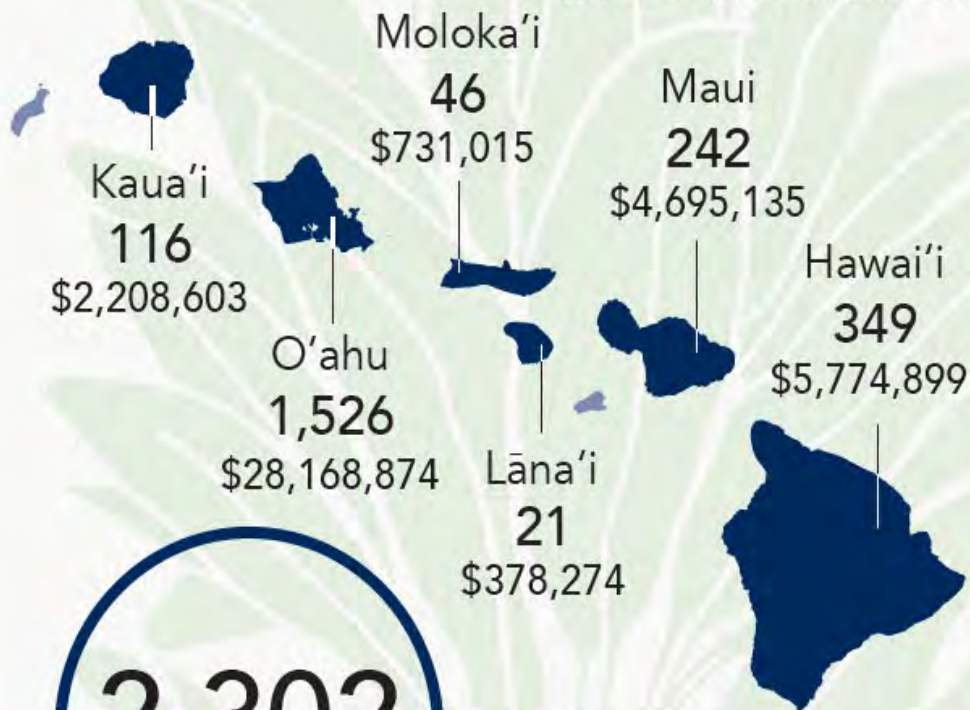
Hua Kanu

- Designed for established Native Hawaiian-owned businesses
- Loan amounts from \$150,000 to \$1 million
- 7 year term and can be amortized up to 14 years
- 4.00% APR for business

Eligibility Requirements

- ☐ Applicant must be at least 18 yrs. of age and of Native Hawaiian Ancestry
- ☐ Credit score of 600 or above for Business, Education, and Home Improvement
- ☐ Credit score of 650 or above for Debt Consolidation
- ☐ Debt-to-Income Ratio limit is 45%; up to 50% with Compensating Factors
- ☐ Co-applicant must be of Native Hawaiian ancestry
- ☐ Business must be 100% Native Hawaiian owned

OHA DIRECTLY SUPPORTED ECONOMIC SELF-SUFFICIENCY IN 2019 THROUGH ITS LOAN PROGRAMS:



MĀLAMA LOAN DISBURSEMENT

(July 1, 2007 To July 18, 2019)

BUSINESS	\$9,016,544
DEBT CONSOLIDATION	\$10,868,480
EDUCATION	\$4,784,747
HOME IMPROVEMENT	\$17,251,029
TOTAL	\$41,920,801

HUA KANU BUSINESS	12	\$5,186,000.00
NHRLF LEGACY	386	\$17,602,326.00

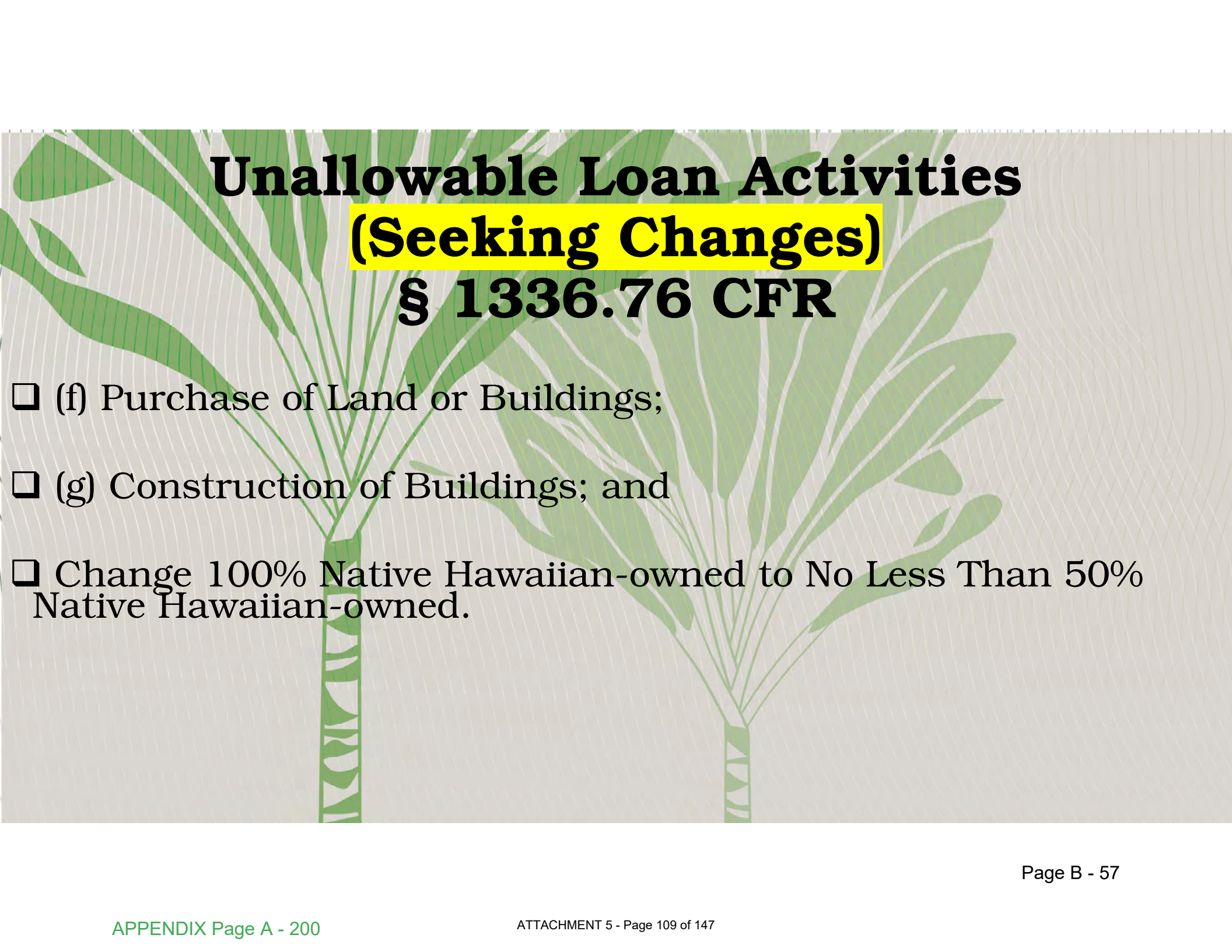
Total NHRLF loans 2,700 for \$65,445,005



LOAN PROGRAM

NHRLF Capital Information

Capital Information as of March 31, 2020	
Category	Dollar Value
Bank of Hawaii Checking Account (Mālama Loans)	2,807,836
Bank of Hawaii Investment Account (Mālama Loans)	14,566,371
FUNDS AVAILABLE FOR MĀLAMA LOAN DISBURSEMENT	\$17,374,207
FUNDS AVAILABLE FOR HUA KANU LOAN DISBURSEMENT	\$1,770,994
TOTAL CAPITAL AVAILABLE	\$19,145,201



Unallowable Loan Activities **(Seeking Changes)** **§ 1336.76 CFR**

- ☐ (f) Purchase of Land or Buildings;
- ☐ (g) Construction of Buildings; and
- ☐ Change 100% Native Hawaiian-owned to No Less Than 50% Native Hawaiian-owned.

NHRLF's New Storefront

September 2017

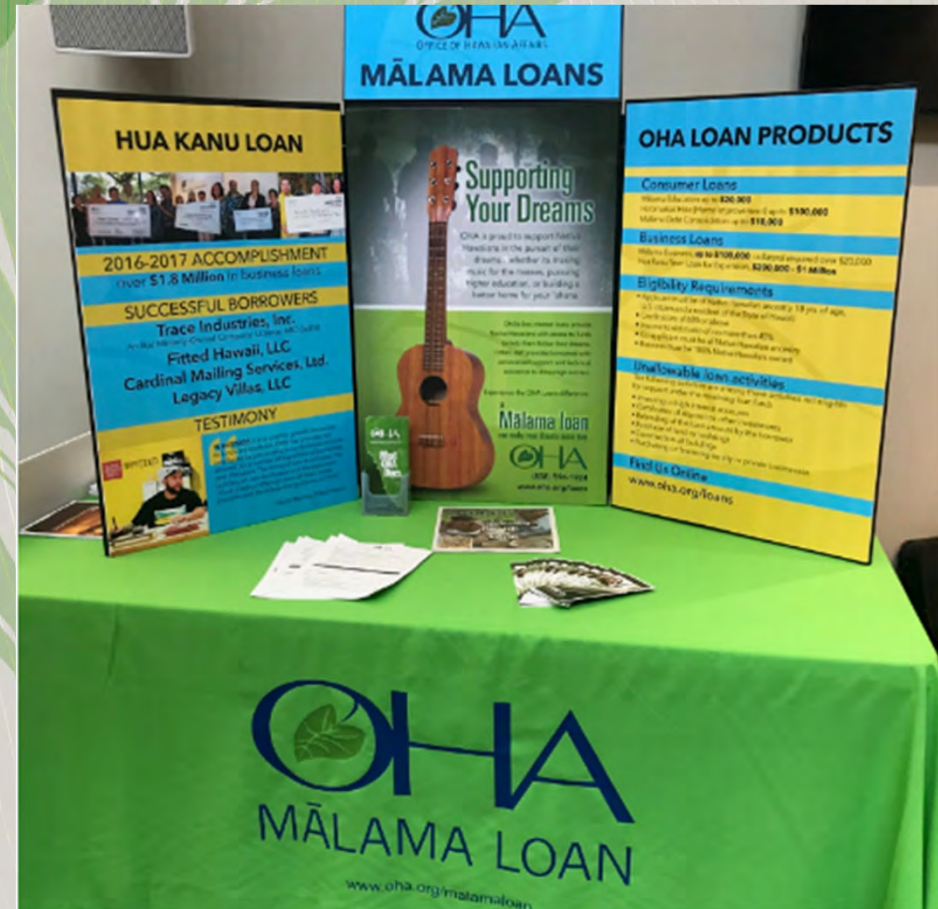


Outreach




Ola and Pua Tripp, Liquid Life in Keeau
I Mana Ka Lāhui
Small Business Workshop, Feb 9, 2019
Big Island Top Dogs
Sponsored by OHA's Hilo office

Outreach totals FY 2019
20 Outreaches, Oahu, Maui, Hawaii Island
352 NH Reached
737 Total Attendees



Marketing, Ka Wai Ola



Supporting Your Dreams


OHA is proud to support Native Hawaiians in the pursuit of their dreams...whether its making music for the masses, pursuing higher education, or building a better home for your 'ohana.

Get access to funds to help make your dreams a reality. OHA provides low-interest loans to Native Hawaiians. Borrowers benefit from personalized support that encourages business and personal success.

Experience the OHA Loans difference.

Mālama Loans

Can help make your dreams come true



(808) 594-1924
www.oha.org/loans



Dreaming of the future?

Hāloanuiakea Early Learning Center is a place where keiki love to go to school. It's also a safe place where staff feel good about helping their students to learn and prepare for a bright future.

The center is run by Native Hawaiian U'ilani Corr-Yorkman. U'ilani wasn't always a business owner. She actually taught at DOE for 8 years. A Mālama Loan from OHA helped make her dream of owning her own preschool a reality. The low-interest loan allowed U'ilani to buy fencing for the property, playground equipment, furniture, books...everything needed to open the doors of her business. U'ilani and her staff serve the community in 'Ele'ele, Kaua'i, and have become so popular that they have a waiting list.

OHA is proud to support Native Hawaiian entrepreneurs in the pursuit of their business dreams. OHA's staff provide Native Hawaiian borrowers with personalized support and provide technical assistance to encourage the growth of Native Hawaiian businesses. Experience the OHA Loans difference.

Visit www.oha.org/loans or call (808) 594-1924 to learn how a loan from OHA can help grow your business.

A NEW
Mālama loan
can make your dreams come true



(808) 594-1924
www.oha.org/loans

Marketing, Commercials

Thomson Enos,
Typical Hawaiian



Lea Young Hunt,
Goldwings Supplies and Services



<https://drive.google.com/file/d/1i7BU3japHUI7XlcaGirVvkfiM8pAo0MC/view?usp=sharing>

Keola Rapozo,
Fitted Hawaii



<https://drive.google.com/file/d/19MnX3HcMwkt2MP-lpbemqJVZ4iPiNF5j/view?usp=sharing>





Mahalo OHA Trustees & Administration

Consumer Micro Loan Program
Performing Report
As of April 30, 2020

Count	OLD Loan ID	Loan ID	Loan Amount	Island	Loan Purpose	Loan Balance	Last Pay Date	Pay thru Date	Accrued Interest(\$)	Date	Days Past Due
1		12420101	\$7,000.00	Molokai	Home repairs	\$ 2,006.22	4/1/2020	4/1/2020	\$ 8.10	4/1/2020	0
2		12600101	\$5,800.00	Oahu	Funeral	\$ 1,968.72	4/5/2020	4/1/2020	\$ 7.02	4/1/2020	0
3		13280201	\$7,500.00	Oahu	Auto repairs	\$ 5,512.85	4/15/2020	4/1/2020	\$ 12.16	4/1/2020	0
4		15350101	\$5,000.00	Hawai'i island	Auto repairs	\$ 3,798.96	4/5/2020	4/1/2020	\$ 13.52	4/1/2020	0
5	1243-C	690201	\$1,800.00	Molokai	Auto repairs	\$ 627.65	4/13/2020	4/1/2020	\$ 1.62	4/1/2020	0
6		14720101	\$4,000.00	Oahu	Medical expenses	\$ 1,297.52	4/5/2020	4/1/2020	\$ 4.68	4/1/2020	0
7	1528-C	11660101	\$4,250.00	Oahu	Career Advancem	\$ 677.40	4/5/2020	4/1/2020	\$ 2.34	4/1/2020	0
8		13160101	\$3,000.00	Oahu	Medical expense	\$ 1,163.48	3/16/2020	4/1/2020	\$ 7.36	4/1/2020	0
9		13180101	\$3,200.00	Hawai'i island	Medical expense	\$ 1,344.25	4/5/2020	4/1/2020	\$ 5.40	4/1/2020	0
10		9800201	\$7,500.00	Kauai	Auto repairs	\$ 3,953.08	4/5/2020	4/1/2020	\$ 16.20	4/1/2020	0
11		11650301	\$2,925.00	Kauai	Career Advancement	\$ 2,545.15	4/15/2020	4/1/2020	\$ 36.75	4/1/2020	0
13		14120101	\$4,000.00	Oahu	Home repairs	\$ 2,769.37	4/13/2020	4/1/2020	\$ 6.84	4/1/2020	0
14		14850101	\$5,500.00	Oahu	Career Advancement	\$ 4,768.35	4/15/2020	4/1/2020	\$ 10.40	4/1/2020	0
15		13130101	\$7,157.00	Hawai'i island	Funeral	\$ 3,902.77	4/1/2020	4/1/2020	\$ 31.80	4/1/2020	0
16		14840101	\$6,000.00	Kauai	Career Advancement	\$ 5,193.30	4/5/2020	4/1/2020	\$ 18.46	4/1/2020	0
18		12740101	\$7,500.00	Oahu	Home repairs	\$ 2,983.66	4/15/2020	4/1/2020	\$ 6.56	4/1/2020	0
19		13370101	\$4,500.00	Oahu	Home repairs	\$ 3,198.07	4/1/2020	4/1/2020	\$ 13.20	4/1/2020	0
21		2740201	\$6,784.00	Molokai	Home repairs	\$ 303.07	4/1/2020	4/1/2020	\$ 1.20	4/1/2020	0
22		12730101	\$7,500.00	Maui	Home repairs	\$ 2,832.60	4/1/2020	4/1/2020	\$ 11.70	4/1/2020	0
23		14610101	\$2,190.00	Hawai'i island	Auto repairs	\$ 1,495.63	4/1/2020	4/1/2020	\$ 6.00	4/1/2020	0
25		12750201	\$1,620.00	Oahu	Career Advancement	\$ 877.28	4/1/2020	4/1/2020	\$ 3.60	4/1/2020	0
26		3600201	\$7,500.00	Hawai'i island	Home repairs	\$ 5,682.78	4/1/2020	4/1/2020	\$ 23.40	4/1/2020	0
27		15170101	\$7,000.00	Molokai	Home repairs	\$ 6,478.65	4/1/2020	4/1/2020	\$ 26.70	4/1/2020	0
29		15160101	\$7,500.00	Oahu	Funeral	\$ 6,956.97	4/13/2020	4/1/2020	\$ 17.10	4/1/2020	0
30		12620101	\$5,500.00	Kauai	Funeral	\$ 857.01	4/15/2020	4/1/2020	\$ 1.92	4/1/2020	0
31		12690101	\$5,000.00	Hawai'i island	Auto repairs	\$ 2,217.76	4/13/2020	4/1/2020	\$ 5.40	4/1/2020	0
32		15140101	\$2,550.00	Hawai'i island	Medical expense	\$ 2,361.63	4/5/2020	4/1/2020	\$ 8.32	4/1/2020	0
35		14750101	\$1,550.00	Oahu	Career Advancement	\$ 1,141.98	4/15/2020	4/1/2020	\$ 2.56	4/1/2020	0
36		12230301	\$4,157.00	Molokai	Auto repairs	\$ 3,335.59	4/5/2020	4/1/2020	\$ 11.96	4/1/2020	0
37		13140101	\$7,500.00	Hawai'i island	Home repairs	\$ 4,105.02	4/1/2020	4/1/2020	\$ 33.60	4/1/2020	0

Consumer Micro Loan Program
Performing Report
As of April 30, 2020

Count	OLD Loan ID	Loan ID	Loan Amount	Island	Loan Purpose	Loan Balance	Last Pay Date	Pay thru Date	Accrued Interest(\$)	Date	Days Past Due
38	1507-C	5460201	\$6,670.00	Oahu	Funeral	\$ 4,848.57	4/5/2020	4/1/2020	\$ 17.16	4/1/2020	0
39		14100101	\$7,500.00	Hawai'i island	Auto repairs	\$ 5,202.68	4/13/2020	4/1/2020	\$ 12.78	4/1/2020	0
40		5480201	\$7,500.00	Molokai	Medical expenses	\$ 1,638.69	4/5/2020	4/1/2020	\$ 5.72	4/1/2020	0
41		12410301	\$7,500.00	Oahu	Funeral	\$ 3,756.03	2/11/2020	4/1/2020	\$ 40.80	4/1/2020	0
42		13210101	\$2,460.00	Oahu	Auto repairs	\$ 1,035.83	4/15/2020	4/1/2020	\$ 2.24	4/1/2020	0
43		15290101	\$4,675.00	Oahu	Emergency home fees	\$ 4,540.90	4/1/2020	4/1/2020	\$ 18.90	4/1/2020	0
45		13350101	\$7,500.00	Oahu	Home repairs	\$ 4,593.80	4/1/2020	4/1/2020	\$ 18.90	4/1/2020	0
46		12700101	\$4,000.00	Hawai'i island	Auto repairs	\$ 786.94	4/1/2020	4/1/2020	\$ 3.30	4/1/2020	0
47		12970101	\$7,500.00	Molokai	Auto repairs	\$ 3,628.85	4/5/2020	4/1/2020	\$ 13.00	4/1/2020	0
48		7400201	\$1,300.00	Oahu	Auto repairs	\$ 876.31	4/5/2020	4/1/2020	\$ 3.12	4/1/2020	0
49		13010101	\$3,500.00	Oahu	Career Advancement	\$ 1,239.30	4/1/2020	4/1/2020	\$ 5.10	4/1/2020	0
50	1520-C	11610101	\$7,500.00	Kauai	Funeral	\$ 948.44	4/13/2020	4/1/2020	\$ 2.34	4/1/2020	0
51		7350201	\$6,500.00	Oahu	Auto repairs	\$ 5,927.41	4/5/2020	4/1/2020	\$ 21.06	4/1/2020	0
52		12890101	\$3,000.00	Oahu	Funeral	\$ 847.52	4/15/2020	4/1/2020	\$ 1.92	4/1/2020	0
55		14540101	\$7,500.00	Maui	Home repairs	\$ 6,258.99	4/13/2020	4/1/2020	\$ 122.98	4/1/2020	0
56		14370101	\$7,500.00	Oahu	Career Advancement	\$ 5,417.25	4/1/2020	4/1/2020	\$ 22.20	4/1/2020	0
57		11550201	\$3,665.00	Oahu	Home repairs	\$ 1,758.21	4/5/2020	4/1/2020	\$ 6.24	4/1/2020	0
58	1513-C	6950101	\$4,309.00	Hawai'i island	Auto repairs	\$ 265.92	4/5/2020	4/1/2020	\$ 1.04	4/1/2020	0
59		13300101	\$2,000.00	Hawai'i island	Home repairs	\$ 903.58	4/5/2020	4/1/2020	\$ 3.12	4/1/2020	0
60		15280101	\$1,500.00	Oahu	Career Advancement	\$ 1,386.27	4/15/2020	4/1/2020	\$ 3.04	4/1/2020	0
63		14310101	\$2,000.00	Hawai'i island	Home repairs	\$ 1,286.20	4/15/2020	4/1/2020	\$ 2.88	4/1/2020	0
65		12790201	\$2,500.00	Maui	Home repairs	\$ 1,430.97	4/5/2020	4/1/2020	\$ 5.20	4/1/2020	0
66		15360101	\$5,000.00	Kauai	Medical expenses	\$ 5,000.00	4/1/2020	4/1/2020	\$ 29.92	4/1/2020	0
67		12810101	\$7,500.00	Hawai'i island	Home repairs	\$ 3,072.97	4/1/2020	4/1/2020	\$ 12.60	4/1/2020	0
68		15190101	\$2,800.00	Oahu	Auto repairs	\$ 2,530.18	4/5/2020	4/1/2020	\$ 9.10	4/1/2020	0
70		14770101	\$1,400.00	Oahu	Medical expenses	\$ 1,032.65	4/15/2020	4/1/2020	\$ 4.20	4/1/2020	0
71		13100101	\$2,784.00	Oahu	Auto repairs	\$ 389.47	4/1/2020	4/1/2020	\$ 1.50	4/1/2020	0
72		12200101	\$4,895.00	Hawai'i island	Auto repairs	\$ 1,156.20	4/15/2020	4/1/2020	\$ 2.56	4/1/2020	0
74		13490101	\$3,200.00	Oahu	Auto repairs	\$ 1,109.89	4/1/2020	4/1/2020	\$ 4.50	4/1/2020	0
77		14050101	\$7,050.00	Oahu	Funeral	\$ 4,877.61	4/5/2020	4/1/2020	\$ 17.42	4/1/2020	0

Consumer Micro Loan Program
Performing Report
As of April 30, 2020

Count	OLD Loan ID	Loan ID	Loan Amount	Island	Loan Purpose	Loan Balance	Last Pay Date	Pay thru Date	Accrued Interest(\$)	Date	Days Past Due
78		14030101	\$7,500.00	Hawai'i island	Home repairs	\$ 5,207.94	4/5/2020	4/1/2020	\$ 18.46	4/1/2020	0
79		12940101	\$7,500.00	Molokai	Home repairs	\$ 3,492.50	4/1/2020	4/1/2020	\$ 14.40	4/1/2020	0
81		13880101	\$7,000.00	Oahu	Career Advancement	\$ 4,745.69	4/13/2020	4/1/2020	\$ 11.70	4/1/2020	0
82	1524-C	9910301	\$3,000.00	Hawai'i island	Auto repairs	\$ 2,298.79	4/5/2020	4/1/2020	\$ 8.06	4/1/2020	0
84		12540101	\$6,500.00	Oahu	Auto repairs	\$ 2,134.75	4/15/2020	4/1/2020	\$ 4.64	4/1/2020	0
85		10610201	\$7,500.00	Oahu	Funeral	\$ 1,047.45	3/25/2020	4/1/2020	\$ 5.18	4/1/2020	0
86		12880101	\$5,500.00	Molokai	Home repairs	\$ 2,460.30	4/5/2020	4/1/2020	\$ 8.84	4/1/2020	0
87		15330101	\$7,500.00	Molokai	Career Advancement	\$ 7,413.62	4/13/2020	4/1/2020	\$ 18.36	4/1/2020	0
89	1521-C	11630101	\$7,500.00	Oahu	Home repairs	\$ 1,119.06	4/5/2020	4/1/2020	\$ 3.90	4/1/2020	0
90		12820101	\$4,200.00	Oahu	Funeral	\$ 1,781.48	4/5/2020	4/1/2020	\$ 6.24	4/1/2020	0
91		14040101	\$7,500.00	Kauai	Home repairs	\$ 5,190.43	4/1/2020	4/1/2020	\$ 21.30	4/1/2020	0
93	1527-C	11620101	\$7,500.00	Maui	Home repairs	\$ 908.29	4/5/2020	4/1/2020	\$ 3.12	4/1/2020	0
24	1204-C	3340101	\$4,325.00	Oahu	Auto repairs	\$ 19.52	5/24/2019	4/1/2020	\$ -	4/1/2020	0
75		12850101	\$1,200.00	Hawai'i island	Medical expenses	\$ 78.98	4/15/2020	3/1/2020	\$ 0.16	4/1/2020	31
Total Performing Loans						\$ 202,003.20			\$ 895.07		
CMLP Non-Performing Loans											
88		14760101	\$5,700.00	Hawai'i island	Other: Emergency	\$ 5,236.28	4/13/2020	1/1/2020	\$ 12.96	4/1/2020	91
61	1221-C	7370101	\$7,000.00	Oahu	Auto	\$ 1,464.17	3/9/2020	12/1/2019	\$ 10.60	4/1/2020	122
80	1526-C	11520101	\$5,500.00	Oahu	Auto	\$ 262.21	1/15/2020	12/1/2019	\$ 4.92	4/1/2020	122
53	9012-C	6190101	\$7,500.00	Maui	Medical expenses	\$ 2,211.22	10/28/2019	11/1/2019	\$ 55.80	4/1/2020	152
92	1318-C	11320101	\$7,500.00	Hawai'i island	Auto repairs	\$ 5,227.28	10/1/2019	10/1/2019	\$ 40.70	4/1/2020	183
28	1508-C	3700101	\$7,500.00	Molokai	Home repairs	\$ 809.99	8/6/2019	8/1/2019	\$ 29.59	4/1/2020	244
12		14400101	\$1,400.00	Maui	Home repairs	\$ 1,254.41	3/1/2019	3/1/2019	\$ 72.59	4/1/2020	397
33	1519-C	11560101	\$4,000.00	Oahu	Medical expenses	\$ 1,701.22	3/1/2019	11/1/2018	\$ 34.27	4/1/2020	517
64		12960101	\$2,000.00	Oahu	Auto repairs	\$ 1,202.91	10/5/2018	9/1/2018	\$ 96.64	4/1/2020	578
69	1504-C	8450101	\$5,000.00	Oahu	Career advancement	\$ 1,274.28	9/16/2019	9/1/2018	\$ -	4/1/2020	578
73		14010101	\$5,621.00	Hawai'i island	Auto repairs	\$ 5,621.00	9/1/2018	9/1/2018	\$ 503.58	4/1/2020	578

Consumer Micro Loan Program
Performing Report
As of April 30, 2020

Count	OLD Loan ID	Loan ID	Loan Amount	Island	Loan Purpose	Loan Balance	Last Pay Date	Pay thru Date	Accrued Interest(\$)	Date	Days Past Due
62		12020101	\$7,500.00	Hawai'i island	Home repairs	\$ 4,333.27	6/1/2018	6/1/2018	\$ 413.00	4/1/2020	670
83	1509-C	10210101	\$7,036.00	Molokai	Auto repairs	\$ 3,228.53	6/1/2018	6/1/2018	\$ 74.36	4/1/2020	670
17	1237-C	1820101	\$7,500.00	Oahu	Auto repairs	\$ 971.69	9/16/2019	2/1/2018	\$ -	4/1/2020	790
76		12440101	\$5,000.00	Maui	Emergency property tax	\$ 3,875.67	3/1/2018	12/1/2017	\$ 162.58	4/1/2020	852
34	1244-C	5140101	\$7,500.00	Kauai	Auto repairs	\$ 1,126.92	5/15/2017	6/1/2017	\$ 162.30	4/1/2020	1,035
44	1103-C	5660101	\$7,500.00	Oahu	Funeral	\$ 516.37	9/1/2017	12/1/2016	\$ 68.11	4/1/2020	1,217
54	1418-C	6400101	\$7,500.00	Hawai'i island	Auto repairs	\$ 4,843.45	12/2/2016	7/1/2016	\$ 822.36	4/1/2020	1370
20	1428-C	2400101	\$7,500.00	Molokai	Home repairs	\$ 6,684.11	3/18/2016	3/1/2016	\$ 12.88	4/1/2020	1492
Total Non-Performing Loans						51,844.98			2577.24		

	Principal	Interest	No. of loans
Performing Loans	\$202,003.20	\$895.07	74
Non-Performing Loans	51,844.98	\$2,577.24	19
Total	\$253,848.18	\$3,472.31	93
GRAND TOTAL (P + I)	\$257,320.49		

New Loans
Balance to be recovered from Aargon Agency- No Accrual of Interest
Deceased

Consumer Micro Loan Program
Charge Off History Report
As of May 26, 2020

LOAN ID	NAME	Date of Loan	Purpose of Loan	Amount of Loan	Date of Charge-off	Amount of Charge-Off	Recovery
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FY 2010 No Charge Offs

FY 2011 No Charge Offs

FY 2012							
LOAN ID	NAME	Date of Loan	Purpose of Loan	Amount of Loan	Date of Charge-off	Amount of Charge-Off	Recovery
1032-C		9/7/2010	Medical Emergency	2,500.00	10/14/2011	(2,399.93)	\$1,696.37
4001-C		3/30/2004	Home Repairs	7,500.00	10/14/2011	(599.40)	
4011-C		4/23/2004	Auto Repairs	5,000.00	10/14/2011	(1,822.43)	
4083-C		12/27/2004	Home Repairs	2,700.00	10/14/2011	(533.28)	
4091-C		2/8/2005	Emergency	7,500.00	10/14/2011	(434.90)	
5017-C		8/1/2005	Home Repairs	7,500.00	1/27/2012	(499.74)	
7024-C		7/16/2007	Career Advancement	2,500.00	10/14/2011	(2,334.79)	
8004-C		2/8/2008	Medical Emergency	5,000.00	10/14/2011	(989.15)	
TOTAL= 8				40,200.00		(9,613.62)	\$1,696.37

FY 2013							
LOAN ID	NAME	Date of Loan	Purpose of Loan	Amount of Loan	Date of Charge-off	Amount of Charge-Off	Recovery
4059-C		8/26/2004	Legal Expenses	5,000.00	9/28/2012	(1,903.35)	
5030-C		12/2/2005	Career Advancement	7,500.00	9/28/2012	(4,260.87)	
6005-C		7/6/2006	Home Repair	7,500.00	9/28/2012	(5,846.77)	
8022-C		6/6/2008	Legal Expenses	7,500.00	9/28/2012	(3,589.56)	\$654.19
8023-C		6/6/2008	Emergency	7,500.00	9/28/2012	(5,813.40)	

Page B - 67

Consumer Micro Loan Program
Charge Off History Report
As of May 26, 2020

LOAN ID	NAME	Date of Loan	Purpose of Loan	Amount of Loan	Date of Charge-off	Amount of Charge-Off	Recovery
9004-C		2/10/2009	Medical Emergency	4,000.00	9/28/2012	(3,234.76)	
9007-C		3/31/2009	Career Advancement	7,500.00	9/28/2012	(6,130.19)	
9014-C		7/14/2009	Career Advancement	4,371.00	9/28/2012	(4,316.74)	
TOTAL= 8				50,871.00		(35,095.64)	654.19

FY 2014							
LOAN ID	NAME	Date of Loan	Purpose of Loan	Amount of Loan	Date of Charge-off	Amount of Charge-Off	Recovery
6003-C		4/6/2006	Emergency	5,000.00	9/4/2013	(709.51)	
9002-C		10/1/2009	Purchase Medical Eq	7,500.00	9/16/2013	(232.96)	
1116-C		6/8/2011	Auto Repairs	5,000.00	2/10/2014	(5,001.09)	
1148-C		12/2/2011	Home Repairs	7,500.00	12/2/2013	(4,690.46)	
TOTAL= 4				25,000.00		(10,634.02)	\$0.00

FY 2015							
LOAN ID	NAME	Date of Loan	Purpose of Loan	Amount of Loan	Date of Charge-off	Amount of Charge-Off	Recovery
1030-C		9/1/2010	Career advancement	\$4,500.00	5/8/2015	(\$751.26)	
1044-C		12/28/2010	Auto Repairs	\$4,222.00	5/8/2015	(\$3,560.94)	
1112-C		5/31/2011	Career advancement	\$5,035.00	5/8/2015	(\$2,363.15)	
1128-C		8/15/2011	Career advancement	\$1,500.00	5/8/2015	(\$1,382.98)	
1142-C		11/23/2011	Auto Repairs	\$1,800.00	5/8/2015	(\$1,260.97)	
1229-C		8/3/2012	Moving expenses	\$7,000.00	5/8/2015	(\$7,250.82)	
4088-C		1/11/2005	Career advancement	\$6,000.00	5/8/2015	(\$2,595.87)	
7019-C		1/26/2007	Legal fees	\$7,500.00	5/8/2015	(\$6,081.06)	
7083-C		11/2/2007	Legal fees	\$7,500.00	5/8/2015	(\$3,321.62)	

Consumer Micro Loan Program
Charge Off History Report
As of May 26, 2020

LOAN ID	NAME	Date of Loan	Purpose of Loan	Amount of Loan	Date of Charge-off	Amount of Charge-Off	Recovery
8030-C		8/8/2008	Home Repairs	\$7,500.00	5/8/2015	(\$913.60)	
8044-C		11/1/2011	Rental Assistance	\$7,500.00	5/8/2015	(\$6,259.72)	
9019-C		9/25/2009	Medical Expenses	\$2,900.00	5/8/2015	(\$1,820.84)	
9031-C		12/17/2009	Medical Expenses	\$7,000.00	5/8/2015	(\$5,535.09)	
TOTAL= 13				69,957.00		(43,097.92)	\$0.00

FY 2016 No Charge Off's

FY 2017							
LOAN ID	NAME	Date of Loan	Purpose of Loan	Amount of Loan	Date of Charge-off	Amount of Charge-Off	Recovery
5590101		8/5/2014	Career advancement	\$7,500.00	1/13/2017	(\$2,264.87)	
10230101		7/24/2014	Funeral expenses	\$3,183.00	1/13/2017	(\$2,436.47)	\$25.00
4110101		9/28/2011	Auto repairs	\$4,182.00	1/13/2017	(\$1,311.70)	
7220101		10/29/2012	Home repairs	\$7,500.00	1/13/2017	(\$6,254.49)	
5970101		10/19/2012	Medical expenses	\$5,300.00	1/13/2017	(\$3,812.76)	
5880101		11/1/2010	Funeral expenses	\$7,500.00	1/13/2017	(\$3,914.83)	
10830101		1/9/2012	Funeral expenses	\$1,713.00	1/13/2017	(\$571.60)	
8660101		1/3/2013	Auto repairs	\$7,500.00	1/13/2017	(\$3,734.04)	
10590101		5/8/2008	Other; Mortgage	\$6,534.77	1/13/2017	(\$1,211.99)	
4290101		10/24/2011	Home repairs	\$7,500.00	1/13/2017	(\$5,404.28)	
7300101		12/8/2011	Auto repairs	\$7,200.00	1/13/2017	(\$3,651.43)	
5440101		1/7/2009	Medical expenses	\$7,500.00	1/13/2017	(\$138.12)	
5670101		12/29/2009	Home repairs	\$7,500.00	1/13/2017	(\$4,389.31)	
150101		4/1/2010	Home repairs	\$7,500.00	1/13/2017	(\$1,188.67)	\$1,188.67

Page B - 69

Consumer Micro Loan Program
Charge Off History Report
As of May 26, 2020

LOAN ID	NAME	Date of Loan	Purpose of Loan	Amount of Loan	Date of Charge-off	Amount of Charge-Off	Recovery
10260101		4/17/2012	Home repairs	\$7,300.00	1/13/2017	(\$4,758.79)	
940101		11/1/2011	Auto repairs	\$5,000.00	1/13/2017	(\$1,661.25)	
10270101		3/31/2004	Home repairs	\$7,500.00	1/13/2017	(\$3,904.05)	\$381.61
8550101		8/5/2014	Home repairs	\$7,400.00	1/13/2017	(\$2,686.87)	\$15.40
11590101		10/6/2015	Other; Auto loan	\$5,903.00	1/13/2017	(\$5,440.55)	
TOTAL= 19				121,215.77		(58,736.07)	\$1,610.68

FY 2018 No Charge Off's

FY 2019							
LOAN ID	NAME	Date of Loan	Purpose of Loan	Amount of Loan	Date of Charge-off	Amount of Charge-Off	Recovery
3020101		8/31/2015	Auto repairs	\$2,272.00	9/27/2018	(\$2,153.00)	
40101		10/6/2014	Auto repairs	\$4,718.97	9/27/2018	(\$3,036.13)	\$75.00
5810101		12/29/2011	Home repairs	\$5,000.00	9/27/2018	(\$1,124.04)	
9840101		1/20/2015	Home repairs	\$7,500.00	9/27/2018	(\$6,577.61)	
710101		8/30/2013	Home repairs	\$7,491.79	9/27/2018	(\$578.46)	
5410101		3/30/2012	Home repairs	\$7,500.00	9/27/2018	(\$2,319.42)	
8490101		4/25/2013	Auto repairs	\$6,381.00	9/27/2018	(\$4,888.07)	
8510101		10/1/2009	Home repairs	\$7,500.00	9/27/2018	(\$1,072.48)	
8410101		3/12/2014	Medical expenses	\$7,500.00	9/27/2018	(\$5,566.29)	
12830101		4/3/2017	Funeral expenses	\$3,800.00	9/27/2018	(\$3,139.94)	
11200201		7/13/2016	Home repairs	\$6,740.00	9/27/2018	(\$4,365.31)	
6880101		5/29/2014	Medical expenses	\$6,000.00	9/27/2018	(\$3,843.04)	
TOTAL= 12				72,403.76		(38,663.79)	\$75.00

Consumer Micro Loan Program
Charge Off History Report
As of May 26, 2020

LOAN ID	NAME	Date of Loan	Purpose of Loan	Amount of Loan	Date of Charge-off	Amount of Charge-Off	Recovery
TOTAL CHARGE OFF FY 2010-2019							
NO. OF LOANS	LOAN AMOUNT (\$)		CHARGE OFF (\$)		RECOVERED (\$)		% RECOVERED
64	313,243.77		(195,841.06)		\$4,036.24		2.10%

MEMORANDUM

To: Office of Hawai'ian Affairs - RM Committee

From: John Marco and Craig Chaikin

Date: May 27, 2020

Re: Notes from May 7, 2020 Presentation

From Segal Marco, John Marco and Craig Chaikin participated in the call.

John Marco provided an overview of the market environment:

- The outbreak of COVID-19 and government mandated stay-at-home orders significantly impacted the first quarter
- The S&P 500 was down 19.6%, developed non-US was down 22.8% and Emerging Market Equity was down 23.6%
- The Federal Reserve cut rates to 0.0% and started a massive quantitative easing program for government and corporate debt; government backed securities (e.g. Treasuries and Agency mortgages) were positive for the quarter while every other bond sector was down
- Despite all of the uncertainty, April was the best one-month performance in the equity market since 1987 and occurred despite the backdrop of dire economic news
 - U.S. GDP growth declined -4.8%
 - Reported unemployment spiked to 14.7%
 - Retail sales declined over 16%
- The S&P 500 was up 12.8%, non-US equity was up 6.5% and Emerging Markets gained 9.2%.
- The Fed's program's stabilized bond markets, and the Bloomberg Barclays Aggregate returned 1.8% for the month with other bond sectors positive as well (corporate credit was up 4.6% for the month).
- Earnings season has started and has been rough
- Market might be discounting near-term issues
- States are starting the reopening process, which will look different across the board and longer-term implications may become more clear as we restart

Craig provided an update on the OHA portfolio:

- On April 1, 2020 call reported that assets had declined to between \$340-345 million with a return of -12% to -14% year-to-date
- April month-to-date return of approximately 5.0% bringing year-to-date return to -9% to -11%; numbers still exclude final private market returns

Summary of Fiscal Sustainability Model Stress Tests & Scenarios

In collaboration with OHA Administration, Spire has updated the FSP model and measured the following stress tests and scenarios against a heatmap. The stress tests and scenarios are grouped into four categories – NHTF, General Funds, Commercial Real Estate and General Operations.

LIKELIHOOD	SEVERITY		
	1	2	3
1	LOW -1-	LOW -2-	MEDIUM -3-
2	LOW -2-	MEDIUM -4-	HIGH -6-
3	MEDIUM -3-	HIGH -6-	HIGH -9-

Stress Legend

Outside of OHA's Purview

Inside of OHA's Purview

NHTF

Stress #1 – A sustained drop in the return rate of the Portfolio. This stress test uses a 30% drop in returns to 4.2% for the next 10 years.

LOW
-1-

Stress #3 – A sustained drop in the return rate of the Portfolio. This stress test uses a 60% drop in returns to 2.25% for the next 10 years.

LOW
-1-

Stress #9 – A draw down against the Fiscal Stabilization Fund. This stress test assumes draw down of \$3mm in FY20 and \$1.2mm FY21.

HIGH
-6-

General Funds

Stress #2 – A loss of general funds from the State. This stress test assumes no general funds for FY20, FY21 and FY22.

HIGH
-9-

Commercial RE

Stress #4 – An increase in vacancies across commercial real estate holdings. This stress test assumes a 20% drop in the occupancy rate.

MEDIUM
-3-

Stress #8 – A throttling of the local economy over the next three years. This assumes a 20%, 15% and 5% decrease in non-PLT and non-Portfolio revenue.

LOW
-1-

Operating Expenses

Stress #5 – An increase in the fringe rate for OHA employees. This stress test increases the fringe by 9% to 72.08%.

HIGH
-6-

Stress #6 – A one-time "x" event. This stress test applies a \$5mm one-time event against OHA's

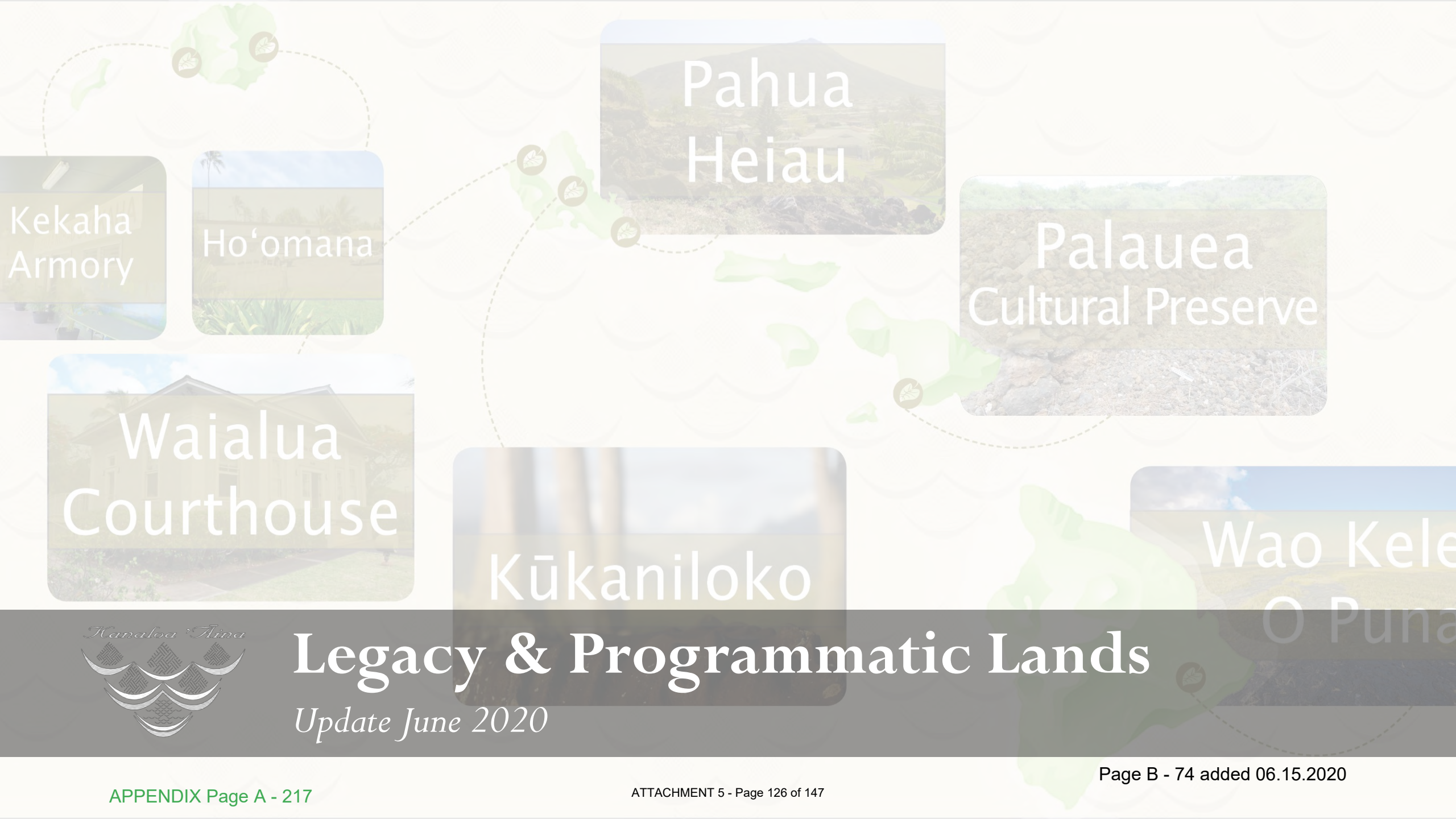
MEDIUM
-4-

Stress #7 – An overall increase in all non-payroll and non-grant operating expenses. This stress test applies

HIGH
-6-

Stress #10 – An increase in grants awarded. This ramps grant awards by \$2mm and then \$3.4mm to \$15.1mm total.

MEDIUM
-4-



Kekaha
Armory



Ho'omana



Waialua
Courthouse



Kūkaniloko



Pahua
Heiau



Palauea
Cultural Preserve



Wao Kelo
O Puna



Legacy & Programmatic Lands

Update June 2020

Kūkaniloko

Birthing Stones of High Ranking Ali'i

Location: Wahiawā, O'ahu

Size: 511 Acres

Zoning: Ag-1

Acquired: 2012

Ownership: Fee Simple

Purchase Price: \$3 million

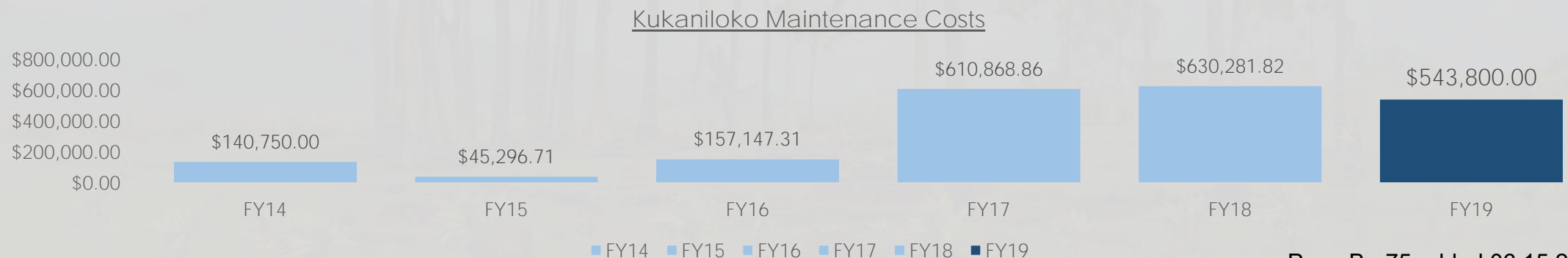
Special Conditions: Conservation Easement

Purpose of Acquisition:

- Protect Kūkaniloko;
- Explore compatible agriculture;
- Contribute to Hawai'i's food sustainability.

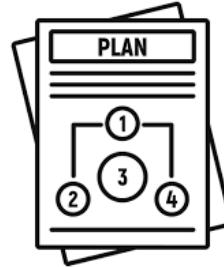
Priority Projects :

1. Create Community/Expert Consultant Committee to help make recommendations for Master Plan Development and Implementation
2. Develop Sub-plans for Education Programs, Revenue, and Agriculture
3. Design Water Storage, Greenhouse/Nursery, & Interpretive Center
4. Complete Environmental Assessment for 511 acres
5. Continue Vegetation Maintenance and Invasive Tree Removal



Kūkaniloko

FY21 Budget Activities



BOT Approved Master Plan

Water Storage Design Development
& Construction Documents: \$300K



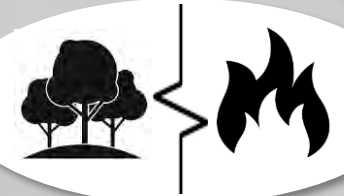
Greenhouse/Nursery Design
Development: \$75K



Design Plans

Components of the
Master Plan that
require further
DEVELOPMENT

Components of the
Master Plan that
are in
IMPLEMENTATION



Firebreak Maintenance &
Expansion:
\$50K



Interpretive Center Design
Development: \$37K

Education Programs



Sub-plan Development:
\$5K



Business Plan



Agricultural Plan



Soil Remediation Strategy:
\$40K



Vegetation Continuum Model:

ATTACHMENT 5 - Page 328 of 147



Vegetation Maintenance &

Invasive Tree Removal:

\$120K

Wao Kele O Puna

The last intact lowland rainforest

Location: Puna, Hawai'i Island

Size: 25,856 Acres

Zoning: Conservation District – Protective sub-zone

Acquired: 2006

Ownership: Fee simple

Purchase Price: \$3.65 M

- Trust for Public Land – Negotiated purchase with Campbell Estate
- USDA Forest Legacy Program contributed \$3.35 M; and OHA contributed \$300,000 to secure title

Special Conditions:

- Forest reserve and grant requirements
- Joint management w/ DLNR 2006 – 2016 (note: 2010)
- Active lava threat

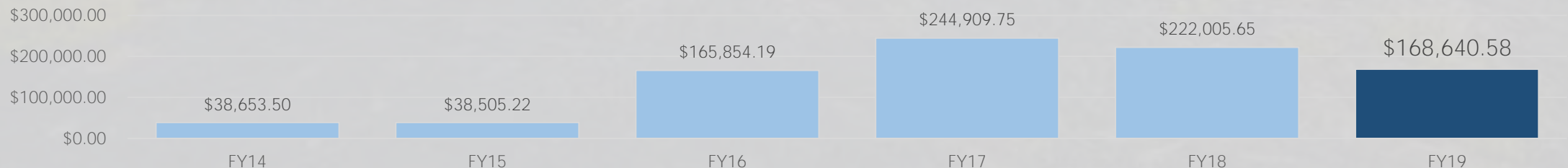
Purpose of Acquisition:

- Protect cultural resources and Native Hawaiian customary rights;
- Ensure lands will transfer to lāhui;
- Build lāhui land management capacity.

Priority Projects:

1. Community Engagement Education and Stewardship
2. Native Habitat Restoration
3. Invasive Species Control

Wao Kele o Puna Maintenance Costs



■ FY14 ■ FY15 ■ FY16 ■ FY17 ■ FY18 ■ FY19

Palauea Cultural Preserve

Remnants of a pre-contact Hawaiian fishing village

Location: Palauea, Maui

Size: 20.7 Acres

Zoning: Preservation Zone

Acquired: 2012

Ownership: Fee Simple

Purchase Price: Donated with funding mechanism, house structure (896 sq. ft.), and drainage easement.

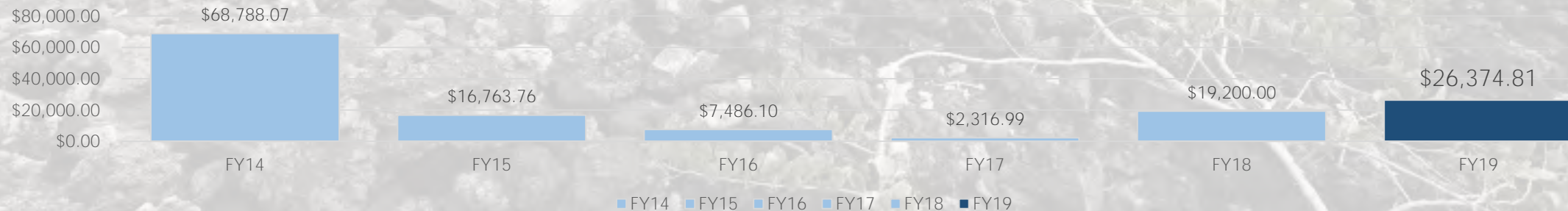
Purpose of Acquisition:

- Protect and preserve cultural sites
- Enable stewardship that integrate the Native Hawaiian community
- Work with UHMC to continue their long-term stewardship

Priority Projects:

1. Deer Fence; Viewing area/Makai Fence
2. Preservation Plan
3. Education and Stewardship

Palauea Cultural Preserve Maintenance Costs



Pahua Heiau

Intact Heiau Amongst Residential Development

Location: Maunaulua, O'ahu

Size: 1.15 Acres

Zoning: R- 5 Residential

Acquired: 1988

Ownership: Fee Simple

Purchase Price: Donated by KS

Special Conditions:

- Historic Use Restriction

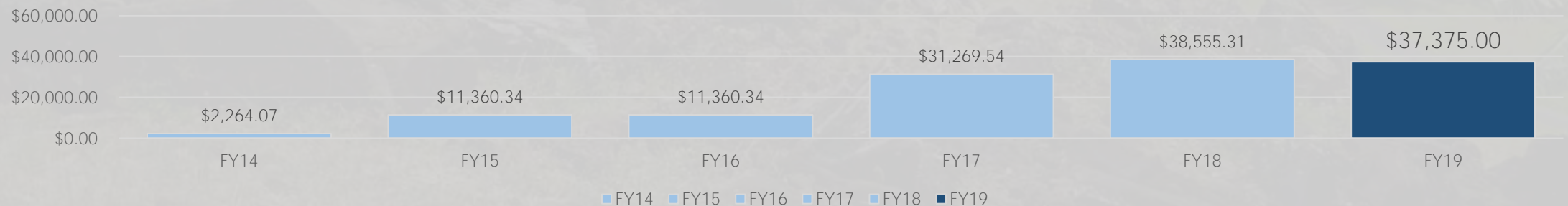
Purpose of Acquisition:

- Educational/cultural opportunities for Native Hawaiians.

Priority Projects:

1. Landscape and Site Improvement Plan
2. Barrier/Fence Construction; Public Viewing Area construction

Pahua Heiau Maintenance Costs



Waialua Courthouse

On the State Historic Register Since 1979

Location: Waialua, O'ahu

Size: 1.06 Acres

Zoning: R-5 Residential District

Acquired: 1988

Ownership: 35 yr. lease from DLNR

Purchase Price: Gratis lease, amended 2012

Unique Features:

- Single story building (~2,000 sq ft) with basement jail

Special Conditions:

- OHA responsible for operating and repair costs

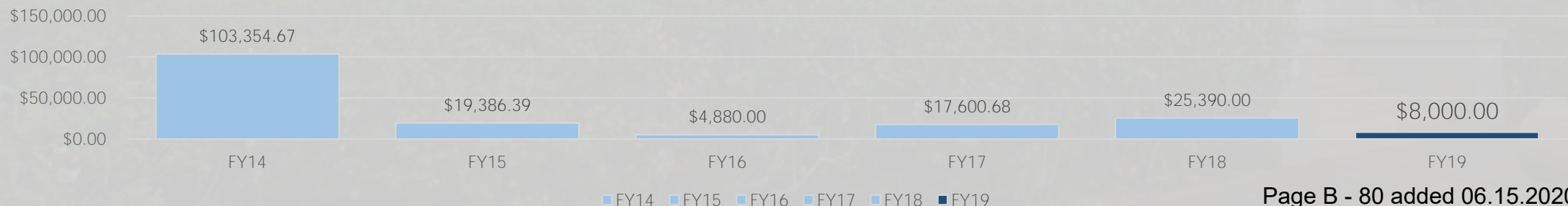
Purpose of Acquisition:

- Provide a base for beneficiary organizations to gather, meet, plan, practice and participate in Hawaiian culture.

Priority Projects:

1. Asbestos Inspection/Refinish floors
2. Site drainage and parking lot paving
3. Secure 3rd party management

Waialua Courthouse Maintenance Costs



Kekaha Armory

Location: Kekaha, Kaua'i

Size: 1.46 Acres w/14,000 sf structure

Zoning: Industrial Mixed Use

Acquired: 1998

Ownership: 65 yr lease from DLNR

Purchase Price: \$1/yr

Purpose of Acquisition:

- Hawaiian cultural and educational purposes

Management: 30 yr. Sublease to Ke Kula Ni'ihau O Kekaha

OHA Management Costs: \$500/year (Annual Site Visit)

Ho'omana

Location: Wailua, Kauai

Size: 0.8013 Acres w/ 7,500 sf structure

Zoning: Open

Acquired: 2016

Ownership: Leased from DLNR

Purchase Price: Gratis lease

Purpose of Acquisition:

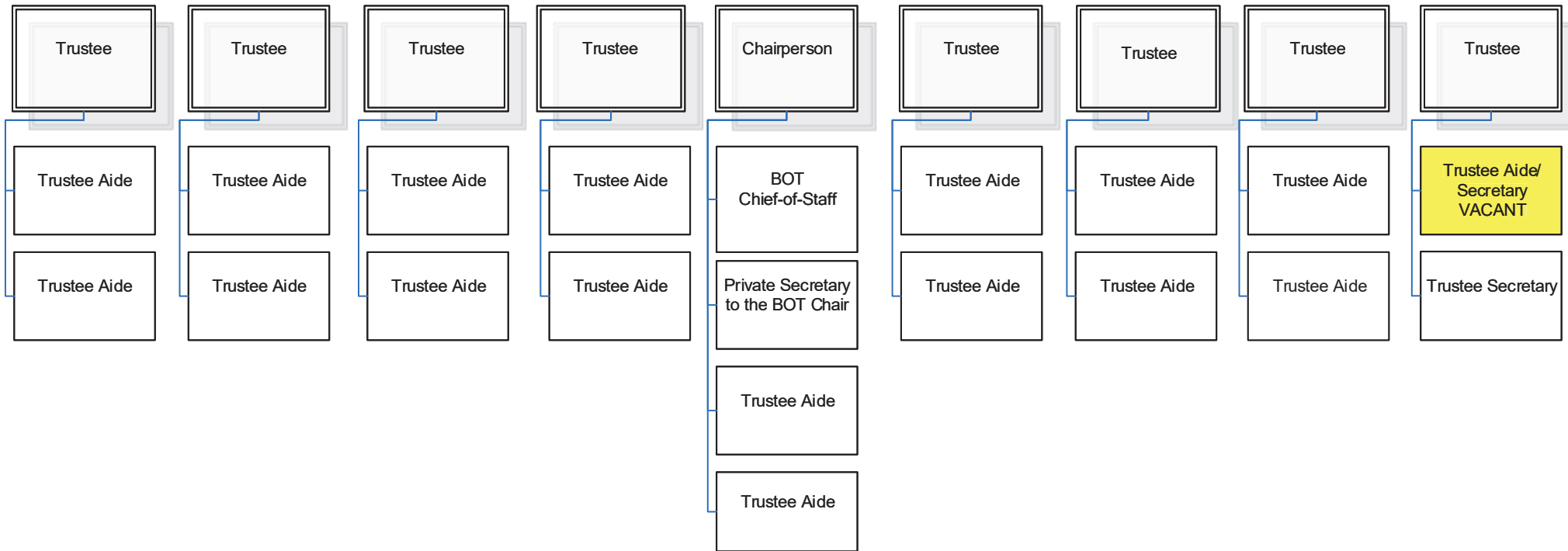
- Educational purposes and community support

Management: Subleased to Ho'omana Inc.

OHA Management Costs: \$500/year (Annual Site Visit)

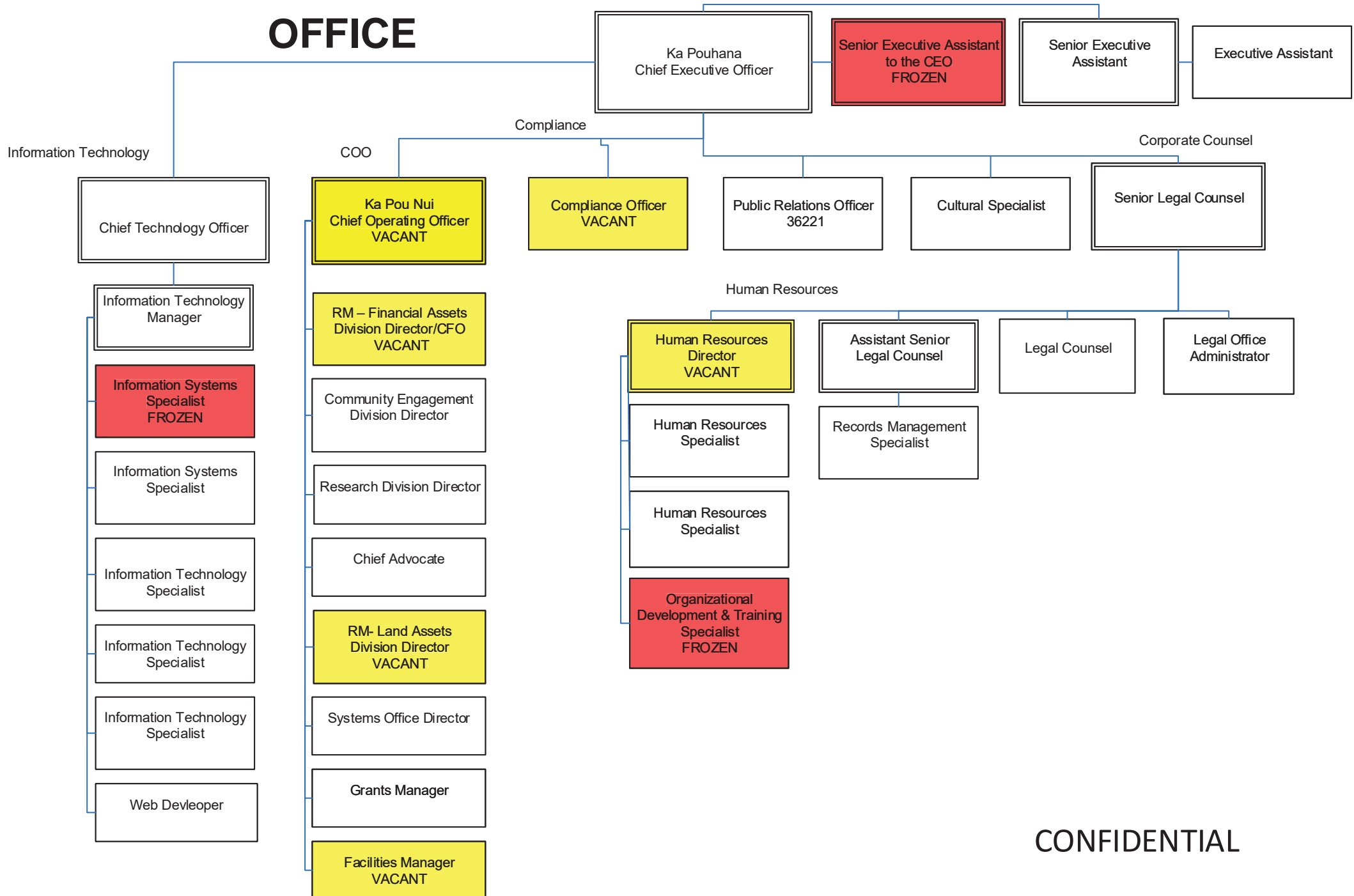
SECTION C. SUPPORTING MATERIALS.....	C-1
ATTACHMENT 1: OHA ORGANIZATIONAL CHARTS	C-2
ATTACHMENT 2: L-LAHUI LEVEL POLICIES.....	C-12
ATTACHMENT 3: PERSONNEL BUDGET REALIGNMENT DETAIL (Oversize 11” x 17”)	C-13

BOARD OF TRUSTEES



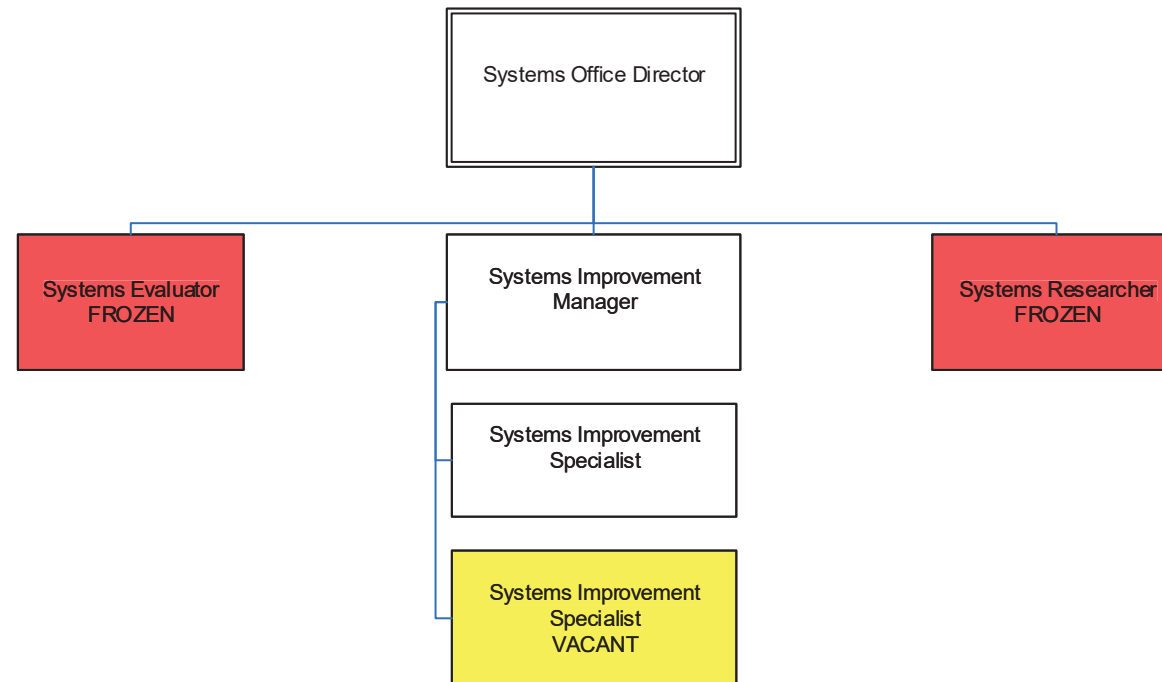
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EXECUTIVE OFFICE



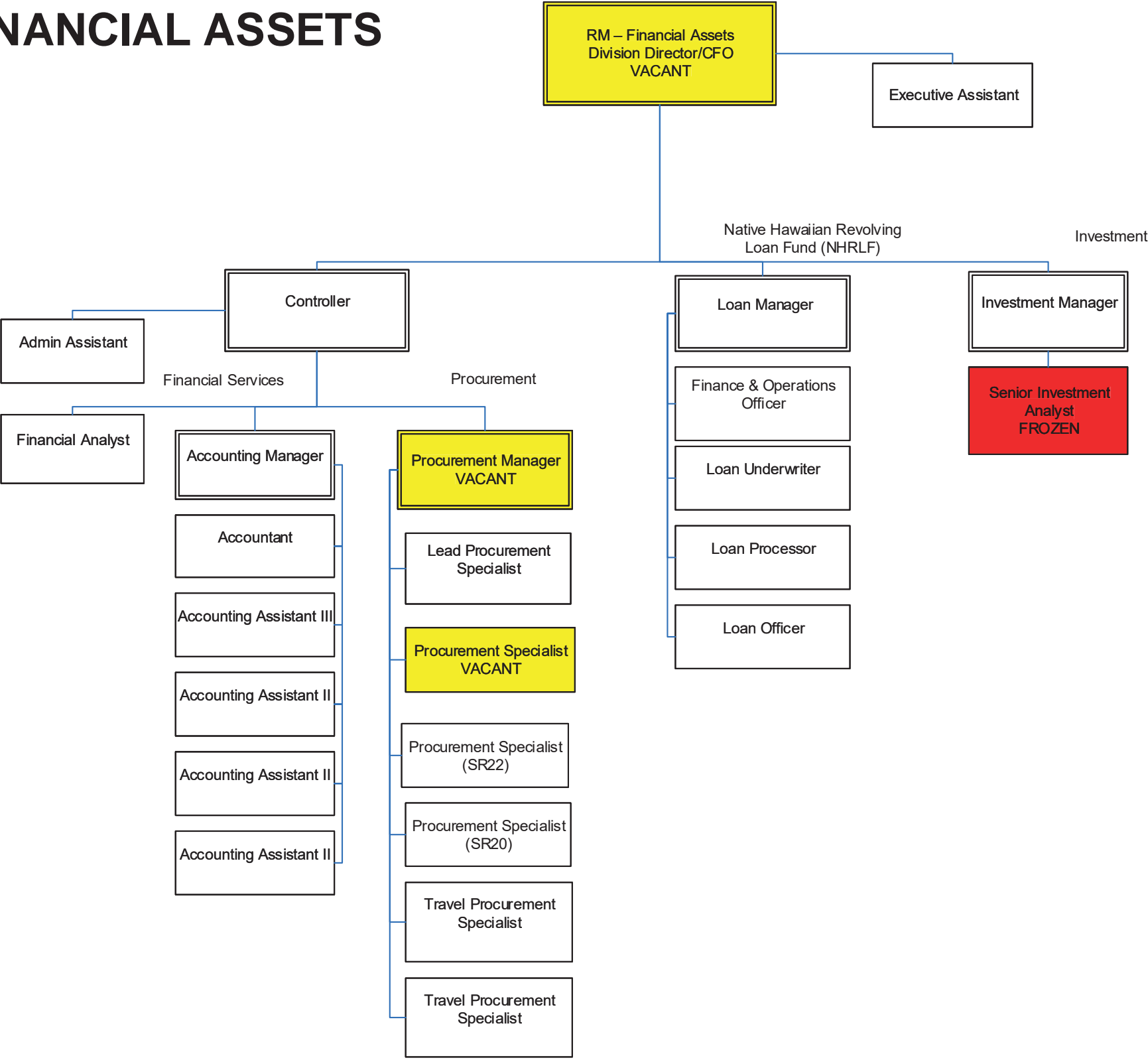
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SYSTEMS OFFICE



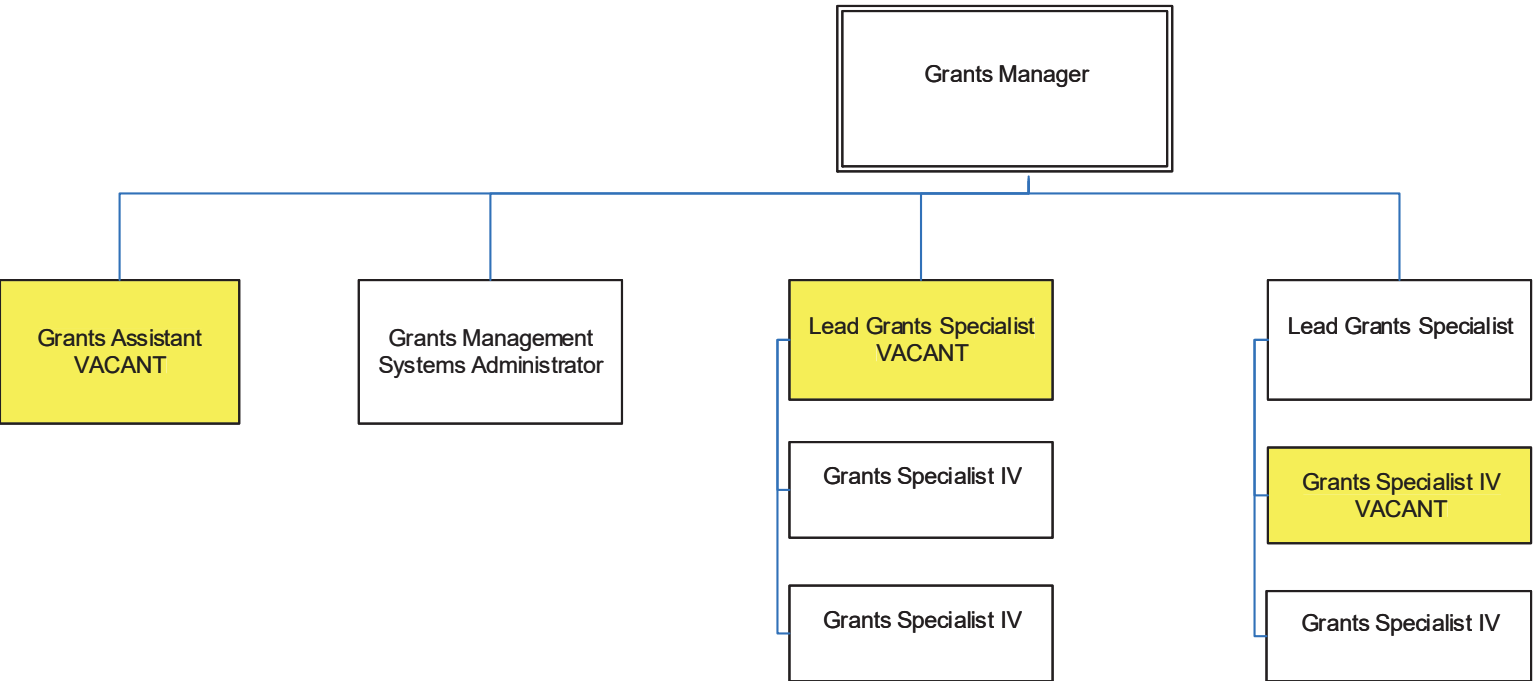
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RESOURCE MANAGEMENT- FINANCIAL ASSETS



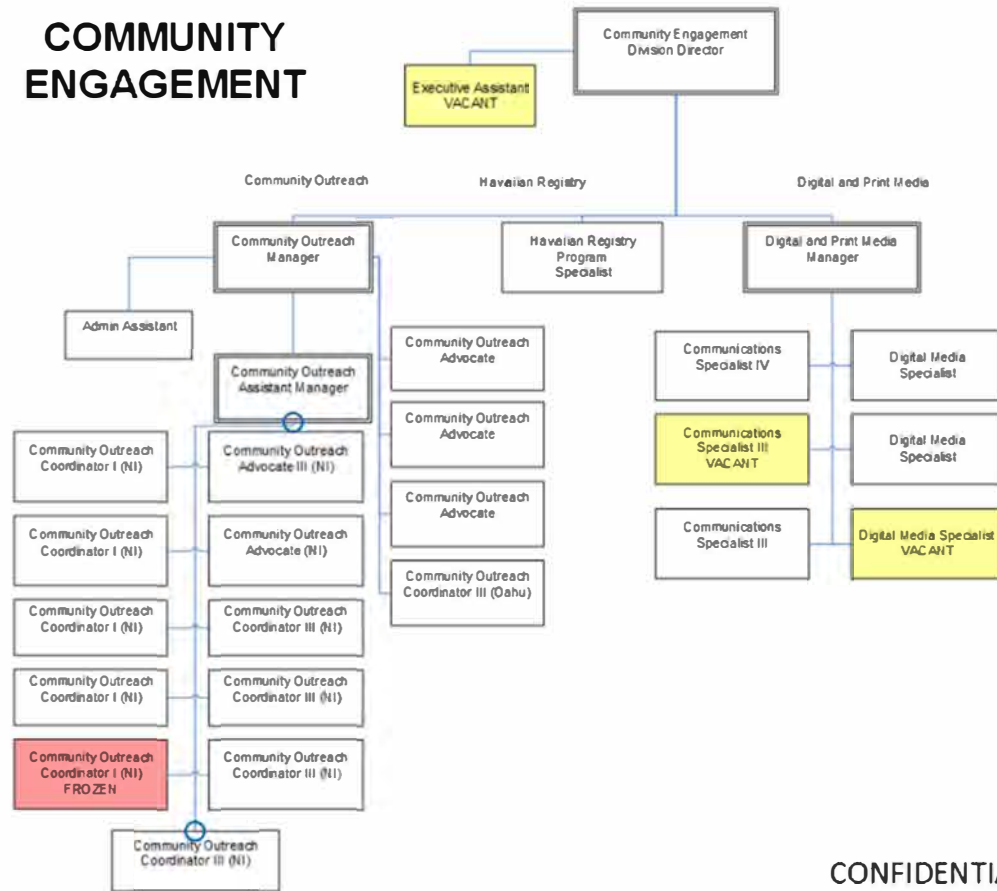
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GRANTS



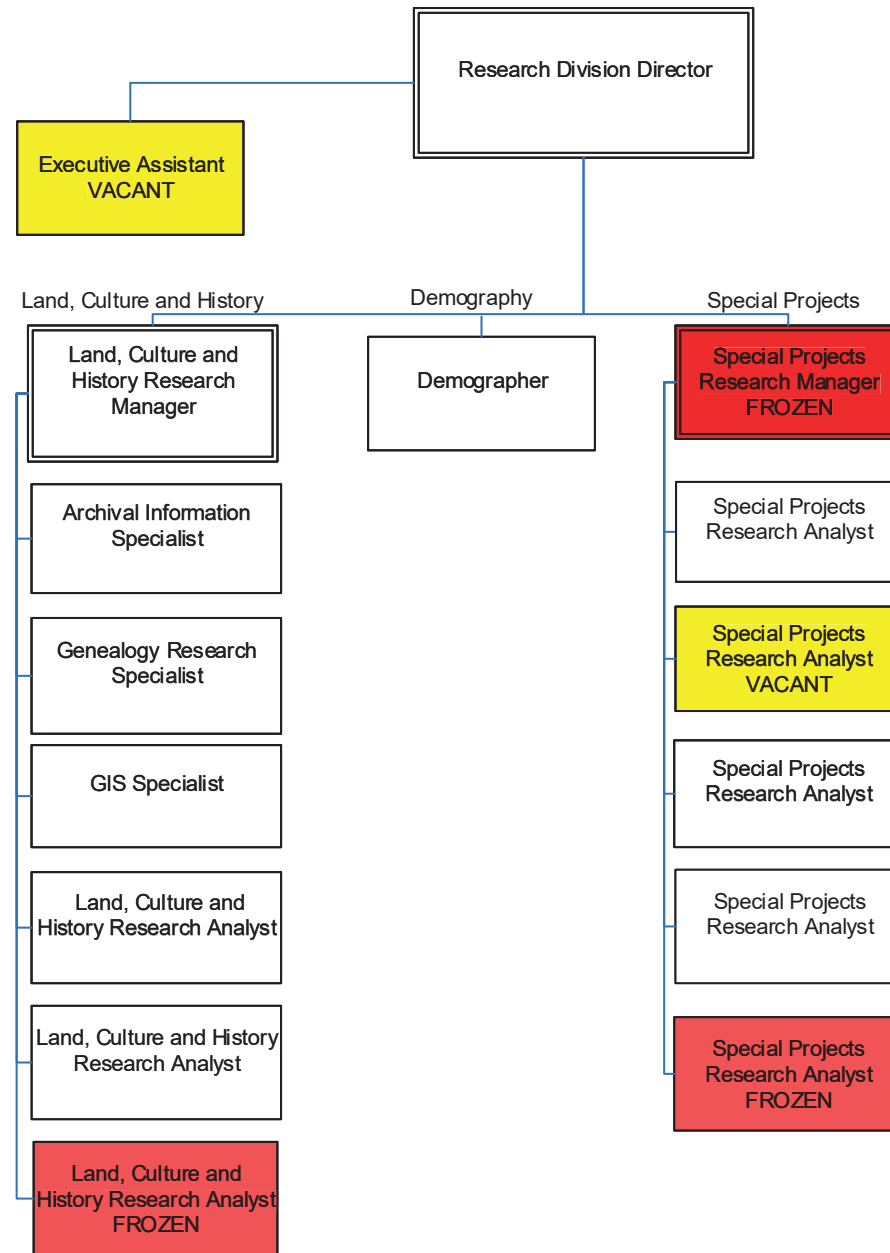
CONFIDENTIAL

COMMUNITY ENGAGEMENT



CONFIDENTIAL

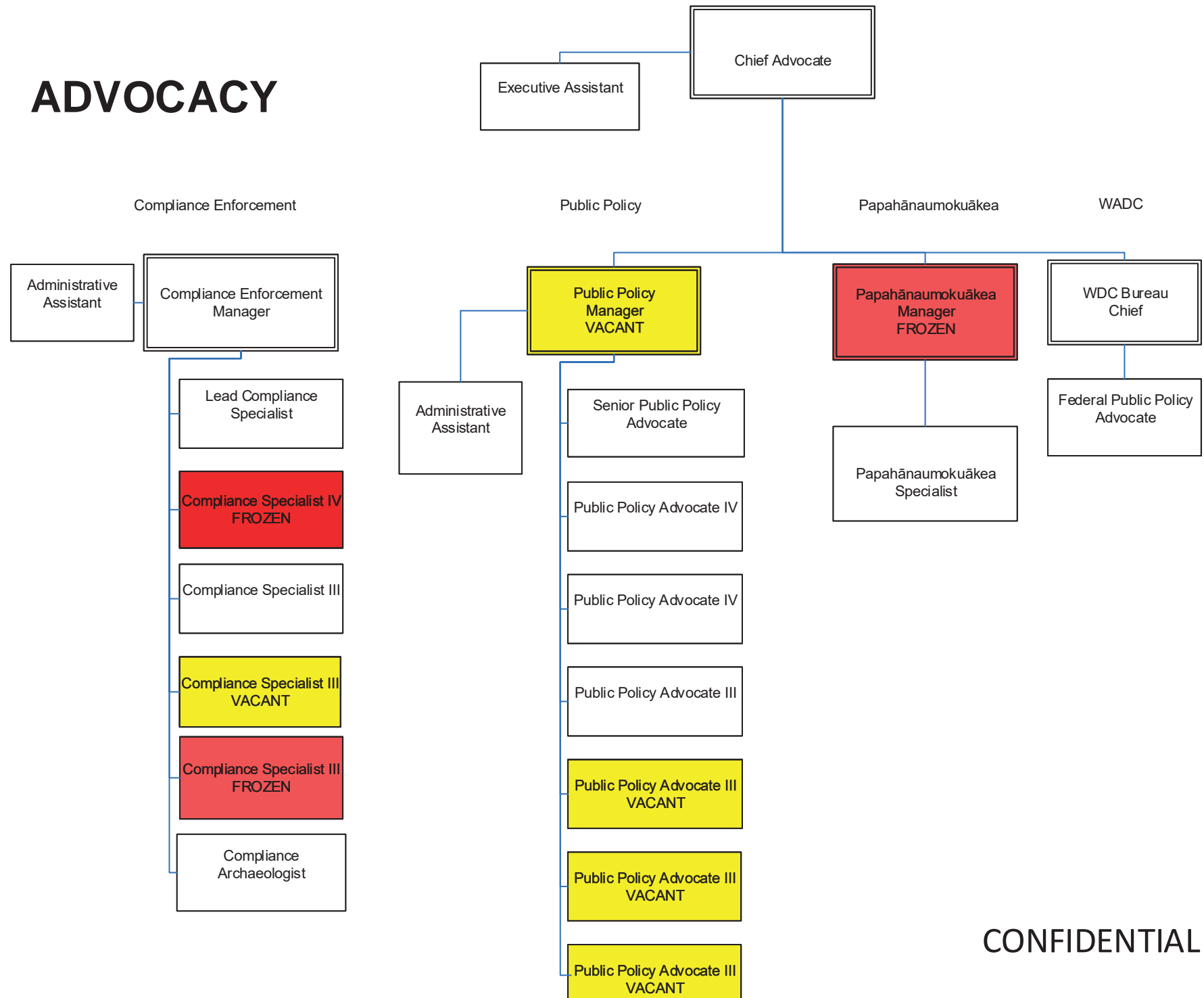
RESEARCH



CONFIDENTIAL

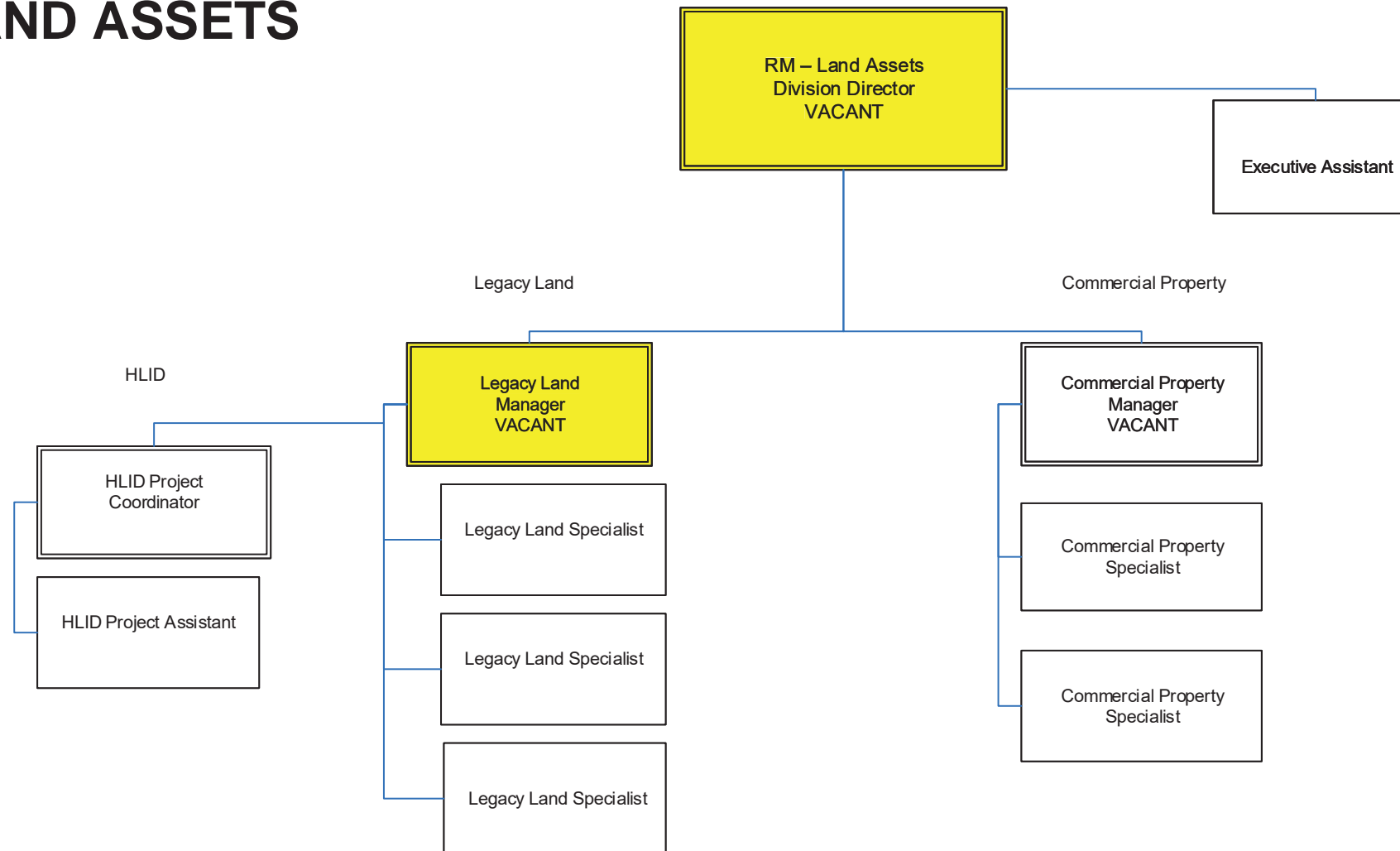
Page C - 8

ADVOCACY



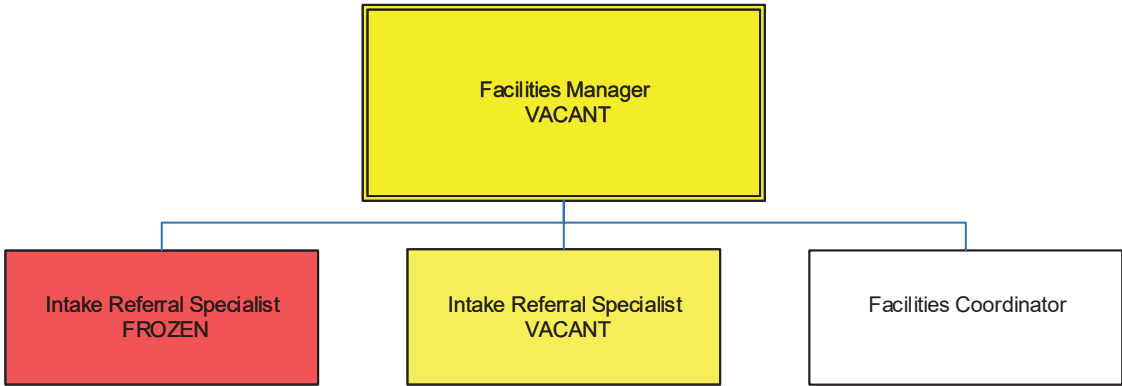
CONFIDENTIAL

RESOURCE MANAGEMENT- LAND ASSETS

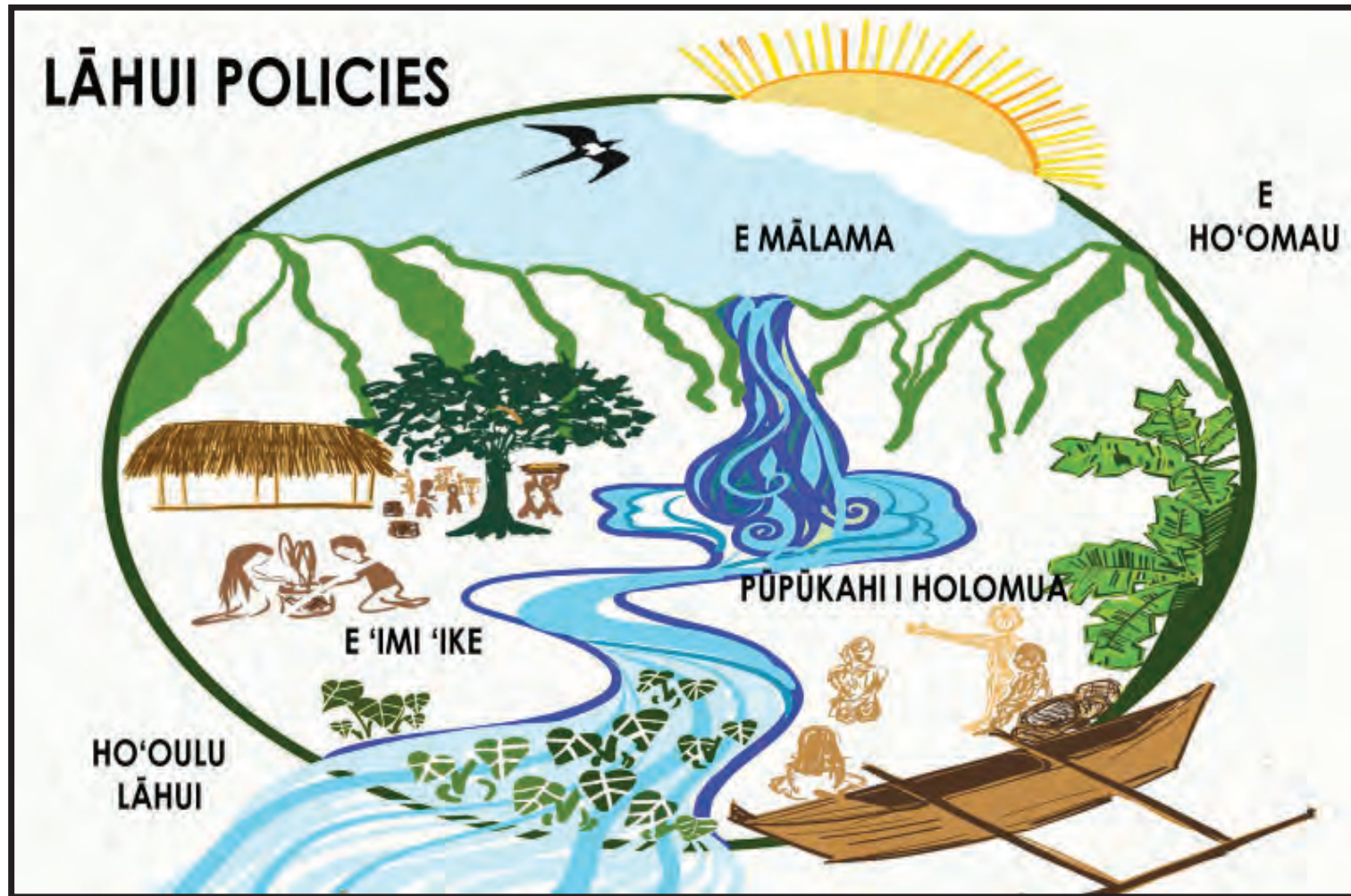


CONFIDENTIAL

FACILITIES MANAGEMENT



CONFIDENTIAL



- (1) **E Malama**
(to protect)
- (2) **E Ho'omau**
(to perpetuate);
- (3) **E Pupukahi i Holomua**
(to unite in order to progress);
- (4) **E 'Imi 'ike**
(to seek knowledge);
- (5) **E Ho'oulu Lahui** (to grow the Lahui).

Core Budget	FTE			BOT Approved Budget		FTE			Realignment #1		FTE			Realignment #2		Adjustments	
	# FTE	Frozen	Active	FY 20	FY 21	Reassigned	Unfreeze	Active	FY 20	FY 21	Reassigned	Addtl Frozen	Active	FY 20	FY 21	FY 20	FY 21
Salaries & Fringe:																	
Board of Trustee Offices	29	0	29	\$2,848,572	\$2,905,543	0	0	29	\$ 2,852,045	\$ 2,905,543	0	0	29	\$ 2,813,822	\$ 2,771,433	\$ (38,223)	\$ (134,111)
Executive Offices	34	-7	27	3,596,778	3,664,153	10	7	44	4,578,377	3,664,153	0	-6	38	4,262,444	4,461,645	(315,934)	797,493
Financial Assets	29	-1	28	2,872,967	2,833,639	-7	0	21	1,945,335	2,833,639	0	-1	20	1,642,768	1,933,193	(302,567)	(900,446)
Community Engagement	30	0	30	2,658,836	2,712,011	-2	0	28	2,550,409	2,712,011	0	-1	27	2,294,741	2,415,979	(255,668)	(296,032)
Research	16	-2	14	1,493,052	1,522,913	0	0	14	1,489,015	1,522,913	0	-1	13	1,438,281	1,338,487	(50,734)	(184,426)
Advocacy	23	-1	22	2,440,221	2,489,026	0	0	22	2,411,943	2,489,026	0	-2	20	2,157,833	2,133,577	(254,110)	(355,449)
Land Assets	8	0	8	695,013	708,911	-1	0	7	806,684	708,911	-1	0	6	789,841	675,595	(16,843)	(33,316)
Student Helper Program				104,050	104,050				104,050	104,050				104,050	104,050	0	0
Sub-total Salaries & Fringe:	169	-11	158	\$16,709,490	\$16,940,247	0	7	165	\$ 16,737,859	\$ 16,940,247	-1	-11	153	\$ 15,503,779	\$ 15,833,961	\$ (1,234,079)	\$ (1,106,286)
Reserves																	
Vacation Payouts				\$150,000	\$150,000				\$150,000	\$150,000				\$150,000	\$150,000	\$0	\$0
Overtime				10,000	10,000				10,000	10,000				10,000	10,000	0	0
Workers' Compensation				5,950	5,950				5,950	5,950				5,950	5,950	0	0
Continuing Education Program				30,000	30,000				30,000	30,000				30,000	30,000	0	0
Sub-total Reserves				\$195,950	\$195,950				\$ 195,950	\$ 195,950				\$ 195,950	\$ 195,950	\$0	\$0
Total Core Personnel Budget:				\$16,905,440	\$17,136,197				\$ 16,933,809	\$ 17,136,197				\$ 15,699,730	\$ 16,029,911	\$ (1,234,079)	\$ (1,106,286)

Non-Core Budget	FTE			BOT Approved Budget		FTE			Realignment #1		FTE			Realignment #2		Adjustments	
	# FTE	Frozen	Active	FY 20	FY 21	Reassigned	Unfreeze	Active	FY 20	FY 21	Reassigned	Addtl Frozen	Active	FY 20	FY 21	FY 20	FY 21
Salaries & Fringe:																	
NHRLF	5	-1	4	\$451,776	\$460,812	0	0	4	\$ 451,776	\$ 460,812	0	0	4	\$ 451,776	\$ 460,812	\$0	\$0
HLID	3	0	3	312,472	318,770	0	0	3	312,472	318,770	0	0	3	312,472	242,474	0	(76,296)
Commercial Property	2	0	2	278,161	283,724	0	0	2	363,265	283,724	1	0	3	363,265	384,492	0	100,768
Total Non-Core Personnel Budget:						10	-1	9	\$1,042,409	\$1,063,306	0	0	9	\$ 1,127,513	\$ 1,087,778	\$0	\$ 24,472
Grant Total	179	-12	167	\$17,751,899	\$18,003,553	0	7	174	\$ 17,865,372	\$ 18,003,553	0	-11	163	\$ 16,631,292	\$ 16,921,739	\$ (1,234,079)	\$ (1,081,814)

Office of Hawaiian Affairs
Board of Trustee Meeting
June 18, 2020
9:30 am

IV. Executive Session*

- A. Consultation with Board Counsel Robert G. Klein, Esq. re: questions and issues pertaining to the Board's powers, duties, privileges, immunities, and liabilities relating to Civil No. 17-1-1823-11 JPC, (OHA v. State, et. al.). *Pursuant to HRS § 92-5(a)(4).*
- B. Consultation with Board Counsel Robert G. Klein, Esq. re: questions and issues pertaining to the Board's powers, duties, privileges, immunities, and liabilities relating to Civil No. 1-CCV-20-0000259 (OHA v. State Auditor). *Pursuant to HRS § 92-5(a)(4).*

* - *Any items distributed will be done in executive Session.*