



**STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS**

MEETING OF THE PUBLIC LAND TRUST (PLT) WORKING GROUP

DATE: Monday, August 12, 2024

TIME: 8:00am

PLACE: Remote Meeting by Interactive Technology

560 N. Nimitz Hwy, Ste. 200

Honolulu, HI 96817

Viewable at www.oha.org/livestream Or

Listen by phone: (213) 338-8477, Webinar ID: 896 8556 1926

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

AGENDA

- I. Call to Order**
- II. Approval of Meeting Summary**
 - 1. July 9, 2024***
- III. Draft Report to Legislature***
 - (1) Report to Legislature**
 - (2) Recommend support for legislation in 2025 Session to pay for retention of expert consultants to analyze current inventories and state agency reporting to DLNR for Act 178 Report for accuracy and completeness.**
 - (3) Discuss Act 304 (Session Laws Hawai'i 1990) and the extent to which Act 304 is still being relied on, court decisions and history of payments, and last OHA demand for yearly pro rata share based on 2016 N&K Financial Review**
- IV. Discussion regarding follow up on first set of state agency responses to PLTWG letter to state agencies in order receive substantive detailed response.***
- V. Discussion regarding state agency accounting methods in Act 178 reporting***
- VI. Discussion regarding requests to the counties for information relating to the inventory and identification of ceded lands and Public Land Trust lands, including submerged lands, under their jurisdiction, and accounting of the income and proceeds derived therefrom.***



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VII. Discussion: Next PLT Working Group meeting

VIII. Adjournment

If you require an auxiliary aid/service or other accommodation due to a disability, please contact Everett Ohta at telephone number (808) 594-1988 or by email everetto@oha.org as soon as possible. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.

In the event that the livestream or the audiovisual connection is interrupted and cannot be restored, the meeting may continue as an audio-only meeting through the phone and Webinar ID listed at the beginning of this agenda. Meeting recordings will be made available at <https://www.oha.org/PLT-working-group/>.

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

* Document(s) associated with this agenda item are anticipated to be included in the working group packet for this meeting. The working group packet will be available for the public to inspect at OHA's main office located at 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817, and online at <https://www.oha.org/PLT-working-group/> no later than two business days before this meeting.

Testimony can be provided to the PLT Working Group either as: (1) **written testimony** or (2) live, oral testimony online or at the physical meeting location during the remote meeting.

- (1) Persons wishing to provide **written testimony** on items listed on the agenda should submit testimony via **email** to pltworkinggroup@oha.org or via **postal mail** to Office of Hawaiian Affairs, Attn: PLT Working Group Meeting Testimony, 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817. Testimony is requested to be received at least twenty-four hours prior to the scheduled meeting to allow board members with sufficient time to review the testimony before the meeting.
- (2) Persons wishing to provide **oral testimony online** during the remote meeting, please click on the link below: <https://us06web.zoom.us/j/89685561926>

To provide oral testimony online, you will need:

- (1) a computer or mobile device to connect to the remote meeting;
- (2) internet access; and
- (3) a microphone to provide oral testimony.

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

Once your oral testimony is completed, you may be asked to disconnect from the meeting. If you willfully disrupt the meeting or do not disconnect on your own, support staff will remove you from the Zoom meeting. You can continue to view the remainder of the meeting on the livestream or by telephone, as provided at the beginning of this agenda.

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



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(2) Recommend support for legislation in 2025 Session to pay for retention of expert consultants to analyze current inventories and state agency reporting to DLNR for Act 178 Report for accuracy and completeness.

(3) Discuss Act 304 (Session Laws Hawai'i 1990) and the extent to which Act 304 is still being relied on, court decisions and history of payments, and last OHA demand for yearly pro rata share based on 2016 N&K Financial Review

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V. Discussion regarding state agency accounting methods in Act 178 reporting*

VI. Discussion regarding requests to the counties for information relating to the inventory and identification of ceded lands and Public Land Trust lands, including submerged lands, under their jurisdiction, and accounting of the income and proceeds derived therefrom.*

DRAFT

STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS
560 N. NIMITZ HIGHWAY, SUITE 200
(VIRTUAL MEETING - VIA ZOOM WEBINAR)

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

Meeting of the Public Land Trust (PLT) Working Group
MEETING SUMMARY
July 9, 2024

ATTENDANCE:

Sherry Broder
Dawn Chang, DLNR
Ryan Kanaka'ole, DLNR
Carmen Hulu Lindsey, OHA
Luis Salaveria, Dept. of Budget and Finance

ADMINISTRATIVE SUPPORT:

Kehau Pu'u, OHA
Everett Ohta, OHA
Amber Kalua, OHA
Kelcie Wade, OHA

The video recording of this PLT Working Group meeting can be viewed at:
<https://youtu.be/UCaVoO9oITw?si=SbamdzRqzOqgt3U8>

I. Call to Order

The Public Land Trust Working Group (PLTWG) meeting was called to order on Tuesday, July 9, 2024, at 2:00pm. This was a virtual meeting that could be viewed and observed via livestream at www.oha.org/livestream. The members present at the time the meeting was called to order were Sherry Broder, Dawn Chang, Ryan Kanaka'ole, and Hulu Lindsey. Luis Salaveria joined the meeting at 2:12pm. Brickwood Galuteria was excused.

II. Approval of Meeting Summary

1. June 4, 2024*

No one signed up to testify on this item. Motion to approve the meeting summary for June 4, 2024 was moved Sherry Broder and seconded by Dawn Chang at 2:01pm. Item was opened for discussion. Motion was approved by Sherry Broder, Dawn Chang, Ryan Kanaka'ole, and Hulu Lindsey at 2:01pm.

III. Issues and status of various inventories:

- (1) Updates on procurement and timeline for technical upgrades of the PLTIS and process for OHA input on specifications.**
- (2) Review of status of OHA Kipuka Database.**
- (3) Letters to Senator Schatz and to DOI Secretary to inquire about assistance in funding for inventory and location of federal agency information on the lands of the Hawaiian Kingdom, historical transfers and current status of inventories they have or plan to develop***

No one signed up to testify on this item. Discussion on this item began at 2:02pm. The letters to Senator Schatz and the DOI Secretary were discussed at 3:14pm.

IV. Draft Report to Legislature

- (1) Recommend support for legislation in 2025 Session to pay for retention of expert consultants to analyze current inventories and state agency reporting to DLNR for Act 178 Report for accuracy and completeness.**
- (2) Review Act 304 (Session Laws Hawai'i 1990) and the extent to which Act 304 is still being relied on, court decisions and history of payments of pro rata share of Airport Revenues to OHA and last OHA demand for yearly pro rata share based on 2016 N&K Financial Review***
- (3) Draft outline of Report to Legislature and timeline**

No one signed up to testify on this item. Discussion on this item began at 2:13pm. Attachment 1 was shared with the PLTWG during the meeting.

V. Discussion regarding steps to follow up on first set of state agency responses to PLTWG letter to state agencies in order receive substantive detailed response.*

No one signed up to testify on this item. Discussion on this item began at 3:15pm.

VI. Discussion regarding templates to standardize state agency accounting methods to bring consistency in Act 178 agency reporting

No one signed up to testify on this item. This item was deferred at 3:17pm.

VII. Discussion regarding requests to the counties for information relating to the inventory and identification of ceded lands and Public Land Trust lands, including submerged lands, under their jurisdiction, and accounting of the income and proceeds derived therefrom.

No one signed up to testify on this item. This item was deferred at 3:17pm.

VIII. Discussion: Next PLT Working Group meeting

Next meeting is scheduled for Monday, August 12, 2024, at 8am.

IX. Adjournment

Meeting was adjourned by Sherry Broder, Dawn Chang, Ryan Kanaka'ole, Hulu Lindsey, and Luis Salaveria at 3:18pm.

OUTLINE – DRAFT 070824
PLTWG REPORT TO LEGISLATURE
CONFIDENTIAL, NOT FOR DISTRIBUTION

- I. Executive Summary
 - A. Introduction
 - B. Summary of OHA's Positions on its Pro Rata Share and Inventories of the Public Land Trust and Ceded Lands.
 - C. Legal Foundation – **Constitutional Basis of Office of Hawaiian Affairs and Its Pro Rata Share of the Income and Proceeds from the Public Land Trust**
 - D. Legal Foundation – Accurate and Complete Accounting of the Income and Proceeds from the Public Land Trust
 - E. Legal Foundation – Complete and Accurate Inventory of the Public Land Trust
 - F. Legal Foundation – Public Land Trust Status of Submerged lands
- II. Work performed
- III. List of State inventories and Information Systems on Ceded Lands and Public Land Trust
 - A. Current

1. Public Land Trust Information System (PLTIS) DLNR

Act 54 (2011 Sess. L. Haw) Section 2 (b) describes the goals of the PLTIS. "The purpose of this Act is to facilitate the establishment of a comprehensive information system to inventory and maintain information about the lands of the public land trust described in section 5(f) of the Admission Act and article XII, section 4 of the Hawai`i State Constitution. "

Act 54, Section 1 is clear that the PLTIS is to be a "complete and accurate inventory of all lands." "The information system shall consist of a complete and accurate inventory of all lands in the public land trust to which state agencies hold title or over which they maintain management control." Section 2 (b).

There was an appropriation to accomplish a technical upgrade to the PLTIS in the FY 2025 budget and DLNR staff are currently working on the specifications for the contract. DLNR has made available DLNR staff to be able to have input where feasible into the specifications.

2. Kipuka Database (OHA)

Geographical information system (GIS) that utilizes the latest mapping technologies to provide a window into native Hawaiian land, culture and history. Kipuka links historic data sets to geographic locations reinforcing the concept of information embedded in the 'aina (land), encoded in the wahi inoa (place name). The foundation of Kipuka is the traditional land system, mokupuni divided into moku, ahupua'a, ili and kuleana. A sense of "place" was a foundational aspect of traditional kanaka maoli (Native Hawaiian) identity.

B. Earlier Inventory related databases

1. State Land Information Management System (SLIMS) – DLNR

In September 1981, DNLR's initial inventory SLIMS contained only 1,271,652 acres. A Legislative study of the public land trust lands revealed that entities other than DNLR, such as the University of Hawaii, held title by wrongful sale or transfer of public trust lands. Additionally, the does not include all lands held by all state entities.

2. 1961 State Land Inventory, Hawai`i Department of Accounting

IV. List of Reports on PLT Income and Proceeds

A. Most recent

1. Financial Review of FY16 Report on Public Trust Land Receipts Reporting (N&K CPA's, Inc. for the fiscal year ended June 30, 2016) (published 2018), prepared for OHA
2. DLNR Report to the Thirty-Second State Legislature 2024 Regular Session ACCOUNTING OF ALL RECEIPTS FROM LANDS DESCRIBED IN SECTION S(f) OF THE ADMISSION ACT FOR FISCAL YEAR 2023, DLNR

B. Earlier Reports

1. A Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a Report by the Department of Land and Natural Resources to the Hawaii State Legislature on Public Trust Land Receipts for the Fiscal Year Ended June 30, 2012 (KMH LLP, October 2014)
2. Office of Hawaiian Affairs, A Report on Ceded Lands, for Fiscal Year 2003 and 2004, Deloitte & Touche LLP, February 26, 2005.
3. Office of Hawaiian Affairs, A Report on Ceded Lands, for Fiscal Year 1998 to 2002, Deloitte & Touche LLP, October 24, 2003.
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SECTION S(f) OF THE ADMISSION ACT FOR FISCAL YEAR 2007-
2023 (yearly)

V. OHA's Pro Rata Share Established Legal Principles and Rules

A. OHA's Pro Rata Share calculated on gross

B. Act 304 (1990 Sess. L. Haw.)

1. In 1964, Judge Heeley, First Circuit Court ruled that OHA was entitled to revenues from each enumerated source, including 1) Waikiki Duty Free receipts (in connection with the lease of ceded lands at the Honolulu International Airport); (2) Hilo Hospital patient services receipts; (3) receipts from the Hawai`i Housing Authority and the Housing Finance and Development Corporation for projects situated on ceded lands; and (4) interest earned on withheld revenues.
2. After the Forgiveness Act (Department of Transportation and Related Agencies Appropriations Act, Pub. L. No. 105-66, § 340, 111 Stat. 1425, 1448 (1998)) became law, the Hawai`i Supreme Court found that the plain language of "Act 304 obligates the State to pay to OHA the airport revenues sought in this case Office of Hawaiian Affairs v. State, 96 Hawai'i 388, 396, 31 P.3d 901, 909.
3. State continues to use Sovereign and Proprietary definitions and other things in Act 304

C. State payments of past due for OHA's pro rata share

1. See 1990 Sess. L. Haw. Act 304, § 11 at 952 (appropriating out of general revenues the sum of \$7,200,000 "to provide funds pursuant to sections 10-2 and 10-13.5"); 1992 Sess. L. Haw. Act 300, § 5(164) at 831 (appropriating out of the general fund \$5,000,000 "to partially satisfy and pay to [OHA], the amount [owed, pursuant to Act 304,] for the period from June 16, 1980 through June 30, 1991"); 1993 Sess. L. Haw. Act 35, § (appropriating general obligation bond funds for payment to OHA in a sum not to exceed \$136,500,000 for revenues owed pursuant to Act 304); 1997 Sess. L. Haw. Act 329, § 2 at 958 (enacting HRS § 10-13.3, which states that "[n]otwithstanding the definition of revenue contained in this chapter and the provisions of section 10-13.5 ... the income and proceeds from the pro rata portion of the public land trust ... for each of fiscal year 1997-98 and fiscal year 1998-1999 shall be \$15,100,000."
2. The legislature transferred 30-acres of land at Kaka'ako Makai to OHA in lieu of cash as a back payment for unpaid PLT revenues from 1980-2012 (2012 Sess. L. Haw Act 15).

3. In 2022, OHA's interim annual pro rata was increased from \$15.1 million to \$21.5 million and the Legislature allocated a one-time payment of \$64 million to OHA, for the "past due" amounts (2022 Sess. L. Haw Act 226).
4. Precedent of State equivalent payments of airport revenues (see OHA table)

VI. OHA's claims of unfair treatment constituting a breach of fiduciary duty, including but not limited to the following.

A. Kaka'ako Makai

1. OHA has been prohibited from developing its lands Kaka'ako Makai on Honolulu Harbor and realizing their economic and housing potentials. Although just across the street, mainland developers have built more than twelve high rise residential towers, and more are planned. Nonetheless, OHA has been prohibited from doing the same.
2. At the time, OHA was owed \$200 million. The state's appraiser valued the land at approximately \$198 million, assuming a 400-foot height limit for select parcels (which is double the current building height limit of 200 feet). Years later, it was determined that the value of the land was actually only \$91 million and that the state had neglected basic maintenance on these harbor lands transferred to OHA.

B. Leases on PLT lands where no charges are assessed or less than fair market value is charged

1. Some examples include telescope time, technology patents, foreign investments, commodities, laying of submarine cables for internet and telephone access, fishing in ocean waters, research dollars
2. Leases for \$1.00 per year or less than full market value

C. Some agencies do not report PLT income and proceeds

D. Some state agencies moved building sites or activities from PLT to non-PLT lands to avoid paying a pro rata share to OHA

- E. The legislature changed the law so that there is no more interest assessed on OHA's past due amounts.
- F. Permitted environmental pollution and other destruction of sacred **ancestral lands and lands with cultural and spiritual significance**
- G. Lands transferred out of the PLT from the 5(f) lands to 5(a) right before statehood
 - 1. The Hawaii Admission Act specified that the State of Hawaii would not include Palmyra Island, the Midway Islands, Kingman Reef, and Johnston Atoll, which includes Johnston (or Kalama) Island and Sand Island



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4. Precedent of State equivalent payments of airport revenues (see OHA table)

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 - 1. The Hawaii Admission Act specified that the State of Hawaii would not include Palmyra Island, the Midway Islands, Kingman Reef, and Johnston Atoll, which includes Johnston (or Kalama) Island and Sand Island

State's Draft Interim Report for the Public Land Trust Working Group (PLTWG) to implement the provisions of Act 226 (2022 HSL) Relating to increasing the payment amount for the Office of Hawaiian Affairs' Pro Rata Share of the Public Land Trust

1. Introduction

- Section 3(a) of Act 226, established the working group to:
 - (1) Account for all ceded lands in the public land trust inventory;
 - (2) Account for all incomes and proceeds from the public land trust; and
 - (3) Subsequently determine the twenty percent pro rata share of income and proceeds from the public land trust due annually to the office of Hawaiian Affairs for the betterment of the conditions of Native Hawaiians.
- Section 3(b) of Act 226 provides that the PLTWG shall be comprised of six members, three shall be appointed by the Governor and three of whom shall be appointed by OHA Board of Trustees
 - (1) The three members appointed by Governor, include Luis Salaveria (B&F) Director, Dawn Chang (BLNR Chairperson) and Ryan Kanakaole (1st Deputy, DLNR);
 - (2) The three OHA Board appointees include Chair Hulu Lindsey, Trustee Brickwood Galuteria, and Sherry Broder (Counsel to the OHA)
- Section 3(c) of Act 226 provides that the PLTWG shall submit a report of its findings and recommendations, including any proposed legislation and the amount it determines for the annual amount of the 20% pro rata share of income and proceeds from the public land trust, to the Legislature.
- Section 3(d) of Act 226 provides that OHA shall provide any necessary administrative support, including preparation of the report required by subsection (c) to the working group.

2. Work Completed during Reporting Period (September 5, 2023 – July 9, 2023)

- Administration of PLTWG
 - PLTWG met regularly since its inception for total of 13 meetings, subject to the Sunshine Law. Chair Lindsey presided over the meetings, the public was invited to provide comments on agenda items; and summary meeting notes were also posted of the OHA website.
- Summary of key activities and topics discussed during reporting period:

2.1 Account for all ceded lands in the public land trust inventory

- **DLNR Public Land Trust Information System (PLTIS);** Act 54 (SLH 2011) mandated the establishment of a comprehensive information system to inventory and maintain information about the lands of the Public Land Trust as described in

Section 5(f) of the Admission Act and Article XII, section 4 of the Hawaii State Constitution. DLNR was tasked with coordinating all efforts to establish such a system, including data collection from all State and County agencies, as well as the development of the System itself. The purpose of the PLTIS is to serve as an inventory of State owned and county owned lands, the disposition of those lands, and to allow for the further study of the Trust Land status of those lands. The PLTIS contains encumbrance rent information, the PLTIS was not intended to be an accounting system of revenue.

- **Presentations by DLNR to PLTWG on state inventory of public trust lands:** Several presentations were made by DLNR Land Division staff on the functionalities, differences, and data sources in the PLTIS. The process which the state abstractor determines the trust status of public land is research intensive and includes a record search to identify the subject property and its original source of title, review of county real property tax records for assessed ownership of the subject property, determine how and when the government's derivation of title to the subject property was acquired or transferred and a review of disposition records to track chain of ownership, management and control of the subject property. PLTIS was developed to satisfy the requirements of Act 54 (SLH, 2011). The PLTIS is the State of Hawaii's first centralized, web-based inventory of state-owned and county-owned lands.
- **DLNR's upgrade to the PLTIS system.** DLNR received legislative appropriation of \$900,000 to upgrade the system. DLNR invited OHA to meet with LD staff to discuss technical upgrades to PLTIS to improve its functionality and accuracy to address their concerns.
- **Review of other databases.** OHA has brought to the PLTWG's attention other databases, including OHA Kipuka, University of Hawaii, etc.
- **Accuracy of the public land trust inventory.** While DLNR believes that the PLTIS complies with Act 54, OHA's position is that the PLTIS is not an accurate inventory of public trust lands and would recommend the Legislature fund either a new public lands trust inventory system or hire a 3rd party assessment or audit of the PLTIS to determine its accuracy.

2.2 Account for all income and proceeds from the public land trust

- **Accounting of all receipts from lands described in Section 5(f) of the Admission Act.** Section 5 of Act 178 (2006 SLH), states: "Not later than January 1 of each year, the department of land and natural resources, with the cooperation of the department of budget and finance and any other state department or agency that uses or manages public lands, shall provide an accounting of all receipts from lands described in section 5(f) of the Admission Act, for the prior fiscal year." DLNR shall identify, (1) total gross amount (2) amount transferred to OHA, (3) the amount retained by the State, (4) the account or fund in which the amount

specified in paragraph (3) was transferred or deposited, (5) the parcel of land subject to section 5(f) of the Admission Act that generated the receipt, whether by tax map key number, department of land and natural resources inventory number, or other recognizable description, and (6) the state department or agency that received the total gross amount identified in Paragraph (1). Responsibility for the accuracy of the data rests with the agencies. A copy of 2024 Report to the State Legislature is attached.

- **Accuracy and completeness of a report to the Hawaii State Legislature on public land trust receipts.** In 2016, OHA received a report from N&K CPAs, Inc. (N&K) on the results of the procedures performed by N&K relating to the Public Land Trust receipts for the fiscal year ended June 30, 2016 that were reported to the Legislature by DLNR in November 2016. Attached is a copy of the 2016 N&K report. N&K estimated underreporting differences between DLNR's report and N&K's estimates.
- **Requests to State Agencies:** The PLTWG, in trying to understand whether the state agencies self reporting of income and proceeds from public land trust were accurate and complete, agreed to request from all state agencies to provide information on public land trust receipts. Attached is the PLTWG December 22, 2023 letter that was sent to State departments and agencies that hold title to, maintain management control or otherwise use ceded lands, to provide information, data, documents and maps to ensure that they have completely and accurately identified and reported to DLNR (1) all ceded land parcels for the purpose of an inventory and (2) all income and proceeds collected or received from the public land trust. PLTWG received over 40 responses from various State agencies and departments.
- **Engagement with Federal and County Agencies:** The working group planned to engage with federal and county agencies to gather information on ceded lands and public land trust lands under their jurisdiction. Letters were drafted and finalized. Attached is the PLTWG June 7, 2024, letters to Sen. Brian Schatz and US Secretary of Interior Honorable Deb Haaland,
- **Standardizing Methodology to Calculate PLT Income and Proceeds:** The working group discussed standardizing accounting methods across state agencies to ensure consistency in reporting income and proceeds from public land trust lands. This includes uniform adoption of determining revenues previously established under Act 304 (1990). DLNR does not independently assess the state's accuracy of reporting of income and proceeds, not does it provide standard definitions or reporting criteria in the preparation of its annual reporting to the Legislature under Act 178. I believe the PLTWG agree that specific guidance from the legislature to clarify definitions of "revenue" and "income and proceeds derived from the public land trust" would ensure consistent accounting methods across state agencies.

Historical Timeline with a focus on the “Public Lands” of Hawai‘i

Date	Event	Significance	Reading List
ca.200	Discovery and Settlement of Hawai‘i	Oceanic discovery and settlement of every island in the Pacific by Austronesian speaking peoples, Polynesian peoples shared common ancestry, languages, arts and sciences, including wayfinding	
ca. 1100	Arrival of Pā‘ao and a new chiefly family (Pilika‘aiea), the war god Kūka‘ilimoku and religious practices that included sacrifice (mōhai)	Evidence of ongoing traffic between Hawai‘i and the rest of Polynesia, also led to the centralization of military power and political authority in particular ali‘i families	Hawaiian Mythology, 371-374 Hawaiian antiquities, 6-7 Tales and Traditions of the people of Old Nā Mo‘ōlelo a ka po‘e Kahikō, 3-5, 97-100 The pa‘ao legend has many different versions
ca. 1300	Hawai‘i island Ali‘i Kaluanui‘ōhūa, a descendent of Pili successfully raids Maui and O‘ahu and takes their Ali‘i captive. Defeated by the Kaua‘i Ali‘i Kukona	Hō‘ailona (revelation) to the chiefly families of their susceptibility to invasion from other islands and the need to be able to defend themselves	251-254, Hawaiian Antiquities
ca. 1450	Mā‘ilikūkahi becomes mō‘ī of O‘ahu, maps the ahupua‘a and appoints chiefs over every moku and ahupua‘a. Adopts the first born son of every family and trains them as warriors. Defeats an invading army from Hilo	This period sees the growing centralization of political authority on every island under a mō‘ī (paramount chief) as well as a growing competition among Ali‘i Nui for rank, status and control	Tales and Traditions of the people of Old Nā Mo‘ōlelo a ka po‘e Kahikō, 53-56.

1550-1650	The rise of the great Houses, Descendents of Manōkalanipō on Kauaʻi, Māʻilikūkahī on Oʻahu, Piʻilani on Maui and ʻUmiāloa on Hawaiʻi rise in power and increase their prestige through intermarriage	Increasing rivalries between Maui and Hawaiʻi islands along with consolidating of political power between Oʻahu and Kauaʻi chiefly families	Ruling Chiefs, 1-63
1738	Kekuāpoiwa and Kahikīliāhumanu (Maui Aliʻi Nui) give birth to Kamehameha Paiea who is raised by Kohala chiefs and ultimately becomes a warrior for Kalaniʻōpuʻu	Omens foretold the birth of this chief and his rise to preeminence. He is a favorite chief of the Hawaiʻi Mōʻi and gains allies and enemies as he grows to adulthood	Ruling Chiefs, 66-69
1774-1776	Kalaniʻōpuʻu, Mōʻi of Hawaiʻi stages two large and unsuccessful invasions of Maui, brilliantly defended by Kahekili	Kamehameha makes his reputation as a superior warrior while Kalaniʻōpuʻu is humbled by these defeats	Ruling Chiefs, 81-91
Jan 1, 1775	<u>The Resolution</u> and <u>The Discovery</u> arrive in Waimea Bay, Kauaʻi. Their mapping of the "Sandwich Islands" leads to the arrival of growing numbers of foreigners over the rest of the century. Est pop of Hawaiʻi, 500,000	Veneral diseases and possibly tuberculosis are transmitted by James Cook and his men to the population on Kauaʻi. This is the beginning of the introduction of dozens of infectious diseases that reduce the Hawaiian population by 92% over the next 120 years	Population: Stannard, David E. <i>Before the Horror : The Population of Hawaiʻi on the Eve of Western Contact</i> / David E. Stannard. Honolulu, Hawaii: Social Science Research Institute, University of Hawaii, 1989. Population estimates vary from upwards of a million to as low as 300,000.
1782	Death of Kalaniʻōpuʻu and rise of Kahekīliāhumanu who invades Oʻahu in 1784	Hawaiʻi island chiefs war over political control, Kalaniʻōpuʻu's successor is killed in battle and	Ruling Chiefs 115-140

	ruling Maui, Molokai and O'ahu for the next 8 years	Kamehameha wages a four year war for control with other Hawai'i mō'i.	
1790	Kamehameha invades Maui with 16,000 warriors, cannon used to help win battle at 'Iao	Signifies Kamehameha's intention to challenge Kahekili for supremacy.	
1792	George Vancouver leaves pairs of ungulates, cattle, sheep and goats with Kamehameha and Kahekili	Hoofed animals left in the wild begin to transform the islands' forests and uplands	40-41, Kuykendall, Ralph S. <i>The Hawaiian Kingdom: Volume 1: Foundation and Transformation, 1778-1854</i> . Place of publication not identified: University of Hawaii Press, 1938. Chapter III Kamehameha and the Founding of the Kingdom. Kuykendall does not use Hawaiian Language sources
1794	Kamehameha invades O'ahu with 12,000 warriors with several cannon and platoons with muskets	Military superiority now keyed to modern firearms and trade, Kamehameha consolidates authority to deal with foreigners	Ruling Chiefs 169-173
1810	After repeated failures to invade Kaua'i Kamehameha secures Kaumuali'i's promise to cede his island to the Kamehamehas after he dies	Considered to be the beginning of the Aupuni, the unified government of Hawai'i	Ruling Chiefs, 194-196
1819	Kamehameha dies having proclaimed Liholiho his heir and Kekuaokalani the kahu of the war god Kūka'ilimoku	The Ali'i nui battle to maintain the 'aikapu, and Ka'ahumanu and Liholiho prevail. The ancient regulation of daily life is ended	Ruling Chiefs, 209-212, 219-228.
1820	ABCFM missionaries arrive in Hawai'i. Missionaries estimate population at 225,000	Establishment of a class of haoles that will increase in influence, wealth and power over the century	100-116 Kuykendall, Ralph S. <i>The Hawaiian Kingdom: Volume 1: Foundation and Transformation, 1778-1854</i> . Place of publication

			not identified: University of Hawaii Press, 1938. Chapter III Kamehameha and the Founding of the Kingdom. Kuykendall did not use Hawaiian Language sources 306-323, Ruling chiefs
1824-1832	Deaths of the prominent Ali'i Nui: Liholiho, Keōpūolani and Ka'ahumanu. Kauikeaouli becomes mō'i in 1832 Missionaries estimate population at 135,000	Ka'ahumanu rules the chiefs and the nation establishing new laws prohibiting murder, theft, fornication, drinking 'awa and hula. Also the law required recognition of the sabbath as a holy day	255-258, 308, Ruling Chiefs
1832-1839	Rising foreign presence, smallpox and other epidemics. French extract unequal treaties with Hawai'i.	Aupuni fearful of French takeover and increasing lawlessness from foreign residents, seek missionary advice on modernizing government	
1839-1840	Kauikeaouli proclaims the constitutional monarchy in which all people including the King and the Ali'i, will be subject to the law	Creates the first legislature in 1841, with men and women, also opens the door to rapid modernization of the economy. Maka'āinana gradually transformed from people of the land to wage laborers	https://hooilina.org/collect/journal/index/assoc/HASH0166.dir/5.pdf There are different interpretations of the constitution from 'Ōlelo Hawai'i to English 24-28, Dismembering Lāhui
1843	British Captain George Paulet threatens the Kingdom and Kauikeaouli temporarily cedes the country to Great Britain	A Kingdom delegation of Thomas Hopu, Timoteo Ha'alilio and missionary William Richards secures recognition of Hawai'i as an independant state by Britain, France and the US	Mokuna 6-8, Reel History, Pa'a Ke aupuni Hawai'i.
1845-1850	The Māhele: The King and the Ali'i separate their interests in the 'āina, and convey 1/3	Legislature and the King create the Land Commission and introduce private land ownership. By	Native Land and Foreign Desires, 201-318, Chapter 8-10, Kame'eleihiwa

	of their claims to the government securing allodial title to their lands. Maka'āinana are allowed to claim their farm and homelands as kuleana awards 1850 Kingdom census Hawaiian population at 82,000	1850, 257 Ali'i hold title to 1.6 million acres, the King holds title to 974,000 acres, the Government has about 1.5 million acres, and 80,000 maka'āinana, slow to make claims, hold about 28,658 acres	Osorio, Dismembering Lāhui, A House divided 44-73/. Chapter 3 'Āina and Lāhui
1850-1852	Legislature allows foreigners who have sworn allegiance to the king and to obey kingdom laws to own property and to be voted into the legislature; Kingdom passes the Masters and Servants Act that authorizes the Kingdom to issue labor contracts and recruit Asian labor; Missionaries offered government lands at half their value and begin establishing sugar plantations: Castle and Cooke, Alexander and Baldwin among others. New constitution in 1852 drafted by American and British lawyers	From 1850 to 1893 there is never a legislature in which haole are underrepresented, the new constitution places more political power in the house of representative and reduces the House of Nobles to advising and protocol. Ali'i wahine no longer named to the House of Nobles. The King's authority was limited and universal <u>male</u> suffrage allowed foreigners, resident for three years to vote and run for office without an oath of allegiance	https://hooilina.org/collect/journal/index/assoc/HASH01ce.dir/5.pdf Osorio, Dismembering Lāhui, A House divided 74-104.
1852-1864	Recent American arrivals plot to overthrow the kingdom, Kauikeaouli drafts annexation treaty with US that is never ratified.	Tremendous growth of sugar and Chinese immigration to Hawai'i, but also consolidation of plantation ownership to about a dozen large firms led by Castle and Cooke,	Ralph S. Kuykendall, <i>The Hawaiian Kingdom, Volume I: Foundation And Transformation</i> (Honolulu: University of Hawai'i Press, 1938), 417-420. Kuykendall did not use Hawaiian Language sources

Commented [1]: I think you should ask Lilikalā or Kamana to check these figures. I just took the amounts that we listed in our NHwn Law Treatise. Also, Willy Kauai makes the argument in his thesis that the maka'āinana got more through purchase of Gov. Land - another 167,290 acres.

	Kamehameha grandson Alexander Liholiho (KIV) becomes King with Kauikeaouli's death in 1853 and reigns for ten years. Native population declines to 57,000 and population of Chinese rises past 10,000	Alexander and Baldwin, C. Brewer, Theo H. Davies and Hackfeld and Co (later Amfac). KIV and Queen Emma donate land and money to build the Hospital	
1855	Legislature authorizes land auctions to Kānaka who are landless. More than 167,000 acres are secured to Kanaka Maoli residents and small farmers	Done to bring relief to the kingdom subjects but also as an economic hedge against growing sale and long term leases of chiefly lands to the plantations. By 1885 foreigners own more than 57% of the private property in the Kingdom	
1863	Alexander Liholiho dies without an heir. His brother, Lota Kapuaiwa (KV) is pronounced King and declares a new constitution in 1864.	Sugar grows prodigiously through the early 1860s because the Civil War in the US as the North boycotts and blockades Southern sugar	<i>The Hawaiian Kingdom, Volume II, Twenty Critical Years</i> (Honolulu: University of Hawai'i Press, 1953), 139-163.
1864-1865	Hawai'i Supreme Court declares the Crown Lands are not personal lands of the monarch; a law is passed in 1865 that makes the Crown Lands inalienable	The monarchs continue to use and profit from those lands with this restriction in place. Eventually, however, this ruling creates a legal argument that Crown Lands are public lands	From Mauka to Makai the River of Justice must flow, accessible online https://www.doi.gov/sites/doi.gov/files/migrated/ohr/library/upload/Mauka-to-Makai-Report-2.pdf , 25. The report is an effort toward reconciliation following the apology resolution and movements toward Hawaiian Self-determination.
1864-1872	Kapuāiwa dies without naming an heir leading to the	Plantations continue labor recruitment in China and expand to Japan, Portugal.	The Hawaiian Journal of History, vol. 50, 2016, 53-73.

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	first election of a monarch in the Kingdom. Lunalilo elected by the legislature. Dies in 1873.	Planters concerned about US sugar tariff, press the King for reciprocity treaty in exchange for US Naval lease of Pu'uloa	Americans are appointed into the cabinet, not done previously by Kamehameha V.
1874-1891	David Kalākaua elected King, promising to obtain reciprocity treaty without surrendering Pearl Harbor. Legislative assembly becomes a lively, multi-ethnic legislature	Not always entirely popular with Native voters, Kalākaua is also disdained by missionary and white business families, while sugar production, revenues, land under cultivation and labor recruitment rise 1000% between 1877 and 1886.	<p>"The Riot of February 12th". <i>The Hawaiian Gazette</i>. Vol. X, no. 9. Honolulu. March 4, 1874. p. 4. Retrieved December 18, 2023.</p> <p>Osorio, Dismembering Lāhui, Hawai'i for Hawaiians 146-159.</p> <p>First time US Marines are landed, by american foreign minister during the Courthouse Riots</p> <p>From A Native Daughter, 10.</p>
1887	Bayonet Constitution forced on the King. Monarch becomes a figurehead, Europeans allowed unrestricted male suffrage, Asian subjects disenfranchised, Property and money qualifications for the House of Nobles	Deeply unpopular with the Hawaiians who boycott the first elections in 1888 and then begin organizing political parties to challenge haole supremacy in the legislature. The Bayonet government signs a long term lease of Pearl Harbor with the US	<p>W. D. Alexander, <i>History of Later Years of the Hawaiian Monarchy and the Revolution of 1893</i> (Honolulu: Hawaiian Gazette Company, 1896), 20-22</p> <p>Haole perspective</p> <p>Ralph S. Kuykendall, <i>The Hawaiian Kingdom, Volume III, Kalākaua Dynasty</i> (Honolulu: University of Hawai'i Press, 1967), 434-447</p> <p>Osorio, Dismembering Lāhui, Hawai'i for Hawaiians 167-174.</p>

			<p>Osorio, Dismembering Lāhui, Bayonet, 193-210.</p> <p>Trask, From a Native Daughter, 11.</p> <p>Lili'uokalani, Hawai'i's Story by Hawai'i's Queen, 177-201.</p>
1891	Kalākaua dies and Lili'uokalani ascends promising reform as she is petitioned to overturn the Bayonet constitution. She proposes a womens' bank and a lease of ten acres of her crown lands to every landless Hawaiian for 1 dollar a year.	Very popular with her Native subjects, the Queen is constantly under attack by the missionary/business leaders and their political party, the Hawaiian League which increasingly espouses American annexation with receptive ears in the US State Department. A severely divided legislature continually votes her cabinets out of office and executive functions are compromised	Lili'uokalani, Hawai'i's Story by Hawai'i's Queen, 226-236.
January 1893	The Queen's attempt to promulgate a new constitution fails when her cabinet declines to support it. Hawaiian League men create a "Committee of Safety" and the senior US diplomat instructs a US Naval commander to bring troops ashore	The coup d'etat that forces the Queen from power is engineered by haole subjects, American and European residents and with the assistance of the United States. Incoming US President Grover Cleveland calls the US actions an "Act of War."	<p>Lili'uokalani, Hawai'i's Story by Hawai'i's Queen, 243-252.</p> <p>Lili'uokalani, Hawai'i's Story by Hawai'i's Queen, 262-266</p> <p><i>Act of War</i>. DVD. Hawaiian Kingdom: Nā maka o ka 'āina, 1993.</p>
1894-1897	The "Provisional government" consisting of the committee of safety creates the Republic of Hawaii on July 4,	The PG takes control of the Queen's Crown Lands and all government lands and declare them both to be the public lands of their government. The Republic	<p>Lili'uokalani, Hawai'i's Story by Hawai'i's Queen, 267-288.</p> <p><i>Act of War</i>. DVD. Hawaiian Kingdom: Nā maka o ka 'āina, 1993.</p>

	1894. Hawaiians attempt a failed revolt against the Republic in January 1895. The Queen is arrested and officially abdicates to prevent the execution of her supporters	enacts legislation known as the 1895 Land Act that creates numerous ways of selling and leasing the Crown and Government lands.	
1897	Treaty of Annexation heard in the US Senate. Vote fails after Hawaiian patriotic organizations (Hui Aloha 'Āina, the Womens Auxiliary and Hui Kalai'āina) collect 2 petitions opposing US annexation.	More than 39,000 men, women and children of different nationalities signed the two petitions. Most of them were Kānaka, however. In 1897 there were fewer than 38,000 Hawaiians and part Hawaiians left in the islands	Kū'ē Petitions A mau loa aku nō, 22-44.
1898	Unable to obtain the votes for an actual treaty, the US settles for a resolution (Newlands Resolution) accepting the cession of Hawai'i's independence as well as the Crown and Government lands (approximately 1.8 million acres) from the Republic of Hawai'i	American scholars and politicians at the time questioned the constitutionality of the taking of Hawai'i. But war with Spain and American ambitions overrode those concerns	Trask, From a Native Daughter, 12-16. Mokuna 21, Reel History, Pa'a Ke aupuni Hawai'i.
1895-1920	Beginning with Sanford Dole, and then with a succession of territorial governors after Hawai'i is "annexed" in 1895, there is strong support for homesteading programs on Crown and Government lands aimed at	These leases and lease-to-buy programs such as those in Haiku, Maui offer financial incentives to haole settlers to create farming communities that are strictly caucasian. The program largely fails to attract a large number of leasees	

	recruiting Americans and Europeans to Hawai'i to offset the non-white population		
1905-1922	US Executive Orders withdraw thousands of acres of lands on O'ahu for military bases, Shafter, Schofield, Hickam, and Kane'ohe. Withdraws lands from Hawaiian Homes for Bellows and at Lualualei in the 1930s and 40s. An Executive Order turns Kaho'olawe over the US Navy in 1953	Crown and Government lands provide US government access to Kingdom lands for military bases, federal buildings and national parks until 1959. After statehood US military forces continue to have access to those lands with the State of Hawai'i, most of which are \$1.00 for the length of the lease	Kajihiro, Kyle. "The Militarizing of Hawai'i. Occupation, Accommodation, and Resistance." In <i>Asian Settler Colonialism</i> , 170–194. Honolulu: University of Hawaii Press, 2018.
1910	<i>Lili'uokalani v the United States</i> in the US Court of Claims sues for a settlement of revenues owed Lili'uokalani for the PG's seizure of the Crown Lands. The Court denied her claim	Raised issues about whether Crown lands were private property in the conventional sense. But the court never heard an argument of the legitimacy of the Republic or the transfer of lands to the US.	Liliuokalani v. U.S. Ct.Cl. 418 (1910) Some argue the United States Supreme Court has no authority in interpreting Hawaiian Law.
1921	<u>Hawaiian Homes Commission Act</u> sets aside 203,500 acres from lands controlled by the Territory of Hawai'i for homesteads restricted to Hawaiians who can prove at least 50% blood quantum. US provides a single FHA loan of \$3,000 for homesteaders but no funds to develop lands with infrastructure	Under the Territory and State of Hawai'i only 3700 beneficiaries were assigned properties in the first 50 years while more than 20,000 applicants were on wait lists. Altogether, fewer than 36,000 acres were inhabited by beneficiaries, while more than 100,000 acres were leased to businesses and ranches at an average cost of about \$5.00 a year	Bailey, Frank, Jr. 2009. 'Āina ho 'opulapula: A contested legacy prince jonah kūhiō Kalanai'ana'ole's hawaiian homes commission act during the territorial years, 1921-1959. Ph.D. diss., University of Hawai'i at Manoa, http://eres.library.manoa.hawaii.edu/login?url=https://www.proquest.com/dissertations-theses/em-āina-ho-opulapula-contested-legacy-prince/docview/304893622/s-e-2 (accessed December 18, 2023).

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1959	Statehood Act transfers 1.4 million acres of "ceded" lands to State of Hawai'i to be used for five purposes: public education, public uses, public improvements, farm and home ownership and bettering conditions of Native Hawaiians	US government retains 375,000 acres and is able to secure 30,000 additional acres from the State in 65 year leases at \$1.00 each; as well as transferring responsibility for administering and funding the Hawaiian Homes program	Whitehead, John S. "Anti-Statehood Movement and the Legacy of Alice Kamokila Campbell" (1993). Wright, Teri Mahealani. "Demolition of Native Rights and Self Determination: Act 55's Devastating Impact through the Development of Hawaii's Public Lands." <i>University of Hawaii law review</i> 35, no. 1 (2013): 297-344.
1977	A Federal State Task Force Report describes the massive failure of the Hawaiian Homes Commission Act and recommends investments of 1 billion dollars split between US and State of Hawai'i to develop infrastructure on Hawaiian Home Lands. Protect Kaho'olawe 'Ohana sues the US Navy over Kaho'olawe	Increasing public protests of urbanization projects and the growth of tourism that threatens local communities and military operations on Kaho'olawe and other public lands sparks interest in Hawaiian sovereignty and cultural revival. The Navy consents to share use of Kaho'olawe with the PKO in 1981, and ultimately loses its authority over the Island	Federal Task force on the Hawaiian Homes Commissions Act. Retrieved, December 18, 2023. https://www.doi.gov/sites/doi.gov/files/fed-state-task-force-on-hhca-aug-15-1983.pdf In regards to the Second Hawaiian Renaissance: <i>A Nation Rising: Hawaiian Movements for Life, Land, and Sovereignty</i> . Duke University Press, 2014, 137-157. <i>ibid.</i> 78-85. <i>ibid.</i> 48-65.
1978	The Hawai'i Constitutional Convention is led by a strong advocacy for Native Hawaiian cultural and political rights, including the	Recognition of 'Ōlelo Hawai'i as Hawai'i's second language fuels a slow transformation of education in Hawai'i. PunananLeo pre-schools begin in 1984, Ka'ū Task	Hofschneider, Anita. "'Fragile Aloha': Why Hawaii's Last Constitutional Convention Was Important." <i>Honolulu Civil Beat</i> , 15 Sept. 2018,

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	creation of OHA, which is envisioned by many as a Hawaiian government with voting rights limited to NH. Legislature determines that OHA should receive 20% of ceded lands revenues (1980)	Force Report recommends the creation of Hawaiian Studies at the University of Hawai'i in 1986, publicly funded Hawaiian immersion education begins in 1987	www.civilbeat.org/2018/09/fragile-aloha-why-hawaiis-last-constitutional-convention-was-important/ .
1987	Formation of Ka Lāhui Hawai'i. Constitution is a nation within a nation model that would negotiate claims with the US. Hawaiian ancestry is a requirement for full citizenship. More than 20,000 NHs enrolled.	Ka Lāhui lays claim to the ceded lands to be used to provide homes and economic opportunities for citizens. Stipulates that lands were not to be privatized. Ka Lāhui is not recognized, but Legislature creates a sovereignty process	Trask, Haunani-Kay (January 1, 1999). From a Native Daughter: Colonialism and Sovereignty in Hawai'i. University of Hawai'i Press. p. 74-100. Retrieved December 18, 2023 Trask, Mililani, and Noe Noe Wong-Wilson. "A Conversation with Mililani Trask." <i>The Contemporary Pacific</i> 17, no. 1 (2005): 142–156.
1993	Hawai'i observes centennial of the overthrow of the Monarchy. Tens of thousands participate in ceremonies and gatherings that call for Hawaiian sovereignty. Legislature forms the Hawaiian Sovereignty Advisory Council and the Hawaiian Sovereignty Elections Commission. President Clinton signs the Apology Resolution acknowledging US	From 1993 to 2014 there are various State and Federal initiatives toward establishing a federal recognition of Hawaiians as a Native people. Hawaiian support for federal recognition is split as a small but growing number begin to seek restoration of the Kingdom. Apology acknowledges that Hawaiians "never directly relinquished to the United States their claims to their inherent sovereignty as a people over their national lands..."	"Onipa'a: A Documentary Film of the Centennial Observance of the Overthrow." <i>YouTube</i> , YouTube, 5 Sept. 2020, https://www.youtube.com/watch?v=8_pxT98BeDc . Accessed 18 Dec. 2023. Trask, Mililani, and Noe Noe Wong-Wilson. "A Conversation with Mililani Trask." <i>The Contemporary Pacific</i> 17, no. 1 (2005): 142–156.

	participation in the overthrow.		
1994	OHA v HCDCH—OHA joined by other plaintiffs sues to prevent the State from selling or leasing Ceded lands, citing the 1993 U.S. Apology Resolution and the States fiduciary duty to Native Hawaiians and the Office of Hawaiian Affairs.	Ultimately the Hawai'i State Supreme Court will order a moratorium on sale and transfers of ceded lands conceding that the Apology Resolution and analogous State laws implicated the State's trust duty to preserve the trust lands until resolution of Native Hawaiian claims. (2008)	<i>Office of Hawaiian Affairs v. Housing and Community Development Corp. of Hawai'i.</i> (2008).
1996	<i>Rice v. Cayetano</i> Lawsuit by Harold Rice seeks to bring an end to the OHA vote restriction to Native Hawaiians as violations of the 14th and 15th Amendments of the US constitution	After denials at the District Court and 9th Circuit Court of Appeals, the US Supreme Court rules for Rice (2000) based on voting rights under the 15th Amendment, and also negates the defendants' claim that a special relationship between Hawaiians and the US was analogous to tribal status	<i>Rice v. Cayetano.</i> (1999).
2002	<i>Arakaki v State</i> challenges the constitutionality, on equal protection grounds, of benefits for Native Hawaiians, including OHA and Alu Like. Others lawsuits that follow will challenge even private trusts like Kamehameha and their admissions preference	Most of the challenges are dismissed by the time they get to the 9th Circuit, but anxieties that a future SCOTUS decision could end Hawaiian entitlements also fuels support for federal recognition	"Constitutional Law. Voting Rights. Native Hawaiians. Ninth Circuit Invalidates Office of Hawaiian Affairs Trustee Requirement. <i>Arakaki v. Hawaii</i> , 314 F.3d 1091 (9th Cir. 2002)." <i>Harvard law review</i> 116, no. 8 (2003): 2694–2701.
2009-2010	In 2009, US Supreme Court vacates the 2008 HSC ruling on the ceded lands and	OHA, concerned that the HSC will not issue the same decision without Apology Res, agrees to drop the suit	<i>Hawaii v. Office of Hawaiian Affairs</i> , 556 U.S. 163 (2009)

	remands it back to the state court admonishing that it cannot rely on the Apology Resolution	in exchange for state legislation that will inhibit the sales of ceded lands.	
1980-2012	Legislation and HSC decisions determine what sources of ceded lands revenues can legally provide revenue for OHA. In 2006, Legislature sets interim amount to go to OHA from ceded lands at \$15.1 million annually. Attempts to identify and inventory ceded lands span this period as well	Several negotiated arrangements between the state and OHA are intended to satisfy the state's obligation including bulk payments and the transfer of land, but disagreement over what is owed the agency continue	"Fulfilling the State's Public Land Trust Revenue Obligations." <i>The Office of Hawaiian Affairs (OHA)</i> , 26 Sept. 2023, www.oha.org/plt/ .
2019	<i>Ching v Case</i> , the HSC examined the 22,971 acre lease of Pōhakuloa to the US Army for \$1.00 and found that the State failed to adequately inspect these trust lands and so failed its trust duties	Signals that the court will hold the State to "the highest fiduciary standard" However the legislature has actual control over the dispensing of these lands	Sproat, Kapua'ala. "The First Lesson of Wākea: Ching v. Case and the Duty to Mālama 'Āina." <i>Ka Huli Ao Center for Excellence in Native Hawaiian Law</i> , 2018, manoa.hawaii.edu/kahulia/o/ka-moae/fall-2018/directors-column/ .
2021	Act 236 allows the Board of Land and Natural Resources to extend existing leases (commercial, industrial, resort and mixed) of ceded lands for an additional 40 years	The additional 40 years would allow some leasees control of specific lands for over a century, denying those lands to other potential occupants and competing businesses.	Lovell, Blaze. "State, Feds at Odds over Extension of Hawaiian Homeland Leases." <i>Honolulu Civil Beat</i> , 31 Oct. 2022, www.civilbeat.org/2022/10/state-feds-at-odds-over-extension-of-hawaiian-homeland-leases/#:~:text=The%20law%2C%20known%20as%20A

			ct,it%20easier%20to%20secure%20financing.
2022	Act 226 increased OHA's temporary share of ceded land revenue to \$21.5 million annually, provided up to \$64 million in back payments, and established a working group to make recommendations on the true pro rata share of income and proceeds due annually to OHA.	Although a positive move with regard to OHA revenue, it is unclear whether any concrete resolution will result from this process.	"Fulfilling the State's Public Land Trust Revenue Obligations." <i>The Office of Hawaiian Affairs (OHA)</i> , 26 Sept. 2023, www.oha.org/plt/ .



**STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS**

MEETING OF THE PUBLIC LAND TRUST (PLT) WORKING GROUP

DATE: Monday, August 12, 2024

TIME: 8:00am

PLACE: Remote Meeting by Interactive Technology

560 N. Nimitz Hwy, Ste. 200

Honolulu, HI 96817

Viewable at www.oha.org/livestream Or

Listen by phone: (213) 338-8477, Webinar ID: 896 8556 1926

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

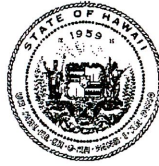
AGENDA

- I. Call to Order**
- II. Approval of Meeting Summary**
 - 1. July 9, 2024***
- III. Draft Report to Legislature***
 - (1) Report to Legislature**
 - (2) Recommend support for legislation in 2025 Session to pay for retention of expert consultants to analyze current inventories and state agency reporting to DLNR for Act 178 Report for accuracy and completeness.**
 - (3) Discuss Act 304 (Session Laws Hawai'i 1990) and the extent to which Act 304 is still being relied on, court decisions and history of payments, and last OHA demand for yearly pro rata share based on 2016 N&K Financial Review**
- IV. Discussion regarding follow up on first set of state agency responses to PLTWG letter to state agencies in order receive substantive detailed response.***
- V. Discussion regarding state agency accounting methods in Act 178 reporting***
- VI. Discussion regarding requests to the counties for information relating to the inventory and identification of ceded lands and Public Land Trust lands, including submerged lands, under their jurisdiction, and accounting of the income and proceeds derived therefrom.***

DEPARTMENT	DIRECTOR	ATTACHED AGENCY	FIRST NAME	LAST NAME
Labor and Industrial Relations	Jade Butay, Director	Hawai'i Labor Relations Board	Marcus	Oshiro
		Hawai'i Civil Rights Commission	Marcus	Kawatachi
		Labor and Industrial Relations Appeals Board	Damien	Elefante
		Hawai'i Retirement Savings Board	Luis	Salaveria
		Hawai'i Retirement Savings Board	Jade	Butay
		Office of Community Services	Jovanie	Dela Cruz
		State Fire Council	Kazuo	Todd
		Workforce Development Council	Ken	Loui
		Hoisting Machine Operators Advisory Board	John	Mihlbauer, Jr.
Dept of Accounting and General Services		State Procurement Office	Bonnie	Kahakui
Dept of Business, Economic Development, and Tourism		Hawai'i Green Infrastructure Authority	Gwen	Yamamoto Lau
Dept of Accounting and General Services		Building Code Council	Howard	Wiig
Dept of Commerce and Consumer Affairs		Public Utilities Commission	Jodi	Endo Chai
Dept of Taxation		Council on Revenue	Kurt	Kawafuchi
Dept of Taxation		O'ahu Metropolitan Planning Organization	Mark	Garrity
Dept of Accounting and General Services		Hawai'i Enhanced 911 Board	Royce	Murakami
Dept of Education		Hawai'i Child Nutrition Programs	Sharlene	Wong
Dept of Accounting and General Services		Campaign Spending Commission	Kristin	Izumi-Nitao
Dept of the Attorney General		Commission to Promote Uniform Legislation	Jill	Nagamine
Dept of Accounting and General Services		Office of Information Practices	Cheryl	Park
Dept of Commerce and Consumer Affairs			Nadine	Ando
Dept of Education		Executive Office on Early Learning	Yuuko	Arikawa-Cross
Dept of Human Resources Development	Brenna Hashimoto			
DBEDT		Stadium Authority	Ryan	Andrews
Dept of Taxation	Gary Suganuma			
Dept of Taxation		Board of Review	Glenn	Sakuda
Dept of Budget and Finance	Luis Salaveria			
Dept of Agriculture	Sharon Hurd			
Dept of Health		Disability and Communication Access Board	Kirby	Shaw
DLNR		Mauna Kea Stewardship and Oversight Authority	John	Komeiji
University of Hawaii		Research Corporation of the UH	Leonard	Gouveia
Dept of Corrections and Rehabilitation			Tommy	Johnson
DBEDT		Hawaii Community Development Authority	Craig	Nakamoto
Dept of Corrections and Rehabilitation		Crime Victim Compensation Commission	Pamela	Ferguson-Brey
Dept of Health			Kenneth	Fink
Department of Law Enforcement			Jordan	Lowe
Dept of Budget and Finance		Hawai'i Employer-Union Benefits Trust Fund	Derek	Mizuno
Dept of the Attorney General		Hawaii Correctional System Oversight Commission	Christin	Johnson
DHHL			Kali	Watson
DLNR		Kahoolawe Island Reservce Commission	Michael	Nahoopii
Kaua'i Police Department			David	Carmichael
DLNR	Dawn Chang			
DBEDT		Hawai'i Housing Finance & Development Corporation	Dean	Minakami
Department of Transportation			Edwin	Sniffen

DOD	Kenneth Hara			
UH	David Lassner			
DHS		Hawaii State Commission of Fatherhood	Jeff	Esmond
DOE	Keith Hayashi	Note: DOE has sent a partial response to the letter but is still working on answering the question regarding the inventory		

JOSH GREEN, M.D.
GOVERNOR
KE KIA ĀINA



BONNIE KAHAKUI
ACTING ADMINISTRATOR

STATE OF HAWAII | KA MOKU'ĀINA O HAWAII'
STATE PROCUREMENT OFFICE

P.O. Box 119
Honolulu, Hawaii 96810-0119
Tel: (808) 586-0554
email: state.procurement.office@hawaii.gov
<http://spo.hawaii.gov>

SPO 24-107

January 4, 2024

State of Hawai'i
Public Land Trust (PLT) Working Group
c/o The Honorable Carmen "Hulu" Lindsey
560 N Nimitz Hwy, Suite 200
Honolulu, HI 96817

SUBJECT: Public Land Trust Working Group

Dear Chair Lindsey,

This is in response to correspondence dated December 22, 2023. The State Procurement Office (SPO), Surplus Property Office, and Procurement Policy Board are all situated on State property, not ceded land.

Sincerely,

A handwritten signature in blue ink that reads "Bonnie A. Kahakui".

Bonnie Kahakui
Acting Administrator

c: Procurement Policy Board

JOSH GREEN, M. D.
GOVERNOR
KE KIA'ĀINA

SYLVIA LUKE
LT. GOVERNOR
KA HOPE KIA'ĀINA



BRENN A H. HASHIMOTO
DIRECTOR
KA LUNA HO'OKELE

RYAN YAMANE
DEPUTY DIRECTOR
KA HOPE LUNA HO'OKELE

STATE OF HAWAII | KA MOKU'ĀINA O HAWAII
DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
KA 'OIHANA HO'OMŌHALA LIMAHANA

235 S. BERETANIA STREET
HONOLULU, HAWAII 96813-2437

January 18, 2024

Sent via email: pltworkinggroup@oha.org

State of Hawaii – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Highway, Suite 200
Honolulu, Hawaii 96817

Dear Chair Lindsey:

Pursuant to your letter dated December 22, 2023, the Department of Human Resources Development (DHRD) provides the following response.

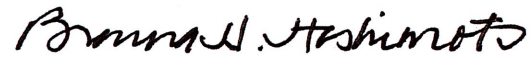
DHRD offices are located at 235 S. Beretania Street on five floors of the Leiopapa A Kamehameha building (the building), TMK (1) 2-1-017:005. To the best of our knowledge, we have nothing further to report. Specifics regarding Sections III, IV, and V of your request are below.

- Section III – Accounting of all receipts for the prior fiscal year from public land trust lands that State agencies use or manage, as described in section 5(f) of the Admission Act. The building's trust land status is "Acquired After 8/59." All receipts that DHRD accepts are primarily appropriations from the State legislature, federal awards, and cost reimbursements from other entities. We also collect an immaterial amount of receipts into DHRD's Special Fund for entrepreneurial efforts not associated with the lands of the building, including benefit and workers' compensation administration and training. **We do not collect receipts from the lands of the building.** Further, our understanding is that the Department of Accounting and General Services (DAGS) Automotive Division, as building lessor, receives and reports any rents such as parking.
- Section IV – Public Land Trust Inventory System (PLTIS). We have reviewed the PLTIS and are not aware of any required changes to the information reported by DLNR.
- Section V – Submerged lands. We do not operate on submerged lands.

State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
January 18, 2024
Page 2 of 2

Please feel free to contact Marc Togashi, Administrative Services Officer, at
(808) 587-1150 with any questions.

Sincerely,

A handwritten signature in black ink, reading "Brenna H. Hashimoto". The signature is written in a cursive, flowing style.

Brenna H. Hashimoto
Director

c: Ryan I. Yamane, Deputy Director
Marc Togashi, ASO



JOSH GREEN, M.D.
GOVERNOR

**STATE OF HAWAII
OFFICE OF INFORMATION PRACTICES**

NO. 1 CAPITOL DISTRICT BUILDING
250 SOUTH HOTEL STREET, SUITE 107
HONOLULU, HAWAII 96813
Telephone: (808) 586-1400 FAX: (808) 586-1412
E-MAIL: oiip@hawaii.gov
www.oiip.hawaii.gov

CHERYL KAKAZU PARK
DIRECTOR

January 9, 2024

State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust Working Group
c/o Chair Hulu Lindsey

email to: pltworworkinggroup@oha.org

Aloha, Chair Lindsey,

The State Office of Information Practices (OIP) received your letter dated December 22, 2023, which does not appear to apply to our agency. OIP does not own, manage or directly lease any real property. Thus, we do not know if our office located at 250 S. Hotel Street, Suite 107, Honolulu, Hawaii is on ceded lands. We are administratively attached to the Department of Accounting and General Services, which would be better able to address your questions.

Sincerely,

CHERYL KAKAZU PARK
Director



STATE OF HAWAII
HAWAII CORRECTIONAL SYSTEM OVERSIGHT COMMISSION
E HUIKALA A MA'EMA'E NŌ
235 S. Beretania Street, 16th Floor
HONOLULU, HAWAII 96813
(808) 587-4160

February 6, 2024

TO: State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

FROM: Christin Johnson
Hawaii Correctional System Oversight Commission
235 S. Beretania Street, 16th Floor
Honolulu, HI 96813

Re: Public Land Trust (PLT) Working Group

Aloha Carmen "Hulu" Lindsey,

The Hawaii Correctional System Oversight Commission (HCSOC, the Commission) received a letter from the Office of Hawaiian Affairs Public Land Trust (PLT) Working Group requesting information from a list of 13 inventory items (listed below) that were included in this agency information and data provided to DLNR to create and maintain the PLTIS.

- 1) The parcel's location by metes and bounds, tax map key number, or both;
- 2) The parcel's size rounded to the nearest acre;
- 3) The date the parcel was acquired;
- 4) If conveyed out of the public land trust, the date the parcel was conveyed;
- 5) Whether the parcel was acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;
- 6) Whether the parcel is a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;
- 7) Whether, the parcel or any portion of the parcel is ceded land, and the extent to which the parcel consists of ceded land;
- 8) The name of the state or county agency holding title to the parcel;
- 9) Whether the parcel has been set aside and the name of the state or county agency to which the parcel has been set aside;

- 10) The parcel's current state land use, state land classifications pursuant to section 172-10, HRS, and county zoning designations;
- 11) A description of all natural resources, including minerals and water, found on or appurtenant to the parcel;
- 12) A description of every easement, covenant, regulatory condition, or other benefit or servitude to which the parcel is entitled or subject; and
- 13) A description of all leases, uses, or other disposition to which the parcel has been put.

Please note that the HCSOC does not hold any title to or manage any public lands, nor is it a revenue generating agency. Additionally, the HCSOC operates out of space under the management of the State of Hawaii Department of Accounting and General Services (DAGS).

Please let us know if you need further information.

Aloha,



Christin M. Johnson
Oversight Coordinator
Hawai'i Correctional System Oversight Commission

From: [David Carmichael](#)
To: [PLT Working Group](#)
Subject: Kaua'i Police Department Response Regarding Ceded Lands
Date: Tuesday, February 20, 2024 11:03:26 AM
Attachments: [image001.png](#)

Aloha PLT Working Group,

First of all, I would like to apologize for the delay in replying to your letter dated December 22, 2023, on the topic of ceded lands. We needed time to check with the county attorney to help answer your questions.

The Kaua'i Police Department is not aware of any ceded lands that we currently use, receive income from, manage, etc.

-

If you have any questions, please let me know.

Mahalo,

David Carmichael
Executive Operations Manager
Kaua'i Police Department
3990 Ka'ana St., Suite 200, Līhu'e, HI 96766
Tel 808.241.1674 | Fax 808.241.1714
Email: dcarmichael@kauai.gov





UNIVERSITY of HAWAII®

Ke Kulanui o Hawai'i

David Lassner
President

February 26, 2024

State of Hawai'i
Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
560 N. Nimitz Hwy, Suite 200
Honolulu, Hawai'i 96817
Attention: Chair Hulu Lindsey

Re: Response to Public Land Trust Working Group Request Regarding Ceded Lands
Pursuant to Act 226 (Session Laws of Hawai'i 2022)

Aloha Chair Lindsey,

Thank you for your letter received on January 12, 2024, regarding the Public Land Trust Working Group ("**PLTWG**") that was established by Act 226 ("**PLTWG Letter**").

At the outset, the University of Hawai'i ("**University**" or "**UH**") respectfully notes its constitutionally established mission and unique relationship to the public land trust.

The University and then the Office of Hawaiian Affairs ("**OHA**") were both established by the Hawai'i State Constitution in 1959 and 1978, respectively. The Hawai'i Supreme Court has recognized three land trusts created under the Hawai'i State Constitution: (1) the ceded land trust that article XII, section 4 created from the land granted to the State of Hawai'i ("**State**") in the Admission Act of 1959 ("**Ceded Lands**"); (2) the University trust created by article X, section 5 ("**University Trust**"); and (3) the public natural resource trust created by article XI, section 1. See *Matter of Conservation Dist. Use Application HA-3568*, 143 Hawai'i 379, 415 (2018) (Pollack & Wilson, concurring).

Article X, Section 5 of the Hawai'i State Constitution expressly provides that University Trust lands shall be held by the University for University purposes as follows:

The University of Hawaii is hereby established as the state university and constituted a body corporate. **It shall have title to all the real and personal property now or hereafter set aside or conveyed to it, which shall be held in public trust for its purposes**, to be administered and disposed of as provided by law.

Emphasis added.

Public educational institutions, such as the University, are the first of five enumerated categories to benefit from Ceded Lands under section 5(f) of the Admission Act as follows:

2444 Dole Street, Bachman Hall
Honolulu, Hawai'i 96822
Telephone: (808) 956-8207
Fax: (808) 956-5286

An Equal Opportunity/Affirmative Action Institution

(f) **The lands granted to the State of Hawai'i . . . together with the proceeds from the sale or other disposition of any such lands and the income therefrom, shall be held by said State as a public trust [1] for the support of the public schools and other public educational institutions, [2]** for the betterment of the conditions of native Hawaiians, as defined in the Hawaiian Homes Commission Act, 1920, as amended, [3] for the development of farm and [4] home ownership on as widespread a basis as possible for the making of public improvements, and [5] for the provision of lands for public use . . . **The schools and other educational institutions supported, in whole or in part out of such public trust shall forever remain under the exclusive control of said State[.]**

Emphases added.

In fulfilling its obligations as the state's only public institution of higher education, the University provides substantial university-generated revenue directly towards native Hawaiian students and programs - revenues far beyond what it currently provides to OHA. In its new Strategic Plan for 2023-2029, "Hawai'i's University for Today and Tomorrow," the University embraced its commitment to "Fulfill kuleana to Native Hawaiians and Hawai'i" as the first of just four strategic imperatives. The goal for this imperative is to,

Model what it means to be an indigenous-serving and indigenous-centered institution: Native Hawaiians thrive, traditional Hawaiian values and knowledge are embraced, and UH scholarship and service advance all Native Hawaiians and Hawai'i.

The Strategic Plan for 2023-2029 is posted online at www.hawaii.edu/strategic-plan.

University investment of university-generated revenue directly towards this imperative includes over \$11 million in University-funded tuition support to Native Hawaiian students last fiscal year alone, representing a steady increase over past investments. UH also supports, with institutional and other funds, Native Hawaiian student success programs across our UH campuses. In addition, University resources are invested in a plethora of programs that contribute directly and indirectly to the betterment of the condition of Native Hawaiians, including but not limited to the Department of Native Hawaiian Health in our medical school, the Ka Huli Ao Center for Excellence in Native Hawaiian Law in our Law School, the Hawai'inuiākea School of Hawaiian Knowledge at UH Mānoa, the Ka Haka 'Ula OKe'elikōlani College of Hawaiian Language at UH Hilo, Hawaiian Language and Hawaiian Studies programs across our campuses, the Hawaiian Collection at Hamilton Library, and individual centers of academic excellence focused on Hawaiian knowledge throughout the University.

The University has deep respect for the constitutional role of OHA. However, it should be clear to all that the University also stands firmly committed to the betterment of Native Hawaiians and invests accordingly. If the goal of the PLTWG is fair and equitable accounting for pro rata contributions, then the University should be credited for this contribution which goes far beyond the arbitrary accounting called for in statute. It should also be noted that the University also directly supports and advances all five categories of Ceded Lands beneficiaries through its programs, services, and activities.

That said, to be responsive to the PLTWG's specific requests to all State agencies that hold title to, maintain management control, or otherwise use Ceded Lands, the following information has been compiled and is provided on behalf of the University:

Q1. Please describe any and all reviews or audits to determine if the income and proceeds or receipts reported to DLNR contain any inaccuracies.

A1. The University is not aware of formal internal reviews or audits related to income and proceeds or receipts reported to the Department of Land and Natural Resources ("DLNR"). The University is aware of formal reviews commissioned by OHA towards this end.

Q2. If there are any omissions from the income and proceeds reported to DLNR for inclusion in its Accounting of All Receipts from Lands Described in Section 5(f) of the Admission Act for Fiscal Year 2021 and Fiscal Year 2022, please provide all information required by Act 178 (Session Laws of Hawai'i 2006), including but not limited to the source and amount of each omitted amount.

A2. The University has identified possible omissions for Fiscal Year 2021 and Fiscal Year 2022, and related information is provided below:

Account Name	Tax Map Key	Ceded/Public Land Trust Total Receipts omitted for FY 21	20% of Ceded/Public Land Trust Total Receipts omitted for FY 21	Ceded/Public Land Trust Total Receipts omitted for FY 22	20% of Ceded/Public Land Trust Total Receipts omitted for FY 22
UHM Facilities Business Office	(1) 2-8-023:003	\$389,860.35	\$77,972.07	\$460,757.34	\$92,151.47
UHM Office of Vice Chancellor for Research	(1) 4-1-014:014	\$42,660.00	\$8,532.00	\$42,660.00	\$8,532.00
UHH 'Imiloa	(3) 2-4-001:007	\$3,568.61	\$713.72	\$77,366.89	\$15,473.38
TOTAL		\$436,088.96	\$87,217.78	\$580,784.23	\$116,156.85

In Fiscal Year 2023, the University began reporting regarding cell tower license agreements and a space lease to the U.S. National Oceanic and Atmospheric Administration ("NOAA") for an

office located at UH Mānoa. In Fiscal Year 2024, the University began reporting net receipts from the 'Imiloa Astronomy Center located at the University of Hawai'i at Hilo ("UH Hilo").

The University continues to review transactions on a go-forward basis to identify additional Act 178 reporting requirements.

Q3. If the Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the DLNR to the Hawai'i State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAS, Inc. (2018) identified any gaps in reporting for this agency, please describe the steps taken to include the income and proceeds or receipts reported as a gap.

A3. The N&K CPAS, Inc. report identified the following as a reporting gap for the University, "bookstore receipts for food, sundries & souvenirs, and insignia clothing generated at UH Mānoa bookstore." The University has incorporated the net receipts from this gap into its reporting to DLNR.

Q4. Please describe the information from the list of 13 items listed in the PLTWG Letter that were included in this agency information and data provided to DLNR to create and maintain the Public Land Trust Information System ("PLTIS").

A4. The University previously provided a land inventory of parcels with the relevant requested information (as applicable) to DLNR, which was used to create and maintain PLTIS.

Q5. Please describe any and all steps that are taken by this agency to verify your data and to determine if there are any inaccuracies in the PLTIS.

A5. When considering the use of lands under the University's jurisdiction that would generate income and proceeds or receipts receivable by the University, as part of ordinary due diligence, the University determines whether the land in question is Ceded Lands. If PLTIS needs to be updated, the University will take the necessary steps to inform DLNR of any corrections needed to update PLTIS.

Q6. Please identify any current inaccuracies discovered in this agency information provided or otherwise available to the DLNR or now present in the PLTIS and include: (A) A description of how the inaccuracy will be corrected; and (B) Copies of all documents related to the correction of those inaccuracies.

A6. Should the University identify any specific inaccuracies, it will take the necessary steps to inform DLNR of any corrections and provide any documents needed to update PLTIS.

Q7. Please describe any and all principles or guidelines utilized by this agency in its reporting. For instance, if a parcel is part Ceded Lands and part non-Ceded Lands, how does the agency determine whether it will be included as Ceded Lands?

A7. The University utilizes guidance from the Attorney General, PLTIS, and its operational assessments to determine what lands in possession of the University are ceded and which receipts it collects from the use of public land trust lands are subject to transfer to OHA under Executive Order (“EO”) 06-06 and EO 22-04.

In addition, the University has engaged in informal discussions with OHA in pursuit of Act 178 compliance. The University reports and transfers receipts from the use of public land trust lands collected for parking, faculty housing, non-student housing rentals, vending machines, certain bookstore items, and leases. Each campus is discussed in turn below.

UH at Mānoa. The University reports receipts from parking, faculty housing, non-student housing rentals, vending machines, licenses and leases, and bookstore food, sundry, and logo items. The University reports receipts in the named categories for the bookstore, less the cost of goods sold.

UH Hilo. The University reports receipts from parking, non-student housing rentals, vending machines, bookstore foods, sundry, and logo items. The UH Hilo campus does not have faculty housing. The University reports receipts in the named categories for the bookstore, less the cost of goods sold. The University also reports receipts from the ‘Imiloa Astronomy Center, less the cost of goods sold.

UH Hilo presently accounts and reports receipts for the sublease and operation of commercial tours on Ceded Lands leased by the University from the Board of Land and Natural Resources on Mauna Kea (“**UH Mauna Kea Lands**”).

Windward Community College (“WCC”). The University reports receipts from vending machines and bookstore food, sundry, and logo items. The WCC campus does not have faculty or student housing, and it does not charge for parking. The University reports receipts in the named categories for the bookstore, less the cost of goods sold.

Honolulu Community College (“HonCC”). The University reports receipts from parking and vending machines. The HonCC campus does not have faculty or student housing, and its bookstore is not on Ceded Lands.

Hawai‘i Community College (“Hawai‘i CC”). The University reports receipts from vending machines. The Hawai‘i CC campus does not have faculty or student housing, and it does not charge for parking.

Other Campuses. UH at West O‘ahu, Leeward Community College, and Kaua‘i Community College are not on Ceded Lands. UH Maui College and Kapi‘olani Community College have parcels designated as Ceded Lands, but those parcels are used for educational purposes and pursuant to EO 06-06 (which incorporates EO 03-03 by reference), EO 22-04, and guidance from the Attorney General, receipts from those uses are not subject to transfer to OHA.

Other UH Lands. The University reports receipts from lease revenue for lands that it has entered into contracts with other parties.

Q8. Please confirm that all conservation district lands or preservation zoned lands which this agency holds title or over which it maintains management control were included in the reporting.

A8. With regard to the PLTWG Letter's reference to "preservation zoned" lands and "conservation district" lands, we assume these are references to (i) a county zoning classification and (ii) the State conservation district defined under Hawai'i Revised Statutes chapter 183C [Conservation District], accordingly. To the extent that these lands were also Ceded Lands that the University holds title to or over which it maintains management control, those lands were included in PLTIS. For example, UH Mauna Kea Lands are Ceded Lands and also located in the State conservation district.

Q9. Please confirm that all Public Law 88-233 transferred since August 21, 1959 from the federal government to the State and to this agency was reported to DLNR and is included in the PLTIS.

A9. The University is not aware of any lands transferred from the federal government to the University that are subject to Public Law 88-233.

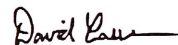
Q10. Please identify and describe any submerged lands within the jurisdiction or use of this agency and provide the information and data required by Act 54 (Session Laws of Hawai'i 2011).

A10. We are aware of the following submerged parcels:

- Coconut Island. TMK No. (1) 4-6-001: 051. Held by UH under EO 3794, for University and Allied Purposes.
- Makai Pier. TMK No. (1) 4-1-014: 014. Held by UH under general lease issued by BLNR to be used solely for construction, use, and maintenance of a pier and other facilities for berthing vessels, housing equipment to be used in marine science and ocean technology and research, and for the design, construction, testing, and use of equipment and facilities to further marine science, ocean technology, and undersea exploration of aquatic and terrestrial resources.
- Marine Education Training Center. TMK No. (1) 1-5-041: 006 (portion) and 334 (portion). Held by UH under general lease issued by BLNR for Education and Research Purposes.

If you have any questions or concerns, please let me know.

Sincerely,



David Lassner
President, University of Hawai'i

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



DEAN MINAKAMI
EXECUTIVE DIRECTOR

STATE OF HAWAII
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM
HAWAII HOUSING FINANCE AND DEVELOPMENT CORPORATION
677 QUEEN STREET, SUITE 300
HONOLULU, HAWAII 96813
FAX: (808) 587-0600

IN REPLY REFER TO:
24:PECB/24

February 22, 2024

State of Hawaii
Office of Hawaiian Affairs
Act 226, Session Laws of Hawaii 2022 Public Land Trust Working Group
560 N. Nimitz Hwy, Suite 200
Honolulu, Hawaii 96817

ATTN: Carmen "Hulu" Lindsey

Dear Ms. Lindsey:

Re: Information Relating to Ceded Lands and Income and Proceeds Collected or Received from the Public Land Trust

I. Introduction

This letter responds to the December 22, 2023 correspondence from the Public Land Trust Working Group established by Act 226, Session Laws of Hawaii ("SLH") 2022 (the "Working Group") to the Hawaii Housing Finance and Development Corporation ("HHFDC"). In that correspondence, it is stated that the Working Group is asking all state agencies to make certain assurances regarding the identification and reporting to the Department of Land and Natural Resources ("DLNR") of: 1) ceded lands for the purpose of an inventory; and 2) income and proceeds collected or received from the public land trust.

II. Accounting of Ceded Lands for the Purpose of an Inventory

When requested by DLNR, HHFDC has provided information relating to the requirements of Act 54, SLH 2011, which established the Public Land Trust Information System ("PLTIS"). Using existing internal databases, HHFDC provided the following data to DLNR in 2014 (when it created the PLTIS) and provided updated data several times thereafter upon DLNR's request.

- A. Fee Owner Agency (i.e., "HHFDC"), Tax Map Key, Island, Parcel Acreage, and Public Land Trust Status, in accordance with the [PLTIS Parcel Specifications](#) provided by DLNR; and

- B. Certain data on encumbrances, in accordance with the [PLTIS Encumbrance Specifications](#) provided by DLNR.

We note the following:

- A. The reporting to DLNR did not exclude any HHFDC lands.
- B. In cases where a parcel is part ceded land and part non-ceded land, HHFDC includes this parcel in its ceded lands inventory reported to DLNR and prorates the parcel's income and receipts by land area.
- C. There are no submerged lands within the use or jurisdiction of HHFDC.
- D. During our review of relevant information in response to your December 22 inquiry, we found one inaccuracy in the information now present in the PLTIS. The ceded land parcel bearing Tax Map Key (3) 7-4-017: 057 is reported as being owned by the Hawaii Housing Authority (HHA), which was repealed effective July 1, 1987. HHFDC as HHA's successor owns this parcel, which is improved with the Jack Hall Kona Memorial affordable rental housing project. We will prepare a Confirmation of Ownership document to be recorded in the Bureau of Conveyances, after which time a copy will be provided to the Working Group.

III. Accounting of Income and Proceeds Collected or Received from the Public Land Trust

- A. To summarize HHFDC's review process, in preparation for the annual report to DLNR in accordance with the accounting requirements of Act 178, SLH 2006, a listing of all HHFDC ceded lands is downloaded from the PLTIS website. Gross income and proceeds for each parcel that has been identified as being ceded land are verified with the general ledger. All transfers of funds to the Department of Budget and Finance are reconciled with the general ledger, the quarterly reports and related transmittals, and the report to DLNR.
- B. We are unaware of any omissions from the income and proceeds reported to DLNR for Fiscal Year 2021 and Fiscal Year 2022.
- C. The Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawaii State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc. (2018) identified a gap in HHFDC reporting attributable to the omissions of receipts totaling \$42,516 generated from two parcels of land owned in Waimanalo, Oahu. HHFDC now reports the gross receipts for these parcels in the annual report to DLNR.

Office of Hawaiian Affairs

Act 226, Session Laws of Hawaii 2022 Public Land Trust Working Group

February 22, 2024

Page 3

Conclusion

Thank you for the opportunity to provide the above information to the Public Land Trust Working Group. Please note that the information provided herein is made to the actual knowledge of the current HHFDC employees who are the respective individuals within our organizational structure who are most knowledgeable concerning a particular fact or other matter.

Should you have any questions about the information provided in this letter, please call Chris Woodard, Chief Planner, at 808-587-0588.

Sincerely,

Dean Minakami

Dean Minakami
Executive Director

From: [Mizuno, Derek M](#)
To: [PLT Working Group](#)
Subject: Act 226 (SLH 2022) Public Land Trust Working Group
Date: Thursday, February 8, 2024 10:45:36 AM

Public Land Trust Working Group,

The Hawaii Employer-Union Health Benefits Trust Fund does not own or have jurisdiction over any real property.

Please let me know if you have any questions.

Derek Mizuno
EUTF
(808)586-1681

CONFIDENTIALITY NOTICE: THIS E-MAIL MESSAGE, INCLUDING ANY ATTACHMENTS, IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL ENTITY TO WHICH IT IS ADDRESSED AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED, CONFIDENTIAL AND EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. If the reader of this message is not the intended recipient or an employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify the EUTF HIPAA Security Officer immediately by telephone at 808-547-2335 and destroy all copies of the original message. Thank you.

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Customer service survey: <https://www.surveymonkey.com/r/WY8F7BG>

JOSH GREEN, M.D.
GOVERNOR OF HAWAII
KE KIA'AINA O KA MOKU'AINA 'O HAWAII



KENNETH S. FINK, MD, MGA, MPH
DIRECTOR OF HEALTH
KA LUNA HO'OKELE

STATE OF HAWAII
DEPARTMENT OF HEALTH
KA 'OIHANA OLAKINO
P. O. BOX 3378
HONOLULU, HI 96801-3378

In reply, please refer to:
File:

January 24, 2024

Carmen "Hulu" Lindsey
Chair, Public Land Trust Working Group
Office of Hawaiian Affairs
560 N. Nimitz Highway, Suite 200
Honolulu, Hawaii 96817

Dear Chair Hulu:

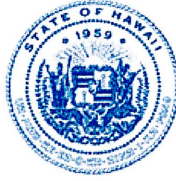
Thank you for your letter dated January 9, 2024 requesting information identifying all ceded land parcels and all income and proceeds collected or received from the public land trust. The Department of Health (DOH) does not own any ceded land parcels that collected or received income from the public land trust.

Please contact Varick Hotema, Capital Improvements Coordinator at varick.hotema@doh.hawaii.gov if you have any questions.

Sincerely,

Kenneth S. Fink, MD, MGA, MPH
Director of Health

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



STATE OF HAWAII'Ī | KA MOKU'ĀINA 'O HAWAII'Ī
DEPARTMENT OF TRANSPORTATION | KA 'OIHANA ALAKAU
869 PUNCHBOWL STREET
HONOLULU, HAWAII 96813-5097

February 23, 2024

EDWIN H. SNIFFEN
DIRECTOR
KA LUNA HO'ŌKELE

Deputy Directors
Nā Hope Luna Ho'okele
DREANALEE K. KALILI
TAMMY L. LEE
ROBIN K. SHISHIDO


IN REPLY REFER TO:

DIR 0044
STP 8.3713

VIA EMAIL: pltworkinggroup@oha.org

TO: STACY KEALOHALANI FERREIRA, CHIEF EXECUTIVE OFFICER
OFFICE OF HAWAIIAN AFFAIRS

ATTENTION: CARMEN HULU LINDSEY, CHAIR
PUBLIC LAND TRUST WORKING GROUP

FROM: EDWIN H. SNIFFEN 
DIRECTOR OF TRANSPORTATION

SUBJECT: ACT 226, SESSION LAWS OF HAWAII 2022: PUBLIC LAND
TRUST WORKING GROUP

Thank you for your letter dated January 9, 2023, requesting the Hawaii Department of Transportation (HDOT) to provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year.

HDOT provides the following information:

HDOT Harbors complies with the provisions of Act 178, Session Laws of Hawaii 2006, which requires all state agencies that use or manage public land trust lands to provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year. Harbors remits the 20 percent pro-rata share of all funds derived from the public land trust to the Office of Hawaiian Affairs (OHA) each calendar quarter.

The report to the OHA on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawaii State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc. (2018) identified gaps in reporting for this agency for Hilo Harbor Piers 1 and 2, regarding the income and proceeds or receipts reported. Harbors addressed this gap by analyzing this reported gap and took corrective action to ensure that in the future, the Ceded Land percentages for these areas are consistently applied.

Additionally, Harbors has taken steps to address N&K CPA's, Inc. comment regarding supporting documentation for the basis of percentages that Harbors uses to determine the Public Land Trust acreage.

Harbors accessed the Public Land Trust Information System (PLTIS) website to obtain the maps of the land areas on which Harbors' facilities are located, for which Harbors was delegated jurisdiction. During this process, the PLTIS categorization of each of those land areas in relation

to the 1959 Admissions Act, i.e., land designations/ classifications of 5(a), 5(b) or 5(e) is noted and is used to verify that Harbors is properly categorizing those land areas as Ceded or not in its computation of Harbors' remittance of OHA's pro-rata share. Harbors also refers to Governor Executive Orders that delegate jurisdiction of fast land areas and submerged land areas to Harbors.

The request asks for a description of the principles or guidelines utilized by this agency in its reporting. Harbors uses the principle that remittances will be made to OHA based upon the Public Land Trust's percentage of ownership, whether 100 percent ceded, or part ceded.

If a parcel is part ceded lands and part non-ceeded lands, Harbors computes the actual ceded land ownership percentage by dividing the ceded land area by the total land area of the parcel which it obtains by adding the two parts of land together to obtain the total land area. Harbors pays OHA for the part ceded land using the actual ownership percentage, i.e., no part ceded lands are excluded from Harbors' remittances to OHA.

Regarding submerged lands, Harbors pays for submerged land areas for which it is provided jurisdiction.

HDOT Highways Right-of-Way has confirmed the following revocable permit rents are from property under ceded lands trust as of June 1, 2023.

Tenant Name	AR Subsidiary (HWYAC)	Monthly Permit Revenue	Ceded Land Revenue %	Ceded Land Revenue (TXX921D)	State Highway Fund (SHF) Revenue %	SHF Revenue (SXX321)
Ken's House of Pancakes	KEN01	\$393.00	20%	\$78.60	80%	\$314.40
AT&T (Pali Tunnel)	ATT901	\$2,500.00	20%	\$500.00	80%	\$2,000.00
Verizon Wireless (Pali Tunnel)	GTE903	\$ 2,500.00	20%	\$500.00	80%	\$2,000.00
T-Mobile (Pail Tunnel)	WEST03	\$2,500.00	20%	\$500.00	80%	\$2,000.00
AT&T (H3)	ATT902	\$2,500.00	20%	\$500.00	80%	\$2,000.00
Verizon Wireless (H-3)	GTE902	\$2,500.00	20%	\$500.00	80%	\$2,000.00
T-Mobile (H3)	WEST04	\$2,500.00	20%	\$500.00	80%	\$2,000.00
Monthly Total:		\$15,393.00		\$3,078.60		\$12,314.40
Quarterly Total:		\$46,179.00		\$9,235.80		\$36,943.20
Yearly Total:		\$184,716.00		\$36,943.20		\$147,772.80

On October 27, 1997, President Clinton signed H.R. 2169, the Fiscal Year 1998 Transportation Appropriations bill, which contains the OHA forgiveness legislation. Section 340 (c) "Prohibition on Further Diversion" states that " There shall be no further payment of airport revenues from

claims related to ceded lands, whether characterized as operating expenses, rent, or otherwise, and whether related to claims for periods of time prior to or after the date of enactment of this Act."

Based on the Federal legislation, HDOT is not responsible for any payments to OHA. However, payments by the State of Hawaii to OHA may still be required for OHA ceded land used by HDOT Airports. The below exhibits depict revenues from Airport operations. Exhibits A - G is used to report the OHA payments due from the State of Hawaii relating to OHA ceded lands used by HDOT Airports.

Exhibit A
Calculation of OHA Payment
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

	Exhibit	OHA Eligible Revenue	(1) OHA Percentage	Due To OHA From The State Of Hawaii
HIA Terminal Rental Revenue	C	\$15,492,695.00	20.0%	\$3,098,539.00
HIA Terminal Concession Revenue	D	\$1,464,538.00	20.0%	\$292,908.00
Other Terminal/Concession Revenue	E	\$51,231,574.00	20.0%	\$10,246,315.00
Airfield Revenue	F	\$44,642,011.00	20.0%	\$8,928,402.00
Ground Rental Revenue	G	\$17,944,444.00	20.0%	\$3,588,889.00
Total		\$130,775,263.00		\$26,155,053.00

NOTE: (1) Required by Hawaii Revised Statutes Chapter 10 Section 13.5.

Exhibit B
OHA Eligible Revenue by Airport
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

Airport	OHA Eligible Revenue	OHA Percentage	Due To OHA From The State Of Hawaii
Honolulu International	\$66,159,353.00	20.0%	\$13,231,871.00
Kona International	\$50,555,847.00	20.0%	\$10,111,169.00
Port Allen	\$27,632.00	20.0%	\$5,526.00
Molokai	\$699,924.00	20.0%	\$139,985.00
Kalaupapa	\$31,844.00	20.0%	\$6,369.00
Hilo International	\$12,916,054.00	20.0%	\$2,583,210.00
Hana	\$24,154.00	20.0%	\$4,831.00
Upolu	\$1,895.00	20.0%	\$379.00
Dillingham	\$351,560.00	20.0%	\$70,312.00
Waimea-Kohala	\$7,001.00	20.0%	\$1,400.00
Total	\$130,775,263.00		\$26,155,052.00

Exhibit C
Calculation of OHA Eligible Airline Terminal Rental Revenue
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

Honolulu International	
Non-Exclusive Premises - OST Gates C1 - C5	\$12,177,813.00
Building #360 & Space #611 (Ewa Concourse)	\$3,314,883.00
Total	\$15,492,695.00

Exhibit D
Calculation of OHA Eligible Terminal Concession Revenue
at Honolulu International Airport
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

	Square Footage Ceded Lands	Total Square Footage	OHA Eligible Revenue
Honolulu International			
Marriott/Host (restaurant and beverage)	\$11,087.00	\$90,295.00	(1) \$826,701.00
DFS Group L.P. (Retail)	\$4,348.00	\$32,949.00	(1) \$637,837.00
Total			\$1,464,538.00

NOTE: (1) Greater of Minimum Annual Guarantee or Percentage
Rent based on the most current lease year ended.

Exhibit E
Calculation of OHA Eligible Other Terminal/Concession Revenue
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

	(1) Total Annual Revenue	OHA Allocation Percentage	OHA Eligible Revenue
Kona International			
Aeronautical revenue	\$9,907,849.00	100.0%	\$9,907,849.00
Concession revenue	\$26,363,784.00	100.0%	\$26,363,784.00
Non-aeronautical revenue	\$3,522,458.00	100.0%	\$3,522,458.00
Total			\$39,794,091.00
Port Allen			
Aeronautical revenue	\$27,110.00	100.0%	\$27,110.00
Total			\$27,110.00
Molokai			
Aeronautical revenue	\$57,990.00	100.0%	\$57,990.00
Concession revenue	\$322,833.00	100.0%	\$322,833.00
Non-aeronautical revenue	\$34,896.00	100.0%	\$34,896.00
Total			\$415,718.00

Kalaupapa			
Aeronautical revenue	\$0.00	100.0%	\$0.00
Total			\$0.00
Hilo International			
Aeronautical revenue	\$5,115,935.00	100.0%	\$5,115,935.00
Concession revenue	\$4,976,117.00	100.0%	\$4,976,117.00
Non-aeronautical revenue	\$542,925.00	100.0%	\$542,925.00
Total			\$10,634,977.00
Hana			
Aeronautical revenue	\$7,598.00	100.0%	\$7,598.00
Concession revenue	\$984.00	100.0%	\$984.00
Non-aeronautical revenue	\$1,205.00	100.0%	\$1,205.00
Total			\$9787.00
Upolu			
Aeronautical revenue	\$1,895.00	100.0%	\$1,895.00
Total			\$1895.00
Dillingham Airfield			
Aeronautical revenue	\$346,583.00	100.0%	\$346,583.00
Non-aeronautical revenue	\$1,414.00	100.0%	\$1,414.00
Total			\$347,997.00
Total			\$51,231,574.00

NOTE: (1) Based on Operational Revenue Schedule which agrees to Financial Statements. Operational Revenue Schedule used since Financial Statements do not have sufficient detail.

Exhibit F
Calculation of OHA Eligible Airfield Revenue
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

	Landing Fee Revenue	Portion of Runway on Ceded Lands	OHA Eligible Revenue
Honolulu International		See Exhibit F.1	\$31,257,675.00
Kona International	\$ 10,761,756.00	100.0%	\$10,761,756.00
Port Allen	\$522.00	100.0%	\$522.00
Molokai	\$284,206.00	100.0%	\$284,206.00
Kalaupapa	\$31,844.00	100.0%	\$31,844.00
Hilo International	\$2,447,507.00	93.2%	\$2,281,077.00
Hana	\$15,634.00	91.9%	\$14,367.00
Upolu	\$0.00	33.9%	\$0.00
Dillingham	\$40,491.00	8.8%	\$3,563.00
Waimea-Kohala	\$14,260.00	49.1%	\$7,001.00
Total			\$44,642,011.00

Exhibit F.1
Calculation of OHA Eligible Airfield Revenue - HIA
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

	(A) Total	(B) (A) Total	(C) (B) Total	(D) Ceded	(E) (D)/(A) %	(F) (C)*(E) AUC Prorated
Runway #	Runway Length	%		Runway Length	% of Total	
8L - 26R	12,357	30.7%	\$20,801,094.00	2,106	17.0%	\$3,536,186.00
8R - 26L	12,001	29.8%	\$20,191,290.00	8,946	74.5%	\$15,042,511.00
				3,055	25.5%	\$5,148,779.00
4L - 22R	6,952	17.2%	\$11,654,033.00	1,512	21.7%	\$2,528,925.00
4R - 22L	9,000	22.3%	\$15,109,589.00	2,980	33.1%	\$5,001,274.00
Total	40,310	100.0%	(1) \$67,756,006	18,599	46.1%	\$31,257,675.00

NOTE: (1) Total Per Operational Revenue Schedule

Exhibit G
Calculation of OHA Eligible Ground & Ewa Concourse Rental Revenue - HIA
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

Ewa Service Court (1-C, 5-A)	\$4,340,241.00
South Ramp (7-A-1)	\$10,823,879.00
Sand Island (9-B&C)	\$2,411,553.00
Kapalama Military Reservation (KMR)	\$368,772.00
Total Ground Rental Revenue - HIA	\$17,944,444.00

If there are any questions, please contact Mr. Gerald Schmitz, Planner, Tech Support Section, of the HDOT Statewide Transportation Planning Office at (808) 831-7991 or via email at gerald.j.schmitz@hawaii.gov.

From: [Sasaki, Gareth A](#)
To: [PLT Working Group](#)
Subject: PLT Working Group: HCDA
Date: Monday, February 5, 2024 8:14:30 AM
Attachments: [image001.png](#)

Hi Public Land Trust Working Group,

The Hawaii Community Development Authority received your letter dated December 22, 2023.

There are no changes regarding land ownership by the HCDA.

We have and continue to submit twenty per cent of income and proceeds from three parcels.

Tax Map Key	Other ID
2-1-15: Por 44	Forrest Ave
2-1-15: 09 por	CEM
2-1-58 Por 128	Kewalo Basin

Please let me know if you need any additional information and I will be happy to share.

Thank you,
Garet

Garet Sasaki
Chief Financial Officer
Hawaii Community Development Authority
547 Queen Street
Honolulu, HI 96813
Phone: (808) 594-0300
Fax: (808) 587-0299
<http://dbedt.hawaii.gov/hcda>

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



**STATE OF HAWAII
DEPARTMENT OF TAXATION**

Ka 'Oihana 'Auhau

P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1506

GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

January 19, 2024

State of Hawai'i - Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Aloha Chair Lindsey:

This letter is in response to your inquiry regarding our accounting records of all receipts from lands described in section 5(f) of the Admission Act set forth by Act 178, Session Laws of Hawai'i 2006. The Department of Taxation does not hold title to maintain management control or otherwise use ceded lands. We do not submit any report to the Department of Land and Natural Resources ("DLNR") for the purpose of inventory and any income and proceeds collected or received from the public land trust.

If you have any questions, please contact Min Ming, Administrative Services Officer, at min.meng@hawaii.gov.

Sincerely,

A blue ink signature of Gary S. Suganuma, written in a cursive style. Below the signature, the text "Gary S. Suganuma" and "Director of Taxation" is printed.

Gary S. Suganuma
Director of Taxation

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
Ka 'Oihana 'Auhau

P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1611
FAX NO: (808) 587-1633

GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

January 19, 2024

Ms. Carmen "Hulu" Lindsey
State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
560 N. Nimitz Highway, Suite 200
Honolulu, HI 96817

Dear Ms. Lindsey:

I am responding on behalf of the Taxation Board of Review ("BoR") to your letter dated December 22, 2023 with respect to a request for information regarding ceded lands that are controlled or used by the BoR.

Pursuant to HRS section 232-7(e), the Taxation Board of Review ("Board") is included within the Department of Taxation ("DoTax") for budgetary and administrative purposes. The BoR has no management control over any lands. The BoR defers to DoTax with respect to this inquiry.

Very truly yours,

Glenn M. Sakuda

Glenn M. Sakuda
Chairperson, Taxation Board of Review

cc: Gary Suganuma, Director of Taxation

From: [Yamamoto Lau, Gwen S](#)
To: [PLT Working Group](#)
Cc: [DBEDT Greenbank](#)
Subject: Act 226 (SHL 2022) Public Land Trust Working Group
Date: Thursday, January 4, 2024 9:00:46 AM

Chair Lindsey,

This email is to confirm receipt of your letter dated December 22, 2023, as well as to inform you that the Hawaii Green Infrastructure Authority does not hold title to, maintain management control or otherwise use ceded lands.

Feel free to contact me should you have any questions.

Thanks,

Gwen S Yamamoto Lau
Executive Director
Hawaii Green Infrastructure Authority (HGIA)
250 S Hotel Street, #501, Honolulu, HI 96813
PO Box 2359, Honolulu, HI 96804
Phone: 808-587-2690
www.gems.hawaii.gov

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



KEITH A. REGAN
COMPTROLLER
KA LUNA HO'OMALU HANA LAULĀ

MEOH-LENG SILLIMAN
DEPUTY COMPTROLLER
KA HOPE LUNA HO'OMALU HANA LAULĀ

STATE OF HAWAII' | KA MOKU'ĀINA O HAWAI'I
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWÉ LAULĀ
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

January 4, 2023

Public Land Trust Working Group
500 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817
Attention: Ms. Carmen Lindsey

Aloha Ms. Lindsey,

We are in receipt of your December 22, 2023, letter requesting any pertinent information the State Building Code Council (SBCC) may have relating to the Public Land Trust Working Group's kuleana.

The SBCC is solely concerned with building codes and its activities do not apply to the holdings described in the letter.

Sincerely,

Howard C. Wiig, Chair
State Building Code Council

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR



JADE T. BUTAY
DIRECTOR

WILLIAM G. KUNSTMAN
DEPUTY DIRECTOR

DIR 23.041

STATE OF HAWAII
KA MOKU'ĀINA O HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
KA 'OIHANA PONO LIMAHANA
830 PUNCHBOWL STREET, ROOM 321
HONOLULU, HAWAII 96813
www.labor.hawaii.gov

January 2, 2024

TO: Office of Hawaiian Affairs
Public Land Trust Working Group
c/o Chairperson Hulu Lindsey
560 North Nimitz Highway, Suite 200
Honolulu, Hawaii 96817

FROM: Jade T. Butay, Director
Department of Labor and Industrial Relations

RE: Act 226 (22) Pro Rata Share Public Land Trust

The Department of Labor and Industrial Relations (DLIR) and its agencies, Hawaii Civil Rights Commission, Hawaii Labor Relations Board, Labor and Industrial Relations Appeals Board, Office of Community Services and State Fire Council owns no land applicable to the requests made in Act 226 of 2022.

The DLIR worked with the Department of Budget and Finance and the Department of Land and Natural Resources which determined no pro-rata share of the public land trust is owed by the DLIR.

From: [Fatherhood Commission Hawaii](#)
To: [PLT Working Group](#)
Subject: HS-COF - no title
Date: Monday, March 11, 2024 6:07:52 PM

Aloha,

In response to your letter dated 1/1/23, the Hawaii State Commission on Fatherhood does not hold title to, maintain management control or otherwise use ceded lands. We do not have any information to provide.

Yours,

Jeff Esmond (not James as your letter states)
Chair, Hawaii State Commission on Fatherhood

From: [Nagamine, Jill T](#)
To: [PLT Working Group](#)
Subject: Response to request for information related to ceded lands held by the Commission to Promote Uniform Legislation
Date: Tuesday, January 9, 2024 3:47:12 PM

Dear Public Land Trust Working Group (ATTN: Carmen "Hulu" Lindsey),

I am in receipt of your December 22, 2023, request for information about ceded land parcels addressed to the Commission To Promote Uniform Legislation. The Commission to Promote Uniform Legislation, which is placed within the Department of the Attorney General pursuant to section 26-7, Hawaii Revised Statutes, holds no ceded lands, and has nothing to report in response to your request.

Thank you,

Jill T. Nagamine
Deputy Attorney General
Legislative Division
State of Hawai'i

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JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
PUBLIC UTILITIES COMMISSION
465 S. KING STREET, #103
HONOLULU, HAWAII 96813

LEODOLOFF R. ASUNCION, JR.
CHAIR

NAOMI U. KUWAYE
COMMISSIONER

COLIN A. YOST
COMMISSIONER

Telephone: (808) 586-2020
Facsimile: (808) 586-2066

Website: puc.hawaii.gov
E-mail: puc@hawaii.gov

January 2, 2024

Carmen "Hulu" Lindsey
State of Hawaii – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
560 N. Nimitz Hwy, Suite 200
Honolulu, Hawaii 96817
Email: pltworkinggroup@oha.org

Subject: Act 226 (SLH 2022) Public Land Trust Working Group

Dear Chair Lindsey:

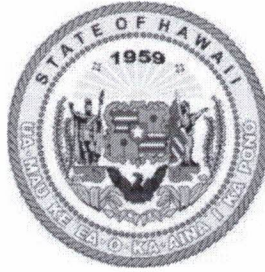
The Public Utilities Commission (PUC) received a letter from you dated December 22, 2023, requesting for information regarding ceded lands in the public land trust inventory. The PUC does not hold any title, nor do we maintain management control over any conservation district lands or preservation zoned lands including submerged lands as described in your letter.

If you have any further questions, please do not hesitate to contact me at 808-586-2276 or jodi.e.chai@hawaii.gov.

Sincerely,

Jodi Endo Chai
Executive Officer

JOSH GREEN, M.D.
GOVERNOR OF HAWAII



MKSOA BOARD

JOHN KOMEIJI
Chairperson

*DOUG ADAMS
KAMANA BEAMER
POMAI BERTELMANN
PAUL HORNER
*BONNIE IRWIN
*RYAN KANAKA'OLE
KALEHUA KRUG
*BEN KUDO
LANAKILA MANGAUIL
RICH MATSUDA
NOE NOE WONG-WILSON

*ex-officio

MAUNAKEA STEWARDSHIP OVERSIGHT AUTHORITY (MKSOA)

19 E. Kawili Street, Hilo, HI 96720
Telephone (808) 933-0734 Fax (808) 933-3208
Website: <http://dlnr.hawaii.gov/maunakea-authority/>

Chair Carmen "Hulu" Lindsey
Public Land Trust Working Group
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Aloha Chair Lindsey,

We are in receipt of your letter of January 9, 2024 (a similar letter of December 22, 2023 was also received).

MKSOA began its co-management of the Mauna on July 1, 2023. As such, we are unable to respond to the questions, many which predate our involvement. However, we understand that the University of Hawaii, which had sole management responsibility through the Center for Maunakea Stewardship prior to the establishment of the MKSOA and who now jointly manages Mauna Kea lands during the transition period provided under HRS Chapter 195H, will be responding to your inquiries related to ceded lands.

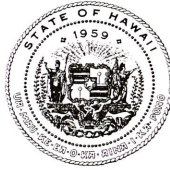
Mahalo.

Sincerely,

John T. Komeiji
Chair, Mauna Kea Stewardship and Oversight Authority

JOSH GREEN, M.D.
GOVERNOR
STATE OF HAWAII
*Ke Kia'āina o ka Moku'āina 'o
Hawaii*

SYLVIA J. LUKE
LT. GOVERNOR
STATE OF HAWAII
*Ka Hope Kia'āina o ka Moku'āina
'o Hawaii*



KALI WATSON
CHAIRMAN, HHC
Ka Luna Ho'okele

KATIE L. DUCATT
DEPUTY TO THE CHAIRMAN
Ka Hope Luna Ho'okele

STATE OF HAWAII
DEPARTMENT OF HAWAIIAN HOME LANDS

Ka 'Oihana 'Aina Ho'opulapula Hawaii

P. O. BOX 1879
HONOLULU, HAWAII 96805

January 30, 2024

Ref: PO-24-018

Carmen "Hulu" Lindsey, Chairman
Office of Hawaiian Affairs
560 N. Nimitz Highway, #200
Honolulu, HI 96817

Aloha Chair Lindsey & Members of the Public Land Trust Working Group:

The Department of Hawaiian Home Lands (DHHL) is in receipt of your letter dated December 22, 2023 regarding the Public Land Trust Working Group that was established by Act 226 (SLH 2022) and the request for all state agencies to report (1) all ceded land parcels under the control of the state agency and (2) all income and proceeds collected or received from the public land trust.

DHHL's history, legal authority, and fiduciary responsibilities are unique compared to other state agencies in the Executive Branch. As Working Group members may know, the Department of Hawaiian Home Lands is governed by the Hawaiian Homes Commission Act of 1921 (HHCA), enacted by the U.S. Congress prior to statehood, to protect and improve the lives of its native Hawaiian beneficiaries. The act created a Hawaiian Homes Commission to administer certain public lands, called Hawaiian Home Lands, for the betterment of its native Hawaiian beneficiaries. Under the HHCA, native Hawaiian beneficiaries are defined as individuals having at least 50 percent Hawaiian blood. The Act was incorporated as a provision in the State Constitution (Article XII Section 1) in 1959 as a condition placed upon the state by the Federal government in exchange for Hawai'i's admission into the Union. Responsibility for the Hawaiian Home Lands Trust was transferred from the Federal government to the state at this time.

The state created the Department of Hawaiian Home Lands to administer the day-to-day operations of the Hawaiian Home Lands Trust. The primary responsibility of the Department of Hawaiian Home Lands is to exclusively serve its beneficiaries by managing its extensive land trust for their benefit. The Hawaiian Home Land Trust consists of over 200,000 acres on the islands of Hawai'i, Maui, Moloka'i, Lāna'i, O'ahu, and Kaua'i. DHHL provides direct benefits to native Hawaiians in many ways. Beneficiaries may receive 99-year homestead leases at \$1 per year for residential, agricultural, or pastoral purposes. These leases may be extended for an aggregate term not to exceed 199 years. Beneficiaries may receive financial assistance through direct loans, insured loans, or loan guarantees for home purchase, construction, home replacement, or repair.

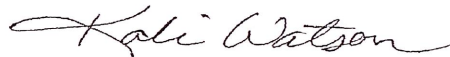
In addition to administering the homesteading program, DHHL leases trust lands not in homestead use at market value and issues revocable permits, licenses, and rights-of-entry. The income from these enterprises is used to supplement DHHL's programs that are meant to better the conditions of its native Hawaiian beneficiaries.

DHHL understands that per Article XII Section 6, OHA is entitled to a pro-rata portion of income generated on ceded lands to be utilized by OHA for the betterment of its Native Hawaiians. However, DHHL would like to point out that DHHL beneficiaries are also beneficiaries of OHA. As such, one hundred percent of the revenue and proceeds generated on Hawaiian Home Lands, including revenue generated on ceded lands that also have the status of Hawaiian Home Lands, are utilized for the exclusive betterment of OHA beneficiaries.

Because of its unique history, legal authority, and fiduciary responsibilities to exclusively serve its native Hawaiian beneficiaries, DHHL does not keep an inventory of Hawaiian Home Lands that are also ceded lands, nor does DHHL keep any record of income and proceeds collected from ceded lands that have the status of Hawaiian Home Lands. Per the HHCA, all Hawaiian Home Lands and revenue generated thereupon, are under the control of the Hawaiian Homes Commission. The Hawaiian Homes Commission has sole authority on how trust lands and resources should be utilized for the exclusive betterment of its native Hawaiian beneficiaries, including the revenue and proceeds generated on Hawaiian Home Lands.

We hope the Working Group can understand the uniqueness of the Hawaiian Home Lands Program and that its mandate to better the conditions of its native Hawaiian beneficiaries is much akin to OHA's fiduciary responsibilities to its Native Hawaiian beneficiaries. The revenues generated on ceded lands that also have the status of Hawaiian Home Lands are under the control of the Hawaiian Homes Commission and are utilized to exclusively benefit native Hawaiians. The Hawaiian Homes Commission's utilization of this revenue for such purposes is in line with the intent of Article XII Section 6, which was to utilize revenues from ceded land (or a portion thereof) for the benefit of native Hawaiians.

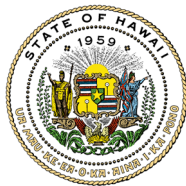
Sincerely,

A handwritten signature in cursive script that reads "Kali Watson".

Kali Watson, Chairman
Hawaiian Homes Commission

cc: Hawaiian Home Commission Members (via email)

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



STATE OF HAWAI'I
KA MOKU'ĀINA O HAWAI'I
DEPARTMENT OF DEFENSE
KA 'OIHANA PILI KAUA
OFFICE OF THE ADJUTANT GENERAL
3949 DIAMOND HEAD ROAD
HONOLULU, HAWAI'I 96816-4495

KENNETH S. HARA
MAJOR GENERAL
ADJUTANT GENERAL
KA 'AKUKANA KENELALA

STEPHEN F. LOGAN
BRIGADIER GENERAL
DEPUTY ADJUTANT GENERAL
KA HOPE 'AKUKANA KENELALA

February 23, 2024

State of Hawai'i Office of Hawaiian Affairs (OHA)
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz, Suite 200
Honolulu, HI 96817

Dear Carmen Lindsey,

This letter is in response to the Public Land Trust Working Group established by Act 226, SLH 2022, OHA's request dated January 9, 2024. The State Department of Defense (DOD) submits the required reporting below within the 45-day reporting period:

1. Account for all ceded lands in the public land trust inventory for the DOD
2. Account for all income and proceeds from the public land trust for DOD; and
3. Subsequently determine the twenty percent share of income and proceeds from the public land trust annually.

Please see the attached forms to support the annual report to OHA. There has been no acquisition of additional ceded land added or removed from the DOD inventory this past calendar year.

Please contact COL (Ret) Rusty Spray at 808-369-3458 or Rusty.Spray@hawaii.gov if there are any questions or additional information needed.

Sincerely,

KENNETH S. HARA
Major General
Hawaii National Guard
Adjutant General

State of Hawaii, Department of Defense Ceded Land Site Information									
Trust Land Status:									
5(a)	Land not owned by the Hawaiian Monarchy.								
5(b)	Ceded/Trust Land								
5(c)	Lands kept by the Federal Government (e.g. under Presidential Order) and used after Statehood.								
5(d)	Lands kept by the Federal Government (e.g. via Lease) - Ceded but not trust land.								
5(e)	Lands used by the Federal Government prior to Statehood but returned to the State within 5-years (ceded/trust land).								
						Date: 11/18/2013 (rev.11/30/2022)			
Island (Division)	Name	Address	TMK	HIARNG Site No.	PLTIS (*2) Check Trust Land Status	Acres	Land Document No.	Comment	
Oahu (HIARNG/HIEMA/HIENG)	Fort Ruger & Diamond Head	3949 Diamond Head Road, Hon. HI 96816	(1) 3-1-42: 006, 016, 018, 027, 040, & 041	15A20	5 (b) - Ceded/Trust Land	322.130	EO 1997/ EO 3688/ EO 4055	Land under joint control/management by DLNR & DOD excluding SCD Communication Facility Site (fomer link/repeater site, DLNR - DSP IATCS Center Site (Former FAA site), two (2) small properties outside the crater (0.0330 & 0.04) under DLNR-DSP Former Link/Repeater Site JFHQ, Readiness Center Not on HIARNG inventory. 100% State Funded	
	> Diamond Head Crater	3949 Diamond Head Road, Hon. HI 96816 - (HIARNG/DOD Properties)					EO 1997/EO 3688		
	- Battery 407th (HIARNG)	4202 Diamond Head Road, Hon. HI 96816 - (HIEMA Properties Only)	(1) 3-1-042: 006			303.190			
	- Birkimer EOC/ B303/ M-6 (HIEMA)		(1) 3-1-042: 016			0.290	EO 4055		
	- M-Tunnels (M0 - M5) and Battery Harlow (HIENG)		(1) 3-1-042: 018			10.468	EO 1997 / EO 1998		
	Oahu (HIEMA)	> SCD Communication Facility Site	(1) 3-1-042: 027			2.010	EO 1997 / EO 1998		
	Oahu (HIENG)	> JFHQ (Parking Lot & B90)	(1) 3-1-042: 040			5.200	EO 1997		
	Oahu (HIARNG)	> JFHQ (B306 & B306A)	(1) 3-1-042: 041			0.972	EO 1997		
	Oahu (HIARNG)	> B300 & B300A							
Oahu (HIENG)	> 22nd Ave. Parking Lot	3949 Diamond Head Road, Hon. HI 96816							
Oahu (HIARNG)					Acquired after 8/59 (Not Ceded Land)	3.000	EO 2768	Readiness Center.	
	Pearl City Armory	96-1210 Waihona Street, Pearl City, HI 96782	(1) 9-6-004: 020	15891					
	TS Waiawa Gulch (RTSM)	96-1230 Waihona Street, Pearl City, HI, 96782	(1) 9-6-004: 015	15993	Federal Land (*2)	19.000	LIC DACA84-3-87-6	Owner per CCH Tax Office: USA	
	TS Waiawa Gulch (UTES)	96-1176 Waihona Street, Pearl City, HI, 96782							
	Kalaeloa	97-1227 Enterprise Street, Kapolei, HI 96707	(1) 9-1-013: 045, 050, 056 & 111	15001	Federal Land (*2)	147.000	LIC DACA84-3-01-28 (09-14-01); DACA84-3-03-0026 (05-19-03) & Amendments	Owner per CCH Tax Office: USA; LIC DACA84-3-01-28 (09-14-01) = 150 Acres. Supplemental Agreement No. 1 exempted 2.8926 Acres. Resultant Acreage = 147.1074 Acres: LIC DACA84-3-03-0026 (05-19-03). LIC DACA84-3-03-0035 executed for use of 2nd Floor in B91.	
					10.900	DACA84-3-19-0189	Lot B Federal land		
			(1) 9-1-013:046		Acquired after 8/59 (Not Ceded Land)	9.800	DOT-A-16-0004	Leased from State DOT expire Aug 31, 2046	
	Bellows RTI	711 Tinker Road, Waimanalo, HI 96798-1906	(1) 4-1-015: 001	15805	Federal Land (*2)	48.000	LIC DACA84-3-00-26	Regional Training Institute	
	Wahiawa Armory & OMS#2	77-230 Kamehameha Hwy., Mililani, HI 96789-3920	(1) 7-6-001: 002	15A90	5(b) - Ceded/Trust Land	3.869	EO 1748	Readiness Center and OMS [EO#1748 (08-24-56) set aside 5.05 Acres.] NOTE: Unable to locate EO 2822 on PLTIS.	
	Wahiawa Park & Ride	Schofield Barracks, Wahiawa HI 96753-1057	(1) 7-6-001: 001	15A91	(*1)	6.465	LIC DACA84-3-79-19	Owner per CCH Tax Office: USA	
	Wheeler AASF 1	1935 Santos Dumont, Schofield Bks, HI 96786	(1) 7-7-001: 001	15A95	Federal Land (*2)	31.000	LIC DACA 84-3-95-18	Army Enclave	
	Wheeler B832	1971 Santos Dumont, Schofield Bks, HI 96786							
	Wheeler C-26 Hangar	1445 Santos Dumont, Schofield Bks, HI 96786							
	Stadium Mall SFRO	Suite # A-4, 4510 Salt Lake Blvd, Honolulu, HI 96818	(1) 9-9-076:007	15820	Commercial Property	0.000	Lease DACA84-5-13-112	Expired 30 Aug 2023 leasing 1000 sf from Stadium Partners	
					Sub-total	601.164			
	Oahu (PACAF/HIANG)	Wheeler AFB				Federal Land (*2)	2.000	169ACWS	HIANG Augmentation personnel support active duty units who in turn retain control of facilities and real estate agreements.
		Kaala AFS				Federal Land (*2)	5.100	169 ACWS	
					Sub-total	7.100			
Oahu (OVS)					5(b) - Ceded/Trust Land			Perpetual Easement (lod27870) to Hawaiian Memorial Park Cemetery (1.072 acres) and (lod28382) to Hawaiian Electric Co. Inc. (0.7779 acres).	
	Hawaii State Veterans Cemetery	45-349 Kamehameha Highway, Kaneohe, Hawaii 96744	(1) 4-5-033: 002		Sub-total	122.500	EO 3523		
Kauai (HIARNG)					5(b) - Ceded/Trust Land			Readiness Center and OMS#5 [EO#3300 (10-17-85) set aside 3.162 Acres. EO#2963 (03-27-79) set aside 1.759 Acres. Total = 4.921 Acres.] *Revocable Permit w/ County (11-19-86) to utilize 1.74 Acres.	
	Hanapepe Armory	13-460 Kaumualii Hwy., Hanapepe, HI 96716	(4) 1-8-008: 029 & 078	15A05		5.379	EO 3300 & EO 2963		
					5(b) - Ceded/Trust Land			LOD 27404 Perpetual Easement to Citizens Utilities Co. [EO#4529 (03-23-17) cancelled EO#1715 (12-15-55); EO#4530 (03-23-17) set aside land for County of Kauai.] Pending DLNR to signed Transfer document in order to remove from property in the DOD State Inventory.	
	Kapa'a Armory	4670 Kahau Road, Kapaa, HI 96746	(4) 4-5-015: 005	15A40		3.283	EO 1715		
	TS Kekaha WETS	(NO Listing)	(4) 1-2-002: 021	15A65	5(b) - Ceded/Trust Land	68.262	EO 1794	Firing Range [EO #1794 (220.11 Acres) - EO#2871 (19.269 Acres withdrawn) - EO#3022 (132.579 Acres withdrawn) = 68.262 Acres]	
Kauai (HIANG)					Sub-total	76.924			
	PMRF, Barking Sands	1115 Nohili Road		BAAM	Federal Land (*2)	2.400	293 CBCS	Navy Property. Host-Tenant Real Estate Agreement (HTREA) 6274294RP00028 between the Department of the Navy and Department of the Air Force and License DACA 84-3-00-02 between the Department of the Air Force and State of Hawaii, HIANG are both for indefinite terms.	
	PMRF, Barking Sands	1115 Nohili Road		BAAM	Federal Land (*2)	9.700	293 CBCS	Navy Property	
	Kokee AFS				Federal Land (*2)	8.500	150 ACWS		
Maui (HIARNG)					Sub-total	20.600			
	TS Ukumehame	(NO Listing)	(2) 4-8-002: 047	15A67	5(b) - Ceded/Trust Land	39.279	EO 3347	Firing Range	
	Puunene Armory	2701 Mokulele Hwy., Waimanalo, HI 96795	(2) 3-8-008: 001 (por)	15B10	5(a) - DOD State (Not Ceded Land)	30.000	EO 3909	Readiness Center. 11-16-13 HIARNG Comment: Confirmed at 30 acres. EO#3909 (03-02-02) set aside 30-Acres for DOD.]	
Molokai (HIARNG)					Sub-total	69.279			
	Kaunakakai Armory	220 Puali Place, Kaunakakai, HI, 96748	(2) 5-3-009: 007	15A50	State (Not Ceded Land)	2.517	EO 0765		
Hawaii (HIARNG)	Keaukaha Military Reserve (KMR)	1046 Leilani Street, Hilo, HI 96720	(3) 2-1-013: 010 & (3) 2-1-012: 003	15A10	5(b) - Ceded/Trust Land	509.170	EO 1562	Readiness Center, Training Site [EO#1562 (05-12-53) set aside land for KMR. EO#3730 (04-02-98) withdrew 5.510 Acres from EO#1562 for USA Mobile Comm. Center.]	
			(3) 2-1-013: 010			61.174			
			(3) 2-1-012: 003			442.486			
Hawaii (HIENG)	Kealakekua Armory	81-1032 Nani Kupuna Place, P.O. Box 9007, Kealakekua, HI 96750	(3) 8-1-002: 56	15A60	5(a) - DOD State (Not Ceded Land)	4.249	EO 1912		
					5(b) - Ceded/Trust Land				
	Volcano Cabin	(NO Listing)	(3) 1-9-013: 001			4.407	EO 1110	09-29-14: Not on HIARNG inventory. 100% State funded.	
Hawaii (HIARNG)					Sub-total	520.870			
	Hilo AASF 2	1095 Kekuanaoa Street, Hilo, HI 96720	(3) 2-1-012: 009	15A12	5(b) - Ceded/Trust Land	20.09	Renewal State Lease No. DOT-A-10-0006	DOT Lease for Space No. 006-102A, 102B, 102C , 105 134-000, 135-000, 136-000, 137-000, 138-000; Total Area = 875,480 SF = 20.09 Acres, lease expire 31 Oct 2040	
					Sub-total	20.090			
Total Acres (HIARNG)						1,290.55			
Total Acres (HIANG)						47.79			
Total Acres (HIEMA)						0.29			
Total Acres (OVS)						122.50			
TOTAL ACRES						1,461.13			

NOTE: (*1) DLNR's Public Land Trust Information System
(*2)) Federal Government Land - Assumed Ceded but not Trust Land

TDR No. T-23-901-G		T-23-907-G	G-23-116-G	S-24-217-G	Total Deposit	Name of Renters	Building Locations	TMK	Amount	Receipts subject to 20% OHA Fees	20% OHA Fees
304400	340.00	85.00			425.00	Eye Productions, NCIS	Fort Ruger, HIDOD, 22nd Ave. Parking Lot	Tax ID (1)3-1-042:041	425.00	425.00	85.00
304401	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
304928	1,320.00	330.00			1,650.00	Eye Productions, NCIS	Fort Ruger, HIDOD, 22nd Ave. Parking Lot	Tax ID (1)3-1-042:041	1,650.00	1,650.00	330.00
304929	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
305136	340.00	85.00			425.00	Eye Procutions, Inc. Magnum PI S5	Fort Ruger, HIDOD, 22nd Ave. Parking Lot	Tax ID (1)3-1-042:041	425.00	425.00	85.00
305137	640.00	160.00			800.00	Eye Productions, NCIS	Fort Ruger, HIDOD, 22nd Ave. Parking Lot	Tax ID (1)3-1-042:041	800.00	800.00	160.00
305137	3,400.00	850.00			4,250.00	Eye Productions, NCIS	Fort Ruger, HIDOD, Parking lot below HI-EMA and grass lot	Tax ID (1)3-1-042: 006	4,250.00	4,250.00	850.00
305258	440.00	110.00			550.00	Eye Procutions, Inc. Magnum PI S5	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	550.00	550.00	110.00
305258	1,200.00	300.00			1,500.00	Eye Procutions, Inc. Magnum PI S5	Fort Ruger, HIDOD, Battery Harlow	Tax ID (1)3-1-042: 021	1,500.00	1,500.00	300.00
305522	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
305934	1,958.55	1,291.20	3,206.25		6,456.00	Halau Hula Ka Lehua Tuahine	15A10 KMR, Bldg 643, Room A101 (Assembly Hall) & A109 (Kitchen) - providing lodging for Hula Halau during the Merrie Monarch 2023 Hula Festival in Hilo	Tax ID (3) 2-1-012:003	6,456.00	6,456.00	1,291.20
305935	261.60	65.40			327.00	Australian Consulate Hawaii	Fort Ruger, Bldg 407 (HIARNG Site No. 15A20)	Tax ID (1)3-1-042: 006	327.00	327.00	65.40
305757	1,184.25	4,242.00	15,783.75		21,210.00	Hawaii County Civil Defense Agency	Keaukaha Military Reservation (KMR). Bldg 643-B, C105 & C108	Tax ID (3) 2-1-012:003	21,210.00	21,210.00	4,242.00
JAN - MAR 2023	12,284.40	7,818.60	18,990.00	-	39,093.00				39,093.00	39,093.00	7,818.60
306322	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
306322	1,820.00	455.00			2,275.00	Eye Productions, NCIS	Fort Ruger, HIDOD, 22nd Ave. Parking Lot	Tax ID (1)3-1-042:041	2,275.00	2,275.00	455.00
306580	472.01	298.63	722.50		1,493.14	Waimea HS (Project Grad 2023)	Hanapepe Readiness Center, Bldg 1, Assembly Hall (gym) - Site No. 15A05	Tax ID (4)1-8-008: 029	1,493.14	1,493.14	298.63
306581	340.00	85.00			425.00	Eye Procutions, Inc. Magnum PI S5	Fort Ruger, HIDOD, 22nd Ave. Parking Lot	Tax ID (1)3-1-042:041	425.00	425.00	85.00
306830	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
307603	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
307775	195.20	48.80			244.00	King Kamehameha Celebration Commission	Fort Ruger, Oahu, 22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	244.00	244.00	48.80
307776	5,554.65	4,299.60	11,643.75		21,498.00	Hawaii County Civil Defense Agency	Keaukaha Military Reservation (KMR). Bldg 643-B, C105 & C108	Tax ID (3) 2-1-012:003	21,498.00	21,498.00	4,299.60
APR - JUN 2023	9,581.86	5,487.03	12,366.25	-	27,435.14				27,435.14	27,435.14	5,487.03
300877	800.00	200.00			1,000.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	1,000.00	1,000.00	200.00
301143		101.40	10.96	394.64	507.00	Australian Consulate General Honolulu	Fort Ruger, Bldg 407 (HIARNG Site No. 15A20)	Tax ID (1)3-1-042:006	507.00	507.00	101.40
301422	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
JUL - SEP 2024	1,200.00	401.40	10.96	394.64	2,007.00	-	-		2,007.00	2,007.00	401.40
301986	400	100			500.00	NCIS	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
102937	400	100			500.00	NCIS	23rd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
OCT - DEC 2023	800	200	0	0	1,000.00				1,000.00	1,000.00	200.00
2023 TOTAL REVENUE FROM DOD CEDED LAND					69,535.14			TOTAL PAYMENT TO OHA at 20% of REVENUE COLLECTED FROM CEDED PAND			13,907.03

<div>State of Hawaii, Department of Defense</div> <div>Ceded Land Site Information for OHA</div>														
<div>Trust Land Status:</div> <div> <div>5(a)</div> <div>5(b)</div> <div>5(c)</div> <div>5(d)</div> <div>5(e)</div> </div> <div> <div>Land not owned by the Hawaiian Monarchy.</div> <div>Ceded/Trust Land</div> <div>Lands kept by the Federal Government (e.g. under Presidential Order) and used after Statehood.</div> <div>Lands kept by the Federal Government (e.g. via Lease) - Ceded but not trust land.</div> <div>Lands used by the Federal Government prior to Statehood but returned to the State within 5-years (ceded/trust land)</div> </div>														
Date: 2/22/2024														

Name	Address	(1) Parcel's Location TMK	Parcel's Size, Acres	(2) Parcel's Size, Acres (Rounded)	Land Document No.	(3) Date Parcel Acquired	(4) If conveyed out of the public land trust, Date Parcel was Conveyed	(5) Was parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws?	(6) Is the parcel a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88- 233, or in exchange for a parcel of land acquired by the State pursuant to those laws?	(7) Is parcel or any portion of the parcel ceded land, and the extent to which the parcel consists of ceded land?	(8) Name of state or county agency holding title to the parcel	(9) Has the parcel been set aside and name of state or county agency to which the parcel has been set aside?	(10) Parcel's current state land use, state land classifications pusuant to section 172-10, HRS, and county zoning designations	(11) Description of all natural resources, including minerals and water, found on or appurtenant to the parcel.	(12) Description of every easement, covenant, regulatory condition or other benefit or servitude to which the parcel is entitled or subject.	(13) Description of all leases, uses, or other disposition to which the parcel has been put.
Fort Ruger & Diamond Head	3949 Diamond Head Road, Hon. HI 96816	(1) 3-1-42: 006, 016, 018, 027, 040, & 041	322.130	322	EO 1997/ EO 3688/ EO 4055	EO 1997 - 4/9/1962 EO 3688 - 5/3/1996 EO 4055 - 6/24/2004	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense	EO 1997 - For Public Purpose: Diamond Head Reservation; EO 3688 - For State Park Purpeos - Addition to Diamond Head State Monument; EO 4055 - For Public Purposes: Communication Facility	Heavily disturbed and dominated by alien vegetation with very few native and indigenous species. Maintained lawns and garden areas. Rare and TES have been documented. Migratory bird species present. Wetlands present. Feral animals present.	Easements for: Access Road to Repeater Site Power, control and coaxial cables to Repeater Site Power and telephone systems to IATCS/Center Site Tunnel Development Access Road to North Tunnel Access Road to IATCS/Center Site Sewer Line	N/A
> Diamond Head Crater - Battery 407th (HIARNG) - Birkimer EOC/ B303/ M-6 (HIEMA) - M-Tunnels (M0 - M5) and Battery Harlow (HIENG)	3949 Diamond Head Road, Hon. HI 96816 - (HIARNG/DOD Properties) 4202 Diamond Head Road, Hon. HI 96816 - (HIEMA Properties Only)	(1) 3-1-042: 006	303.190	303	EO 1997/EO 3688	EO 1997 - 4/9/1962 EO 3688 - 5/3/1996	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense	EO 1997 - For Public Purpose: Diamond Head Reservation; EO 3688 - For State Park Purpeos - Addition to Diamond Head State Monument; P-1 - Restricted Preservation District	Heavily disturbed and dominated by alien vegetation with very few native and indigenous species. Maintained lawns and garden areas. Rare and TES have been documented. Migratory bird species present. Wetlands present. Feral animals present.	Access Road to Repeater Site Power, control and coaxial cables to Repeater Site Power and telephone systems to IATCS/Center Site Tunnel Development Access Road to North Tunnel Access Road to IATCS/Center Site Sewer Line	N/A
> SCD Communication Facility Site	3949 Diamond Head Road, Hon. HI 96816	(1) 3-1-042: 016	0.290	0	EO 4055	6/24/2004	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense, Civil Defense Division	EO 4055 - For communication facility; P-1 Restricted Preservation District	Flora consists mostly of alien ornamentals and weeds with few indigenous and Polynesian species. Migratory birds present, no TES.	Access Road Power, Control and Coaxial Cable	N/A
> JFHQ (Parking Lot & B90)		(1) 3-1-042: 018	10.468	10	EO 1997 / EO 1998	EO 1997 - 4/9/1962 EO 1998 - 4/9/1962	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense	EO 1997 - For Public Purpose: Diamond Head Reservation; EO 1998 - Withdrawing land from the operation of Governor's Executive Order No. 1997.	Developed.	Access Road to Repeater Site Power, control and coaxial cables to Repeater Site Power and telephone systems to IATCS/Center Site Tunnel Development Access Road to North Tunnel Access Road to IATCS/Center Site Sewer Line	N/A
> JFHQ (B306 & B306A)		(1) 3-1-042: 027	2.010	2	EO 1997 / EO 1998	EO 1997 - 4/9/1962 EO 1998 - 4/9/1962	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense	EO 1997 - For Public Purpose: Diamond Head Reservation; EO 1998 - Withdrawing land from the operation of Governor's Executive Order No. 1997.	Flora consists mostly of alien ornamentals and weeds, with few indigenous and Polynesian species. Migratory birds present, no TES. Feral animals present.	Access Road to Repeater Site Power, control and coaxial cables to Repeater Site Power and telephone systems to IATCS/Center Site Tunnel Development Access Road to North Tunnel Access Road to IATCS/Center Site Sewer Line	N/A
> B300 & B300A		(1) 3-1-042: 040	5.200	5	EO 1997	4/9/1962	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense	EO 1997 - For Public Purpose: Diamond Head Reservation;	Flora consists mostly of alien ornamentals and weeds, with few indigenous and Polynesian species. Migratory birds present, no TES. Feral animals present.	Access Road to Repeater Site Power, control and coaxial cables to Repeater Site Power and telephone systems to IATCS/Center Site Tunnel Development Access Road to North Tunnel Access Road to IATCS/Center Site Sewer Line	N/A

State of Hawaii, Department of Defense
Ceded Land Site Information for OHA

Trust Land Status:

5(a)

5(b)

5(c)

5(d)

5(e)

Land not owned by the Hawaiian Monarchy.

Ceded/Trust Land

Lands kept by the Federal Government (e.g. under Presidential Order) and used after Statehood.

Lands kept by the Federal Government (e.g. via Lease) - Ceded but not trust land.

Lands used by the Federal Government prior to Statehood but returned to the State within 5-years (ceded/trust land)

Date: 2/22/2024

Name	Address	(1) Parcel's Location TMK	Parcel's Size, Acres	(2) Parcel's Size, Acres (Rounded)	Land Document No.	(3) Date Parcel Acquired	(4) If conveyed out of the public land trust, Date Parcel was Conveyed	(5) Was parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws?	(6) Is the parcel a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88- 233, or in exchange for a parcel of land acquired by the State pursuant to those laws?	(7) Is parcel or any portion of the parcel ceded land, and the extent to which the parcel consists of ceded land?	(8) Name of state or county agency holding title to the parcel	(9) Has the parcel been set aside and name of state or county agency to which the parcel has been set aside?	(10) Parcel's current state land use, state land classifications pusuant to section 172-10, HRS, and county zoning designations	(11) Description of all natural resources, including minerals and water, found on or appurtenant to the parcel.	(12) Description of every easement, covenant, regulatory condition or other benefit or servitude to which the parcel is entitled or subject.	(13) Description of all leases, uses, or other disposition to which the parcel has been put.
> 22nd Ave. Parking Lot	3949 Diamond Head Road, Hon. HI 96816	(1) 3-1-042: 041	0.972	1	EO 1997	4/9/1962	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense	EO 1997 - For Public Purpose: Diamond Head Reservation;	Developed.	Access Road to Repeater Site Power, control and coaxial cables to Repeater Site Power and telephone systems to IATCS/Center Site Tunnel Development Access Road to North Tunnel Access Road to IATCS/Center Site Sewer Line	N/A
Wahiawa Armory & OMS#2	77-230 Kamehameha Hwy., Mililani, HI 96789-3920	(1) 7-6-001: 002	3.869	4	EO 1748	8/24/1956	N/A	5(b)	N/A	100%	DLNR	Hawaii Army National Guard	EO 1748 - For National Guard Armory Site; AG-1 - Restricted Agriculture District	Maintained lawns and grounds, flora consists mostly of alien ornamentals and weeds, with few indigenous and Polynesian species. Migratory birds present, TES noted but no resident species. Feral animals present.	Perpetual easement in favor of power lines over and under parcel of land.	N/A
Hawaii State Veterans Cemetery	45-349 Kamehameha Highway, Kaneohe, Hawaii 96744	(1) 4-5-033: 002	122.500	123	EO 3523	9/9/1991	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense, Office of Veterans Services	EO 3523 - For cemetery site purposes; AG-1 - Restricted Agriculture District	Maintained lawns and grounds, flora consists mostly of alien ornamentals and weeds, with few indigenous and Polynesian plant species. Migratory birds present. No TES.	Perpetual Non-Exclusive Roadway and Utility Easement over, under and across Hawaiian Memorial Park Cemetery Association	N/A
Hanapepe Armory	13-460 Kaumualii Hwy., Hanapepe, HI 96716	(4) 1-8-008: 029 & 078	5.379	5	EO 3300 & EO 2963	10/17/1985	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense, Hawaii Army National Guard Armory Site	EO 3300 - For Hawaii Army National Guard Site. EO2963 - For Maintenance Shop and Motor Pool Site; O - Open Space	Maintained lawns and grounds, flora consists mostly of alien ornamentals and weeds, with few indigenous and Polynesian plant species. Migratory birds present, TES noted but no resident species. Feral animals present.	EO 2963 Easement for access purposes	N/A
TS Kekaha WETS	(NO Listing)	(4) 1-2-002: 021	68.262	68	EO 1794	7/17/1957	N/A	5(b)	N/A	100%	DLNR	Hawaii National Guard	EO 1794 - For use as a rifle range and weekend training area; CON - Conservation	Coastal arid site, mostly disturbed habitat that also contains a small coastal dune shrubland habitat, which is also designated critical habitat. Vegetation is dominated by alien species, with a few native species, and one rare endemic species. TES species noted but no resident species, with the exception of the Hawaiian Hoary Bat which is present and may be resident. Migratory birds present. A small area within the site contains an assemblage of wetland plant species, no jurisdictional wetlands on site. Signs of feral cats and feral pigs noted.	N/A	N/A

Page 2 of 4

State of Hawaii, Department of Defense

Ceded Land Site Information for OHA

Trust Land Status:

5(a)

Land not owned by the Hawaiian Monarchy.

5(b)

Ceded/Trust Land

5(c)

Lands kept by the Federal Government (e.g. under Presidential Order) and used after Statehood.

5(d)

Lands kept by the Federal Government (e.g. via Lease) - Ceded but not trust land.

5(e)

Lands used by the Federal Government prior to Statehood but returned to the State within 5-years (ceded/trust land

Date: 2/22/2024

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TS Ukumehame	(NO Listing)	(2) 4-8-002: 047	39.279	39	EO 3347	9/26/1986	N/A	5(b)	N/A	100%	DLNR	Hawaii Army National Guard	EO 3347 - For Hawaii Army National Guard Firing Range; AG - Agriculture	Coastal arid site, heavily disturbed area, vegetation comprised mostly of alien species with some native species noted. Seasonally flooded areas create ponding. TES fauna present but no resident species, with the exception of the Hawaiian Hoary Bat which is present and may be resident. Developed irrigation well with submersible pump for landscape restoration improvements, well is in process of being closed, not in use. No jurisdictional wetlands on site. Migratory birds present. Feral cats and axis deer are noted to be present on site.	Easement 2 for Roadway Purposes, and subject , however, to Easement 1 for access purposes.	N/A

State of Hawaii, Department of Defense
Ceded Land Site Information for OHA

Trust Land Status:

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5(b) Ceded/Trust Land
5(c) Lands kept by the Federal Government (e.g. under Presidential Order) and used after Statehood.
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Date: 2/22/2024

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Keaukaha Military Reserve (KMR)	1046 Leilani Street, Hilo, HI 9	(3) 2-1-013: 010 & (3) 2-1-012: 003	503.660	504	EO 1562	5/12/1953	N/A	5(b)	N/A	100%	DLNR	Hawaii National Guard	EO 1562 - For a military reservation	Noted below:	N/A	N/A
		(3) 2-1-013: 010	61.174	61		5/12/1953	N/A	5(b)	N/A	100%	DLNR	Hawaii National Guard	EO 1562 - For a military reservation; A-20a Agricultural District	Maintained lawns and grounds, flora consists mostly of alien ornamentals and weeds, with few indigenous and Polynesian plant species. Migratory birds present. TES fauna, both non-resident and resident [Hawaiian Hawk (state), Hawaiian Hoary Bat is present and may be resident]. Invasive feral animals present.	N/A	N/A
		(3) 2-1-012: 003	442.486	442		5/12/1953	N/A	5(b)	N/A	100%	DLNR	Hawaii National Guard	EO 1562 - For a military reservation; A-5a Agricultural District	Lowland forest habitat, vegetation comprised mostly of alien species with a mix of native species, indigenous, and Polynesian plant species. Migratory birds present. TES fauna, both non-resident and resident [Hawaiian Hawk (state), Hawaiian Hoary Bat is present and may be resident]. Water Well No. 4202-01 tapping into Hilo aquifer. Invasive feral animals present.	N/A	N/A
Volcano Cabin	(NO Listing)	(3) 1-9-013: 001	4.407	4	EO 1110	4/2/1945	N/A	5(b)	N/A	100%	DLNR	Hawaii National Guard	EO 1110 - For Hawaii National Guard Camp Site; RS-20 - Single-Family Residential District	Maintained lawns and grounds.	N/A	N/A

NOTE: (*1) DLNR's Public Lant Trust Information System



DISABILITY AND COMMUNICATION ACCESS BOARD

1010 Richards Street, Room 118 • Honolulu, Hawaii 96813
Ph. (808) 586-8121 (V) • TTY (808) 586-8162 • Fax (808) 586-8129

December 28, 2023

State of Hawaii – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Aloha Chair Lindsey,

In response to the December 22, 2023, Public Land Trust Working Group established by Act 226 (SLH) letter, the Disability and Communication Access Board (DCAB) does not have management control or use ceded lands.

Should you have questions or concerns, please feel free to contact me by phone, (808) 586-8121 or email, dcab@doh.hawaii.gov.

Sincerely,

KIRBY L. SHAW
Executive Director

From: [Colby, Seth S](#)
To: [PLT Working Group](#)
Cc: kurtkkawafuchi@icloud.com; [kk](#); [Kristi Maynard](#); [Tuliao, Roderick E](#)
Subject: FW: [EXTERNAL] Re: Letter from Public Land Trust Working Group
Date: Monday, January 8, 2024 3:53:35 PM
Attachments: [LTR to Kurt Kawafuchi FRM Public Land Trust Working Group.PDF](#)

Dear Carmen Lindsey,

This email is sent on behalf of the Council On Revenues. The Council does not have any land of any kind and none that is described in the December 22 letter.

Best
Seth Colby

From: Kurt Kawafuchi <kurtkkawafuchi@icloud.com>
Sent: Thursday, December 28, 2023 5:47 PM
To: Tuliao, Roderick E <Roderick.E.Tuliao@hawaii.gov>
Cc: Colby, Seth S <Seth.S.Colby@hawaii.gov>; Kurt Kawafuchi <kkawafuchi@aol.com>
Subject: [EXTERNAL] Re: Letter from Public Land Trust Working Group

Roderick,

I would appreciate Dr. Colby's and your office's recommendation and assistance. At first glance, it appears that BNF should respond to this letter. If you agree, could you (1) promptly forward to BNF; and (2) prepare a reply for my review, i.e., stating that we have forwarded the letter to BNF for appropriate response?

Please contact me if you have any questions. Thank you.

Best,

Kurt

On Dec 29, 2023, at 7:33 AM, Tuliao, Roderick E <Roderick.E.Tuliao@hawaii.gov> wrote:

Good afternoon Chair Kawafuchi,

Please see the attached letter that is address to you but was sent to our office from the Public Land Trust Working Group. Please advise if there is any further assistance needed regarding this document.

Sincerely,

Roderick Tuliao
Secretary II
Tax Research & Planning Office
Department of Taxation
State of Hawaii
(808) 587-1440



February 2, 2024

MEMORANDUM

TO: State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey

FROM: Leonard R. Gouveia, Jr.
RCUH Executive Director

SUBJECT: RCUH Response to Public Land Trust Working Group Inquiry

A handwritten signature in blue ink, appearing to read "Leonard R. Gouveia, Jr.", is placed next to the "FROM:" field.

Thank you for your letter dated December 22, 2023.

After looking into this matter carefully with my procurement and finance departments, as well as the UH Office of Strategic Development, here is my response:

RCUH does not own, use, or manage any lands (and in particular, ceded lands). Although RCUH supports some UH projects that might own, use, or manage ceded lands, we do not directly do so. Accordingly, UH would be the appropriate agency to provide such reporting to your office, which, to our understanding, they have been and continue to do so.

In the event this ever changes, we will be sure to provide a report responsive to this request. If you have any questions, please feel free to contact me directly at lgouveia@rcuh.com or (808) 956-2016.



JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR

LUIS P. SALAVERIA
DIRECTOR

SABRINA NASIR
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
Ka 'Oihana Mālama Mo'ohelu a Kālā
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT

January 25, 2024

TO: Public Lands Trust Working Group

FROM: Luis P. Salaveria
Director of Finance

SUBJECT Department of Budget and Finance's Response to an Inquiry from the
Public Land Trust Working Group (PLTWG)

In response to the memorandum from the PLTWG that was dated January 9, 2024, the Department of Budget and Finance does not hold title, maintain management control, or otherwise use ceded lands and therefore submits a negative response as it pertains to this inquiry.

Sincerely,

LUIS P. SALAVERIA
Director of Finance



IN REPLY REFER TO:

O.MPO-24-001

January 4, 2024

TO: CARMEN “HULU” LINDSEY, BOARD CHAIR
PUBLIC LAND TRUST WORKING GROUP, OFFICE OF HAWAIIAN AFFAIRS

FROM: MARK N. GARRITY, EXECUTIVE DIRECTOR
OAHU METROPOLITAN PLANNING ORGANIZATION

SUBJECT: RESPONSE TO ACT 226 (SLH 2022)

Thank you for your request to Act 226 (SLH 2022). The Oahu Metropolitan Planning Organization (OahuMPO) does not hold title to, maintain management control over, or otherwise use ceded lands.

We have no information, data, documents, or maps to provide.

Should you have any further questions, please contact me at 808-586-2015.

Sincerely,

Mark N. Garrity
Executive Director



KŪKULU KE EA A KANALOA
KAHO'OLawe ISLAND RESERVE COMMISSION
KŌMIKINA MĀLAMA KAHO'OLawe

811 Kolu Street, Suite 201, Wailuku, HI 96793
Telephone (808) 243-5020 Fax (808) 243-5885
Website: <http://kahoolawe.hawaii.gov>

Log No.: 2024:02:003

February 9, 2024

Chairperson Hulu Lindsey
Public Land Trust (PLT) Working Group
State of Hawaii – Office of Hawaiian Affairs
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Aloha Chairperson Lindsey,

The Kaho'olawe Island Reserve Commission (KIRC) was established by Act 340, State of Hawaii Legislature of 1993 and codified as Hawaii Revised Statutes Chapter 6K for the purpose of managing the control and access to the Kaho'olawe Island Reserve (Reserve), which includes the surrounding two nautical miles of ocean. Allowed use of the Reserve are restricted to:

- 1) Preservation and practice of all rights customarily and traditionally exercised by native Hawaiians for cultural, spiritual and subsistence purposes;
- 2) Preservation and protection of its archaeological, historical, and environmental resources;
- 3) Rehabilitation, revegetation, habitation restoration, and preservation;
- 4) Education

HRS 6K-3(b) strictly prohibits commercial use of the Reserve, therefore there are currently no revenue streams being generated from the Reserve or any expected in the future. Additionally, HRS 6K-9 mandates that the State shall transfer management and control of the island and its waters to the sovereign native Hawaiian entity upon its recognition by the United States and the State of Hawaii.

In accordance with your organization's request for information regarding state agencies that hold title, maintain management control or otherwise use ceded lands, the following is provided.

- (1) The parcel's location by metes and bounds, tax map key numbers, or both:
 - TMK (2) 2-1-001:001, the Island of Kaho'olawe
- (2) The parcel's size rounded to the nearest acre:
 - 28,776.7 Acres
- (3) The date the parcel was acquired:
 - May 9, 1994
- (4) If conveyed out of the public land trust, the date the parcel was conveyed:
 - NA

(5) Whether the parcel was acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the the State pursuant to those laws:

- Acquired through section 5(e) by “Quitclaim Deed from the United States of America to the State of Hawaii for the Island of Kaho`olawe, Hawaii” filed at the State of Hawaii Bureau of Conveyance dated May 9, 1994, Doc No: 94-076277.

(6) Whether the parcel is a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws:

- Neither

(7) Whether, the parcel or any portion of the parcel is ceded land, and the extent to which the parcel consists of ceded land:

- All

(8) The name of the state or county agency holding title to the parcel:

- State of Hawaii, Department of Land and Natural Resources

(9) Whether the parcel has been set aside and the name of the state or county agency to which the parcel has been set aside;

- Kaho`olawe Island Reserve Commission

(10) The parcel's current state land use, state land classification pursuant to section 172-10, HRS and county zoning designation;

- Conservation

(11) A description of all natural resources, including minerals and water, found on or appurtenant to the parcel;

- See the report on Kaho`olawe water resources located at <https://kahoolawe.hawaii.gov/KICC/4%20Spatial%20Variability%20of%20Near-Surface%20Soil%20Hydraulic%20Properties>
- See the report on Kaho`olawe Biological Resources located at <https://kahoolawe.hawaii.gov/KICC/6%20Biological%20Database%20and%20Reconnais-sance%20Survey>

(12) A description of every easement, covenant, regulatory condition, or other benefit or servitude to which the parcel is entitled or subject;

- None

(13) A description of all leases, uses, or other dispositions which the parcel has been put.

- Restrictions to use and conditions on any future disposition as specified in the “Memorandum of Understanding Between the United States Department of the Navy and the State of Hawaii Concerning the Island of Kaho`olawe, Hawaii” signed May 6, 1994.

If you have any further questions, please feel free to contact me at 808-243-5020 or michael.k.nahoopii@hawaii.gov.

Mahalo,

A handwritten signature in black ink, appearing to read "M. Nahoopii". The signature is fluid and cursive, with the first letter of the first name being a large, stylized capital 'M'.

Michael Nahoopii, Executive Director

From: [Vincent, Michael S](#)
To: [PLT Working Group](#)
Cc: [Moriyama, Kathy K](#)
Subject: Ceded Land Inventory
Date: Wednesday, February 7, 2024 7:19:07 AM
Attachments: [Outlook-hu3sfk2n.png](#)
[Outlook-20t5hnta.png](#)
[Outlook-iuxvvvvc.png](#)
[Outlook-khe4p2ch.png](#)

We received your letter dated January 9, 2023, but recognize that it was postmarked January 9, 2024 requesting that the Department of Law Enforcement account for all ceded lands may hold title to, maintain management control, or otherwise use along with any income generated from these lands. The DLE does not have any state property that falls into the requested categories of information. Any offices or parts of facilities that the Department may occupy are part of other departments and would fall under their inventory.

Please feel free to call me if you have any questions or need any further information.

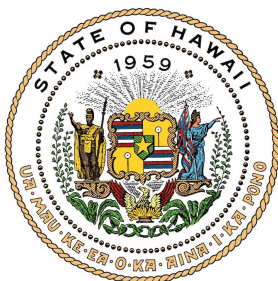
Mahalo

Michael S. Vincent
Deputy Director for Administration

State of Hawai'i
Ka Moku'Āina O Hawai'i

Department of Law Enforcement
Ka 'Oihana Ho'okō Kānāwai

715 S King Street, #409
Honolulu, Hawaii 96813
808-587-1207
808-587-1282 (Fax)
<https://law.hawaii.gov/>



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unintended recipients is prohibited. If you are not the intended recipient, please contact the sender immediately in a separate e-mail and destroy the original message and any copies.

From: [Michael R. Wun](#)
To: [PLT Working Group](#)
Cc: [Nadine Y. Ando](#); [Dean I. Hazama](#); [Karyn T. Takahashi](#); [Terry K. Akasaka-Toyama](#)
Subject: 1-9-24 OHA Ceded Lands Request
Date: Thursday, January 11, 2024 11:18:55 AM

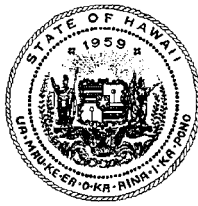
Hello,

The Department of Commerce and Consumer Affairs has no ceded land parcels nor incomes or proceeds collected or received from the public land trust.

Thank you,

Michael

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



STATE OF HAWAII – KA MOKU'ĀINA 'O HAWAII
**CRIME VICTIM COMPENSATION
COMMISSION**
Ke Komikina Uku Luaahi Kalaima

1164 Bishop Street, Suite 1530
Honolulu, Hawai'i 96813
Telephone: 808 587-1143
Fax: 808 587-1146

January 30, 2024

MARI McCaIG BELLINGER
Chair

CLIFTON Y.S. CHOY
Commissioner

JO KAMAE BYRNE
Commissioner

PAMELA FERGUSON-BREY
Executive Director

State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 North Nimitz Highway, Suite 200
Honolulu, Hawai'i 96817

Chair Hulu Lindsey:

This letter responds to your January 9, 2024, request to the Crime Victim Compensation Commission (the Commission) requesting information about ceded lands held by the Commission.

The Commission does not use or manage public land trust lands nor has it ever received income or proceeds from the public land trust.

If you have any questions, please contact me at (808) 587-1143.

Sincerely,

Pamela Ferguson-Brey
Executive Director
Crime Victim Compensation Commission

From: [Murakami, Royce M](#)
To: [PLT Working Group](#)
Subject: ACT 226 (SLH 2022) Public Land Trust Working Group
Date: Tuesday, January 2, 2024 11:08:29 AM
Attachments: [Office of Hawaiian Affairs Letter.pdf](#)

To Whom it May Concern,

Submitting negative response regarding attached letter received.

Royce Murakami
Executive Director
Enhanced 9-11 Board
Department of Accounting and General Services
1151 Punchbowl Street
Honolulu, HI, 96813
Office: 808-586-0630
Cell: 808-462-7729
royce.m.murakami@hawaii.gov

PHONE (808) 594-1888

WORKING GROUP MEMBERS

Sherry P. Broder, Esq.

Dawn N.S. Chang, Dept. of Land and Natural Resources

Ryan K.P. Kanaka'ole, Dept. of the Attorney General

Carmen Hulu Lindsey, Office of Hawaiian Affairs

Luis P. Salaveria, Dept. of Budget and Finance

Militani Trask, Office of Hawaiian Affairs



FAX (808) 594-1868

**STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS
ACT 226 (SLH 2022) PUBLIC LAND TRUST WORKING GROUP**

December 22, 2023

Royce Murakami
Hawai'i Enhanced 911 Board
1151 Punchbowl Street, Room 411A
Honolulu, HI 96813

Aloha Mr. Murakami,

I. Introduction

The Public Land Trust Working Group was established by Act 226 (SLH 2022). Our specific statutory responsibilities are to:

- (1) Account for all ceded lands in the public land trust inventory;
- (2) Account for all income and proceeds from the public land trust; and
- (3) Subsequently determine the twenty per cent pro rata share of income and proceeds from the public land trust due annually to the office of Hawaiian affairs for the betterment of the conditions of Native Hawaiians.

At this time in the process, we are asking all state agencies that hold title to, maintain management control or otherwise use ceded lands, to provide information, data, documents and maps to ensure that they have completely and accurately identified and reported to the Department of Land and Natural Resources ("DLNR") the following: (1) all ceded land parcels for the purpose of an inventory and (2) all income and proceeds collected or received from the public land trust.

II. Legal Foundation

In 1978, the people of Hawai'i ratified constitutional amendments relating to the rights, claims, culture and language of Native Hawaiians proposed by the Constitutional Convention, including but not limited to article XII, sections 4, 5, and 6, of the Hawai'i State Constitution, which established the Office of Hawaiian Affairs ("OHA") and clarified its right to a pro rata share of the income and proceeds of the ceded lands.

Article XII, section 4 provides that the ceded lands "shall be held by the State as a public trust for native Hawaiians and the general public."

Article XII, Section 6 provides that “[t]he board of trustees of the Office of Hawaiian Affairs shall exercise power as provided by law: to manage and administer the proceeds from the sale or other disposition of the lands, natural resources, minerals and income derived from whatever sources for native Hawaiians and Hawaiians, including all income and proceeds from that pro rata portion of the trust referred to in section 4 of this article for native Hawaiians.”

Article XVI, section 7, of the Hawaiʻi State Constitution requires the State to enact legislation to comply with its trust obligations. “Any trust provisions which the Congress shall impose, upon the admission of this State, in respect of the lands patented to the State by the United States or the proceeds and income therefrom, shall be complied with by appropriate legislation” This section also protects the pro rata share due to OHA, among other things. “Such legislation shall not diminish or limit the benefits of native Hawaiians under Section 4 of Article XII.”

Act 273, Session Laws of Hawaiʻi 1980, enacted section 10-13.5, Hawaii Revised Statutes (“HRS”), to implement OHA’s constitutionally mandated pro rata share provided “Twenty per cent of all funds derived from the public land trust, described in section 10-3, shall be expended by the office, as defined in section 10-2, for the purposes of this chapter.”

III. Accounting

Act 178, Session Laws of Hawaiʻi 2006, requires all state agencies that use or manage public land trust lands to provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year.

Section 5 of Act 178 requires that:

Not later than January 1 of each year, the department of land and natural resources, with the cooperation of the department of budget and finance and any other state department or agency that uses or manages public lands, shall provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year. With respect to each receipt, the department of land and natural resources shall identify:

- (1) The total gross amount;
- (2) The amount transferred to the office of Hawaiian affairs;
- (3) The amount retained by the State;
- (4) The account or fund in which the amount specified in paragraph (3) was transferred or deposited;
- (5) The parcel of land subject to section 5(f) of the Admission Act that generated the receipt, whether by tax map key number, department of land and natural resources inventory number, or other recognizable description; and
- (6) The state department or agency that received the total gross amount identified in paragraph (1).

The accounting shall also indicate whether any parcel of land described in section 5(f) of the Admission Act was sold or exchanged in the prior fiscal year and, if so, the amount of consideration that the State received for the respective parcels.

Please describe any and all reviews or audits to determine if the income and proceeds or receipts reported to DLNR contain any inaccuracies.

If there are any omissions from the income and proceeds reported to DLNR for inclusion in its Accountings of All Receipts from Lands Described in Section 5 (f) of the Admission Act for Fiscal Year 2021 and Fiscal Year 2022, please provide all information required by Act 178, including but not limited to the source and amount of each omitted amount.

If the Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawai'i State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc. (2018) identified any gaps in reporting for this agency, please describe the steps taken to include the income and proceeds or receipts reported as a gap.

IV. Inventory

Act 54, Session Laws of Hawai'i 2011, Section 2 (b) describes the goals of the PLTIS. "The purpose of this Act is to facilitate the establishment of a comprehensive information system to inventory and maintain information about the lands of the public land trust described in section 5(f) of the Admission Act and article XII, section 4 of the Hawaii State Constitution."

Act 54, Section 1 is clear that the PLTIS is to be a "complete and accurate inventory of all lands." "The information system shall consist of a complete and accurate inventory of all lands in the public land trust to which state agencies hold title or over which they maintain management control." Section 2 (b).

Act 54, Section 2 (g) requires "All state and county agencies shall assist the department in facilitating the establishment of the public land trust information system and shall comply with any and all requests the department of land and natural resources may make for any information and services pertinent to the completion of the information system."

Act 54, Section 2 (c) requires the DLNR to consult with the state and county agencies to develop this comprehensive and complete and accurate inventory.

At minimum, the department of land and natural resources shall determine whether the following information relating to each parcel of land in the operating inventory would be useful:

- (1) The parcel's location by metes and bounds, tax map key number, or both;
- (2) The parcel's size rounded to the nearest acre;
- (3) The date the parcel was acquired;
- (4) If conveyed out of the public land trust, the date the parcel was conveyed;

- (5) Whether the parcel was acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;
- (6) Whether the parcel is a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;
- (7) Whether, the parcel or any portion of the parcel is ceded land, and the extent to which the parcel consists of ceded land;
- (8) The name of the state or county agency holding title to the parcel;
- (9) Whether the parcel has been set aside and the name of the state or county agency to which the parcel has been set aside;
- (10) The parcel's current state land use, state land classifications pursuant to section 172-10, HRS, and county zoning designations;
- (11) A description of all natural resources, including minerals and water, found on or appurtenant to the parcel;
- (12) A description of every easement, covenant, regulatory condition, or other benefit or servitude to which the parcel is entitled or subject; and
- (13) A description of all leases, uses, or other disposition to which the parcel has been put.

Please describe the information from the list of 13 above that were included in this agency information and data provided to DLNR to create and maintain the PLTIS.

Please describe any and all steps that are taken by this agency to verify your data and to determine if there are any inaccuracies in the PLTIS.

Please identify any current inaccuracies discovered in this agency information provided or otherwise available to the DLNR or now present in the PLTIS and include: (A) A description of how the inaccuracy will be corrected; and (B) Copies of all documents related to the correction of those inaccuracies.

Please describe any and all principles or guidelines utilized by this agency in its reporting. For instance, if a parcel is part ceded lands and part non-ceeded lands, how does the agency determine whether it will be included as ceded lands.

Please confirm that all conservation district lands or preservation zoned lands which this agency holds title or over which it maintains management control were included in the reporting.

Please confirm that all Public Law 88-233 transferred since August 21, 1959 from the federal government to the state and to this agency was reported to DLNR and is included in the PLTIS.

V. Submerged lands

Submerged lands are included in the Public Land Trust. The Hawai'i State Constitution, Article XV, Section 1, describes the boundaries of the State of Hawai'i and provides a basis for an identification of submerged lands that should be included in the ceded lands inventory.

[t]he State of Hawaii shall consist of all the islands, together with their appurtenant reefs and territorial and archipelagic waters, included in the Territory of Hawaii on the date of enactment of the Admission Act, except the atoll known as Palmyra Island, together with its appurtenant reefs and territorial waters; but this State shall not be deemed to include the Midway Islands, Johnston Island, Sand Island (offshore from Johnston Island) or Kingman Reef, together with their appurtenant reefs and territorial waters." See also Admission Act, sections 2 and 5(a).

Please identify and describe any submerged lands within the jurisdiction or use of this agency and provide the information and data required by Act 54.

VI. Conclusion

This communication is without waiver of any and all rights, remedies, claims, or defenses of our any party. Nothing herein or responses hereto shall be construed to constitute an admission or waiver for any purposes.

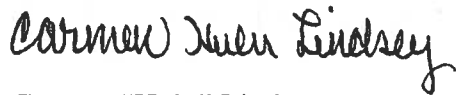
Please respond to the Public Land Trust Working Group within 45 days to:

State of Hawai'i - Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Or via email at pltworkinggroup@oha.org.

Thank you for your prompt attention to this matter.

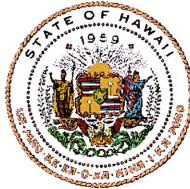
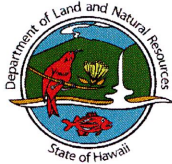
Sincerely,



Carmen "Hulu" Lindsey
Signing on behalf of the Public Land Trust Working Group

JOSH GREEN, M.D.
GOVERNOR | KE KIA'ĀINA

SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA



DAWN N.S. CHANG
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE
MANAGEMENT

STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAI'I
DEPARTMENT OF LAND AND NATURAL RESOURCES
KA 'OIHANA KUMUWAIWAI 'ĀINA
LAND DIVISION

P.O. BOX 621
HONOLULU, HAWAII 96809

February 22, 2024

Carmen "Hulu" Lindsey
Chairperson, Public Land Trust Working Group
Office of Hawaiian Affairs
560 N Nimitz Hwy, Suite 200
Honolulu, HI 96817

Dear Chair Lindsey:

We write in response to your letter dated January 9, 2024, received at the Department of Land and Natural Resources (DLNR) on January 11, 2024. The questions beginning at page 4 of your letter are set forth in bold black font below and numbered 1 through 7.

1. Please describe the information from the list of 13 above that were included in this agency information and data provided to DLNR to create and maintain the PLTIS.

DLNR provided two Excel files to each agency. The agencies were required to complete the fields in Excel files, and were also allowed to include additional fields at their option. The Excel file names are:

- pltis_parcelTemplate.xlsx
 - pltis_encumbranceTemplate.xlsx
- (Copies enclosed.)

Additional Notes in Response to Question 1:

In the notes that follow, language from Act 54 (SLH 2011) appears in italicized black font. DLNR's responses are in blue font.

At minimum, the department of land and natural resources shall determine whether the following information relating to each parcel of land in the operating inventory would be useful:

(1) The parcel's location by metes and bounds, tax map key number, or both; - Collected under Tax Map Key / Alternate ID / Latitude + Longitude. We provided tax map key as the main geographical locator, but not metes and bounds. For cases that do not have any

tax map key assigned, we set up alternate ID by making references to the closest TMK. For example, (1) 2-3-456:789-A means "seaward" of TMK 1-2-3-456:789.

(2) *The parcel's size rounded to the nearest acre*; - Collected under Parcel Acreage. Yes, we did provide the acreage, but we relied on the acreage, without any rounding, for individual tax map keys downloaded from the respective county websites.

(3) *The date the parcel was acquired*; - Collected for Most Parcels under Acquired Date. Most lands in our inventory were transferred to the State upon statehood pursuant to Section 5(b) of the Admission Act. However, PLTIS does not reflect a specific acquisition date for them apart from the trust land status designation, "5(b)". For parcels acquired after statehood, PLTIS reflects "5(a)" but does not provide the actual date of acquisition. For more specific information on acquisition dates, our staff would typically review the paper files housed in our vault in Honolulu, which contain the original conveyance documents.

(4) *If conveyed out of the public land trust, the date the parcel was conveyed*; - Not collected; DLNR only lists parcels in its inventory at the time of reporting.

(5) *Whether the parcel was acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws*; - Yes, Admission Act Sections 5(b) and 5(e), and Public Law 88-233 Trust Land Status were provided in addition to other statuses. Information regarding exchanges was not collected. However, by law when ceded lands are exchanged for private lands, the private lands so acquired assume ceded status. See Section 171-50, HRS.

(6) *Whether the parcel is a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws*; - Information not collected.

(7) *Whether the parcel or any portion of the parcel is ceded land, and the extent to which the parcel consists of ceded land*; - Ceded land status was collected. However, information as to whether only a portion of a parcel is ceded was not collected.

(8) *The name of the state or county agency holding title to the parcel*; - Collected under Fee Owner Agency.

(9) *Whether the parcel has been set aside and the name of the state or county agency to which the parcel has been set aside*; - Yes.

(10) *The parcel's current state land use, state land classifications pursuant to section 171-10, Hawaii Revised Statutes, and county zoning designations*; - Not collected, however some of this data is available through layers included in PLTIS. For State land use classifications and county zoning information, we relied on the information provided by other agencies on the State GIS platform. We are not aware of any classifications under 171-10, HRS. Land classes identified in HRS 171-10 are not part of the PLTIS system.

(11) *A description of all natural resources, including minerals and water, found on or appurtenant to the parcel*; - Not collected – No.

(12) *A description of every easement, covenant, regulatory condition, or other benefit or servitude to which the parcel is entitled or subject; and* – Encumbrances collected in PLTIS. Information is restricted to those dispositions processed by Land Division. In

some cases, the benefits or servitudes are actually incorporated in the deed or other real estate document and Land Division does not report such information separately in its database.

(13) A description of all leases, uses, or other disposition to which the parcel has been put. - Encumbrances collected in PLTIS. Encumbrances in PLTIS are restricted to anything that last more than 30 days. For example, a right-of-entry permit for a single event firework display for a few hours will not be shown.

2. Please describe any and all steps that are taken by this agency to verify your data and to determine if there are any inaccuracies in the PLTIS.

For DLNR, the data was obtained from our land inventory records system. For other agencies, DLNR relied on the submissions from the agencies to be complete and accurate. DLNR reviewed the Trust Land Status discrepancies within the same parcel but reported by different agencies. DLNR is currently in the process of determining how to resolve the discrepancies.

Periodically DLNR reviews built-in PLTIS discrepancy reports:

- Parcels with TMKs not in GIS
- Parcels Reported by Multiple Agencies
- Parcels with no Acreage
- Parcels with no Trust Land Status (Undetermined)
- Encumbrances with no Lessor Agency (Other)
- Encumbrances with no Type (Other)
- Encumbrances with \$0 Annual Rent
- Encumbrances with no Acreage

3. Please identify any current inaccuracies discovered in this agency information provided or otherwise available to the DLNR or now present in the PLTIS and include: (A) A description of how the inaccuracy will be corrected; and (B) Copies of all documents related to the correction of those inaccuracies.

DLNR rarely receives requests to fix inaccurate information.

- A. Any discrepancies are reviewed and edits made in the system.
- B. Land Division staff would need to search old emails and manually select relevant requests.

4. Please describe any and all principles or guidelines utilized by this agency in its reporting. For instance, if a parcel is part ceded lands and part non-ceded lands, how does the agency determine whether it will be included as ceded lands.

For DLNR, if the ceded lands portion of a parcel constitutes 50.00% or more of the parcel area, the whole parcel is designated as ceded. If the parcel is 50.01% or more non-ceded,

then the whole parcel is designated non-ceded. For other agencies, DLNR relies on the submissions from the agencies to be complete and accurate.

Principles and guidelines of the PLTIS system are in the technical documentation – some documentation was previously transmitted to PLTWG (some portions withheld due to it containing sensitive IT information).

- 5. Please confirm that all conservation district lands or preservation zoned lands which this agency holds title or over which it maintains management control were included in the reporting.**

For DLNR, all public lands were included in PLTIS including conservation district and preservation zoned lands. For other agencies, DLNR relies on the submissions from the agencies to be complete and accurate.

- 6. Please confirm that all Public Law 88-233 transferred since August 21, 1959 from the federal government to the state and to this agency was reported to DLNR and is included in the PLTIS.**

For DLNR, we confirm that Public Law 88-233 lands transferred to the State since August 21, 1959 are included in PLTIS. For other agencies, we rely on the submissions from the agencies to be complete and accurate.

- 7. Submerged Lands: Please identify and describe any submerged lands within the jurisdiction or use of this agency and provide the information and data required by Act 54.**

Please direct specific questions to land agents. Answers to be provided on a case-by-case basis.

Sincerely,

Russell Tsuji

Russell Y. Tsuji
Administrator, Land Division

Enclosures

C: Chairperson Dawn N.S. Chang

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Free Owner Agency	Tax Map Key*	Island	Parcel Acreage	Public Land Trust Status	Public Land Trust Status	Public Land Trust Status	Parcel Description	Unencumbered Acreage	Acquired Date	Acquisition	User Notes	Agency Notes	Geographic Relation
The acronym of the agency that holds title to the parcel. Valid State agency values are: DLN, DDA, DHH, JH, ADC, ATDC, HODA, HHSC, HTDC, HHFDC, HPHA, NELHA, OHA, BPNAS-RC, CCA, DOT-Highways	TIWK uses one of the following formats: (1) 2-3-004-005-0000 (1) 2-3-004-005 123004005 1230040050000	The island on which the parcel is located	Parcel area in acres entered to the nearest 0.0001 acres	Public Land Trust Status of the parcel per Admission Act (e.g., 5(a), 5(b), etc.). If more than one Public Land Trust status applies, the row should be duplicated based on the number of Public Land Trust statuses that exist for that parcel.	When a single parcel lists multiple Public Land Trust statuses, this column can be used to represent the acreage of each of the statuses. If the parcel has a single Public Land Trust status, the value in this column will be identical to the Parcel Acreage column.	Method of Determination: How the Public Land Trust Status was derived. For example "Memo of Abstract"	A free-form field to describe the parcel as the agency sees fit. For example, "Alpha Stadium" or "Olaa Forest Park Reserve"	Unencumbered parcel area in acres entered to the nearest 0.0001 acres. For example, if only a portion of the parcel is unencumbered, and if the remaining unencumbered acreage is known, the field should be filled in.	Date parcel was acquired in format MM/DD/YYYY	Acquisition Number	Notes that will be viewable by all users	Notes that are only visible to state/county agencies via the admin interface	This column can be used in conjunction with a TIWK describe land that does a TIWK or it's own, but it physically adjacent to a TIWK. For example, DL sea walls that are adjacent properties that may or may not be a TIWK. In these cases, the adjacent TIWK is described as "Adjacent TIWK" or "Seaward of" relation to the adjacent
Valid County agency values are to be determined in cooperation with County agencies.	If the parcel does not have a TIWK, you may use one or more of the orange-colored fields to identify the parcel.			Valid values are: 5(a), 5(b), 5(c), 5(d), 5(e), PL-88-233, Acquired after 8/59									

Legend
Primary fields required in order to add a new record successfully import into the system
Secondary Fields that are very important in supporting the goals of this system may be important but may not be tracked by all agencies. Provide if available and/or applicable
If a parcel DOES NOT HAVE a TIWK, use one or more of these orange-colored fields as an alternate means of identifying the parcel. If the TIWK is populated, these fields should be populated with the appropriate value from the instructional lists. Please include this row prior to submission.
If a parcel does not have a TIWK, use one or more of the orange-colored fields as an alternate means of identifying the parcel.

From: [Andrews, Ryan G](#)
To: [PLT Working Group](#)
Cc: [May, Colette L](#); [Yilmaz-Pedro, Ebru](#); [Sadayasu, Chris J](#)
Subject: PLT - Stadium Authority
Date: Monday, January 22, 2024 11:05:23 AM
Attachments: [Letter from the PLT Working Group to Ryan Andrews.pdf](#)
[Map of ceded land parcel.pdf](#)

Dear Ms. Lindsey,

I am in receipt of your letter, dated December 22, 2023 requesting information, data, documents and maps to ensure that you have completely and accurately identified and reported to the Department of Land and Natural Resources all ceded land parcels for the purpose of an inventory, and all income and proceeds collected or received from the public land trust.

To assist with this request, I am enclosing a letter the Stadium Authority received in July 2018 from the State Abstractor with definitive information from the Department of Land and Natural Resources on identification of Public Land Trust ceded land being a small sliver of land located in the northwest corner of the Aloha Stadium property. This small area is primarily land embankment and a non-revenue generating area for the Stadium Authority.

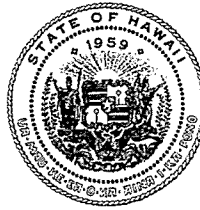
Should you have any questions, please feel free to contact me at: 808-483-2750.

Sincerely,

Ryan Andrews

Ryan Andrews
Stadium Manager
Aloha Stadium
99-500 Salt Lake Boulevard
Aiea, HI 96701
ryan.g.andrews@hawaii.gov
(808) 483-2750

DAVID Y. IGE
GOVERNOR OF HAWAII



SUZANNE D. CASE
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE
MANAGEMENT

**STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES
LAND DIVISION**

POST OFFICE BOX 621
HONOLULU, HAWAII 96809
July 20, 2018

10673(O)

MEMORANDUM

TO: Barry W. Cheung, Oahu District Land Agent

THROUGH: Russell Y. Tsuji, Administrator

FROM: E. Mahoe Collins, State Abstractor

SUBJECT: Trust Land Status of the Aloha Stadium Site, Tax Map Key: (1) 9-9-003:061

We have been requested to determine the trust land status of the subject Aloha Stadium Site, as described, set aside and placed under the control and management of the Stadium Authority of the Department of Accounting and General Services by Executive Order No. 3427, dated September 9, 1989, and designated bearing Tax Map Key: (1) 9-9-003:061, as shown on the map attached hereto as Exhibit A.

As shown thereon, the subject Aloha Stadium Site situated lying and being portions of the Ahupuaa of Aiea and Halawa in the District of Ewa, Island of Oahu contains an area of 87.879 acres.

An examination of the records and files located in the DAGs State Survey Office, the Bureau of Conveyances and the Land Division of the Department of Land and Natural Resources reveal the following as to the trust land status of the subject premises:

That portion of the Aloha Stadium Site colored in Red on Exhibit A, being a portion of the Government (Crown) land of Aiea acquired by the State of Hawaii in accordance with §5(b) of the Admission Act of March 18, 1959 (Pub L 86-3, 73 Stat 4) is confirmed to be ceded.

The remaining portion of the Aloha Stadium Site colored in Yellow on Exhibit A, being portions of the Ahupuaa of Halawa awarded under Land Commission Awards 7712 and 8516-B to M. Kekuanaoa and Kamaikui and the various kuleana awards situated therein, acquired by the State of Hawaii in accordance with §5(a) of said Admission Act or after 1959 (see Exhibit B), is confirmed to be non-ceded.

10673(O)

Accordingly, we find that ONLY that portion of the Government (Crown) land of Aiea colored Red on Exhibit A is subject to the trust as provided in §5(f) of the Admission Act of March 18, 1959 (Pub L 86-3, 73 Stat 4).

If you have any questions please feel free to call me at 587-0458.

Enclosures

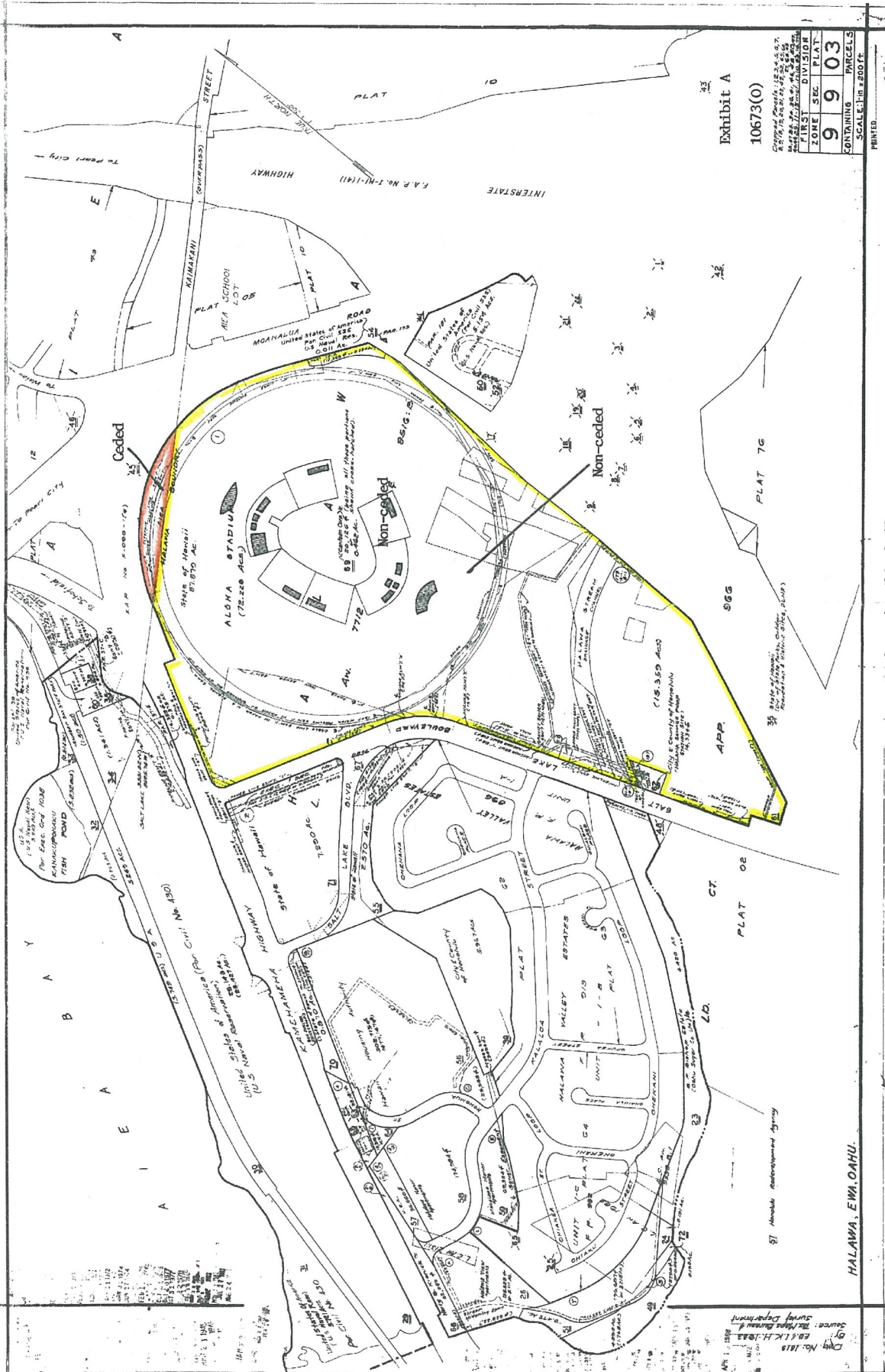
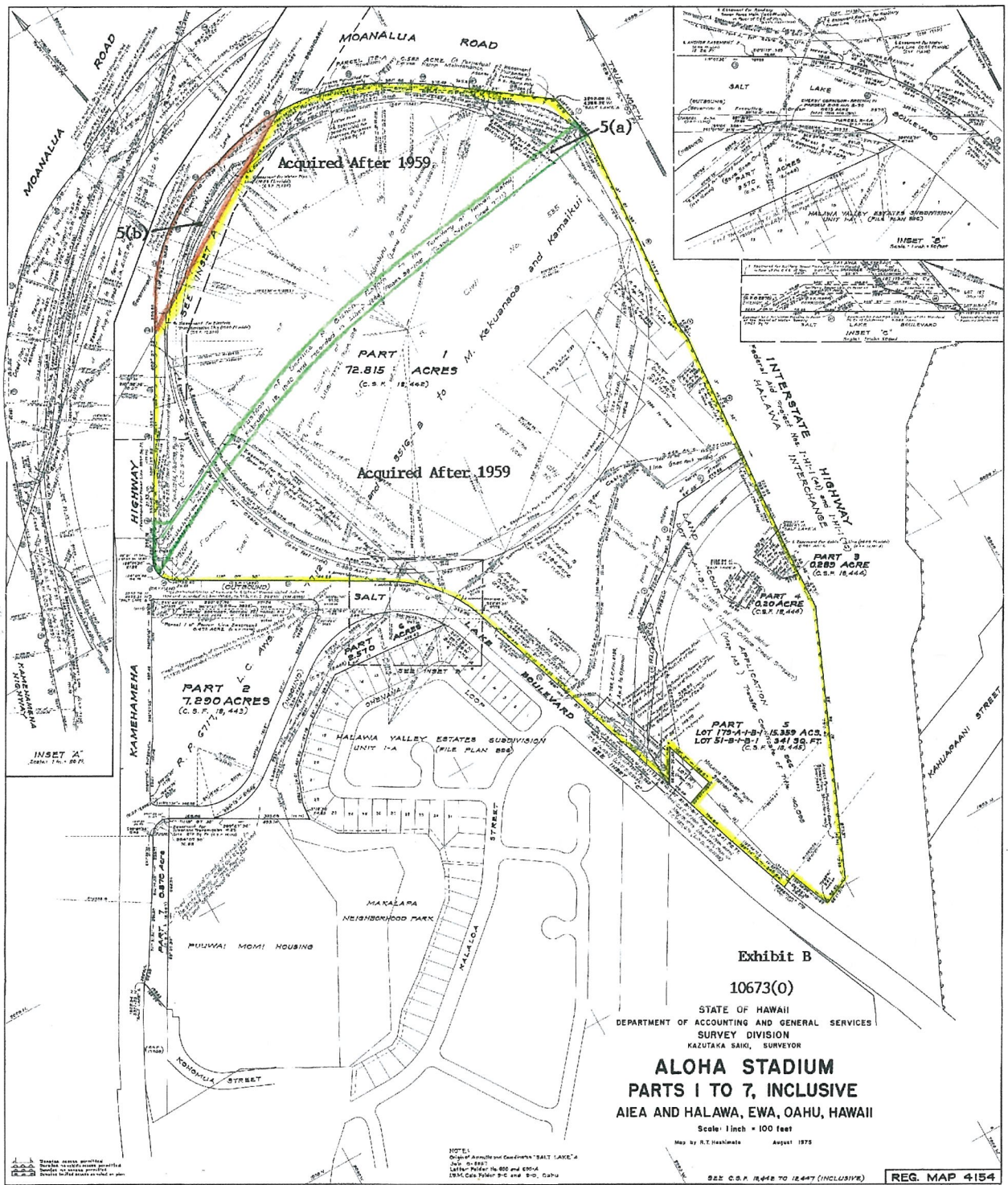


Exhibit A
10673(0)

CONTAINING	PARCELS
SCALE 1" = 200 FT.	
PRINTED	
DATE	1963
BY	9 9 03
ZONE	9 9 03
FIRST DIVISION	9 9 03
PLAT	9 9 03

HALAWA, EWA, OAHU.

Source: Survey Department
Date: 1963
By: 9 9 03



From: [Shaynee Moreno](#)
To: [PLT Working Group](#)
Subject: Response to Public Land Trust Working Group
Date: Tuesday, January 9, 2024 7:39:28 AM

Aloha Carmen,

Hope you are having a wonderful day.

Sharlene Wong (Hawaii Child Nutrition Programs Administrator) received a letter on December 22, 2023 about the Public Land Trust Working Group. Our office does not own any property.

If you have any questions, please contact Shaynee Moreno at 808-587-3600.

Mahalo,
Shaynee Moreno, Accountant
Hawaii Child Nutrition Program
650 Iwilei Road, Suite 270
Honolulu, HI 96817
(808) 587-3600, Ext. 233
shaynee.moreno@k12.hi.us

This is a staff email account managed by Hawaii Department Of Education School District. This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the sender.

JOSH GREEN, M.D.
Governor

SYLVIA LUKE
Lt. Governor



State of Hawai'i
DEPARTMENT OF AGRICULTURE
KA 'OIHANA MAHI'AI
1428 South King Street
Honolulu, Hawai'i 96814-2512
Phone: (808) 973-9600 FAX: (808) 973-9613

SHARON HURD
Chairperson, Board of Agriculture

DEXTER KISHIDA
Deputy to the Chairperson

January 18, 2024

Ms. Carmen "Hulu" Lindsey
Public Land Trust Working Group
State of Hawaii
Office of Hawaiian Affairs
50 N. Nimitz Hwy., #200
Honolulu, HI 96817

Dear Ms. Lindsey:

This is in reply to your letter dated December 22, 2023, regarding the Public Land Trust Working Group (Act 226 (SLH 2022)).

For your information, enclosed is the report entitled Implementation of Section 5, Act 178, SLH 2006 report as of June 30, 2023, that was submitted to DLNR and DAGS.

Should you have any questions, please contact Linda Murai, Property Manager, at Linda.H.Murai@hawaii.gov or call 808-973-9473.

Sincerely,

A handwritten signature in cursive script that reads "Sharon Hurd".

Sharon Hurd, Chairperson
Board of Agriculture

Enclosure

c. Sherry P. Broder, Esq.
Public Land Trust Working Group



Title of Report: Implementation of Section 5, Act 178, SLH 2006
Agency: Agriculture
Report as of: 30-Jun-23
Contact Person Name: Linda Murai
Contact Person Email: Linda.H.Murai@hawaii.gov
Contact Person Phone: 973-9473

Type	Tax Map Key	Other ID	Trust Land Status	Fund	Year	Appropriation	Document No.	Name	Amount Not Transferred to OHA	Amount Transferred to OHA	Gross Receipt	Comment
AGRICULTURAL PARK												
Lease	(1) 8-5-034:001	5(b)		S-317	FY2023	S-317	S-1001	Hawaii Golden Farm LLC	\$ 3,198.40	\$ 799.60	\$ 3,998.00	
Lease	(1) 8-5-034:002	5(b)		S-317	FY2023	S-317	S-10020	Hawaii Golden Farm, LLC	\$ 1,675.20	\$ 418.80	\$ 2,094.00	
Lease	(1) 8-5-034:003	5(b)		S-317	FY2023	S-317	S-1003	SGVG Corp.	\$ 3,234.40	\$ 808.60	\$ 4,043.00	
Lease	(1) 8-5-034:004	5(b)		S-317	FY2023	S-317	S-1004	Bernardino Cagauan, Jr.	\$ 2,388.00	\$ 597.00	\$ 2,985.00	
Lease	(1) 8-5-034:005	5(b)		S-317	FY2023	S-317	S-1005	Wen Guang Wu and Jin Qun Liu	\$ 728.96	\$ 182.24	\$ 911.20	
Lease	(1) 8-5-034:006	5(b)		S-317	FY2023	S-317	S-1006	James Kam	\$ 12,760.46	\$ 3,190.12	\$ 15,950.58	
Lease	(1) 8-5-034:007	5(b)		S-317	FY2023	S-317	S-1007	Hydroponics Alternatives LLC	\$ 19,228.00	\$ 4,807.00	\$ 24,035.00	
Lease	(1) 8-5-034:008	5(b)		S-317	FY2023	S-317	S-1008	Creighton & Elton Mow	\$ 6,240.00	\$ 1,560.00	\$ 7,800.00	
Lease	(1) 8-5-034:010	5(b)		S-317	FY2023	S-317	S-1010	Burke Dunlap	\$ 2,912.00	\$ 728.00	\$ 3,640.00	
Lease	(1) 8-5-034:011	5(b)		S-317	FY2023	S-317	S-1011	Burke & Chantel Tien Dunlap	\$ 2,304.00	\$ 576.00	\$ 2,880.00	
Lease	(1) 8-5-034:013	5(b)		S-317	FY2023	S-317	S-10130	Hawaii Golden Farm, LLC	\$ 2,108.80	\$ 527.20	\$ 2,636.00	
Lease	(1) 8-5-034:014	5(b)		S-317	FY2023	S-317	S-1014	Cary Takenaka	\$ 7,360.00	\$ 1,840.00	\$ 9,200.00	
Lease	(1) 8-5-034:015	5(b)		S-317	FY2023	S-317	S-1015	Shermiah laea III	\$ 2,406.40	\$ 601.60	\$ 3,008.00	
Lease	(1) 8-5-034:016	5(b)		S-317	FY2023	S-317	S-10160	Hawaii Golden Farm, LLC	\$ 3,203.20	\$ 800.80	\$ 4,004.00	
Lease	(1) 8-5-034:017	5(b)		S-317	FY2023	S-317	S-10170	Hawaii Golden Farm, LLC	\$ 1,955.20	\$ 488.80	\$ 2,444.00	
Lease	(1) 9-4-002:080	5(b)		S-317	FY2023	S-317	S-2000	Waikele Farms, Inc. (Larry Jefts), RP-26	\$ 1,193.00	\$ 298.25	\$ 1,491.25	
Lease	(3) 1-5-116:002	5(b)		S-317	FY2023	S-317	S-4416	Joseph Dalrymple	\$ 1,400.00	\$ 350.00	\$ 1,750.00	
Lease	(3) 1-5-116:004	5(b)		S-317	FY2023	S-317	S-4418	Aloha Blooms Inc.	\$ 1,400.00	\$ 350.00	\$ 1,750.00	
Lease	(3) 1-5-116:006	5(b)		S-317	FY2023	S-317	S-4420	Thomas Lee	\$ 1,400.00	\$ 350.00	\$ 1,750.00	
Lease	(3) 1-5-116:008	5(b)		S-317	FY2023	S-317	S-4422	Elvira Sadorra	\$ 2,927.29	\$ 731.82	\$ 3,659.11	
Lease	(3) 1-5-116:009	5(b)		S-317	FY2023	S-317	S-4423	Melecio and Arceli Alvarado	\$ 1,400.00	\$ 350.00	\$ 1,750.00	
Lease	(3) 1-5-116:010	5(b)		S-317	FY2023	S-317	S-4424	Ken and Karen Delimont	\$ 1,400.00	\$ 350.00	\$ 1,750.00	
Lease	(3) 1-5-116:011	5(b)		S-317	FY2023	S-317	S-4426	John Garcia Jr.	\$ 160.00	\$ 40.00	\$ 200.00	
Lease	(3) 1-5-116:014	5(b)		S-317	FY2023	S-317	S-4428	Shane Castillo, Jr.	\$ 2,800.00	\$ 700.00	\$ 3,500.00	
Lease	(3) 1-5-116:016	5(b)		S-317	FY2023	S-317	S-4430	Delfin Ventura	\$ 2,144.80	\$ 536.20	\$ 2,681.00	
Lease	(3) 1-5-116:021	5(b)		S-317	FY2023	S-317	S-4624	Gerry Barao, Sr.	\$ 722.03	\$ 180.50	\$ 902.53	
Lease	(3) 1-5-116:022	5(b)		S-317	FY2023	S-317	S-4625	Kahakai Nursery Inc. (Terada)	\$ 1,352.00	\$ 338.00	\$ 1,690.00	
Lease	(3) 1-5-116:023	5(b)		S-317	FY2023	S-317	S-4626	Pacific Floral Exchange	\$ 1,352.00	\$ 338.00	\$ 1,690.00	
Lease	(3) 1-5-116:024	5(b)		S-317	FY2023	S-317	S-4627	Scott Salfen	\$ 1,352.00	\$ 338.00	\$ 1,690.00	
Lease	(3) 1-5-116:027	5(b)		S-317	FY2023	S-317	S-4628	Pasion, Sibucao & Fiesta	\$ 5,040.00	\$ 1,260.00	\$ 6,300.00	
Lease	(3) 1-5-116:025	5(b)		S-317	FY2023	S-317	S-4630	Pacific Farms Inc. (Grayson) - Sublessee	\$ 1,984.00	\$ 496.00	\$ 2,480.00	
Lease	(3) 7-3-049:002	5(b)		S-317	FY2023	S-317	S-4681	Resort Management Group	\$ 2,312.00	\$ 578.00	\$ 2,890.00	
Lease	(3) 7-3-049:003	5(b)		S-317	FY2023	S-317	S-4682	Resort Management Group	\$ 2,648.00	\$ 662.00	\$ 3,310.00	
Lease	(3) 7-3-049:005	5(b)		S-317	FY2023	S-317	S-4684	Joseph Roderick	\$ 1,432.00	\$ 358.00	\$ 1,790.00	
Lease	(3) 7-3-049:007	5(b)		S-317	FY2023	S-317	S-4686	Kelly Greenwell (Orchard Marine Corp)	\$ 3,088.00	\$ 772.00	\$ 3,860.00	
Lease	(3) 7-3-049:008	5(b)		S-317	FY2023	S-317	S-4687	James Smith	\$ 2,392.00	\$ 598.00	\$ 2,990.00	
Lease	(3) 7-3-049:009	5(b)		S-317	FY2023	S-317	S-4688	Resort Management Group	\$ 3,616.00	\$ 904.00	\$ 4,520.00	
Lease	(3) 7-3-049:010	5(b)		S-317	FY2023	S-317	S-4689	Nookie Castillo	\$ 2,512.00	\$ 628.00	\$ 3,140.00	
Lease	(3) 7-3-049:011	5(b)		S-317	FY2023	S-317	S-4690	Thomas & Fatima Martin	\$ 1,196.00	\$ 299.00	\$ 1,495.00	
Lease	(3) 7-3-049:012	5(b)		S-317	FY2023	S-317	S-4691	Howard Clark	\$ 3,980.00	\$ 995.00	\$ 4,975.00	
Lease	(3) 2-2-056:027	5(b)		S-317	FY2023	S-317	S-4748	David Shiigi Trust	\$ 3,280.00	\$ 820.00	\$ 4,100.00	
Lease	(3) 2-2-056:028	5(b)		S-317	FY2023	S-317	S-4749	Clarence Kim	\$ 3,296.00	\$ 824.00	\$ 4,120.00	
Lease	(3) 2-2-056:029	5(b)		S-317	FY2023	S-317	S-4750	James Kim	\$ 1,644.00	\$ 411.00	\$ 2,055.00	
Lease	(3) 2-2-056:030	5(b)		S-317	FY2023	S-317	S-4751	Tadashi's Nursery Inc.	\$ 3,296.00	\$ 824.00	\$ 4,120.00	
Lease	(3) 2-2-056:032	5(b)		S-317	FY2023	S-317	S-4753	Keith Kuroiwa	\$ 3,296.00	\$ 824.00	\$ 4,120.00	
Lease	(3) 2-2-056:034	5(b)		S-317	FY2023	S-317	S-4755	George Nishimura	\$ 1,644.00	\$ 411.00	\$ 2,055.00	
Lease	(3) 2-2-056:035	5(b)		S-317	FY2023	S-317	S-4756	Charles & Shirley Kanoa	\$ 3,272.00	\$ 818.00	\$ 4,090.00	
Lease	(3) 2-2-056:036	5(b)		S-317	FY2023	S-317	S-4757	Raymond Savella	\$ 3,280.00	\$ 820.00	\$ 4,100.00	
Lease	(3) 2-2-056:037	5(b)		S-317	FY2023	S-317	S-4758	M. Nakamura Nursery	\$ 4,430.04	\$ 1,107.51	\$ 5,537.55	
Lease	(3) 2-2-056:038	5(b)		S-317	FY2023	S-317	S-4759	M. Nakamura Nursery	\$ 4,422.04	\$ 1,105.51	\$ 5,527.55	
Lease	(3) 2-2-056:039	5(b)		S-317	FY2023	S-317	S-4760	Raymond Tanouye, Mountain Meadows	\$ 2,144.00	\$ 536.00	\$ 2,680.00	

Lease	(3) 2-2-056:041	5(b)	S-317 FY2023	S-317	S-4762	Scot Aiona	\$	4,456.00	\$	1,114.00	\$	5,570.00
Lease	(3) 2-2-056:042	5(b)	S-317 FY2023	S-317	S-4763	Ono Nut Farms	\$	4,400.00	\$	1,100.00	\$	5,500.00
Lease	(3) 2-2-056:043	5(b)	S-317 FY2023	S-317	S-4764	Panaewa Foliage (Kurt Fujioka)	\$	1,636.00	\$	409.00	\$	2,045.00
Lease	(3) 2-2-056:044	5(b)	S-317 FY2023	S-317	S-4765	Panaewa Foliage (Kurt Fujioka)	\$	1,644.00	\$	411.00	\$	2,055.00
Lease	(3) 2-2-056:045	5(b)	S-317 FY2023	S-317	S-4766	Emil Yadao	\$	3,280.00	\$	820.00	\$	4,100.00
Lease	(3) 2-2-056:046	5(b)	S-317 FY2023	S-317	S-4767	Frederick & India Schor	\$	3,768.00	\$	942.00	\$	4,710.00
Lease	(3) 2-2-056:047	5(b)	S-317 FY2023	S-317	S-4768	Stephen Matsuura	\$	4,260.00	\$	1,065.00	\$	5,325.00
Lease	(3) 2-2-056:048	5(b)	S-317 FY2023	S-317	S-4769	David Sakai	\$	2,670.00	\$	667.50	\$	3,337.50
Lease	(3) 2-2-056:049	5(b)	S-317 FY2023	S-317	S-4770	Toshiyuki & Sandra Ota	\$	2,664.00	\$	666.00	\$	3,330.00
Lease	(3) 2-2-056:050	5(b)	S-317 FY2023	S-317	S-4771	Calvin & Doreen Nogami	\$	2,856.00	\$	714.00	\$	3,570.00
Lease	(3) 2-2-056:051	5(b)	S-317 FY2023	S-317	S-4772	Kawasaki Nursery Inc	\$	2,840.00	\$	710.00	\$	3,550.00
Lease	(3) 2-2-056:052	5(b)	S-317 FY2023	S-317	S-4773	Hawaiian Sunshine Nursery, Inc.	\$	3,732.00	\$	933.00	\$	4,665.00
Lease	(3) 2-2-056:053	5(b)	S-317 FY2023	S-317	S-4774	Waialani Growers (Peter Matsuura)	\$	1,620.00	\$	405.00	\$	2,025.00
Lease	(3) 2-2-056:054	5(b)	S-317 FY2023	S-317	S-4775	Henry & Loraine Terada	\$	3,768.00	\$	942.00	\$	4,710.00
Lease	(3) 2-2-056:031	5(b)	S-317 FY2023	S-317	S-4777	Emil Yadao	\$	2,000.00	\$	500.00	\$	2,500.00
Lease	(3) 2-2-056:055	5(b)	S-317 FY2023	S-317	S-4779	William & Henrietta Hanson	\$	984.00	\$	246.00	\$	1,230.00
Lease	(3) 1-5-116:028	5(b)	S-317 FY2023	S-317	S-4791	Delfin and Crisanta Ventura	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:029	5(b)	S-317 FY2023	S-317	S-4792	Michael & Leilani Au	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:030	5(b)	S-317 FY2023	S-317	S-4793	Young Soo and Arlene Kim	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:032	5(b)	S-317 FY2023	S-317	S-4795	Eberlil Tropical Flowers Inc.	\$	332.00	\$	83.00	\$	415.00
Lease	(3) 1-5-116:033	5(b)	S-317 FY2023	S-317	S-4796	Kenneth and Karen Delimont	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:035	5(b)	S-317 FY2023	S-317	S-4798	Michael Martin	\$	709.60	\$	177.40	\$	887.00
Lease	(3) 1-5-116:036	5(b)	S-317 FY2023	S-317	S-4799	Neil Anderson	\$	1,027.01	\$	256.75	\$	1,283.76
Lease	(3) 1-5-116:046	5(b)	S-317 FY2023	S-317	S-4800	Neal Okimoto	\$	608.00	\$	152.00	\$	760.00
Lease	(3) 1-5-116:037	5(b)	S-317 FY2023	S-317	S-4801	Joshua McClung	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:038	5(b)	S-317 FY2023	S-317	S-4802	Robert Fujitake	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:039	5(b)	S-317 FY2023	S-317	S-4803	Robert D'Anna & James Downing	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:040	5(b)	S-317 FY2023	S-317	S-4804	Dennis Kapuras	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:041	5(b)	S-317 FY2023	S-317	S-4805	Wade Okamoto	\$	1,800.00	\$	450.00	\$	2,250.00
Lease	(3) 1-5-116:043	5(b)	S-317 FY2023	S-317	S-4807	David Stone	\$	711.04	\$	177.76	\$	888.80
Lease	(3) 1-5-116:044	5(b)	S-317 FY2023	S-317	S-4808	Hawaii Clean Seed LLC (Dan Kelly)	\$	1,094.40	\$	273.60	\$	1,368.00
Lease	(3) 1-5-116:047	5(b)	S-317 FY2023	S-317	S-4810	Neal Okimoto	\$	688.00	\$	172.00	\$	860.00
Lease	(3) 1-5-116:048	5(b)	S-317 FY2023	S-317	S-4811	Leonard Paresa	\$	728.00	\$	182.00	\$	910.00
Lease	(3) 1-5-116:053	5(b)	S-317 FY2023	S-317	S-4816	Daniel & Martha Carter (Marsdan Tropicals)	\$	776.00	\$	194.00	\$	970.00
Lease	(3) 1-5-116:054	5(b)	S-317 FY2023	S-317	S-4817	Christopher Lichty	\$	1,212.00	\$	303.00	\$	1,515.00
Lease	(3) 1-5-116:056	5(b)	S-317 FY2023	S-317	S-4819	Michael & Patricia Sauer	\$	768.00	\$	192.00	\$	960.00
Lease	(3) 1-5-116:057	5(b)	S-317 FY2023	S-317	S-4820	Jose Atalig & Cecilia Cardines	\$	672.00	\$	168.00	\$	840.00
Lease	(3) 1-5-116:058	5(b)	S-317 FY2023	S-317	S-4821	Wajira Wansa	\$	672.00	\$	168.00	\$	840.00
Lease	(3) 1-5-116:059	5(b)	S-317 FY2023	S-317	S-4822	Susan Phillips	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:060	5(b)	S-317 FY2023	S-317	S-4823	Jed Ramos	\$	744.00	\$	186.00	\$	930.00
Lease	(3) 1-5-116:005	5(b)	S-317 FY2023	S-317	S-4824	Kenneth Kudo	\$	1,149.68	\$	287.42	\$	1,437.10
Lease	(3) 1-5-116:042	5(b)	S-317 FY2023	S-317	S-4825	Donato Sarahan	\$	1,394.40	\$	348.60	\$	1,743.00
Lease	(3) 1-5-116:026	5(b)	S-317 FY2023	S-317	S-4826	Panaewa Foliage Inc. (Kurt Fujioka)	\$	1,702.40	\$	425.60	\$	2,128.00
Lease	(3) 1-5-116:045	5(b)	S-317 FY2023	S-317	S-4827	Patricia Leimomi Greene	\$	500.00	\$	125.00	\$	625.00
Lease	(3) 1-5-116:034	5(b)	S-317 FY2023	S-317	S-4829	William & Henrietta Hanson	\$	280.00	\$	70.00	\$	350.00
Lease	(3) 1-5-116:051	5(b)	S-317 FY2023	S-317	S-4830	George Poppas	\$	1,440.00	\$	360.00	\$	1,800.00
Lease	(3) 7-3-049:017	5(b)	S-317 FY2023	S-317	S-4834	Resort Management Group	\$	2,448.00	\$	612.00	\$	3,060.00
Lease	(3) 7-3-049:018	5(b)	S-317 FY2023	S-317	S-4835	Nursery Solutions, Inc.	\$	3,513.48	\$	878.37	\$	4,391.85
Lease	(3) 7-3-049:019	5(b)	S-317 FY2023	S-317	S-4836	Jossanna Ma	\$	3,312.00	\$	828.00	\$	4,140.00
Lease	(3) 7-3-049:020	5(b)	S-317 FY2023	S-317	S-4837	Curtis Nakaoka	\$	1,764.00	\$	441.00	\$	2,205.00
Lease	(3) 7-3-049:021	5(b)	S-317 FY2023	S-317	S-4838	Puna Certified Nursery	\$	4,872.00	\$	1,218.00	\$	6,090.00
Lease	(3) 7-3-049:022	5(b)	S-317 FY2023	S-317	S-4839	Puna Certified Nursery (Malcolm Saxby)	\$	2,532.00	\$	633.00	\$	3,165.00
Lease	(3) 7-3-049:023	5(b)	S-317 FY2023	S-317	S-4840	Kato, Inc.	\$	3,320.00	\$	830.00	\$	4,150.00
Lease	(3) 7-3-049:024	5(b)	S-317 FY2023	S-317	S-4841	Alvin Sato	\$	3,327.96	\$	831.99	\$	4,159.95
Lease	(3) 7-3-049:025	5(b)	S-317 FY2023	S-317	S-4842	Craig Chambers	\$	3,320.00	\$	830.00	\$	4,150.00
Lease	(3) 7-3-049:026	5(b)	S-317 FY2023	S-317	S-4843	Daniel Green	\$	3,320.00	\$	830.00	\$	4,150.00
Lease	(3) 7-3-049:028	5(b)	S-317 FY2023	S-317	S-4845	Orchid Farm, Inc.	\$	5,200.00	\$	1,300.00	\$	6,500.00
Lease	(3) 7-3-049:029	5(b)	S-317 FY2023	S-317	S-4846	Orchid Farm, Inc.	\$	2,540.00	\$	635.00	\$	3,175.00
Lease	(3) 7-3-049:031	5(b)	S-317 FY2023	S-317	S-4848	Denis Louis O'leary	\$	2,540.00	\$	635.00	\$	3,175.00
Lease	(3) 7-3-049:032	5(b)	S-317 FY2023	S-317	S-4849	Greg Boyer Hawaiian Landscapes Inc	\$	3,319.80	\$	829.95	\$	4,149.75
Lease	(3) 7-3-049:033	5(b)	S-317 FY2023	S-317	S-4850	Green Thumb, Inc. (James Furuyama)	\$	3,312.00	\$	828.00	\$	4,140.00

Lease	(3) 7-3-049:034	5(b)	S-317 FY2023	S-317	S-4851	Patricia Leimomi Greene	\$	3,312.00	\$	828.00	\$	4,140.00
Lease	(3) 7-3-049:035	5(b)	S-317 FY2023	S-317	S-4852	Puna Certified Nursery Inc.	\$	2,628.00	\$	657.00	\$	3,285.00
Lease	(3) 7-3-049:015	5(b)	S-317 FY2023	S-317	S-4853	Hawaii Lawn & Landscaping (Caz DiMarco	\$	2,936.00	\$	734.00	\$	3,670.00
Lease	(3) 7-3-049:016	5(b)	S-317 FY2023	S-317	S-4854	Kelly Greenwell (Orchard Marine Corp)	\$	1,544.00	\$	386.00	\$	1,930.00
Lease	(3) 7-3-049:001	5(b)	S-317 FY2023	S-317	S-4856	Peter Fithian (Orchid Farm Inc.)	\$	2,904.00	\$	726.00	\$	3,630.00
Lease	(3) 7-3-049:006	5(b)	S-317 FY2023	S-317	S-4857	Dean Maruyama (Turf Hawaii)	\$	2,272.00	\$	568.00	\$	2,840.00
Lease	(3) 7-3-049:014	5(b)	S-317 FY2023	S-317	S-4858	George Broderson & Adam Broderson	\$	2,304.00	\$	576.00	\$	2,880.00
Lease	(3) 7-3-049:027	5(b)	S-317 FY2023	S-317	S-4860	Daniel Green	\$	6,000.00	\$	1,500.00	\$	7,500.00
Lease	(1) 4-1-035:001	5(b)	S-317 FY2023	S-317	S-4922	Orathai Vixayvong and Seng Vixayvong	\$	10,926.40	\$	2,731.60	\$	13,658.00
Lease	(1) 4-1-035:002	5(b)	S-317 FY2023	S-317	S-4923	Frankie's Nursery, LLC	\$	11,742.40	\$	2,935.60	\$	14,678.00
Lease	(1) 4-1-035:003	5(b)	S-317 FY2023	S-317	S-4924	Kenneth L & Lisa L Vinzant	\$	4,170.40	\$	1,042.60	\$	5,213.00
Lease	(1) 4-1-035:004	5(b)	S-317 FY2023	S-317	S-4925	Mahiku Farm LLC	\$	11,316.00	\$	2,829.00	\$	14,145.00
Lease	(1) 4-1-035:005	5(b)	S-317 FY2023	S-317	S-4926	The 2004 Uehara Family Revocable Living	\$	10,211.10	\$	2,552.78	\$	12,763.88
Lease	(1) 4-1-035:006	5(b)	S-317 FY2023	S-317	S-4927	Sumitra Viyanan Barton	\$	11,380.00	\$	2,845.00	\$	14,225.00
Lease	(1) 4-1-035:008	5(b)	S-317 FY2023	S-317	S-4929	Scott & Lynda Campesino Chun	\$	8,574.40	\$	2,143.60	\$	10,718.00
Lease	(1) 4-1-035:009	5(b)	S-317 FY2023	S-317	S-4930	Stephen K. Morse & DonMarie Chung	\$	11,640.00	\$	2,910.00	\$	14,550.00
Lease	(1) 4-1-035:011	5(b)	S-317 FY2023	S-317	S-4932	Koba's Nursery, Inc.	\$	8,172.00	\$	2,043.00	\$	10,215.00
Lease	(1) 4-1-035:012	5(b)	S-317 FY2023	S-317	S-4933	Ahiki Acres, LLC	\$	10,308.00	\$	2,577.00	\$	12,885.00
Lease	(1) 4-1-035:013	5(b)	S-317 FY2023	S-317	S-4934	CC Repair & Maintenance Service, Inc.	\$	7,616.59	\$	1,904.15	\$	9,520.74
Lease	(1) 4-1-035:010	5(b)	S-317 FY2023	S-317	S-4936	Glads Landscaping & Tree Trimming, Inc.	\$	11,617.15	\$	2,904.29	\$	14,521.44
Lease	(2) 5-2-004:016	5(b)	S-317 FY2023	S-317	S-9002	Hikiola Cooperative	\$	576.00	\$	144.00	\$	720.00
Lease	(2) 5-2-004:119	5(b)	S-317 FY2023	S-317	S-9003	Akea Farms, Inc.	\$	448.00	\$	112.00	\$	560.00
Lease	(2) 5-2-001:012	5(b)	S-317 FY2023	S-317	S-9004	L&R Farm Ent. LLC	\$	772.00	\$	193.00	\$	965.00
Lease	(2) 5-2-001:013	5(b)	S-317 FY2023	S-317	S-9005	Grant Schule, Kumu Farms	\$	762.96	\$	190.74	\$	953.70
Lease	(2) 5-2-001:014	5(b)	S-317 FY2023	S-317	S-9006	L&R Farm Ent. LLC	\$	748.00	\$	187.00	\$	935.00
Lease	(2) 5-2-001:015	5(b)	S-317 FY2023	S-317	S-9007	L&R Farm Ent. LLC	\$	1,408.00	\$	352.00	\$	1,760.00
Lease	(2) 5-2-001:018	5(b)	S-317 FY2023	S-317	S-9010	Hawaii Tropical Plants, Limited Partnership	\$	789.71	\$	197.43	\$	987.14
Lease	(2) 5-2-001:019	5(b)	S-317 FY2023	S-317	S-9011	Hawaii Tropical Plants, Limited Partnership	\$	836.37	\$	209.09	\$	1,045.46
Lease	(2) 5-2-001:021	5(b)	S-317 FY2023	S-317	S-9013	Kumu Farms LLC	\$	1,114.01	\$	278.50	\$	1,392.51
Lease	(2) 5-2-001:022	5(b)	S-317 FY2023	S-317	S-9014	Thomas DeCourcy	\$	1,728.00	\$	432.00	\$	2,160.00
Lease	(2) 5-2-001:023	5(b)	S-317 FY2023	S-317	S-9015	Friendly Isle Growing Service Corporation	\$	672.00	\$	168.00	\$	840.00
Lease	(2) 5-2-001:024	5(b)	S-317 FY2023	S-317	S-9016	Molokai Ag Park, Inc.	\$	1,024.00	\$	256.00	\$	1,280.00
Lease	(2) 5-2-001:025	5(b)	S-317 FY2023	S-317	S-9017	Naiwa Farm & Nursery	\$	2,644.67	\$	661.17	\$	3,305.84
Lease	(2) 5-2-001:026	5(b)	S-317 FY2023	S-317	S-9018	Grant Schule	\$	673.20	\$	168.30	\$	841.50
Lease	(2) 5-2-001:027	5(b)	S-317 FY2023	S-317	S-9019	Duane Cranney	\$	908.00	\$	227.00	\$	1,135.00
Lease	(2) 5-2-001:028	5(b)	S-317 FY2023	S-317	S-9020	Friendly Isle Growing Service Corporation	\$	1,264.00	\$	316.00	\$	1,580.00
Lease	(2) 5-2-004:123	5(b)	S-317 FY2023	S-317	S-9021	Molokai Livestock Coop.	\$	829.60	\$	207.40	\$	1,037.00
Sub-Total Agricultural Park							\$	435,886.96	\$	108,971.73	\$	544,858.69

NON-AGRICULTURAL PARK

Revocable Permit	(3) 4-6-002:001	5(b)	S-305 FY2023	S-305	N-2001	Stephen DeLuz	\$	1,184.06	\$	296.02	\$	1,480.08
Revocable Permit	(4) 4-1-009:005	5(b)	S-305 FY2023	S-305	N-2102	Michael Fernandes	\$	158.70	\$	39.68	\$	198.38
Revocable Permit	(4) 4-1-009:006	5(b)	S-305 FY2023	S-305	N-2102	Michael Fernandes						
Lease	(1) 4-1-010:040	5(b)	S-305 FY2023	S-305	N-2500	Wailupe Farms LLC	\$	15,849.60	\$	3,962.40	\$	19,812.00
Lease	(3) 6-6-005:028	5(b)	S-305 FY2023	S-305	N-3002	Kamuela Vacuum Cooling Site	\$	2,033.88	\$	508.47	\$	2,542.35
Lease	(1) 4-1-010:005	5(b)	S-305 FY2023	S-305	N-3100	Abigail K. Kawananakoa	\$	12,264.96	\$	3,066.24	\$	15,331.20
Lease	(1) 4-1-010:044	5(b)	S-305 FY2023	S-305	N-3101	Windward Plants Incorporated	\$	1,600.00	\$	400.00	\$	2,000.00
Lease	(1) 4-1-025:022	5(b)	S-305 FY2023	S-305	N-3102	Hugh Baptiste	\$	4,000.00	\$	1,000.00	\$	5,000.00
Lease	(1) 4-1-025:023	5(b)	S-305 FY2023	S-305	N-3102	Hugh Baptiste						
Lease	(1) 4-1-010:039	5(b)	S-305 FY2023	S-305	N-3103	Yogarden LLC	\$	5,940.00	\$	1,485.00	\$	7,425.00
Lease	(1) 4-1-010:038	5(b)	S-305 FY2023	S-305	N-3104	Gabriel & Shellee Machado, Trustees	\$	6,692.00	\$	1,673.00	\$	8,365.00
Lease	(1) 4-1-027:026	5(b)	S-305 FY2023	S-305	N-3105	Fantastic Gardens	\$	7,368.00	\$	1,842.00	\$	9,210.00
Lease	(1) 4-1-026:015	5(b)	S-305 FY2023	S-305	N-3106	Joseph N.A. Ryan, Jr. & Tamara A. Ryan	\$	2,766.00	\$	691.50	\$	3,457.50
Lease	(1) 4-1-027:002	5(b)	S-305 FY2023	S-305	N-3107	Michael Buck	\$	8,160.00	\$	2,040.00	\$	10,200.00
Lease	(1) 9-4-012:002	5(b)	S-305 FY2023	S-305	N-3108	Waikele Farms, Inc. (Larry Jeffs)	\$	216,698.98	\$	54,174.74	\$	270,873.72
Lease	(1) 4-1-018:048	5(b)	S-305 FY2023	S-305	N-3109	Milton Coleman, Jr.	\$	23,680.00	\$	5,920.00	\$	29,600.00
Lease	(1) 4-1-010:042	5(b)	S-305 FY2023	S-305	N-3110	Ultimate Innovations, Inc.	\$	4,000.00	\$	1,000.00	\$	5,000.00

Lease	(1) 4-1-026:017	5(b)	S-305 FY2023	S-305	N-3111	Puongpun Sananikone	\$	5,929.74	\$	1,482.44	\$	7,412.18
Lease	(1) 4-1-027:028	5(b)	S-305 FY2023	S-305	N-3112	A & K Nursery	\$	5,920.00	\$	1,480.00	\$	7,400.00
Lease	(4) 4-4-004:043	5(b)	S-305 FY2023	S-305	N-3113	Kapaa Poi Factory	\$	11,520.00	\$	2,880.00	\$	14,400.00
Lease	(3) 4-4-011:033	5(b)	S-305 FY2023	S-305	N-3114	Julia Shumann-Shinsky	\$	2,856.00	\$	714.00	\$	3,570.00
Lease	(3) 9-5-015:003	5(b)	S-305 FY2023	S-305	N-3115	Kuahiwi Contractors, Inc.	\$	8,160.00	\$	2,040.00	\$	10,200.00
Lease	(1) 4-1-024:023	5(b)	S-305 FY2023	S-305	N-3116	Aloha Aina Landscaping, LLC	\$	8,000.00	\$	2,000.00	\$	10,000.00
Lease	(1) 4-1-027:010	5(b)	S-305 FY2023	S-305	N-3117	41-672 Corp.	\$	7,218.31	\$	1,804.58	\$	9,022.89
Lease	(1) 4-1-010:006	5(b)	S-305 FY2023	S-305	N-3118	Roberta A.N. Rita	\$	5,852.00	\$	1,463.00	\$	7,315.00
Lease	(1) 4-1-010:041	5(b)	S-305 FY2023	S-305	N-3119	Michael Patrick Fairall	\$	4,320.00	\$	1,080.00	\$	5,400.00
Lease	(1) 4-1-027:025	5(b)	S-305 FY2023	S-305	N-3120	Stephen and Marlene Ikene	\$	5,298.67	\$	1,324.67	\$	6,623.34
Lease	(1) 4-1-024:062	5(b)	S-305 FY2023	S-305	N-3121	Hawaiian Sunshine Nursery, Inc.	\$	7,994.40	\$	1,998.60	\$	9,993.00
Lease	(1) 4-1-024:063	5(b)	S-305 FY2023	S-305	N-3121	Hawaiian Sunshine Nursery, Inc.						
Lease	(1) 4-1-026:018	5(b)	S-305 FY2023	S-305	N-3122	Patrick & Nancy Maloney	\$	10,655.18	\$	2,663.80	\$	13,318.98
Lease	(1) 4-1-027:008	5(b)	S-305 FY2023	S-305	N-3123	Sharon's Plants Ltd.	\$	6,748.00	\$	1,687.00	\$	8,435.00
Lease	(1) 4-1-027:007	5(b)	S-305 FY2023	S-305	N-3124	Sharon's Plants Ltd.	\$	5,236.00	\$	1,309.00	\$	6,545.00
Lease	(1) 4-1-027:006	5(b)	S-305 FY2023	S-305	N-3125	Sharon's Plants Ltd.	\$	5,488.00	\$	1,372.00	\$	6,860.00
Lease	(1) 4-1-024:054	5(b)	S-305 FY2023	S-305	N-3126	Char Hung Sut Fish Farms, Inc.	\$	7,532.00	\$	1,883.00	\$	9,415.00
Lease	(1) 4-1-027:012	5(b)	S-305 FY2023	S-305	N-3127	Kalikimaka Farms, LLC	\$	7,238.40	\$	1,809.60	\$	9,048.00
Lease	(4) 4-4-004:005	5(b)	S-305 FY2023	S-305	N-3128	William J. Sanchez	\$	1,108.00	\$	277.00	\$	1,385.00
Lease	(1) 4-1-010:043	5(b)	S-305 FY2023	S-305	N-3129	Hui Ku Maoli Ola	\$	4,400.00	\$	1,100.00	\$	5,500.00
Lease	(3) 4-6-002:007	5(b)	S-305 FY2023	S-305	N-3130	Jill Mattos dba RJ Ranch	\$	541.60	\$	135.40	\$	677.00
Revocable Permit	(3) 4-7-004:009	5(b)	S-305 FY2023	S-305	N-3131	George M. Olival	\$	2,880.00	\$	720.00	\$	3,600.00
Lease	(1) 4-1-010:046	5(b)	S-305 FY2023	S-305	N-3132	Joshua Stamm	\$	13,584.00	\$	3,396.00	\$	16,980.00
Lease	(2) 1-3-004:006	5(b)	S-305 FY2023	S-305	N-3133	Mahealani Farms, Inc.	\$	3,910.50	\$	977.63	\$	4,888.13
Lease	(2) 1-3-004:020	5(b)	S-305 FY2023	S-305	N-3133	Mahealani Farms, Inc.						
Lease	(2) 1-1-005:017	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young	\$	2,100.00	\$	525.00	\$	2,625.00
Lease	(2) 1-1-005:025	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(2) 1-1-005:034	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(2) 1-1-005:036	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(2) 1-1-005:041	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(2) 1-1-005:045	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(2) 1-1-005:054	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(2) 1-1-005:070	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(1) 4-1-010:007	5(b)	S-305 FY2023	S-305	N-3135	Ernest & Donna Carlborn (fka gl4296)	\$	8,900.76	\$	2,225.19	\$	11,125.95
Lease	(1) 4-1-010:034	5(b)	S-305 FY2023	S-305	N-3136	David & Michelle Campbell (fka gl3756)	\$	6,107.25	\$	1,526.81	\$	7,634.06
Lease	(1) 4-1-027:004	5(b)	S-305 FY2023	S-305	N-3137	Atirom Gardens LLC	\$	4,209.83	\$	1,052.46	\$	5,262.29
Lease	(1) 9-1-031:001	5(b)	S-305 FY2023	S-305	N-3138	Hawaii Land & Livestock, LLC	\$	7,320.00	\$	1,830.00	\$	9,150.00
Lease	(2) 5-2-001:009	5(b)	S-305 FY2023	S-305	N-3139	Akea Farms, Inc.	\$	14,780.00	\$	3,695.00	\$	18,475.00
Lease	(1) 8-5-001:033	5(b)	S-305 FY2023	S-305	N-3140	David A. Souza & Carol J. Souza	\$	532.00	\$	133.00	\$	665.00
Lease	(4) 4-6-005:009	5(b)	S-305 FY2023	S-305	N-3141	Ronald & Shane Matsumura	\$	10,125.02	\$	2,531.26	\$	12,656.28
Lease	(3) 5-8-002:002	5(b)	S-305 FY2023	S-305	N-3142	Ponoholo Ranch Ltd.	\$	1,030.00	\$	257.50	\$	1,287.50
Lease	(4) 1-9-002:001	5(b)	S-305 FY2023	S-305	N-3145	Dean H. & Nicol U. Nonaka	\$	1,400.80	\$	350.20	\$	1,751.00
Lease	(4) 1-9-002:020	5(b)	S-305 FY2023	S-305	N-3146	Dean H. & Nicol U. Nonaka	\$	603.20	\$	150.80	\$	754.00
Lease	(1) 4-1-018:049	5(b)	S-305 FY2023	S-305	N-3147	Dale H. & Carla T. Hardinger	\$	3,706.43	\$	926.61	\$	4,633.04
Lease	(1) 4-1-027:027	5(b)	S-305 FY2023	S-305	N-3148	Kevin J. Mulkern and Susan S. Mulkern	\$	6,629.05	\$	1,657.26	\$	8,286.31
Lease	(1) 4-1-027:020	5(b)	S-305 FY2023	S-305	N-3149	Hala Toa Mui Farms LLC	\$	37,200.00	\$	9,300.00	\$	46,500.00
Lease	(1) 4-1-027:024	5(b)	S-305 FY2023	S-305	N-3149	Hala Toa Mui Farms LLC						
Lease	(3) 5-5-007:005	5(b)	S-305 FY2023	S-305	N-3150	Kohala Dairy, LLC	\$	497.60	\$	124.40	\$	622.00
Lease	(3) 1-2-006:019	5(b)	S-305 FY2023	S-305	N-3153	Alan Martins	\$	625.60	\$	156.40	\$	782.00
Lease	(3) 2-4-049:017	5(b)	S-305 FY2023	S-305	N-3154	Puna Certified Nursery, Inc.	\$	2,589.56	\$	647.39	\$	3,236.95
Lease	(1) 4-1-027:023	5(b)	S-305 FY2023	S-305	N-3155	Tree Concepts Hawaii LLC	\$	6,016.80	\$	1,504.20	\$	7,521.00
Lease	(1) 4-1-010:031	5(b)	S-305 FY2023	S-305	N-3753	SGVG Corp.	\$	3,280.00	\$	820.00	\$	4,100.00

Lease	(1) 4-1-010:008	5(b)	S-305 FY2023	S-305	N-3764	Scotland C. Willson	\$	4,209.20	\$	1,052.30	\$	5,261.50
Lease	(1) 4-1-027:029	5(b)	S-305 FY2023	S-305	N-3766	Contemporary Landscaping, LLC	\$	10,200.00	\$	2,550.00	\$	12,750.00
Lease	(1) 4-1-027:019	5(b)	S-305 FY2023	S-305	N-3771	Contemporary Landscaping	\$	12,852.00	\$	3,213.00	\$	16,065.00
Lease	(1) 4-1-026:019	5(b)	S-305 FY2023	S-305	N-3780	Campbell Cavasso, Trustee	\$	9,630.40	\$	2,407.60	\$	12,038.00
Lease	(1) 4-1-027:014	5(b)	S-305 FY2023	S-305	N-4008	Sustainable Ideation, LLC	\$	13,470.00	\$	3,367.50	\$	16,837.50
Lease	(3) 2-4-049:031	5(b)	S-305 FY2023	S-305	N-4205	Kohala Plants Inc.	\$	14,700.00	\$	3,675.00	\$	18,375.00
Lease	(3) 2-4-049:011	5(b)	S-305 FY2023	S-305	N-4225	Mitsuo & Yaeko Kitagawa	\$	3,928.00	\$	982.00	\$	4,910.00
Lease	(3) 2-4-049:017	5(b)	S-305 FY2023	S-305	N-4364	Puna Certified Nursery, Inc.	\$	3,952.00	\$	988.00	\$	4,940.00
Lease	(4) 1-9-001:011	5(b)	S-305 FY2023	S-305	N-4392	Lois N. Hashimoto, Clyde T. Hashimoto, Ly	\$	1,986.40	\$	496.60	\$	2,483.00
Lease	(4) 4-4-004-044	5(b)	S-305 FY2023	S-305	N-4393	Christopher Barry Singleton	\$	7,504.59	\$	1,876.15	\$	9,380.74
Lease	(3) 2-4-049:026	5(b)	S-305 FY2023	S-305	N-4445	Green Point Nursery, Inc.	\$	8,448.00	\$	2,112.00	\$	10,560.00
Lease	(3) 2-4-049:027	5(b)	S-305 FY2023	S-305	N-4445	Green Point Nursery, Inc.						
Lease	(3) 2-4-049:028	5(b)	S-305 FY2023	S-305	N-4445	Green Point Nursery, Inc.						
Lease	(3) 2-4-049:002	5(b)	S-305 FY2023	S-305	N-4446	Eunice Nursery, Inc.	\$	3,200.00	\$	800.00	\$	4,000.00
Lease	(3) 2-4-049:007	5(b)	S-305 FY2023	S-305	N-4447	Donald J. & Carolyn Hunter	\$	4,672.00	\$	1,168.00	\$	5,840.00
Lease	(3) 2-4-049:010	5(b)	S-305 FY2023	S-305	N-4455	Palms, Inc.	\$	3,200.00	\$	800.00	\$	4,000.00
Lease	(3) 2-4-049:012	5(b)	S-305 FY2023	S-305	N-4456	Jules & Soontaree Gervais, Jr.	\$	2,168.00	\$	542.00	\$	2,710.00
Lease	(3) 6-6-005:021	5(b)	S-305 FY2023	S-305	N-4548	Alexander Penovaroff, Jr.	\$	9,600.00	\$	2,400.00	\$	12,000.00
Lease	(3) 6-6-005:026	5(b)	S-305 FY2023	S-305	N-4549	Hirako Farms, Inc.	\$	11,820.00	\$	2,955.00	\$	14,775.00
Lease	(3) 2-4-049:032	5(b)	S-305 FY2023	S-305	N-4632	Panaewa Diversified Agricultural Products,	\$	8,120.00	\$	2,030.00	\$	10,150.00
Lease	(3) 2-4-049:020	5(b)	S-305 FY2023	S-305	N-4634	Donald & Carolyn Hunter	\$	3,584.00	\$	896.00	\$	4,480.00
Lease	(3) 2-4-049:022	5(b)	S-305 FY2023	S-305	N-4636	Green Point Nurseries, Inc.	\$	3,584.00	\$	896.00	\$	4,480.00
Lease	(3) 2-4-049:009	5(b)	S-305 FY2023	S-305	N-4638	Big Island Plant & Foliage Inc	\$	3,504.00	\$	876.00	\$	4,380.00
Lease	(3) 2-4-049:023	5(b)	S-305 FY2023	S-305	N-4640	Sunny O. Stewart (Paw'u deceased)	\$	4,752.00	\$	1,188.00	\$	5,940.00
Lease	(3) 1-8-006:103	5(b)	S-305 FY2023	S-305	N-4642	Maluhia Farms, LLC	\$	3,556.19	\$	889.05	\$	4,445.24
Lease	(3) 8-8-004:010	5(b)	S-305 FY2023	S-305	N-4790	Lester Gebin	\$	2,560.00	\$	640.00	\$	3,200.00
Lease	(1) 8-5-005:009	5(b)	S-305 FY2023	S-305	N-4877	Glory Herb Hawaii, LLC	\$	9,204.10	\$	2,301.02	\$	11,505.12
Lease	(4) 1-9-001:003	5(b)	S-305 FY2023	S-305	N-4938	Dean H. & Nicol U. Nonaka	\$	990.40	\$	247.60	\$	1,238.00
Lease	(1) 4-2-010:004	5(b)	S-305 FY2023	S-305	N-4970	Hawaii Agricultural Research Center (HAR)	\$	10,000.00	\$	2,500.00	\$	12,500.00
Lease	(4) 1-9-001:014	5(b)	S-305 FY2023	S-305	N-5113	Dean H. & Nicol U. Nonaka	\$	3,840.00	\$	960.00	\$	4,800.00
Lease	(1) 4-1-027:018	5(b)	S-305 FY2023	S-305	N-5168	Akamai Landscape & Maintenance Svc Inc	\$	9,798.40	\$	2,449.60	\$	12,248.00
Lease	(1) 4-1-018:040	5(b)	S-305 FY2023	S-305	N-5214	Green Thumb, Inc.	\$	4,782.43	\$	1,195.61	\$	5,978.04
Lease	(1) 4-1-010:030	5(b)	S-305 FY2023	S-305	N-5312	Johnny Castillo and Pauline B. Castillo	\$	8,292.00	\$	2,073.00	\$	10,365.00
Lease	(4) 4-5-015:008	5(b)	S-305 FY2023	S-305	N-5322	Wilbert A. & Melody A. Pigao	\$	1,480.00	\$	370.00	\$	1,850.00
Lease	(1) 4-1-018:047	5(b)	S-305 FY2023	S-305	N-5328	Green Thumb, Inc.	\$	3,156.00	\$	789.00	\$	3,945.00
Lease	(1) 4-1-008:076	5(b)	S-305 FY2023	S-305	N-5353	Jeffrey John Berg, Trustee and Angela Mai	\$	4,320.00	\$	1,080.00	\$	5,400.00
Lease	(1) 4-1-025:057	5(b)	S-305 FY2023	S-305	N-5354	Byron Fujieki	\$	1,401.60	\$	350.40	\$	1,752.00
Lease	(3) 5-5-003:012	5(b)	S-305 FY2023	S-305	N-5356	Alvin H. Kawamoto	\$	862.00	\$	215.50	\$	1,077.50
Lease	(1) 4-1-025:055	5(b)	S-305 FY2023	S-305	N-5378	Julian & Joseph DeCoite	\$	5,244.80	\$	1,311.20	\$	6,556.00
Lease	(1) 4-1-009:266	5(b)	S-305 FY2023	S-305	N-5380	Thomas Aki	\$	1,696.00	\$	424.00	\$	2,120.00
Lease	(4) 1-9-012:028	5(b)	S-305 FY2023	S-305	N-5397	Corrine Murata & Wanda Corr	\$	1,680.00	\$	420.00	\$	2,100.00
Lease	(4) 4-4-002:031	5(b)	S-305 FY2023	S-305	N-5480	Lelan & Barbara Nishek dba Kauai Nursery	\$	1,877.60	\$	469.40	\$	2,347.00
Lease	(1) 4-1-018:052	5(b)	S-305 FY2023	S-305	N-5493	Scot M & Karen M Mitamura	\$	16,000.00	\$	4,000.00	\$	20,000.00
Lease	(1) 4-1-010:081	5(b)	S-305 FY2023	S-305	N-5496	Progressive Landscaping, Inc.	\$	5,934.40	\$	1,483.60	\$	7,418.00
Lease	(1) 4-1-010:104	5(b)	S-305 FY2023	S-305	N-5498	Gary E Johnson	\$	3,948.00	\$	987.00	\$	4,935.00
Lease	(1) 4-1-008:045	5(b)	S-305 FY2023	S-305	N-5499	Clayton K.T. Ng	\$	224.00	\$	56.00	\$	280.00
Lease	(1) 4-1-010:029	5(b)	S-305 FY2023	S-305	N-5501	Naki Farms LLC	\$	4,188.00	\$	1,047.00	\$	5,235.00
Lease	(3) 2-1-016:001	5(b)	S-305 FY2023	S-305	N-5510	Seaside, Inc.	\$	2,022.40	\$	505.60	\$	2,528.00
Lease	(1) 4-1-027:001	5(b)	S-305 FY2023	S-305	N-5515	Leandra Gollob	\$	3,612.00	\$	903.00	\$	4,515.00
Lease	(1) 4-1-027:030	5(b)	S-305 FY2023	S-305	N-5516	Frankie's Nursery, LLC	\$	7,614.40	\$	1,903.60	\$	9,518.00
Lease	(1) 4-1-010:088	5(b)	S-305 FY2023	S-305	N-5530	David Larsen	\$	1,482.00	\$	370.50	\$	1,852.50
Lease	(3) 1-2-006:005	5(b)	S-305 FY2023	S-305	N-5535	Edward A.K. & Lucia R. Lee	\$	3,440.00	\$	860.00	\$	4,300.00

Lease	(3) 1-2-006:077	5(b)	S-305 FY2023	S-305	N-5535	Edward A.K. & Lucia R. Lee					
Lease	(3) 2-2-056:020	5(b)	S-305 FY2023	S-305	N-5538	SL Kuwahara Partners, LLC	\$	2,000.00	\$	500.00	\$ 2,500.00
Lease	(3) 5-5-004:051	5(b)	S-305 FY2023	S-305	N-5539	William T.S. Wong	\$	356.00	\$	89.00	\$ 445.00
Lease	(3) 5-5-004:052	5(b)	S-305 FY2023	S-305	N-5539	William T.S. Wong					
Lease	(3) 4-4-001:001	5(b)	S-305 FY2023	S-305	N-5549	Hamakua-North Hilo Agr. Coop.	\$	3,040.00	\$	760.00	\$ 3,800.00
Lease	(3) 4-6-004:001	5(b)	S-305 FY2023	S-305	N-5550	Triple D Ranch, Inc.	\$	6,288.00	\$	1,572.00	\$ 7,860.00
Lease	(3) 4-6-004:002	5(b)	S-305 FY2023	S-305	N-5550	Triple D Ranch, Inc.					
Lease	(3) 4-6-004:003	5(b)	S-305 FY2023	S-305	N-5550	Triple D Ranch, Inc.					
Lease	(3) 4-6-004:005	5(b)	S-305 FY2023	S-305	N-5550	Triple D Ranch, Inc.					
Lease	(3) 4-6-004:006	5(b)	S-305 FY2023	S-305	N-5550	Triple D Ranch, Inc.					
Lease	(3) 4-6-003:001	5(b)	S-305 FY2023	S-305	N-5551	Hamakua-North Hilo Agr. Coop.	\$	27,800.00	\$	6,950.00	\$ 34,750.00
Lease	(3) 4-6-003:002	5(b)	S-305 FY2023	S-305	N-5551	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-6-003:020	5(b)	S-305 FY2023	S-305	N-5551	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-3-003:002	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.	\$	16,496.00	\$	4,124.00	\$ 20,620.00
Lease	(3) 4-3-003:003	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-3-003:004	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-3-003:005	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-3-003:006	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-3-003:007	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-3-003:002	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-6-001:007	5(b)	S-305 FY2023	S-305	N-5554	Hamakua-North Hilo Agr. Coop.	\$	9,440.00	\$	2,360.00	\$ 11,800.00
Lease	(3) 4-6-001:008	5(b)	S-305 FY2023	S-305	N-5554	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-6-001:018	5(b)	S-305 FY2023	S-305	N-5554	Hamakua-North Hilo Agr. Coop.					
Lease	(4) 4-6-008:001	5(b)	S-305 FY2023	S-305	N-5563	Stephen Sico	\$	5,200.00	\$	1,300.00	\$ 6,500.00
Lease	(3) 5-5-003:018	5(b)	S-305 FY2023	S-305	N-5573	Island Harvest, Inc.	\$	5,304.00	\$	1,326.00	\$ 6,630.00
Lease	(1) 4-1-027:009	5(b)	S-305 FY2023	S-305	N-5577	State of California	\$	10,712.00	\$	2,678.00	\$ 13,390.00
Lease	(4) 4-3-004:001	5(b)	S-305 FY2023	S-305	N-5583	William J. Sanchez	\$	1,392.00	\$	348.00	\$ 1,740.00
Lease	(4) 4-3-004:014	5(b)	S-305 FY2023	S-305	N-5583	William J. Sanchez					
Lease	(4) 4-3-004:017	5(b)	S-305 FY2023	S-305	N-5583	William J. Sanchez					
Lease	(3) 3-9-001:001	5(b)	S-305 FY2023	S-305	N-5586	Hawaii Secure Foods, LLC	\$	69,174.00	\$	17,293.50	\$ 86,467.50
Lease	(3) 3-9-001:001	5(b)	S-305 FY2023	S-305	N-5586	Hawaii Secure Foods, LLC					
Lease	(3) 3-9-001:002	5(b)	S-305 FY2023	S-305	N-5586	Hawaii Secure Foods, LLC					
Lease	(3) 3-9-002:007	5(b)	S-305 FY2023	S-305	N-5586	Hawaii Secure Foods, LLC					
Lease	(3) 3-9-002:008	5(b)	S-305 FY2023	S-305	N-5586	Hawaii Secure Foods, LLC					
Lease	(3) 4-1-001:006	5(b)	S-305 FY2023	S-305	N-5586	Hawaii Secure Foods, LLC					
Lease	(3) 4-1-005:001	5(b)	S-305 FY2023	S-305	N-5592	Nalo Farms, Inc.	\$	6,000.00	\$	1,500.00	\$ 7,500.00
Lease	(3) 5-9-001:004	5(b)	S-305 FY2023	S-305	N-5599	Ponoholo Ranch Ltd.	\$	18,248.00	\$	4,562.00	\$ 22,810.00
Lease	(3) 5-9-003:002	5(b)	S-305 FY2023	S-305	N-5599	Ponoholo Ranch Ltd.					
Lease	(3) 5-9-003:004	5(b)	S-305 FY2023	S-305	N-5599	Ponoholo Ranch Ltd.					
Lease	(3) 5-9-004:001	5(b)	S-305 FY2023	S-305	N-5599	Ponoholo Ranch Ltd.					
Lease	(3) 5-9-004:008	5(b)	S-305 FY2023	S-305	N-5599	Ponoholo Ranch Ltd.					
Lease	(2) 2-3-003:006	5(b)	S-305 FY2023	S-305	N-5614	Bryan Otani	\$	6,438.40	\$	1,609.60	\$ 8,048.00
Lease	(3) 2-4-049:021	5(b)	S-305 FY2023	S-305	N-5615	Panaewa Foliage	\$	2,240.00	\$	560.00	\$ 2,800.00
Lease	(1) 4-1-013:032	5(b)	S-305 FY2023	S-305	N-5620	Heine & Gladys Aruda	\$	16,392.00	\$	4,098.00	\$ 20,490.00
Lease	(1) 4-1-018:051	5(b)	S-305 FY2023	S-305	N-5643	Keiki O Ka Aina Farms, Inc.	\$	5,328.00	\$	1,332.00	\$ 6,660.00
Lease	(3) 5-9-002:006	5(b)	S-305 FY2023	S-305	N-5655	Ponoholo Ranch Ltd.	\$	1,304.00	\$	326.00	\$ 1,630.00
Lease	(1) 4-1-010:037	5(b)	S-305 FY2023	S-305	N-5657	Ed K. Miyashita	\$	8,000.00	\$	2,000.00	\$ 10,000.00
Lease	(1) 4-1-027:011	5(b)	S-305 FY2023	S-305	N-5658	Akamai Landscape & Maintenance Svc Inc	\$	11,862.40	\$	2,965.60	\$ 14,828.00
Lease	(4) 4-1-002:012	5(b)	S-305 FY2023	S-305	N-5659	William J. Sanchez	\$	130.11	\$	32.53	\$ 162.64
Lease	(4) 4-1-002:018	5(b)	S-305 FY2023	S-305	N-5659	William J. Sanchez					
Lease	(4) 4-4-004:004	5(b)	S-305 FY2023	S-305	N-5660	William J. Sanchez	\$	500.16	\$	125.04	\$ 625.20
Lease	(4) 4-4-004:051	5(b)	S-305 FY2023	S-305	N-5660	William J. Sanchez					

Lease	(1) 4-1-010:048	5(b)	S-305 FY2023	S-305	N-5707	All Tree Services, Inc.	\$	12,120.00	\$	3,030.00	\$	15,150.00
Lease	(1) 4-1-027:016	5(b)	S-305 FY2023	S-305	N-5708	Landscape Hawaii Inc.	\$	32,720.00	\$	8,180.00	\$	40,900.00
Lease	(1) 4-1-010:026	5(b)	S-305 FY2023	S-305	N-5713	Burke Dunlap	\$	7,014.40	\$	1,753.60	\$	8,768.00
Lease	(3) 3-1-004:002	5(b)	S-305 FY2023	S-305	N-5811	Andy Trang	\$	4,400.00	\$	1,100.00	\$	5,500.00
Lease	(4) 4-6-005:011	5(b)	S-305 FY2023	S-305	N-5824	Andy B. & Mary G. Alfiler, and LBD Coffee,	\$	1,324.22	\$	331.06	\$	1,655.28
Lease	(3) 2-4-049:029	5(b)	S-305 FY2023	S-305	N-5905	Green Point Nurseries, Inc.	\$	1,384.00	\$	346.00	\$	1,730.00
Revocable Permit	(2) 1-1-003:028	5(b)	S-305 FY2023	S-305	N-5932	Isaac Kanoa, Jr.	\$	124.80	\$	31.20	\$	156.00
Lease	(3) 5-5-003:004	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.	\$	40,632.07	\$	10,158.02	\$	50,790.09
Lease	(3) 5-5-003:004	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Lease	(3) 5-5-003:005	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Lease	(3) 5-5-003:006	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Lease	(3) 5-5-005:001	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Lease	(3) 5-5-006:002	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Lease	(3) 5-5-006:003	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Lease	(3) 5-5-006:004	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Revocable Permit	(3) 5-5-006:015	5(b)	S-305 FY2023	S-305	N-6814	Ronald P. Weidenback dba Hawaii Fish Cc	\$	664.00	\$	166.00	\$	830.00
Revocable Permit	(1) 6-9-001:003	5(b)	S-305 FY2023	S-305	N-6814	Ronald P. Weidenback dba Hawaii Fish Company						
Revocable Permit	(1) 6-9-001:036	5(b)	S-305 FY2023	S-305	N-6814	Ronald P. Weidenback dba Hawaii Fish Company						
Revocable Permit	(4) 1-9-003:006	5(b)	S-305 FY2023	S-305	N-7045	Shoichi Nagamine	\$	2,086.00	\$	521.50	\$	2,607.50
Revocable Permit	(4) 1-9-002:019	5(b)	S-305 FY2023	S-305	N-7317	Helen B.H. Chu	\$	486.43	\$	121.61	\$	608.04
Revocable Permit	(4) 1-9-012:011	5(b)	S-305 FY2023	S-305	N-7321	Scott J. & Shari T. Nonaka	\$	530.90	\$	132.73	\$	663.63
Revocable Permit	(1) 4-1-018:049	5(b)	S-305 FY2023	S-305	N-7713	Dale H. & Carla T. Hardinger	\$	40.70	\$	10.18	\$	50.88
Revocable Permit	(3) 5-5-007:011	5(b)	S-305 FY2023	S-305	N-7732	George Freitas Dairy, Inc.	\$	604.80	\$	151.20	\$	756.00
Revocable Permit	(4) 4-1-001:007	5(b)	S-305 FY2023	S-305	N-7738	Mary Thronas Trust	\$	298.93	\$	74.72	\$	373.65
Revocable Permit	(4) 4-1-001:012	5(b)	S-305 FY2023	S-305	N-7771	Thomas T. & Dennis T. Takatsuki	\$	486.44	\$	121.60	\$	608.04
Revocable Permit	(3) 3-1-004:001	5(b)	S-305 FY2023	S-305	N-7775	Norman Medeiros, Sr.	\$	796.80	\$	199.20	\$	996.00
Revocable Permit	(4) 1-9-003:010	5(b)	S-305 FY2023	S-305	N-7794	Francis P. & Laura Mission	\$	1,020.00	\$	255.00	\$	1,275.00
Revocable Permit	(3) 4-9-011:002	5(b)	S-305 FY2023	S-305	N-7839	Ainslie A.N. Loo, Anita A.N. Loo & Nicole K	\$	1,258.40	\$	314.60	\$	1,573.00
Revocable Permit	(1) 4-1-008:071	5(b)	S-305 FY2023	S-305	N-7889	Kazuto Yamada	\$	1,336.51	\$	334.13	\$	1,670.64
Revocable Permit	(1) 4-1-008:072	5(b)	S-305 FY2023	S-305	N-7889	Kazuto Yamada						
Sub-Total Non-Ag Park (DOA Receipts)							\$	1,187,706.71	\$	296,926.65	\$	1,484,633.36

GRAND TOTAL AGRICULTURAL PARK AND NON-AGRICULTURAL PARKS	\$	1,623,593.67	\$	405,898.38	\$	2,029,492.05
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From: [Lau, Terence C](#)
To: [PLT Working Group](#)
Subject: PLTIS Survey Response
Date: Thursday, December 28, 2023 3:02:16 PM

Aloha PLT Working Group,

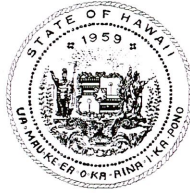
The Campaign Spending Commission received a PLTIS related survey/questioner to be completed. We are in a State of Hawaii office building, and we believe we don't hold title to any parcel of land/submerged land/ceded land. Please advise if we needed to provide additional responses.

Mahalo,
Terence Lau
Elections Assistant
Campaign Spending Commission
235 South Beretania Street, Room 300
Honolulu, Hawaii 96813
Phone: (808) 586-0285
www.hawaii.gov/campaign

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JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAII
**DEPARTMENT OF CORRECTIONS
AND REHABILITATION**
*Ka 'Oihana Ho'omalua Kalaima
a Ho'oponopono Ola*
1177 Alakea Street
Honolulu, Hawaii 96813

TOMMY JOHNSON
DIRECTOR

Melanie Martin
Deputy Director
Administration

Vacant
Deputy Director
Correctional Institutions

Sanna Muñoz
Deputy Director
Rehabilitation Services
and
Programs

No. 2024-0010

State of Hawaii - Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Subject: Office of Hawaiian Affairs Act 226 (SLH 2022) Public Land Trust Working Group
Letter Dated December 22, 2023

Aloha Ms. Lindsey,

Pursuant to the Public Land Trust Working Group specific statutory responsibilities outlined in your letter, the Department of Corrections and Rehabilitation (DCR) provides the following in response to your request:

- 1) We reviewed our records of applicable and effective Executive Orders related to lands set aside for public purposes under our management control and found no inaccuracies with the inventory of ceded land parcels associated with DCR.
- 2) As specified by Act 54, Section 2(c), we found that the information relating to each parcel of land in our operating inventory would not be applicable nor useful to determine whether any inaccuracies of income and proceeds or receipts exists because DCR derives no such benefits from the lands under our management control.

As requested, we confirm that all known conservation district lands or preservation zoned lands over which this agency maintains management control are included in our inventory as stated in paragraph 1) above. Also, lands transferred to the state pursuant to Public Law 88-233 is not applicable to DCR since we do not hold title to any ceded lands set aside for public use under our management control. Additionally, DCR has no submerged lands within its jurisdiction and therefore information and data required by Act 54 is not applicable.

A handwritten signature in black ink, appearing to read "Tommy Johnson".

Tommy Johnson
Director



STATE OF HAWAII
Executive Office on Early Learning
2759 South King Street, Room C6
HONOLULU, HAWAII 96826

January 2, 2024

State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
560 N. Nimitz Highway, Suite 200
Honolulu, HI 96817

Re: Response to Act 226 (SLH 2022) Public Land Trust Working Group

Aloha e Chair Hulu Lindsey and members of the working group,

The Executive Office on Early Learning (EOEL) received your request dated December 22, 2023.

EOEL does not hold title to, maintain management for, or control ceded lands. EOEL Public Prekindergarten classrooms operate on Hawai'i Department of Education (HIDOE) campuses and we defer to HIDOE and the School Facilities Authority (SFA) for any pertinent information requested in the memo.

Please contact Jordana Ferreira at jordana.ferreira@eoel.hawaii.gov should you have additional questions.

Sincerely,

A handwritten signature in blue ink that reads "Yuuko Arikawa-Cross".

Yuuko Arikawa-Cross
Director

From: [Rich Kiyabu](#)
To: [PLT Working Group](#)
Cc: [Roy Ikeda](#)
Subject: Re: Hawaii State Department of Education - Ceded Lands in the Public Land Trust Inventory
Date: Monday, May 13, 2024 3:14:51 PM

Aloha Amber and the PLT Working Group,

I have reviewed 30% of our school land inventory. How shall we proceed with the Hawaii State's Department of Education school inventory? Shall we forward the inventory data to DLNR for their review and facilitation of services pertinent to the completion of PLTIS data?

Mahalo,

Richard N. Kiyabu
Work Program Specialist
Hawai'i State Department of Education
Facilities Development Branch
3633 Wai'ala'e Ave.
Honolulu, HI 96816
Tel (808) 784-5062
FAX (808) 733-2100

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On Tue, Apr 30, 2024 at 4:31 PM Rich Kiyabu <richard.kiyabu@k12.hi.us> wrote:
Aloha Amber and the Public Land Trust Working Group,

Thank you very much for taking my call today. This message is in response to your letter dated January 9, 2024 requesting the Hawaii State Department of Education's (Department) account for all ceded lands in the public land trust inventory. We appreciate the Public Land Trust Working Group's permission to extend the Department's response to provide inventory data for a Public Land Trust Information System through May 14, 2024. Our office is in the process of cross referencing and verifying public land trust inventory information.

At this time, we wish to provide a response regarding the Department's accounting of income and proceeds collected or received from the public land trust during fiscal year 2023 (July 2022 through June 2023).

Accounting

Per the Department's Accounting Section, all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year are listed in the attached PDF file titled, "Hawaii

State Department of Education, Act 178 Report FY 2023."

1. Please describe any and all reviews or audits to determine if the income and proceeds or receipts reported to DLNR contain any inaccuracies.

For the Hawaii State Department of Education, none to our knowledge, except for the Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawaii State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc.

NOTE: The DEPARTMENT's Accounting Section cannot provide a response for the State Libraries and Public Charter Schools.

2. If there are any omissions from the income and proceeds reported to DLNR for inclusion in its Accountings of All Receipts from Lands Described in Section 5 (f) of the Admission Act for Fiscal Year 2021 and Fiscal Year 2022, please provide all information required by Act 178, including but not limited to the source and amount of each omitted amount.

None to the DEPARTMENT's knowledge.

3. If the Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawaii State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc. (2018) identified any gaps in reporting for this agency, please describe the steps taken to include the income and proceeds or receipts reported as a gap.

The attached N&K Report to Office of Hawaiian Affairs cited reporting gaps for (a) Honokaa Teacher Cottage Site, estimated to be \$25,200 for Public Land Trust Receipts and (b) Lahainaluna Sale of Agricultural Products, estimated to be \$1,664 for Public Land Trust Receipts. No steps have been taken to address these gaps.

NOTE: The DEPARTMENT's Accounting Section cannot provide a response for the State Libraries and Public Charter Schools.

Inventory

Per Act 54, Section 1, an inventory of all lands in the public land trust to which state agencies hold title or maintain management control is forthcoming. The Department's Office of Facilities and Operations, Facilities Development Branch, Planning Section, has compiled land trust data and is corresponding with the Department of Land and Natural Resources to research accuracy of the inventory database.

1. Inventory data shall include: tax map key number, acreage, acquisition pursuant to section 5(b) or 5(e) of the Admission Act, exchange, and agency holding title to the parcel.

2. The Department's inventory consists records from the Planning Sections files and land

databases. We are currently reviewing the inventory data and consulting with the Department of Land and Natural Resources to determine whether data is current or requires updates.

3. As of May 30, 2024, inventory inaccuracies requiring updates consist of tax map key numbers, total acreage, changes to some school names, and possibly updates to some executive orders.

Inaccuracies were discovered upon comparing internal databases. We are in the process of working with the Department of Land and Natural Resources to identify inaccuracies and make corrections.

4. Please describe any and all principles or guidelines utilized by this agency in its reporting. For instance, if a parcel is part ceded lands and part non-ceded lands, how does the agency determine whether it will be included as ceded lands.

Records for title status of lands acquired under the Admissions Act are being examined.

5. Please confirm that all conservation district lands or preservation zoned lands which this agency holds title or over which it maintains management control were included in the reporting.

This item is being researched.

6. Please confirm that all Public Law 88-233 transferred since August 21, 1959 from the federal government to the state and to this agency was reported to DLNR and is included in the PLTIS.

This item is being researched.

Submerged Lands

To the best of my knowledge, the Department does not hold title, control, or manage submerged lands; however, this item is being researched.

Please let me know if you have any questions.

Sincerely,

Richard N. Kiyabu
Work Program Specialist
Hawai'i State Department of Education
Facilities Development Branch
3633 Wai'ala'e Ave.
Honolulu, HI 96816
Tel (808) 784-5062
FAX (808) 733-2100

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Title of Report: **ACT 178 Report for FY 2023 (July 2022 - June 2023)**
 Agency: **Department of Education**
 Report as of: **Report prepared September 2023**
 Contact Person Name: **Land Data - Tracy Okumura, General Professional / Financial Data - Trisha Kaneshiro, Fiscal Specialist**
 Contact Person Email: **tracy.okumura@k12.hi.us / trisha.kaneshiro@k12.hi.us**
 Contact Person Phone: **(808) 784-5069 / (808) 784-6300**

Type	Tax Map Key	Other ID	Trust Land Status	Fund	Year	propriat	Document No.	Name	Amount Not Transferred to OHA	Amount Transferred to OHA	Gross Receipt
Use of School Facilities (regular)		100 - AINA HAINA ELEM		S	23	325	Various	Various	10,039.44	297.71	10,337.15
Use of School Facilities (regular)		101 - ALA WAI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		102 - ALIOLANI ELEM		S	23	325	Various	Various	9,089.93	269.55	9,359.48
Use of School Facilities (regular)		103 - ANUENUE-HAWAIIAN IMMERSION		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		104 - KE'ELIKOLANI MIDDLE		S	23	325	Various	Various	2,506.57	74.33	2,580.90
Use of School Facilities (regular)		105 - DOLE MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		106 - FARRINGTON HIGH		S	23	325	Various	Various	17,717.80	525.40	18,243.20
Use of School Facilities (regular)		107 - FERN ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		108 - HAHAIONE ELEM		S	23	325	Various	Various	10,147.34	300.91	10,448.25
Use of School Facilities (regular)		109 - HOKULANI ELEM		S	23	325	Various	Various	7,467.69	221.45	7,689.14
Use of School Facilities (regular)		110 - JARRETT MIDDLE		S	23	325	Various	Various	150.54	4.46	155.00
Use of School Facilities (regular)		111 - JEFFERSON ELEM		S	23	325	Various	Various	6,167.46	182.89	6,350.35
Use of School Facilities (regular)		112 - KAAHUMANU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		113 - KAEWAI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		114 - KAHALA ELEM		S	23	325	Various	Various	9,209.19	273.09	9,482.28
Use of School Facilities (regular)		115 - KAIMUKI HIGH		S	23	325	Various	Various	15,006.30	445.00	15,451.30
Use of School Facilities (regular)		116 - KAIMUKI MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		117 - KAIULANI ELEM		S	23	325	Various	Various	64.10	1.90	66.00
Use of School Facilities (regular)		118 - KALAKAUA MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		119 - KALANI HIGH		S	23	325	Various	Various	6,817.82	202.18	7,020.00
Use of School Facilities (regular)		120 - KALIHI ELEM		S	23	325	Various	Various	7.77	0.23	8.00
Use of School Facilities (regular)		121 - KALIHI KAI ELEM		S	23	325	Various	Various	66.53	1.97	68.50
Use of School Facilities (regular)		122 - KALIHI-UKA ELEME		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		123 - KALIHI WAENA ELEM		S	23	325	Various	Various	77.70	2.30	80.00
Use of School Facilities (regular)		124 - KAPALAMA ELEM		S	23	325	Various	Various	43.70	1.30	45.00
Use of School Facilities (regular)		125 - KAULUWELA ELEM		S	23	325	Various	Various	1,243.14	36.86	1,280.00
Use of School Facilities (regular)		126 - KAWANANAKOA MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		127 - KOKO HEAD ELEM		S	23	325	Various	Various	16,605.70	492.43	17,098.13
Use of School Facilities (regular)		128 - KUHIO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		129 - LANAKILA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		130 - LIHOLIHO ELEM		S	23	325	Various	Various	2,151.50	63.80	2,215.30
Use of School Facilities (regular)		131 - LIKELIKE ELEM		S	23	325	Various	Various	200.07	5.93	206.00
Use of School Facilities (regular)		132 - LILIUOKALANI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		133 - LINAPUNI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		134 - LINCOLN ELEM		S	23	325	Various	Various	1,041.57	30.89	1,072.46
Use of School Facilities (regular)		135 - LUNALILO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		136 - MAEMAE ELEM		S	23	325	Various	Various	6,498.06	192.69	6,690.75
Use of School Facilities (regular)		137 - MANOA ELEM		S	23	325	Various	Various	97.12	2.88	100.00
Use of School Facilities (regular)		138 - MCKINLEY HIGH		S	23	325	Various	Various	4,865.71	144.29	5,010.00
Use of School Facilities (regular)		139 - NIU VALLEY MIDDLE		S	23	325	Various	Various	567.86	16.84	584.70
Use of School Facilities (regular)		140 - NOELANI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		141 - NUUANU ELEM		S	23	325	Various	Various	2,519.20	74.70	2,593.90
Use of School Facilities (regular)		142 - PALOLO ELEM		S	23	325	Various	Various	1,101.34	32.66	1,134.00
Use of School Facilities (regular)		143 - PAUOA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		145 - PUUHALE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		146 - ROOSEVELT HIGH		S	23	325	Various	Various	3,543.37	105.08	3,648.45
Use of School Facilities (regular)		147 - ROYAL ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		148 - STEVENSON MIDDLE		S	23	325	Various	Various	2,643.58	78.39	2,721.97
Use of School Facilities (regular)		150 - WAIKIKI ELEM		S	23	325	Various	Various	7,302.51	216.55	7,519.06
Use of School Facilities (regular)		152 - WASHINGTON MIDDLE		S	23	325	Various	Various	1,501.18	44.52	1,545.70
Use of School Facilities (regular)		153 - WILSON ELEM		S	23	325	Various	Various	5,952.10	176.50	6,128.60
Use of School Facilities (regular)		154 - KAISER HIGH		S	23	325	Various	Various	530.47	15.73	546.20
Use of School Facilities (regular)		155 - KAMILOIKI ELEM		S	23	325	Various	Various	912.93	27.07	940.00
Use of School Facilities (regular)		470 - HAWAII SCHOOL FOR THE DEAF /		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		200 - AIEA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		201 - AIEA INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		202 - AIEA HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		203 - ALIAMANU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		204 - ALIAMANU MIDDLE		S	23	325	Various	Various	354.38	13.62	368.00
Use of School Facilities (regular)		206 - HALEIWA ELEM		S	23	325	Various	Various	52.97	2.04	55.00
Use of School Facilities (regular)		207 - HALE KULA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		208 - HELEMANO ELEM		S	23	325	Various	Various	90.52	3.48	94.00
Use of School Facilities (regular)		210 - ILIAHI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		211 - KAALA ELEM		S	23	325	Various	Various	318.75	12.25	331.00
Use of School Facilities (regular)		212 - KIPAPA ELEM		S	23	325	Various	Various	4,416.33	169.68	4,586.01
Use of School Facilities (regular)		214 - LEILEHUA HIGH		S	23	325	Various	Various	891.74	34.26	926.00
Use of School Facilities (regular)		215 - MAKALAPA ELEM		S	23	325	Various	Various	186.34	7.16	193.50
Use of School Facilities (regular)		216 - MILILANI HIGH		S	23	325	Various	Various	1,116.12	42.88	1,159.00

Title of Report: **ACT 178 Report for FY 2023 (July 2022 - June 2023)**
Agency: **Department of Education**
Report as of: **Report prepared September 2023**
Contact Person Name: **Land Data - Tracy Okumura, General Professional / Financial Data - Trisha Kaneshiro, Fiscal Specialist**
Contact Person Email: **tracy.okumura@k12.hi.us / trisha.kaneshiro@k12.hi.us**
Contact Person Phone: **(808) 784-5069 / (808) 784-6300**

Type	Tax Map Key	Other ID	Trust Land Status	Fund	Year	proprietor	Document No.	Name	Amount Not Transferred to OHA	Amount Transferred to OHA	Gross Receipt
Use of School Facilities (regular)		217 - MOANALUA ELEM		S	23	325	Various	Various	4,942.11	189.88	5,131.99
Use of School Facilities (regular)		218 - MOANALUA HIGH		S	23	325	Various	Various	17,647.45	678.04	18,325.49
Use of School Facilities (regular)		219 - MOANALUA MIDDLE		S	23	325	Various	Various	3,441.78	132.24	3,574.02
Use of School Facilities (regular)		220 - MOKULELE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		221 - NIMITZ ELEM		S	23	325	Various	Various	39.46	1.52	40.98
Use of School Facilities (regular)		222 - PEARL HARBOR ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		223 - PEARL HARBOR KAI ELEM		S	23	325	Various	Various	106.47	4.09	110.56
Use of School Facilities (regular)		224 - RADFORD HIGH		S	23	325	Various	Various	46.22	1.78	48.00
Use of School Facilities (regular)		225 - RED HILL ELEM		S	23	325	Various	Various	1,159.45	44.55	1,204.00
Use of School Facilities (regular)		226 - SOLOMON ELEMENTARY SCHOOL		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		227 - SCOTT ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		228 - SHAFTER ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		229 - WAHIAWA ELEM		S	23	325	Various	Various	79.22	3.04	82.26
Use of School Facilities (regular)		230 - WAHIAWA MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		231 - WAIALUA ELEM		S	23	325	Various	Various	8,939.00	343.45	9,282.45
Use of School Facilities (regular)		232 - WAIALUA HIGH & INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		233 - WAIMALU ELEM		S	23	325	Various	Various	1,751.84	67.31	1,819.15
Use of School Facilities (regular)		234 - MILILANI-WAENA ELEM		S	23	325	Various	Various	736.70	28.31	765.00
Use of School Facilities (regular)		235 - WEBLING ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		237 - WHEELER MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		238 - MILILANI MIDDLE		S	23	325	Various	Various	471.50	18.12	489.62
Use of School Facilities (regular)		239 - SALT LAKE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		240 - MILILANI IKE ELEM		S	23	325	Various	Various	4,815.00	185.00	5,000.00
Use of School Facilities (regular)		241 - MILILANI MAUKA ELEM		S	23	325	Various	Various	2,494.65	95.85	2,590.50
Use of School Facilities (regular)		242 - MILILANI UKA ELEM		S	23	325	Various	Various	416.02	15.98	432.00
Use of School Facilities (regular)		243 - PEARL RIDGE ELEM		S	23	325	Various	Various	9,905.02	380.57	10,285.59
Use of School Facilities (regular)		250 - AHRENS ELEM		S	23	325	Various	Various	935.24	50.26	985.50
Use of School Facilities (regular)		251 - BARBERS POINT ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		252 - CAMPBELL HIGH		S	23	325	Various	Various	688.20	36.98	725.18
Use of School Facilities (regular)		253 - EWA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		254 - EWA BEACH ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		255 - HIGHLANDS INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		256 - IROQUOIS POINT ELEM		S	23	325	Various	Various	56.94	3.06	60.00
Use of School Facilities (regular)		257 - MAILI ELEM		S	23	325	Various	Various	102.49	5.51	108.00
Use of School Facilities (regular)		258 - MAKAHA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		259 - MAKAKILO ELEM		S	23	325	Various	Various	3,538.82	190.18	3,729.00
Use of School Facilities (regular)		260 - MANANA ELEM		S	23	325	Various	Various	7,730.93	415.47	8,146.40
Use of School Facilities (regular)		261 - NANAIAKAPONO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		262 - NANAKULI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		263 - NANAKULI HIGH & INTER		S	23	325	Various	Various	5,253.46	282.33	5,535.79
Use of School Facilities (regular)		264 - PALISADES ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		265 - PEARL CITY ELEM		S	23	325	Various	Various	2,186.69	117.51	2,304.20
Use of School Facilities (regular)		266 - PEARL CITY HIGH		S	23	325	Various	Various	15,827.42	850.58	16,678.00
Use of School Facilities (regular)		267 - PEARL CITY HIGHLANDS ELEM		S	23	325	Various	Various	3,684.02	197.98	3,882.00
Use of School Facilities (regular)		268 - LEHUA ELEM		S	23	325	Various	Various	1,260.27	67.73	1,328.00
Use of School Facilities (regular)		269 - POHAKEA ELEM		S	23	325	Various	Various	20.88	1.12	22.00
Use of School Facilities (regular)		270 - WAIANAE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		271 - LEIHOKU ELEM		S	23	325	Various	Various	1,637.31	87.99	1,725.30
Use of School Facilities (regular)		272 - WAIANAE HIGH		S	23	325	Various	Various	595.02	31.98	627.00
Use of School Facilities (regular)		273 - WAIANAE INTER		S	23	325	Various	Various	1,383.88	74.37	1,458.25
Use of School Facilities (regular)		274 - WAIPAHU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		276 - HONOWAI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		277 - WAIPAHU HIGH		S	23	325	Various	Various	782.93	42.08	825.00
Use of School Facilities (regular)		278 - WAIPAHU INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		279 - ILIMA INTER		S	23	325	Various	Various	2,338.34	125.66	2,464.00
Use of School Facilities (regular)		280 - HOLOMUA ELEM		S	23	325	Various	Various	136.66	7.34	144.00
Use of School Facilities (regular)		281 - KAIMILOA ELEM		S	23	325	Various	Various	151.84	8.16	160.00
Use of School Facilities (regular)		282 - KAPOLEI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		283 - KANOELANI ELEM		S	23	325	Various	Various	892.06	47.94	940.00
Use of School Facilities (regular)		285 - MOMILANI ELEM		S	23	325	Various	Various	920.72	49.48	970.20
Use of School Facilities (regular)		286 - MAUKA LANI ELEM		S	23	325	Various	Various	3,525.54	189.47	3,715.00
Use of School Facilities (regular)		287 - KALEIOPUU ELEM		S	23	325	Various	Various	322.14	17.31	339.45
Use of School Facilities (regular)		288 - WAI'AU ELEM		S	23	325	Various	Various	5,303.01	284.99	5,588.00
Use of School Facilities (regular)		290 - WAIKELE ELEM		S	23	325	Various	Various	256.23	13.77	270.00
Use of School Facilities (regular)		291 - KAPOLEI MIDDLE		S	23	325	Various	Various	2,713.67	145.83	2,859.50
Use of School Facilities (regular)		292 - KAPOLEI HIGH		S	23	325	Various	Various	3,472.87	186.63	3,659.50
Use of School Facilities (regular)		293 - HO'OKELE ELEM		S	23	325	Various	Various	-	-	-

Title of Report: **ACT 178 Report for FY 2023 (July 2022 - June 2023)**
Agency: **Department of Education**
Report as of: **Report prepared September 2023**
Contact Person Name: **Land Data - Tracy Okumura, General Professional / Financial Data - Trisha Kaneshiro, Fiscal Specialist**
Contact Person Email: **tracy.okumura@k12.hi.us / trisha.kaneshiro@k12.hi.us**
Contact Person Phone: **(808) 784-5069 / (808) 784-6300**

Type	Tax Map Key	Other ID	Trust Land Status	Fund	Year	propriet	Document No.	Name	Amount Not Transferred to OHA	Amount Transferred to OHA	Gross Receipt
Use of School Facilities (regular)		294 - KEONEULA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		296 - EWA MAKAI MIDDLE		S	23	325	Various	Various	1,102.20	59.23	1,161.43
Use of School Facilities (regular)		297 - HONOUULI MIDDLE		S	23	325	Various	Various	17,802.29	956.71	18,759.00
Use of School Facilities (regular)		300 - AIKAHI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		301 - CASTLE HIGH		S	23	325	Various	Various	3,935.30	230.80	4,166.10
Use of School Facilities (regular)		302 - ENCHANTED LAKE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		303 - HAUULA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		304 - HEEIA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		305 - KAAAWA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		306 - KAHALUU ELEM		S	23	325	Various	Various	59.51	3.49	63.00
Use of School Facilities (regular)		307 - KAHUKU HIGH & INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		308 - KAILUA ELEM		S	23	325	Various	Various	387.99	22.76	410.75
Use of School Facilities (regular)		309 - KAILUA HIGH		S	23	325	Various	Various	8,745.11	512.89	9,258.00
Use of School Facilities (regular)		310 - KAILUA INTER		S	23	325	Various	Various	3,719.36	218.14	3,937.50
Use of School Facilities (regular)		311 - KAINALU ELEM		S	23	325	Various	Various	7,520.07	441.05	7,961.12
Use of School Facilities (regular)		312 - KALAHEO HIGH		S	23	325	Various	Various	2,715.25	159.25	2,874.50
Use of School Facilities (regular)		313 - KANEOHE ELEM		S	23	325	Various	Various	8,208.46	481.42	8,689.88
Use of School Facilities (regular)		314 - PUOHALA ELEM		S	23	325	Various	Various	11,091.49	650.51	11,742.00
Use of School Facilities (regular)		315 - KAPUNAHALA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		317 - KEOLU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		318 - KING INTER		S	23	325	Various	Various	2,359.61	138.39	2,498.00
Use of School Facilities (regular)		319 - LAIE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		321 - MAUNAWILI ELEM		S	23	325	Various	Various	3,472.88	203.68	3,676.56
Use of School Facilities (regular)		322 - MOKAPU ELEM		S	23	325	Various	Various	425.07	24.93	450.00
Use of School Facilities (regular)		323 - PARKER ELEM		S	23	325	Various	Various	13.22	0.78	14.00
Use of School Facilities (regular)		324 - POPE ELEM		S	23	325	Various	Various	622.49	36.51	659.00
Use of School Facilities (regular)		325 - SUNSET BEACH ELEM		S	23	325	Various	Various	652.25	38.25	690.50
Use of School Facilities (regular)		326 - WAIHAOLE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		327 - WAIMANALO ELEM & INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		330 - KAELEPULU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		331 - KAHUKU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		335 - AHUIMANU ELEM		S	23	325	Various	Various	409.96	24.04	434.00
Use of School Facilities (regular)		475 - OLOMANA SCHOOL		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		351 - DE SILVA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		352 - HAAHEO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		353 - KEAAU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		354 - KEAAU HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		355 - HILO HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		356 - HILO INTER		S	23	325	Various	Various	279.05	32.95	312.00
Use of School Facilities (regular)		358 - HOLUALOA ELEM		S	23	325	Various	Various	302.31	35.69	338.00
Use of School Facilities (regular)		359 - HONAUNAU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		360 - HONOKAA HIGH & INTER		S	23	325	Various	Various	614.45	72.55	687.00
Use of School Facilities (regular)		361 - HONOKAA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		363 - HOOKENA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		365 - KALANIANA'OLE ELEM & INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		366 - KOHALA MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		367 - KAPIOLANI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		368 - KAU HIGH & PAHALA ELEME		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		369 - KAUMANA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		370 - KEAAU MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		371 - KAHAKAI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		372 - KEAUKAHA ELEM		S	23	325	Various	Various	150.26	17.74	168.00
Use of School Facilities (regular)		373 - KOHALA HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		374 - KONAWAENA HIGH		S	23	325	Various	Various	151.15	17.85	169.00
Use of School Facilities (regular)		375 - KONAWAENA ELEM		S	23	325	Various	Various	579.57	68.43	648.00
Use of School Facilities (regular)		376 - KONAWAENA MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		379 - MOUNTAIN VIEW ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		380 - NAALEHU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		384 - WAIAKEA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		382 - PAAUILO ELEM & INTER		S	23	325	Various	Various	777.01	91.74	868.75
Use of School Facilities (regular)		383 - PAHOA HIGH & INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		385 - WAIAKEA INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		386 - WAIAKEAWAENA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		387 - WAIMEA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		388 - KEALAKEHE ELEM		S	23	325	Various	Various	44.72	5.28	50.00
Use of School Facilities (regular)		389 - WAIAKEA HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		390 - KEALAKEHE INTER		S	23	325	Various	Various	-	-	-

Title of Report: **ACT 178 Report for FY 2023 (July 2022 - June 2023)**
Agency: **Department of Education**
Report as of: **Report prepared September 2023**
Contact Person Name: **Land Data - Tracy Okumura, General Professional / Financial Data - Trisha Kaneshiro, Fiscal Specialist**
Contact Person Email: **tracy.okumura@k12.hi.us / trisha.kaneshiro@k12.hi.us**
Contact Person Phone: **(808) 784-5069 / (808) 784-6300**

Type	Tax Map Key	Other ID	Trust Land Status	Fund	Year	propriet	Document No.	Name	Amount Not Transferred to OHA	Amount Transferred to OHA	Gross Receipt
Use of School Facilities (regular)		391 - KEONEPOKO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		392 - KEALAKEHE HIGH		S	23	325	Various	Various	158.51	18.71	177.22
Use of School Facilities (regular)		393 - WAIKOLOA ELEM & MIDDLE		S	23	325	Various	Various	515.17	60.83	576.00
Use of School Facilities (regular)		395 - KOHALA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		400 - BALDWIN HIGH		S	23	325	Various	Various	355.00	25.00	380.00
Use of School Facilities (regular)		401 - HAIKU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		402 - HANA HIGH & ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		404 - IAO INTER		S	23	325	Various	Various	10,155.31	715.28	10,870.59
Use of School Facilities (regular)		405 - KAHULUI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		406 - KAMEHAMEHA III ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		407 - KAUNAKAKAI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		409 - KIHEI ELEM		S	23	325	Various	Various	264.75	18.65	283.40
Use of School Facilities (regular)		410 - KILOHANA ELEM		S	23	325	Various	Various	709.99	50.01	760.00
Use of School Facilities (regular)		412 - KULA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		413 - LAHAINA INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		414 - LAHAINALUNA HIGH		S	23	325	Various	Various	1,987.16	139.96	2,127.12
Use of School Facilities (regular)		415 - LANAI HIGH & ELEM		S	23	325	Various	Various	2,602.43	183.30	2,785.73
Use of School Facilities (regular)		416 - LIHIKAI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		417 - MAKAWAO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		418 - MAUI HIGH		S	23	325	Various	Various	4,499.62	316.93	4,816.55
Use of School Facilities (regular)		419 - MAUNALO A ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		420 - KALAMA INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		421 - MOLOKAI HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		422 - PAIA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		424 - WAIHEE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		425 - WAILUKU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		426 - PUKALANI ELEM		S	23	325	Various	Various	2,605.95	183.55	2,789.50
Use of School Facilities (regular)		428 - MAUI WAENA INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		429 - NAHIENAENA ELEM		S	23	325	Various	Various	8,488.84	597.91	9,086.75
Use of School Facilities (regular)		430 - LOKELANI INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		431 - KAMALII ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		433 - POMAIKAI ELEM		S	23	325	Various	Various	4,533.37	319.31	4,852.68
Use of School Facilities (regular)		435 - KEKAULIKE HIGH		S	23	325	Various	Various	1,219.62	85.90	1,305.52
Use of School Facilities (regular)		436 - PUU KUKUI ELEM		S	23	325	Various	Various	2,150.53	151.47	2,302.00
Use of School Facilities (regular)		437 - KULANIHAKO'I HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		447 - KAPAA MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		448 - KAMAKAHELEI MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		451 - ELEELE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		452 - HANA LEI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		453 - KALAHEO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		454 - KAPAA ELEM		S	23	325	Various	Various	37.35	4.65	42.00
Use of School Facilities (regular)		455 - KAPAA HIGH		S	23	325	Various	Various	9,271.69	1,155.31	10,427.00
Use of School Facilities (regular)		456 - KAUAI HIGH		S	23	325	Various	Various	1,159.52	144.48	1,304.00
Use of School Facilities (regular)		457 - KAUMUALII ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		459 - KILAUEA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		460 - KOLOA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		462 - WAIMEA HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		463 - WILCOX ELEM		S	23	325	Various	Various	397.47	49.53	447.00
Use of School Facilities (regular)		464 - WAIMEA CANYON MIDDLE		S	23	325	Various	Various	-	-	-
SUBTOTAL - Use of School Facilities (regular) - Schools									411,247.19	19,335.12	430,582.31
Use of School Facilities (regular)		480 - MCKINLEY CAMPUS CS		S	23	325	Various	Various	576.89	17.11	594.00
Use of School Facilities (regular)		485 - MAUI CAMPUS CS		S	23	325	Various	Various	-	-	-
SUBTOTAL - Use of School Facilities (regular) - Community Schools									576.89	17.11	594.00

Title of Report: **ACT 178 Report for FY 2023 (July 2022 - June 2023)**
 Agency: **Department of Education**
 Report as of: **Report prepared September 2023**
 Contact Person Name: **Land Data - Tracy Okumura, General Professional / Financial Data - Trisha Kaneshiro, Fiscal Specialist**
 Contact Person Email: **tracy.okumura@k12.hi.us / trisha.kaneshiro@k12.hi.us**
 Contact Person Phone: **(808) 784-5069 / (808) 784-6300**

Type	Tax Map Key	Other ID	Trust Land Status	Fund	Year	propriet	Document No.	Name	Amount Not Transferred to OHA	Amount Transferred to OHA	Gross Receipt
Use of School Facilities (regular)		036 - OCISS-STUDENT SUPPORT BRAN	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		533 - OCID-EXTENDED LEARNING BRAN	S	23	325		Various	Various	40,551.99	1,202.53	41,754.52
Use of School Facilities (regular)		917 - CA-FARRINGTON-KAISER-KALANI	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		919 - CA-KAIMUKI-MCKINLEY-ROOSEVE	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		921 - CA-AIEA-MOANALUA-RADFORD	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		922 - CA-LEILEHUA-MILILANI-WAIALUA	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		931 - CA-CAMPBELL-KAPOLEI	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		932 - CA-PEARL CITY-WAIPAHU	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		933 - CA-NANAKULI-WAIANAE	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		941 - CA-CASTLE-KAHUKU	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		942 - CA-KAILUA-KALAHEO	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		951 - CA-HILO-WAIAKEA	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		952 - CA-KAU-KEAAU-PAHOA	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		953 - CA-HAWAII-WEST	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		850 - NORTH HILO COMPLEX	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		961 - CA-BALDWIN-KEKAULIKE-MAUI	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		962 - CA-HANA-LAHAINALUNA-LANAI-M	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		971 - CA-KAPAA-KAUAI-WAIMEA	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		710 - FACILITIES DEVELOPMENT BRAN	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		711 - FACILITIES MAINTENANCE BRAN	S	23	325		Various	Various	97.00	2.88	99.88
SUBTOTAL - Use of School Facilities (regular) - District Offices & State Offices									40,648.99	1,205.41	41,854.40
Use of School Facilities (telecom)		917 - CA-FARRINGTON-KAISER-KALANI	S	23	325		Various	Various	15,733.37	466.56	16,199.93
Use of School Facilities (telecom)		919 - CA-KAIMUKI-MCKINLEY-ROOSEVE	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		921 - CA-AIEA-MOANALUA-RADFORD	S	23	325		Various	Various	18,544.14	712.50	19,256.64
Use of School Facilities (telecom)		922 - CA-LEILEHUA-MILILANI-WAIALUA	S	23	325		Various	Various	32,567.89	1,251.31	33,819.20
Use of School Facilities (telecom)		931 - CA-CAMPBELL-KAPOLEI	S	23	325		Various	Various	102,248.71	5,494.93	107,743.64
Use of School Facilities (telecom)		932 - CA-PEARL CITY-WAIPAHU	S	23	325		Various	Various	61,979.51	3,330.83	65,310.34
Use of School Facilities (telecom)		933 - CA-NANAKULI-WAIANAE	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		941 - CA-CASTLE-KAHUKU	S	23	325		Various	Various	17,533.98	1,028.35	18,562.33
Use of School Facilities (telecom)		942 - CA-KAILUA-KALAHEO	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		951 - CA-HILO-WAIAKEA	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		952 - CA-KAU-KEAAU-PAHOA	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		953 - CA-HAWAII-WEST	S	23	325		Various	Various	18,180.55	2,146.54	20,327.09
Use of School Facilities (telecom)		961 - CA-BALDWIN-KEKAULIKE-MAUI	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		962 - CA-HANA-LAHAINALUNA-LANAI-M	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		971 - CA-KAPAA-KAUAI-WAIMEA	S	23	325		Various	Various	-	-	-
SUBTOTAL - Use of School Facilities (telecom)									266,788.16	14,431.02	281,219.17
GRAND TOTAL - Use of School Facilities									719,261.23	34,988.66	754,249.88

[1]

RECONCILIATION

	Comp. Date	Comp No.	Amount
FY2023 1Q - OHA Ceded Land Assessments Paid to B&F in FY 2023	10/12/22	JT0527	6,953.58
FY2023 2Q - OHA Ceded Land Assessments Paid to B&F in FY 2023	01/10/23	JT0997	8,386.56
FY2023 3Q - OHA Ceded Land Assessments Paid to B&F in FY 2023	04/11/23	JT1503	7,132.29
FY2023 4Q - OHA Ceded Land Assessments Paid to B&F in FY 2023	06/30/23	JT1952	12,516.23

TOTAL AMOUNT DUE TO OHA FOR FY 2023	[1]	34,988.66
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ADJUSTMENTS:

ADD: FY 2022 additional OHA Ceded Land Assessment Paid to B&F in FY 2023	10/13/22	JT0554	573.49
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NET PAYMENT ADJUSTMENT	573.49	--> see [NOTE]
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TOTAL OHA CEDED LAND PAYMENTS MADE TO B&F IN FY 2023	35,562.15
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[NOTE] - The \$573.49 difference between the FY 2023 ACT 178 Report and FY 2023 OHA ceded land payments to B&F is due to the timing of transferring payments. See report reconciliation for details.

REPORT TO THE OFFICE OF HAWAIIAN AFFAIRS
ON THE ACCURACY AND COMPLETENESS
OF A REPORT BY THE
DEPARTMENT OF LAND AND NATURAL RESOURCES
TO THE HAWAII STATE LEGISLATURE ON
PUBLIC LAND TRUST RECEIPTS

For the Fiscal Year Ended June 30, 2016



OFFICE OF HAWAIIAN AFFAIRS

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OFFICE OF HAWAIIAN AFFAIRS

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EXECUTIVE SUMMARY

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

This report presents the results of the procedures performed by N&K CPAs, Inc. (“N&K”) relating to the Public Land Trust receipts for the fiscal year ended June 30, 2016 that were reported to the Legislature by the State of Hawai‘i Department of Land and Natural Resources (“DLNR”) in November 2016.

Background

Pursuant to Section 10-13.5, Hawai‘i Revised Statutes, the Office of Hawaiian Affairs (“OHA”) is entitled to twenty percent (20%) of all funds from the sale or use of the public land trust (hereinafter referred to as “Public Land Trust” or “PLT”). Act 178, Session Laws of Hawai‘i 2006, temporarily provides that OHA receive the fixed annual amount of \$15,100,000 until the Legislature takes further action. Act 178 also requires each state agency to report to DLNR all receipts from the Public Land Trust land that the agency uses or manages. DLNR is responsible for collecting the information and providing an annual accounting of all receipts from the Public Land Trust to the Legislature (“DLNR Act 178 Report”).

OHA contracted with N&K to evaluate whether the receipts reported in the fiscal year 2016 DLNR Act 178 Report were complete and accurate. Using the DLNR Act 178 Report and its accompanying detailed attachments, N&K then conducted its procedures to determine whether receipts had been completely and accurately reported.

Procedures Performed

N&K applied a two-prong approach in its procedures to assess the accuracy and completeness of the reports submitted. The first approach was to determine whether the agencies had reported all of the Public Land Trust parcels that had generated receipts during the fiscal year ended June 30, 2016. For each agency, N&K describes the work performed for that agency to accomplish this under the heading of *Land Inventory*. The second approach was to determine whether the financial information reported by the agencies was complete and accurate. N&K describes the work performed for each agency to accomplish this under the heading of *Financial Reporting*.

OHA provided N&K with an inventory listing of Public Land Trust parcels (“OHA Inventory Report”) for each state agency, which was obtained primarily from OHA’s research of DLNR’s State Land Information Management System (“SLIMS”) and DLNR’s Public Land Trust Information System (“PLTIS”) and reflected the trust land status from SLIMS for each TMK, where applicable. N&K used the OHA Inventory Report as the official detailed listing of Public Land Trust parcels to evaluate the completeness and accuracy of the respective agency’s land information included in the DLNR Act 178 Report. N&K provided each agency’s staff an opportunity to review the OHA Inventory Report, meet, and provide comments on the Public Land Trust lands and receipts attributed to their respective agencies. N&K investigated any differences noted to determine whether or not receipts were generated and properly reported. Exhibit 4 is a schedule of non-receipt generating parcels in the fiscal year ended June 30, 2016.

N&K began its evaluation of Public Land Trust receipts reported and identified potential unreported receipts by obtaining audited financial statements as of and for the fiscal year ended June 30, 2016 for each state agency, which included all revenue. If audited financial statements

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

were not available, a schedule of all receipts for the fiscal year ended June 30, 2016 was requested from agency personnel.

N&K also requested supporting revenue schedules that separately reported the various receipt types generated by each agency. Next, attachments to the DLNR Act 178 Report, which contain information submitted to DLNR by the relevant agency, were reconciled to the agency's financial statements or schedule of receipts and the supporting schedules. All potential reporting gaps noted are described in this report.

In performing the evaluation, N&K assumed that parcels designated as Public Land Trust land in the OHA Inventory Report were accurate. N&K also assumed a literal interpretation of the language contained in Act 178 that agencies should report all receipts from the Public Land Trust. Agency records supporting the reports submitted to DLNR pursuant to Act 178 were not uniformly prepared. Accordingly, N&K developed and applied varying procedures to evaluate the accuracy and completeness of the reports.

Differences Noted

The reasons for differences between the information provided in the DLNR Act 178 Report and what N&K found while performing its procedures varied widely. Presented below is a table that shows where differences were found by agency.

Agency	Land Inventory	Financial Reporting
A. DAGS	X	X
B. ARM	X	X
C. ADC	X	X
D. FTZ9	X	
E. HCDA	X	
F. HHFDC		X
G. NELHA		X
H. DOD		X
I. DOE	X	X
J. DOH	X	X
K. HPHA		X
L. DOBOR	X	X
M. DOFAW		X
N. Land Division		X
O. State Parks	X	X
P. Airports		
Q. Harbors		X
R. Highways		X
S. UH	X	X

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Fiscal Year Ended June 30, 2016

A summary of the work performed for each agency is presented in Exhibit 3, which also indicates the method of reporting by the departments and or agencies as either receipts (accounted for using the cash basis in which revenues are recognized when cash is actually received) or revenue (accounted for using the accrual basis in which revenues are recognized when earned). These definitions of receipts and revenue are also applied throughout this report.

Summary

The state agencies reported receipts from the Public Land Trust totaling \$177.6 million in their reports submitted to DLNR pursuant to Act 178 for the fiscal year ended June 30, 2016. Because of the nature of the various records, some of which were not available to us, it was not always possible to accurately determine the amounts that should have been reported. Applying various methods and assumptions, as further explained in the report, N&K estimated underreporting differences could amount to more than \$247.2 million.

The differences presented should not be used to presume or form the basis to compute a share due to OHA. In many cases, the differences presented are estimates based on the limited information available and are not represented to be absolute, but rather as starting points to continue the dialogue and further develop the proper accounting and reporting protocols of receipts in accordance with Act 178.

INTRODUCTION AND BACKGROUND

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

Background

The Admission Act of 1959 section 5(f) established the public land trust (hereinafter referred to as the “Public Land Trust”) and mandated the State of Hawai‘i, as trustee, to hold the corpus of the trust for five specific purposes. Public Law 86-3, 73 Stat. 4 (March 18, 1959). Hawai‘i Constitution, article XII, Section 6, establishes the Office of Hawaiian Affairs’ (“OHA’s”) right to receive “all income and proceeds from that pro-rata portion” of the Public Land Trust to carry out one of those purposes – the betterment of the conditions of Native Hawaiians.

The Public Land Trust is comprised of the bulk of the former government and crown land that was ceded by the Republic of Hawai‘i to the United States in 1898 “without the consent of or compensation to the Native Hawaiian people of Hawai‘i or their sovereign government[.]” Public Law 103-150 (1993). Specifically, the “ceded land” that was transferred by the United States to the State of Hawai‘i (“state”) through the Admission Act Sections 5(b) and 5(e), and later through Public Law 88-233 (1963), comprise the Public Land Trust. Some “ceded land,” primarily that land transferred to the state through the Admission Act Section 5(a), is not considered part of the Public Land Trust. The Hawai‘i Supreme Court has interpreted the Public Land Trust broadly to include resources beyond land parcels, including mineral rights, submerged land, reclaimed land, and lava extensions. See, e.g., State ex rel. Kobayashi v. Zimring, 58 Haw. 106, 122 (1977); Napeahi v. Paty, 921 F.2d, 897 (9th Cir. 1990).

Identifying the pro-rata portion of income and proceeds of the Public Land Trust to which OHA is entitled has been the topic of a number of studies, reviews, and litigation since 1980. In 2006, through Act 178, Session Laws of Hawai‘i 2006, the Hawai‘i State Legislature specifically directed improved and centralized reporting of Public Land Trust receipts to address this issue.

Since 2000, the Department of Land and Natural Resources (“DLNR”) has maintained a State Land Inventory Management System (“SLIMS”) that identifies land held by DLNR or set-aside from DLNR’s land inventory to other state agencies and denotes whether or not the land is part of the Public Land Trust from which OHA is due a portion of revenue generated therefrom. While SLIMS is the most comprehensive state land inventory available, DLNR has publicly acknowledged that SLIMS is not wholly complete or accurate.

Act 54, Session Laws of Hawai‘i 2011, mandated the establishment of a comprehensive information system to inventory and maintain information about the lands of the Public Land Trust as described in section 5(f) of the Admission Act and article XII, section 4 of the Hawai‘i State Constitution. The result of Act 54 was DLNR’s Public Land Trust Information System (“PLTIS”), a geographic information systems-based inventory in which state agencies self-report the land parcels they use or manage and associated information about those parcels, including encumbrances and whether or not the land is part of the Public Land Trust.

During the 2006 Legislative Session, the Legislature directed state agencies to annually report on receipts from the Public Land Trust parcels they use or manage. The requirement is established in Section 5 of Act 178, Session Laws of Hawai‘i 2006, which requires DLNR, with the cooperation of the Department of Budget and Finance (“B&F”), and any other state department or agency that uses or manages public land, to provide an annual accounting of all receipts from the Public Land Trust for the prior fiscal year to the Legislature.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

Specifically, Act 178 Section 5 requires, with respect to each receipt, that DLNR report:

- (1) The total gross amount;
- (2) The amount transferred to the Office of Hawaiian Affairs;
- (3) The amount retained by the state;
- (4) The account or fund in which the amount specified in (3) was transferred or deposited;
- (5) The parcel of land subject to Section 5(f) of the Admission Act that generated the receipt, whether by tax map key number, DLNR inventory number, or other recognizable description; and
- (6) The state department or agency that received the total gross amount in (1).

Act 178 also requires that the report indicate whether any Public Land Trust parcel was sold or exchanged in the prior fiscal year and, if so, the amount of consideration that the state received for the respective parcel(s).

2016 Act 178 Report

DLNR identified nineteen (19) agencies and divisions of agencies ("agencies") as having operations on, or collecting receipts from, the Public Land Trust. The fiscal year ended June 30, 2016 was the fifth year each of these nineteen agencies submitted reports pursuant to Act 178 to DLNR ("agency Act 178 reports"). DLNR compiled the reports and provided a summary report to the Legislature in November 2016 (See Exhibit 1 ("DLNR Act 178 Report")). Included in the summary report to the Legislature were attachments that provided varying degrees of supporting detail for the receipts reported by the 19 agencies. The agencies that reported and related attachments used to support the amounts included in the DLNR Act 178 Report were:

- A. Department of Accounting and General Services, Attachment 3;
- B. Agricultural Resource Management Division, Department of Agriculture, Attachment 4;
- C. Agribusiness Development Corporation, Department of Agriculture, Attachment 5;
- D. Foreign Trade Zone No. 9, Department of Business, Economic Development and Tourism, Attachment 6;
- E. Hawai'i Community Development Authority, Department of Business, Economic Development and Tourism, Attachment 7;
- F. Hawai'i Housing Finance and Development Corporation, Department of Business, Economic Development and Tourism, Attachment 8;
- G. Natural Energy Laboratory of Hawai'i, Department of Business, Economic Development and Tourism, Attachment 9;
- H. Department of Defense, Attachment 10;
- I. Department of Education, Attachment 11;
- J. Hawai'i Health Systems Corporation, Department of Health, Attachment 12;
- K. Hawai'i Public Housing Authority, Department of Human Services, Attachment 13;
- L. Division of Boating and Ocean Recreation, Department of Land and Natural Resources, Attachment 14;
- M. Division of Forestry and Wildlife, Department of Land and Natural Resources, Attachment 16;
- N. Land Division, Department of Land and Natural Resources, Attachments 15 and 16;
- O. State Parks, Department of Land and Natural Resources, Attachment 16;

Office of Hawaiian Affairs
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Fiscal Year Ended June 30, 2016

- P. Airports Division, Department of Transportation, Attachment 18;
- Q. Harbors Division, Department of Transportation, Attachment 19;
- R. Highways Division, Department of Transportation, Attachment 20; and the
- S. University of Hawai'i, Attachment 21

While DLNR is required to compile the agency Act 178 reports and submit a combined report to the Legislature, Act 178 does not require DLNR to confirm or verify the accuracy or completeness of the amounts reported. Accordingly, OHA contracted with the accounting and consulting firm of N&K to independently evaluate the completeness and accuracy of the Act 178 reports submitted by the agencies to DLNR for fiscal year ended June 30, 2016.

Approach

As background for this evaluation, N&K reviewed prior reports prepared on the issue of Public Land Trust revenue and receipts (See Exhibit 2) to gain an understanding of the work previously performed and issues surrounding the identification and reporting of revenue and receipts relating to the Public Land Trust. N&K also reviewed the Report to the Twenty-Ninth Legislature, Regular Session of 2017, "Accounting Of All Receipts From Lands Described In Section 5(f) of the Admission Act for the Fiscal Year 2015-2016" prepared by DLNR, November 2016 (See Exhibit 1, "DLNR Act 178 Report") and accompanying attachments submitted to the Legislature. The attachments to the DLNR Act 178 Report are the detailed reports submitted by each agency, which DLNR compiled to generate the DLNR Act 178 Report. Due to their voluminous nature, the attachments are not included as part of Exhibit 1. The attachments are publicly available and are referred to throughout this report by the respective attachment number as enumerated in the DLNR Act 178 Report.

N&K applied a two-prong approach in its procedures to assess the accuracy and completeness of the reports submitted.

Land Inventory

The first approach was to determine whether the agencies had reported all of the Public Land Trust parcels that had generated receipts during the fiscal year ended June 30, 2016. N&K describes the specific work performed for each agency to accomplish this under the heading of *Land Inventory*. In general, to evaluate the propriety of parcels classified as Public Land Trust in SLIMS for each respective agency, N&K agreed the parcels for which receipts had been reported in the agencies' Act 178 reports to the OHA Inventory Report using the tax map key ("TMK") number and property description, if available. The OHA Inventory Report primarily was prepared from OHA's detailed research using the most recent data available in SLIMS, PLTIS, and other publicly available sources. The Public Land Trust status per SLIMS was provided for each TMK, where available (hereinafter called "trust land status"). N&K used the OHA Inventory Report as the official detailed listing of Public Land Trust parcels in its evaluation after providing each agency's staff an opportunity to review, comment, and meet on the OHA Inventory Report for their respective agency. The OHA Inventory Report included all TMKs associated with each agency, regardless of trust land status. In general, however, N&K's procedures only were applied to parcels with the following trust land status: 5(b), 5(e), PL-88-233, and multiple. Parcels with trust land status 5(a) were excluded. In some cases, parcels without TMKs or trust

Office of Hawaiian Affairs
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land status in SLIMS were included in the procedures because there was sufficient information that the parcels are part of the Public Land Trust (e.g., a parcel's new TMK was not in SLIMS, but the former TMK indicates the parcel is part of the Public Land Trust). Any differences between the OHA Inventory Report and the parcels listed in the agencies' Act 178 reports to DLNR were then investigated and classified as "Reporting Gaps" under the subheading "Land Inventory" in the respective agencies' individual analysis contained in Part II of this report.

Financial Reporting

The second approach was to determine whether the financial information reported by the agencies was complete and accurate. N&K describes the work performed for each agency to accomplish this under the heading of *Financial Reporting*. To evaluate the completeness and accuracy of the individual agency reports, N&K began by meeting with representatives of each of the reporting agencies to gain an understanding of each agency's method of identifying, calculating, and reporting the related Public Land Trust receipt.

To ensure that N&K accounted for all of the agencies' receipts, N&K began by obtaining the agency's June 30, 2016 audited financial statements and relevant supporting schedules of cash receipts provided by the agency. When audited financial information was available, N&K compared the audited revenue amount to the supporting schedule of cash receipts. If audited financial statements were not available, the agency was asked to provide N&K with a report of all of its unaudited annual receipts for the fiscal year ended June 30, 2016 from the Datamart system. The Datamart system contains a copy of the agencies' financial accounting records sourced from the state's Financial and Management Information System ("FAMIS"), which is the official accounting record of the state. N&K then compared the agency's reported annual receipts, per Datamart, with a schedule of cash receipts provided by the agency to determine if any receipts types relating to the Public Land Trust had not been reported. Any differences noted were classified as "Reporting Gaps" under the subheading "Financial Reporting" in the respective agencies' individual analysis contained in Part II of this report.

When necessary, additional procedures were performed at the various agencies to evaluate the completeness and accuracy of the information. The procedures varied and are explained in Part II for each agency as appropriate. The agency data included in this report was reviewed by each agency to confirm the accuracy and understanding of the data. Discussion and commentary relating to any differences of opinion as to whether the data should be included in this report and other issues considered relevant are also included in Part II.

During the review, N&K assumed that the trust land statuses in the OHA Inventory Report, which reflected the trust land status from SLIMS, were accurate. Additionally, N&K assumed a literal interpretation of the language contained in Section 5 of Act 178. That is, that agencies should report all receipts from the Public Land Trust, regardless of the nature and source of the receipts. N&K also assumed that reporting of all receipts is completely separate from the determination of the income and proceeds to which OHA may be entitled a portion and, therefore, the receipts reported should only be used as a starting point to determine amounts which may be due to OHA.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

After determining the reporting gaps related to land inventory and financial reporting, each of the 19 agencies were provided the opportunity to review and to provide comments on the drafts of Part I - Introduction and Background and of their respective section of Part II - Analysis by Agency and Department. Informal comments were received from ARM, ADC, HHFDC, DOD, HHSC, DOBOR, DOFAW, Land Division, State Parks, and Harbors. Based on the agency comments and discussion with OHA personnel, N&K made certain revisions to this report. FTZ9 was the only agency that provided a formal response to the draft report; the FTZ9 response is included in Part IV - Agency Response.

PART II
ANALYSIS BY AGENCY AND DEPARTMENT

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

A. Department of Accounting and General Services

Background

The Department of Accounting and General Services (“DAGS”) is responsible for managing and supervising a wide range of state programs and activities. DAGS’ primary purpose is to help state agencies better serve the public by providing superior public facilities, expert technology solutions and services, operational support, fiscal guidance, oversight of administrative services, and preservation and promotion of cultural heritage. DAGS is comprised of the following eight divisions: Accounting, Archives, Audit, Automotive Management, Central Services, Information & Communication Services, Land Survey, and Public Works. For Act 178 reporting purposes, DAGS only reports receipts from the Automotive Management Division (“AMD”). For the purposes of this report, we will separate AMD from the other seven divisions of DAGS, all of which will be referred to as the “Other Divisions of DAGS”.

AMD manages a motor pool, parking lots for state employees, and metered parking lots adjacent to certain state buildings. Public Land Trust receipts reported by AMD consist of parking receipts from three parking lots: Lots D and Q on O’ahu; and Lot Z-3 on Kaua’i. Lot D, known as the “Kekuanao’a Parking Lot”, is located on Punchbowl Street between King Street and Queen Street. Lot Q is situated next to the Department of Agriculture between King Street and Young Street. Lot Z-3 on Kaua’i is located by the Lihue Health Center.

AMD’s operating receipts consist of parking stall rentals, parking meter collections, and parking fines. AMD includes estimated cash receipts from parking stall rentals and parking meter collections when reporting gross receipts from the Public Land Trust.

For Act 178 reporting purposes, AMD uses two different methods to estimate and report gross Public Land Trust receipts based on parking stall type. The two types of parking stalls are public metered stalls and stalls rented on a monthly basis to state employees. Receipts from public metered stalls are comingled during collections and cannot be specifically attributed to a particular parking lot. Therefore receipts from the metered stalls are estimated and reported for Act 178 reporting purposes by multiplying the number of stalls in each lot by the hourly rate by 10 hours per day by 20 days per month (the average number of days state agency offices are open and meter collections enforced).

Receipts from rented parking stalls for each lot are estimated at 90 percent (90%) of the gross monthly parking stalls’ rent rates. AMD uses a factor of 90% to provide for lost revenue due to the estimated time it takes a vacated stall to be rented. AMD prepares and submits reports on these receipts on a quarterly basis by parking lot. AMD then determines OHA’s share by applying 20% to the calculated amounts.

AMD reported \$124,484 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

A. Department of Accounting and General Services (Continued)

Procedures Performed

Land Inventory

AMD

We obtained *Attachment 3 to the DLNR Act 178 Report - Accounting and General Services (DAGS) Automotive Management and Parking Control* ("Attachment 3"). We reconciled the Public Land Trust parcels reported by AMD in Attachment 3 to the OHA Inventory Report for DAGS. We also reviewed OHA's listing of reporting gaps which identified revenues from Parking Lot F at 'Iolani Palace. We confirmed that AMD did not report receipts from Parking Lot F. We inquired of AMD personnel and obtained information from AMD's website to identify receipts generated from Parking Lot F. We noted also that DAGS has consistently excluded receipts from Parking Lot F from its Act 178 reports.

Other Divisions of DAGS

OHA's listing of revenue gaps identified several Public Land Trust properties that are controlled by the other divisions of DAGS. These Public Land Trust parcels include a portion of the Aloha Stadium, civic centers, cemeteries, courthouses, and office buildings. We inquired of DAGS personnel to identify revenue generated from these unreported Public Land Trust parcels.

Financial Reporting

AMD

AMD provided its audited financial statements for the fiscal year ended June 30, 2016, a trial balance for the fiscal year ended June 30, 2016, and a schedule of receipts for the Parking Revolving Fund, which lists all receipts by type. AMD also provided quarterly memos with support for the amounts reported in Attachment 3. The memos summarize both meter collections and monthly stall rentals. We agreed the amounts noted in the quarterly memos to Attachment 3 without exception. We then agreed the quarterly schedules to the trial balance and the trial balance to the audited financial statements without exception.

Other Divisions of DAGS

We inquired with DAGS personnel regarding receipts from civic centers, cemeteries, courthouses, and office buildings. We were informed that no receipts were generated from civic centers, cemeteries, courthouse, and office buildings. For receipts generated at Aloha Stadium, we obtained the Stadium Authority's audited financial statements for the fiscal year ended June 30, 2016. Refer to the Summary and Differences for Other Divisions of DAGS section below for the results of our procedures.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

A. Department of Accounting and General Services (Continued)

Summary and Differences for AMD

Land Inventory

We identified five Public Land Trust parcels from the OHA Inventory Report that were not included in Attachment 3. These parcels include Parking Lots B, C, F, O and Z-2. Parking Lot B is next to the Ke'elikōlani Building on Halekauwila Street. Parking Lot C is next to Hale Auhau on Punchbowl Street. Parking Lot F is next to 'Iolani Palace. Parking Lot O is next to the Oahu Rail & Land Building on North King Street. Parking Lot Z-2 is next to the Kaua'i Judiciary Building.

We inquired with AMD personnel to identify the receipts generated from these parking lots. AMD personnel provided schedules that include the number of stalls by type, as well as hourly and monthly rates. From that information, we estimated parking fees collected at parking Lots B, C, F, and O using the same methods used by AMD to report receipts from assigned rented parking stall and parking meter receipts from Lots D, Q, and Z-3. Those estimated parking receipts are reported as Reporting Gaps. No information on the number of stalls by type, hourly and monthly rates was provided for Parking Lot Z-2.

Financial Reporting

We noted that the total revenue, including non-operating income, from the AMD audited financial statements as of June 30, 2016 was approximately \$3,823,083. We reviewed schedules supporting the audited financial statements and confirmed that the receipts attributable to the Public Land Trust, Lot D, Lot Q, and Lot Z-3, was \$103,736 for the fiscal year ended June 30, 2016. However, the amount reported in Attachment 3 of \$124,484 is overstated due to AMD double counting the "amount transferred to OHA" in their gross receipts. As such, this is included in the below Reporting Gaps as "parking receipts over reported."

From our review of the audited financial statements along with OHA's listing of potential reporting gaps, we noted AMD collects cash receipts from fines for vehicles parked in expired metered stalls but did not include any of these receipts in Attachment 3. Applying the same logic in attributing meter receipts to Public Land Trust lands, the receipts from fines for expired meters should be similarly prorated. Accordingly, we estimated the portion of cash receipts from parking fines attributable to metered stalls on Public Land Trust land based on the percentage of metered stalls on Public Land Trust land (metered stalls in Lots D, F, Q, and Z-3) to the total of all metered stalls (7%). These estimated parking fines are reported as Reporting Gaps.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

A. Department of Accounting and General Services (Continued)

Summary and Differences for Other Divisions of DAGS

Land Inventory

The OHA Inventory Report listed 26 parcels controlled by Other Divisions of DAGS. Two parcels with potential to generate revenue are encompassed within the Aloha Stadium. Three parcels are included in the OHA Inventory Report for AMD. Three parcels are cemeteries that are maintained by the State of Hawai'i but generate no revenue. The remaining 18 parcels are occupied by governmental units from which no revenues are received. These non-revenue generating parcels are listed in Exhibit 4.

Financial Reporting

The SLIMS trust land status for Aloha Stadium is "multiple", indicating it is partially comprised of Public Land Trust land. SLIMS does not indicate, however, which portions are Public Land Trust land, nor the percentage of Aloha Stadium that comprises Public Land Trust land. Research by OHA in prior years indicated that the Public Land Trust portion of Aloha Stadium is approximately 1.25% of the total. We obtained the Stadium Authority's June 30, 2016 audited financial statements. We noted that total revenue for the fiscal year ended June 30, 2016 totaled \$6,778,142. The applied percentage of 1.25% resulted in a Reporting Gap of \$85,051.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

A. Department of Accounting and General Services (Continued)

Reporting Gaps

Public Land Trust Receipts

As Reported by DAGS \$ 124,484

Estimated Reporting Gaps

Land Inventory

AMD

Parking Lot F

Metered stalls

38,918

Assigned stalls

20,880

Parking Lot B

3,780

Parking Lot C

840

Parking Lot O

16,680

Parking Lot Z-2*

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Other Divisions of DAGS

Aloha Stadium (1.25% of audited revenues)

Rentals from attractions

56,242

Commissions from food and beverage concessionaire

12,253

Parking

11,550

Advertising

3,813

Other

869

Interest and investment income

324

166,149

Financial Reporting

AMD

Parking fines

15,052

Parking receipts over reported

(20,748)

(5,696)

Total Estimated Reporting Gaps

160,453

Total Estimated Reportable Receipts

\$ 284,937

* Estimated Reporting Gap could not be determined as no information regarding the number of stalls, hourly rates, or monthly rates was provided.

**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

A. Department of Accounting and General Services (Continued)

Comparison to Fiscal Year 2012 Report

DAGS has not changed its method of reporting for Act 178 purposes. As in the 2012 Report on Public Trust Land Receipts, DAGS continued to not report receipts generated on Lot F and parking fines. This report identified additional underreporting at Lots B, C, O and Z-2.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

B. Agricultural Resource Management Division
Department of Agriculture

Background

Agricultural Resource Management (“ARM”) is a division of the Department of Agriculture. ARM’s major objective is to assist people who are interested in leasing land for farming ventures by providing irrigation water and reasonably priced farmland with infrastructure and facilities to encourage competition within the industry.

ARM is composed of four separate sub-programs: Agricultural Parks, Non-Agricultural Parks, Irrigation Systems, and Agricultural Produce Processing and Marshaling Facilities. Receipts from the Agricultural Produce Processing and Marshaling Facilities program are recorded in the Non-Agricultural Parks program. There are ten agricultural parks - four on O’ahu; four on the island of Hawai’i; and one each on Kaua’i and Moloka’i. Land is made available to small farmers at reasonable cost with long-term tenure. There are five irrigation systems – two on O’ahu; two on the island of Hawai’i; and one on Moloka’i. There are nine agriculture related facilities – two on O’ahu; four on the island of Hawai’i; and three on Moloka’i. These facilities include vacuum cooling plants, slaughterhouses, experimental stations, and marshaling yards.

ARM’s receipts consists of property rentals, acreage assessments for irrigation infrastructure, delivery of irrigation water, late fees and interest earned on delinquent accounts, investment pool interest, reimbursements for copying and other costs, sales of services, and rental of irrigation system pipelines. Property rentals also include rents of agriculture related land and facilities (e.g., vacuum cooling plants and marshaling yards).

ARM’s method of reporting Public Land Trust receipts is to report all receipts from property rentals and leases and late fees and interest collected on delinquent accounts that are attributed to Public Land Trust parcels in ARM’s accounting system. When a property rental or lease account is established in the accounting system, it is identified by ARM as being for the Public Land Trust. ARM reports actual cash receipts for purposes of Act 178 in three categories as follows: Agricultural Park (receipts for Agricultural Park land collected by ARM); Non-Agricultural Park (receipts for Non-Agricultural Park land and Agricultural Produce Processing and Marshaling Facilities) and Non-Agricultural Park DLNR (receipts for Non-Agricultural Park land and facilities collected by DLNR on behalf of ARM). Excluded from the report are other receipts (described below in Summary and Differences for ARM section) which ARM’s accounting system does not specifically identify to Public Land Trust parcels or tenants. Unlike the land rental receipts which are identified to individual parcels, these other receipts are for services or charges related to the various tenants that are recorded in a separate account in the accounting system.

ARM’s Act 178 report included receipts collected by DLNR for ARM’s Non-Agricultural Park parcels that it manages on behalf of ARM. DLNR collects receipts for parcels under ARM’s jurisdiction that are not yet being actively used in ARM’s programs. DLNR’s Act 178 report properly excluded these cash receipts to prevent double counting of receipts.

ARM reported \$1,407,033 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

B. Agricultural Resource Management Division (Continued)
Department of Agriculture

Procedures Performed

Land Inventory

We obtained *Attachment 4 to the DLNR Act 178 Report - Agricultural Resource Management (ARM)* ("Attachment 4"). We reconciled the Public Land Trust parcels reported by ARM in Attachment 4 to the OHA Inventory Report. To reconcile the land inventories, we agreed the TMK numbers, which identify the parcels from the OHA Inventory Report to Attachment 4. We inquired as to the reason for the differences identified and obtained supporting documents including Datamart revenue reports and cash receipt records in order to determine receipts attributable to parcels not included in Attachment 4, detailed further in the Summary and Differences for ARM section.

Financial Reporting

ARM provided supporting worksheets for the Public Land Trust receipts submitted to DLNR. We agreed supporting worksheets detailing the "Agricultural Park" and "Non-Ag Park" receipts to Attachment 4 without exception. We obtained a FAMIS report which included all cash receipts by program for the fiscal year ended June 30, 2016. We reconciled the cash receipts collected by ARM to Attachment 4.

To ensure cash receipts collected by DLNR on ARM property were not reported by both agencies, we reviewed DLNR's Act 178 Report and confirmed that the receipts attributable to ARM's property were properly excluded from the report filed by DLNR for its Land Division. We also reviewed OHA's listing of reporting gaps which highlighted potential gaps from irrigation systems and agricultural produce processing and marshaling facilities.

Summary and Differences for ARM

Land Inventory

The OHA Inventory Report listed 65 parcels that were not included in Attachment 4. Because Act 178 requires listing only those properties for which cash has been received, N&K reviewed the list of 65 parcels with ARM personnel to determine whether any of the unlisted parcels generated receipts during the year ended June 30, 2016.

Three parcels were identified as being under the management of DLNR Land Division. 41 parcels are either not in use or did not generate any receipts during the fiscal year ended June 30, 2016. We included these 41 parcels in Exhibit 4.

Based on our review, we noted that there were multiple parcels which were excluded from Attachment 4 that had cash receipts during the fiscal year ended June 30, 2016. We found 12 parcels, leased by businesses and private individuals, which generated lease rental receipts.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

B. Agricultural Resource Management Division (Continued)
Department of Agriculture

We discussed these 12 parcels with ARM personnel, noting that for eight of the 12 parcels, receipts were reported in Act 178 under different TMKs. The other four parcels were excluded from Attachment 4 because while the parcels were being leased, there were no receipts received during the fiscal year ended June 30, 2016. These four parcels were also included in Exhibit 4.

Three parcels are within the Waimea Irrigation Systems, four parcels are within the Waimānalo Irrigation System, and two parcels are within the Moloka'i Irrigation Tunnel System. OHA had identified receipts from irrigation systems and reservoirs as a potential reporting gap.

During our research on the irrigation systems, we determined that receipts from various irrigation systems are recorded in the Irrigation System Revolving Fund. Receipts recorded in this fund are not reported in Attachment 4. We obtained the Datamart revenue report for the Irrigation System Revolving Fund for the fiscal year ended June 30, 2016 from ARM personnel and determined the share of receipts for irrigation systems that are attributable to the Public Land Trust. Of the five irrigation systems that are reported under the Irrigation Systems Revolving Fund, we identified the Waimea Irrigation System and Water Utilization Project ("Waimea"), Waimānalo Irrigation System, and the Moloka'i Irrigation Tunnel System as being part of the Public Land Trust.

Within the Datamart report provided, receipts for each irrigation system are tracked separately using activity codes. Using the activity codes for each of the Public Land Trust irrigation systems, we determined the total receipts attributable to the three identified irrigation systems. These receipts are included in the below Reporting Gaps.

Financial Reporting

OHA had identified receipts from processing and marshaling facilities as a potential reporting gap. We determined that receipts from processing and marshaling facilities have been reported under the label of Non- Agricultural Park receipts.

When we reconciled the FAMIS report which included all cash receipts by program for the fiscal year ended June 30, 2016 to the cash receipts reported in Attachment 4, we noted that there were certain types of receipts that were unreported. These receipt types are included in the Reporting Gaps below.

**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

**B. Agricultural Resource Management Division (Continued)
Department of Agriculture**

Reporting Gaps

Public Land Trust Receipts

As Reported by ARM **\$ 1,407,033**

Estimated Reporting Gaps

Land Inventory

Receipts attributable to the Waimea Irrigation and Water
Utilization Project, the Waimanalo Irrigation System,
and the Moloka'i Irrigation Tunnel System

Delivery of water	607,323
Acreage assessments	242,334
Use of government land	113,747
Interest on delinquent accounts	8,852
Lease rent	1,500
	<u>973,756</u>

Financial Reporting

Sale of services	64,724
Reimbursements	31,500
Investment Pool interest	17,450
Documentation fees	1,451
	<u>115,125</u>

Total Estimated Reporting Gaps **1,088,881**

Total Estimated Reportable Receipts **\$ 2,495,914**

Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts (2012 Report), estimated reporting gaps were primarily related to cash receipt types not reported. These receipt types were from the Irrigation Systems Revolving Fund, which remain in the Fiscal Year 2016 Financial Reporting Gaps. The 2012 Report noted that the Public Land Trust receipts were approximately 78.4% of total receipts. However, we were able to determine the actual amount of receipts attributable to the three irrigation systems noted as being part of the Public Land Trust.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

C. Agribusiness Development Corporation
Department of Agriculture

Background

The Agribusiness Development Corporation (“ADC”) is a state agency administratively attached to the Department of Agriculture. Its mission is to acquire and manage in partnership with farmers, ranchers, and aquaculture groups selected high-value agricultural land, water systems, and infrastructure for commercial agricultural use and to direct research into areas that will lead to the development of new crops, markets, and lower production costs.

ADC’s revenue is generated from the use of government land for specific purposes (e.g. sale of soil), investment pool interest realized, fees and administrative overhead charged internally to programs for staff time spent on the programs, services provided to other organizations, late charges, and land rentals. Receipts reported from the Public Land Trust are from land rentals, sale of soil, and late charges. ADC’s method of reporting Public Land Trust receipts is to report the entire amount of receipts received from the land rentals, sale of soil, and late charges derived from use of the Public Land Trust on the cash basis (when the cash is received) for reporting purposes and for purposes of determining OHA’s pro-rata share. Investment pool interest, fees, and administrative overhead incurred by ADC on behalf of the Waiāhole Water System, and services provided to other organizations, which is related to an operations and maintenance contract for the Pacific Missile Range Facility, Barking Sands with the Navy, are excluded from ADC’s Act 178 reporting.

ADC reported \$1,043,839 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 5 to the DLNR Act 178 Report - (ADC) Agribusiness Development Corporation* (“Attachment 5”). We compared the list of Public Land Trust parcels in Attachment 5 to the OHA Inventory Report for ADC. We also reviewed OHA’s revenue gap listing to identify gaps from irrigation systems. We inquired as to the reason for the differences identified and determined receipts attributable in the Summary and Differences for ADC section.

Financial Reporting

We obtained ADC’s supporting schedules for receipts reported in Attachment 5, which summarize the cash receipts generated from the Public Land Trust by tenant or customer. We also obtained the Datamart revenue report for the Hawai’i Agricultural Development Revolving Fund containing revenue source codes and amounts for its operations (appropriation S-16-307) for the fiscal year ended June 30, 2016. We agreed the receipts from Attachment 5 to the ADC supporting worksheet and reconciled the receipts from the ADC supporting worksheet to the Datamart revenue report.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

C. Agribusiness Development Corporation (Continued)
Department of Agriculture

We reviewed the Datamart revenue report to determine if there were other sources of receipts to be considered as Public Land Trust receipts. We also reviewed the ADC supporting worksheet and inquired with ADC personnel to identify the methodology used to determine gross Public Land Trust receipts and OHA's pro-rata share of the receipts.

Summary and Differences for ADC

Land Inventory

On the OHA Inventory Report for ADC, we noted that there were three parcels classified as Public Land Trust lands that were not included in Attachment 5. We were informed by ADC personnel these parcels are part of the Kekaha Irrigation System. We obtained from ADC a memorandum agreement between Kekaha Agriculture Association ("KAA") and ADC, dated August 29, 2008, regarding the management of the irrigation systems. The agreement does not preclude KAA from receiving third-party revenues for the use and management of the irrigation systems and, additionally, ADC reserves the right to negotiate a percentage of third-party revenues received. We determined that any receipts from the use of the irrigation system, which is revenue derived from the Public Land Trust, should be included as a Reporting Gap. However, according to ADC, to date, no revenue has been received from KAA for the use of Kekaha Irrigation Systems. These parcels are included in Exhibit 4.

Based on discussion with ADC personnel, receipts from the Waiāhole Water System were not included in Attachment 5 because the Waiāhole Water System flows through many different properties, many of which are not Public Land Trust land. However, the water in the Waiāhole Water System is part of the Public Land Trust, as are the lands where the water originates.

The financial transactions of the Waiāhole Water System are recorded separately (in appropriation S-16-325) from the operations of the ADC. We requested receipts from the Waiāhole Water System and ADC provided another Datamart revenue report for the Waiāhole Water System Revolving Fund containing all receipts for Appropriation S-16-325 for the fiscal year ended June 30, 2016. Accordingly, the receipts from the Waiāhole Water System related to the delivery of water are included as Reporting Gaps below.

Financial Reporting

The Wahiawā Irrigation System, Ka'ū Water Sources, Waiāhole Water System, East Kaua'i Irrigation System, and Kekaha Irrigation Systems and Hydropower Plants were identified as potential sources of unreported revenue for ADC. We requested information on cash receipts from those sources and were informed that the Wahiawā Irrigation System, Ka'ū Water Sources, East Kaua'i Irrigation System are not under the jurisdiction of ADC. In addition, ADC personnel noted that the Kekaha Irrigation Systems and Hydropower Plants had no receipts during the fiscal year ended June 30, 2016.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

C. Agribusiness Development Corporation (Continued)
Department of Agriculture

We noted that total Public Land Trust receipts for ADC for the fiscal year ended June 30, 2016 were \$2,308,640 as compared to the \$1,043,839 reported in Attachment 5. The difference of \$1,264,801 is primarily attributable to unreported receipts for the Waiāhole Water System which is noted in the following Reporting Gaps. In addition, ADC did not report investment pool interest receipts, which amounted to \$8,018 for the fiscal year ended June 30, 2016.

Reporting Gaps

Public Land Trust Receipts

As Reported by ADC \$ 1,043,839

Estimated Reporting Gaps

Land Inventory	
Waiāhole Water System	
Water delivery charges	1,242,635
Investment pool interest	11,940
Fees and administrative overhead charges	<u>2,208</u>
	<u>1,256,783</u>
Financial Reporting	
Investment pool interest	<u>8,018</u>

Total Estimated Reporting Gaps 1,264,801

Total Estimated Reportable Receipts \$ 2,308,640

Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, the identified estimated reporting gaps related primarily to the Waiāhole Water System and investment pool interest. ADC has not changed its method of reporting for Act 178 purposes since the issuance of that report. Therefore, while the receipts attributable vary slightly from year to year, the reporting gaps have remained the same.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

D. Foreign Trade Zone No. 9
Department of Business, Economic Development and Tourism

Background

Foreign Trade Zone No. 9 (“FTZ9”) comprises areas that receive the same treatment by United States Customs as if activities conducted on these sites took place outside of the United States. This eliminates the application of Customs duties and other added value taxes. FTZ9 is a division of the Department of Business, Economic Development and Tourism (“DBEDT”). Public Land Trust parcels controlled by FTZ9 are located at Pier 2 in Honolulu and adjacent to the Hilo International Airport in Hilo.

Receipts are made up of interest, refunds/reimbursements, bonded warehouse storage, bonded warehouse handling charges, office rentals, conference room rentals, warehouse space rentals, open area rentals, equipment rentals, parking fees, administration fees, labor costs, penalty and miscellaneous charges.

FTZ9’s method of reporting gross receipts from the Public Land Trust is to report all cash receipts for warehouse rental from its Hilo location, which is its only revenue from Hilo. FTZ9 does not recognize its operations at Pier 2 in Honolulu as being on Public Land Trust land.

FTZ9 reported \$27,649 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 6 to the DLNR Act 178 Report – Business, Economic Development, and Tourism (DBEDT) Foreign Trade Zone* (“Attachment 6”). We compared the Public Land Trust parcels reported by FTZ9 in Attachment 6 to the OHA Inventory Report. We noted that the FTZ9 receipts generated at Pier 2 in Honolulu were not reflected in Attachment 6. We reviewed OHA’s listing of reporting gaps and noted the failure to report receipts from the operations in Honolulu had been identified as a potential reporting gap.

Financial Reporting

Because a financial statement audit was not performed, we obtained the Datamart revenue report for the fiscal year ended June 30, 2016 from FTZ9 personnel. The Datamart report for FTZ9 included all receipts for the fiscal year ended June 30, 2016 by appropriation, source code, amount, treasury deposit receipt number, and fiscal year and month. FTZ9 provided the treasury deposit receipts and summary schedules, referred to as the “Collection of Ceded Land Revenues”, for the fiscal year ended June 30, 2016. We obtained Attachment 6 and agreed the balances to the “Collection of Ceded Land Revenues” schedules. We confirmed that receipts listed in the “Collection of Ceded Land Revenues” schedules were only for the Hilo location and were included in the Datamart report.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

D. Foreign Trade Zone No. 9 (Continued)
Department of Business, Economic Development and Tourism

We reviewed the Datamart report to determine if there were other sources of cash receipts to be considered as Public Land Trust receipts. Specifically, as the receipts reported in Attachment 6 were described as being only from the rental of warehouse space, we reviewed the Datamart report to identify other FTZ9 receipts. From the report we found other FTZ9 receipts which had not been reported. These receipts were from operations at Pier 2 in Honolulu and are discussed in Summary and Differences for FTZ9.

Summary and Differences for FTZ9

Land Inventory

On the OHA Inventory Report for FTZ9, we noted Pier 2 is classified as Public Land Trust land (as classified in SLIMS). FTZ9 personnel informed us that their understanding is that the Pier 2 property was derived from the property formerly known as Fort Armstrong which was designated as trust land status 5(a). Therefore, FTZ9 did not report the receipts from its operations at Pier 2 in Attachment 6. However, until the trust land status in SLIMS is formally changed to 5(a), this will be considered a Land Inventory Reporting Gap.

To determine the receipts from Pier 2, we obtained a Datamart report of all FTZ9 receipts for the fiscal year ended June 30, 2016. We noted the total receipts from the FTZ9 Datamart report was \$2,053,319. \$2,025,671 was revenue generated from Honolulu Harbor Pier 2; and \$27,649 was revenue generated from the Hilo FTZ9. The receipts from Pier 2 are included as Reporting Gaps.

Financial Reporting

No Financial Reporting Gaps were noted.

**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

D. Foreign Trade Zone No. 9 (Continued)
Department of Business, Economic Development and Tourism

Reporting Gaps

Public Land Trust Receipts

As Reported by FTZ9	\$ 27,649
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Estimated Reporting Gaps

Land Inventory - Pier 2	
Rental of FTZ9 offices at Pier 2	826,307
FTZ9 bonded warehouse storage	447,570
Rental of warehouse space	333,883
Parking fees	111,338
Labor charges	95,455
SubZone administration fees	90,000
Bonded warehouse handling charge	84,455
Rental of FTZ9 equipment	10,635
Penalty charges	9,348
Miscellaneous charges	8,118
Rental of open area, revocable permits	3,814
Conference room rental	2,460
Interest on invested cash	2,245
Refunds/reimbursements	<u>42</u>

Total Estimated Reporting Gaps	<u>2,025,670</u>
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Total Estimated Reportable Receipts	\$ <u>2,053,319</u>
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Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, the estimated reporting gaps were attributable to receipts from Pier 2. FTZ9 has not changed its method of reporting for Act 178 purposes since the issuance of that report and the reporting gaps were the same. FTZ9 is working with DLNR to have the trust land status of Pier 2 changed in SLIMS.

Agency Response

FTZ9 provided a formal response which is included in Part IV of this report.

**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

**E. Hawai'i Community Development Authority
Department of Business, Economic Development and Tourism**

Background

The Hawai'i Community Development Authority ("HCDA") was established in 1976 by Hawai'i Revised Statutes Chapter 206E, to join the strengths of private enterprise, public development and regulation into a form capable of long-term planning and implementation of improved community development in urban areas in the state.

Receipts are generated from the leasing and management of property and from community redevelopment projects. HCDA's method of reporting Public Land Trust receipts is to report rental receipts from the lease of Kewalo Basin Harbor to Kewalo Harbor, LLC.

HCDA reported receipts of \$300,000 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 7 to the DLNR Act 178 Report – Business, Economic Development, and Tourism (DBEDT) Hawai'i Community Development Authority* ("Attachment 7"). We compared the OHA Inventory Report for HCDA to the Public Land Trust parcels listed by HCDA in Attachment 7. We inquired as to the reason for the differences identified and determined the associated revenue for inclusion in the Summary and Differences for HCDA section below.

Financial Reporting

We obtained HCDA's June 30, 2016 audited financial statements and the supporting Datamart revenue report. The Datamart revenue report includes detail of each receipt and supports the amounts reported on the audited financial statements. We agreed the amounts noted in Attachment 7 to the Datamart revenue report without exception.

Summary and Differences for HCDA

Land Inventory

We noted 13 parcels that were not included in Attachment 7. Per inquiry with HCDA personnel, 10 of these parcels were excluded because they were non-revenue generating. These 10 non-revenue generating parcels are listed in Exhibit 4. Per inquiry with HCDA personnel, one of three revenue-generating parcels was transferred from HCDA to the Department of Transportation, Harbors Division (Harbors). This parcel was not listed in PLTIS, nor was it included in the OHA Inventory Report for Harbors. However, the Honolulu real property tax assessment division website lists the owners of this parcel as both Harbors and HCDA.

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E. Hawai'i Community Development Authority (Continued)
Department of Business, Economic Development and Tourism

We were unable to determine whether receipts were generated from this parcel during the fiscal year ended June 30, 2016. Therefore, this parcel is not included as a Reporting Gap. The second parcel is under the management of Honolulu Marine Submerged Lands, which is leasing the parcel directly from OHA.

The last parcel is a parking lot, called "Lot C", which is leased to the University of Hawai'i (UH). This parking lot is used for the UH John A. Burns School of Medicine and the UH Cancer Research Center. We obtained the parking agreement between HCDA and UH which states that UH will rent a minimum of 326 parking stalls at a monthly rate of \$50 per stall provided that if UH increases its parking rate at the Mānoa Campus, UH will pay the same increased rate per parking stall. Per discussion with HCDA personnel, receipts from Lot C were not included in Attachment 7 due to clerical oversight. We obtained a schedule of parking receipts generated from Lot C for the period September 2015 through December 2016. Because the schedule does not match the fiscal year, we estimated receipts for the months July 2015 through August 2015 using the July 2016 through August 2016 actual receipts noted on the schedule. Based on the schedule, estimated receipts from Lot C totaled \$219,127 for the fiscal year ended June 30, 2016. These receipts are included in the following Reporting Gaps.

Financial Reporting

We noted that the total receipts from leasing and management per the HCDA June 30, 2016 audited financial statements was \$1,650,000. Of this amount, we determined that receipts attributable to the Public Land Trust was \$519,127 compared to the \$300,000 in receipts reported by HCDA in Attachment 7. The difference of \$219,127 is unreported receipts from HCDA operations at Lot C, as noted above.

Reporting Gaps

Public Land Trust Receipts

As Reported by HCDA	\$ 300,000
Estimated Reporting Gaps	
Land Inventory	
Lot C receipts	<u>219,127</u>
Total Estimated Reporting Gaps	<u>219,127</u>
Total Estimated Reportable Receipts	\$ <u>519,127</u>

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Fiscal Year Ended June 30, 2016**

**E. Hawai'i Community Development Authority (Continued)
Department of Business, Economic Development and Tourism**

Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, Public Land Trust receipts reported by HCDA amounted to \$1,356,963. The decrease in Public Land Trust receipts is due primarily to the transfer of certain Public Land Trust parcels formerly under HCDA's jurisdiction to OHA in 2012.

The 2012 Report also indicated an estimated reporting gap, totaling \$1,457,533, related to the operations of Kewalo Basin Harbor. In September 2014, HCDA began leasing the Kewalo Basin Harbor to Kewalo Harbor, LLC. The terms of the lease include annual minimum rent of \$300,000, which was reported by HCDA in Attachment 7. The annual minimum rent is significantly less than the previous amounts paid by the former lessee Almar Management, Inc. because as part of the lease, Kewalo Harbor, LLC, has agreed to redevelop the Kewalo Basin Harbor.

In addition, the only reporting gap noted for the fiscal year ended June 30, 2016, was related to Parking Lot C used for the UH John A. Burns School of Medicine and the UH Cancer Research Center. Receipts from the lease of this parcel for storage were reported in fiscal year 2012.

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F. Hawai'i Housing Finance & Development Corporation
Department of Business, Economic Development and Tourism

Background

The Hawai'i Housing Finance & Development Corporation ("HHFDC") is the state agency tasked with developing and financing low- and moderate-income housing projects and administering homeownership programs. Revenue is generated from mortgage loan fees, mortgage interest, unit rentals, sale of units, land lease rent, parking revenues, laundry concession receipts, late payment fees, and other miscellaneous receipts.

HHFDC's method of reporting gross receipts for Act 178 purposes is to report receipts from the sale of Public Land Trust parcels and receipts from unit rentals, mortgage loan fees, land lease rents, late payment fees, parking, and laundry concessions for the following projects: Hale Aupuni, Waiāhole Valley, Uluwehi, Honokowai Kauhale, Kaluaaha Estates, La'ilani, and Halekauwila Place. There were three units within the Hale Aupuni project that were sold during the fiscal year ended June 30, 2016. Proceeds from these sales were included in *Attachment 8 to the DLNR Act 178 Report - Business, Economic Development, and Tourism (DBEDT) Hawai'i Housing Finance and Development* ("Attachment 8").

HHFDC reported \$6,560,769 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We compared the Public Land Trust parcels in Attachment 8 to the OHA Inventory Report for HHFDC. We inquired as to the reason for the differences identified and determined revenue attributable in the Summary and Differences for HHFDC section.

Financial Reporting

We obtained HHFDC's June 30, 2016 audited financial statements and related trial balances. We reconciled total operating revenue for each of HHFDC's major proprietary funds to the trial balances without exception. HHFDC's major proprietary funds are as follows: Rental Housing Revolving Fund, Dwelling Unit Revolving Fund, Hawai'i Rental Housing System Revenue Bond Fund, Single Family Mortgage Purchase Revenue Bond Fund, Multifamily Housing Revenue Bond Fund, and Other Enterprise Funds.

We were informed by HHFDC personnel that revenue for each project is recorded in the trial balance using project codes. We reconciled the receipts reported in the DLNR Act 178 Report to the trial balances without exception. We also noted that there was one project that was listed in Attachment 8 for which no receipts were reported. This project and its unreported Public Land Trust receipts are included as a Financial Reporting Gap.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

F. Hawai'i Housing Finance & Development Corporation (Continued)
Department of Business, Economic Development and Tourism

Summary and Differences for HHFDC

Land Inventory

On the OHA Inventory Report for HHFDC, we noted six parcels classified as Public Land Trust land that were not included in Attachment 8. We inquired with HHFDC to determine the reasoning for exclusion of the parcels and to identify if there were any revenue-generating activities on these properties during the fiscal year ended June 30, 2016.

Through inquiry with HHFDC personnel and review of the trial balances, we found that the six parcels did not generate any receipts during the fiscal year ended June 30, 2016, and these six parcels are listed in Exhibit 4.

In addition, we were informed by personnel from the Hawai'i Public Housing Authority ("HPHA") of the Department of Human Services that eight parcels that are listed in OHA's Inventory Report for HPHA are actually managed by HHFDC. We inquired with HHFDC personnel regarding these eight parcels and found that seven out of the eight parcels are included in Attachment 8. The last parcel was not listed in Attachment 8 as it did not generate any revenue during the fiscal year ended June 30, 2016. We listed this parcel in Exhibit 4 for HHFDC.

Financial Reporting

From the procedures performed, we identified Public Land Trust receipts totaling \$6,603,285 for the fiscal year ended June 30, 2016. HHFDC reported \$6,560,769 in Attachment 8. The difference of \$42,516 is attributable to excluding certain receipts from two parcels of land in Attachment 8 listed below. We have included these differences by parcels as Reporting Gaps.

Reporting Gaps

Public Land Trust Receipts

As Reported by HHFDC	\$ 6,560,769
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Estimated Reporting Gaps

Financial Reporting

Waimanalo Village subdivision

TMK (1) 4-1-012:100-0000	42,514
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TMK (1) 4-1-012:101-0000	<u>2</u>
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Total Estimated Reporting Gaps	<u>42,516</u>
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Total Estimated Reportable Receipts	\$ <u><u>6,603,285</u></u>
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**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

**F. Hawai'i Housing Finance & Development Corporation (Continued)
Department of Business, Economic Development and Tourism**

Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, it was noted that Public Land Trust receipts reported by HHFDC were \$3,596,723 and estimated reporting gaps amounted to \$30,936. Since 2012, HHFDC has not changed its method of reporting Public Land Trust receipts for Act 178 purposes. The increase in receipts reported by HHFDC is due to a general increase in receipts from 2012 to 2016. When comparing the receipts reported, the primary reason for the increase in receipts is attributable to the Uluwehi, Honokowai Kauhale, and La'ilani projects. Receipts from these projects increased from \$3,539,261 in 2012 to \$6,146,799 in 2016.

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Fiscal Year Ended June 30, 2016**

**G. National Energy Laboratory of Hawai'i Authority
Department of Business, Economic Development and Tourism**

Background

The Natural Energy Laboratory of Hawai'i Authority ("NELHA") administers the Hawai'i Ocean Science and Technology ("HOST") Park, comprised of 870 acres at Keahole Point, Kailua-Kona on the Island of Hawai'i. NELHA's mission is to bring economic development and diversification to the state and specifically the western side of the Island of Hawai'i. HOST Park's focus is innovative green economic development and support for tenants who specialize in aquaculture, biofuel from algae, solar thermal energy, solar concentrating, and wind power. NELHA also administers a small site in Puna on the eastern side of the Island of Hawai'i for geothermal research.

Revenue consists of cash receipts from tenant rent agreements, including land use fees and percentage rent, royalty from use of a "Made in Hawai'i" logo copyrighted by NELHA for the sale of bottled water, reimbursements for utilities and other costs, fees for seawater used, interest, and miscellaneous other receipts. NELHA's method of reporting for Act 178 purposes is to report its receipts for land use fees and percentage rent and miscellaneous other receipts on a cash basis. NELHA explained that certain other receipt types, including royalties and fees for seawater use, were not reported because it considered those receipts as not being related to use of the land.

NELHA reported \$1,917,297 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 9 to the DLNR Act 178 Report - Business, Economic Development, and Tourism (DBEDT) Natural Energy Laboratory of Hawai'i (NELHA)* ("Attachment 9"). We reconciled the Public Land Trust parcels reported by NELHA in Attachment 9 to the OHA Inventory Report. To reconcile the land, we agreed the TMK numbers, which identify the location of the parcels. We inquired as to the reason for the differences identified and determined receipts attributable in the Summary and Differences for NELHA section.

Financial Reporting

We obtained NELHA's unaudited financial statements for the fiscal year ended June 30, 2016, which included revenue by type for the year. We reconciled the gross receipts reported in Attachment 9 to the receipts noted in the financial statements. We reviewed OHA's listing of revenue gaps which identified royalties from use of NELHA's trademark logo and seawater usage receipts from water bottling activities as potential reporting omissions. We identified receipts included in the financial statements that were not included in Attachment 9 and inquired of NELHA personnel to determine whether these receipt types were generated from the Public Land Trust. We also verified that receipts of reimbursements and interest were not included in Attachment 9.

Office of Hawaiian Affairs
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G. National Energy Laboratory of Hawai'i Authority (Continued)
Department of Business, Economic Development and Tourism

Summary and Differences for NELHA

Land Inventory

We identified five Public Land Trust parcels from the OHA Inventory Report that were not included in Attachment 9. Three parcels were identified as parcels that were already included within the lease agreement of current tenants, of which the rental income is reported in Attachment 9. One parcel is noted to be a roadway. NELHA stated that the remaining parcel is a vacant lot that did not generate any receipts during the fiscal year ended June 30, 2016. From inquiry and review of the parcel map, we found the parcel in question was vacant and not subject to rental agreements during this period and, therefore, generated no cash receipts for NELHA. We have listed this vacant parcel and the roadway in Exhibit 4.

Financial Reporting

We noted that total revenue from NELHA's unaudited financial statements was \$5,091,566. From the procedures performed, we identified \$4,486,175 of receipts attributable to the Public Land Trust for the fiscal year ended June 30, 2016. NELHA reported \$1,917,297 in Attachment 9. The amount reported was its receipts from land use fees, percentage rent, and miscellaneous other receipts, per its financial statements. NELHA excluded from the report receipts of \$2,568,878 from royalties, interest, and reimbursements (which include fees for seawater used) from activity relating to the Public Land Trust. Royalties for use of the "Made in Hawai'i" logo, fees for seawater provided by NELHA for tenants' use and reimbursements may be related to the use of the Public Land Trust. Additionally, interest received from invested cash balances that resulted from receipts relating to the Public Land Trust may be considered as stemming from the use of the Public Land Trust. We have included these amounts excluded from Attachment 9 as Reporting Gaps.

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**G. National Energy Laboratory of Hawai'i Authority (Continued)
Department of Business, Economic Development and Tourism**

Reporting Gaps

Public Land Trust Receipts

As Reported by NELHA \$ 1,917,297

Estimated Reporting Gaps

Financial Reporting	
Reimbursements	
Seawater Use	1,874,532
Electrical	460,184
Freshwater	145,376
Royalties	56,669
Interest	<u>32,117</u>

Total Estimated Reporting Gaps 2,568,878

Total Estimated Reportable Receipts \$ 4,486,175

Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, the estimated reporting gaps were primarily attributable to reimbursements for seawater use, electrical, and freshwater along with royalties and interest. NELHA has not changed its method of reporting for Act 178 purposes since the issuance of that report.

Office of Hawaiian Affairs
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H. Department of Defense

Background

The Department of Defense (“DOD”) is made up of the Hawai‘i Army National Guard, Hawai‘i Air National Guard, State Civil Defense, Office of Veterans Services, and Hawai‘i National Guard Youth ChalleNGe Academy. The mission of the DOD (including the Hawai‘i National Guard and State Civil Defense) is to assist authorities in providing for the safety, welfare, and defense of the people of Hawai‘i. Public Land Trust land owned or controlled by the DOD is located on O‘ahu, Kaua‘i, Maui, and Hawai‘i.

The DOD receipts consist of federal funds, state appropriations, and other receipts. The other receipts generated from the use of the Public Land Trust are from facility rentals, gym rentals, parking revenue, and miscellaneous income around the Diamond Head area of O‘ahu. DOD’s method of determining gross receipts from Public Land Trust land is to report all cash receipts received from these sources. Receipts from federal funds and state appropriations are not reported for Act 178 purposes.

DOD reported \$60,611 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 10 to the DLNR Act 178 Report - Defense (DOD)* (“Attachment 10”). We reconciled the Public Land Trust land reported by DOD in Attachment 10 to the OHA Inventory Report. We verified that the parcels reported in Attachment 10 were included in the OHA Inventory Report. The OHA Inventory Report included another parcel of Public Land Trust land and we inquired whether there were any cash receipts associated with that parcel.

Financial Reporting

DOD provided a summary of all receipts for the fiscal year ended June 30, 2016. This summary was supported by cash receipts noted in FAMIS for appropriation T-16-901. This summary listed the receipts by date, customer name, revenue type, and Treasury Deposit Receipt number. We compared the amounts noted in this summary to the balances reported in Attachment 10.

Summary and Differences for DOD

Land Inventory

We identified one Public Land Trust parcel from the OHA Inventory Report that was not included in Attachment 10. We inquired with DOD to determine the reason for excluding the property and to identify if there are any revenue-generating activities on this parcel during the fiscal year ended June 30, 2016. Per our discussion with DOD personnel, we noted that this parcel was not

**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

H. Department of Defense (Continued)

included in Attachment 10 because there were no revenue-generating activities during the fiscal year ended June 30, 2016. We additionally reviewed the parcel's Tax Map Key using the City and County of Honolulu Property Record Search and determined that the parcel is the Diamond Head Crater. We listed this parcel in Exhibit 4.

Financial Reporting

We noted that the DOD did not have audited financial statements for the fiscal year ended June 30, 2016. Per our review of the summary of receipts associated with uses of the Public Land Trust, we noted receipts totaling \$115,173 for the fiscal year ended June 30, 2016. DOD reported \$60,611 in Attachment 10. The difference of \$54,562 is attributable to the DOD reporting the incorrect fiscal year for Act 178 reporting purposes. Per inquiry with DOD personnel, the amounts reported represent amounts for the year ended June 30, 2015. We obtained DOD's schedule of receipts for the year ended June 30, 2016. The difference is noted below as a Reporting Gap.

Reporting Gaps

Public Land Trust Receipts

As Reported by DOD	\$ 60,611
Estimated Reporting Gap	
Financial Reporting	
Gym and facilities rentals, parking fees, Regional Training Institute billeting, and other miscellaneous fees	<u>54,562</u>
Total Estimated Reporting Gap	<u>54,562</u>
Total Estimated Reportable Receipts	\$ <u><u>115,173</u></u>

Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, it was noted that DOD reported only receipts from use permits for a parking lot located in the Diamond Head area of O'ahu. DOD has since changed its method of reporting receipts for Act 178 purposes, as it currently reports receipts from facility rentals, gym rentals, parking revenue, and miscellaneous income around the Diamond Head area of O'ahu. Because these additional types of receipts are reported by DOD, the Public Trust Land receipts have increased from \$1,975 in 2012 to \$115,173 in 2016.

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I. Department of Education
Including State Libraries and Public Charter Schools

Background

The Department of Education (“DOE”) administers the statewide system of public schools and public libraries, which is comprised of the Public School System (“Schools”), the State Library System (“Library”), and Public Charter Schools (“PCS”). The Schools are separated into seven geographic districts which are made up of 15 complex areas and approximately 256 schools. The Library consists of 50 branches and PCS consists of 35 charter schools. Although the fiscal and oversight authority for the Schools, Library, and PCS are managed independently, for financial reporting purposes, the three components are reported together.

The Schools’ receipts consist of state allotments, federal grants, school meal programs, After-School Plus (A+) Program, other programs, activities that generate income that is deposited in local school funds, and other revenue including receipts for the use of school facilities, sale of produce and livestock, and rental receipts for teacher housing. Only “other revenue,” including receipts for the use of school facilities, sale of produce and livestock, and rental receipts for teacher housing were considered for the purposes of this report. DOE only reports receipts from the use of school facilities for purposes of Act 178 and calculating OHA’s share. These receipts are from third parties for the use of classrooms, auditoriums, etc., for meetings, private classes, and functions (e.g., martial arts classes and church group meetings) and are accounted for on the cash basis (when the cash is received).

DOE calculates its Public Land Trust receipts by pro-rating the gross facilities use receipts from all schools within each of its seven school districts based on previously calculated percentages of Public Land Trust acreage to total DOE acreage in each school district. The DOE uses this method as a means of treating all schools within a school district equally. The calculated percentages, referred to by DOE as the “Ceded Land Portion”, is embedded within the DOE’s accounting system and have not been updated for several years. The percentages used by each school district are presented below.

District	Calculated Public Trust Land Portion
Honolulu	14.4%
Central	18.5%
Leeward	25.5%
Windward	27.7%
Hawai‘i	52.8%
Maui	32.9%
Kaua‘i	55.4%

DOE reported \$2,346,148 pursuant to Act 178 for the fiscal year ended June 30, 2016. This amount represents the gross receipts of the Schools, not the “Ceded Land Portion” on which the amount due OHA is calculated. The DOE did not report receipts for the Library and PCS for Act 178 purposes for the fiscal year ended June 30, 2016.

Office of Hawaiian Affairs
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I. Department of Education (Continued)
Including State Libraries and Public Charter Schools

Procedures Performed

Land Inventory

We obtained *Attachment 11 to the DLNR Act 178 Report - Education (DOE)* ("Attachment 11"). We reconciled the Public Land Trust land reported by DOE in Attachment 11 to the OHA Inventory Report. This was accomplished by matching the school names from the OHA Inventory Report to the schools listed in Attachment 11.

Financial Reporting

We obtained DOE's June 30, 2016 audited financial statements and related "Other Funds" trial balance. We agreed the revenue amounts for the other funds to the trial balance without exception. However, DOE's audited financial statements do not provide revenue information which would enable a user to identify Public Land Trust receipts.

We obtained the "OHA Ceded Land - Revenue Audit" schedule from DOE personnel, which details total Public Land Trust receipts for the period July 1, 2015 through June 30, 2016 for each complex area. We agreed the total revenues reported in this schedule to the Other Funds trial balance without exception.

We also reviewed OHA's listing of revenue gaps which highlighted potential issues of unreported receipts related libraries, charter schools, and other DOE properties, along with the sale of produce and livestock grown at Lahainaluna High School.

Summary and Differences for DOE

Public School System

Land Inventory

The DOE was not able to provide property maps or detailed parcel references to support the historical percentages of Public Land Trust parcels attributed to the various Schools districts. Accordingly, we were unable to determine if the percentages used are appropriate.

Furthermore, with the on-going construction of new schools, school closures, and transfers of facilities to PCS, numerous changes to the composition of real property attributed to the school districts have occurred. Since the determination of Public Land Trust percentages relating to the various school districts has not changed in an undefined number of years, it is highly likely that the "Ceded Land Portion" does not account for these changes over time, and as a result, is inaccurate.

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I. Department of Education (Continued)
Including State Libraries and Public Charter Schools

The OHA Inventory Report included 22 parcels that we could not specifically identify as being included in Attachment 11. We inquired with DOE personnel and noted four of these 22 parcels, identified as Alae School, Hakalau Elementary and Intermediate, Keanae Elementary, and Kekaha Elementary, were not included in Attachment 11 because the schools have either been closed or generated no receipts during the fiscal year ended June 30, 2016. We have included these four parcels in Exhibit 4. The remaining 18 parcels could not be identified in Attachment 11 due to the fact that DOE reported the receipts by school and not by specific parcels of land. However, DOE's methodology of reporting all facilities usage receipts ensures that receipts attributable to all parcels of land are included.

The Honokaa Teacher Cottage site, although included in the OHA Inventory Report as being under the jurisdiction of the Hawai'i Public Housing Authority ("HPHA") is actually managed by DOE. According to DOE, the Honokaa Teacher College site has three cottages with rent of \$700 per month, per cottage. We were not provided with more information, such as occupancy rates and total receipts for the year. For the purposes of this report, we will estimate the reporting gap based on a 12-month occupancy for all three cottages. The estimated, unreported receipts from the Honokaa Teacher Cottage site is \$25,200 for the fiscal year ended June 30, 2016. We have included this amount as a Reporting Gap.

The Lahainaluna High School on Maui ("Lahainaluna") is situated on Public Land Trust land. Lahainaluna is unique in that it raises and sells agricultural products. DOE does not report any of these receipts in Attachment 11. We inquired with DOE personnel and obtained the deposits made by Lahainaluna for the sale of agricultural products. The unreported amount for the fiscal year ended June 30, 2016 was \$1,664. We have included this amount as a Reporting Gap.

Financial Reporting

The Schools reported receiving \$2,346,148 for facilities use for the year ended June 30, 2016 in Attachment 11. The "OHA Ceded Land - Revenue Audit" schedule provided by the DOE indicated total facilities use receipts amounted to \$2,372,139, or \$25,991 more than was reported.

Of the \$2,346,148 reported, \$113,592 represents the amount transferred as OHA's 20% share of Public Land Trust receipts. Dividing the \$113,592 by 20% results in \$567,960 (or approximately 24% of total receipts) being equivalent to the usage of facilities on Public Land Trust land. Applying this approximate 24% factor to the additional unreported receipts of \$25,991, for purposes of determining the amount related to Public Land Trust land, results in an estimate of \$6,292.

As indicated above, because we were unable to assess the accuracy of the DOE's inventory of its Public Land Trust land, we are unable to verify the accuracy or completeness of the estimated Public Land Trust receipts of \$567,960 and the estimated unreported Public Land Trust receipts of \$6,292. However, for lack of any other information to the contrary, we will use these amounts for purposes of presentation and discussion and include these findings in the Reporting Gaps.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
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I. Department of Education (Continued)
Including State Libraries and Public Charter Schools

It should also be noted that cash received for certain programs and activities that are conducted on school grounds are also not included in Attachment 11. These programs include after-school care programs like A+, school meal programs, and activities like yearbook sales and excursion fees that are deposited in local school funds.

State Library System

Land Inventory

The OHA Inventory Report includes Public Trust Land parcels on which libraries are situated. Attachment 11 did not include receipts from the State Library System, therefore receipts from libraries are included as Reporting Gaps.

Financial Reporting

No Library receipts were reported in Attachment 11. Libraries receive state allotments, federal grants, and fines and fees for enhanced services which include monies for fines, charges for lost or damaged materials, DVD rentals, book bag sales, issuing/replacing library cards, photocopy charges and printer fees, meeting room rentals, and other various sources. Only fines and fees for enhanced services were considered for the purposes of this report. To determine the receipts from the Library locations on Public Land Trust land we obtained from the Library the "Revenue Report for Fines & Lost Books Special Fund" and the "Special Fund - Library Fee for Enhanced Services" schedules for the fiscal year ended June 30, 2016. The reports detailed receipts for each library location. We verified that the receipts were reported as revenue in the June 30, 2016 DOE audited financial statements. Using the OHA Inventory Report, we determined that the libraries situated on Public Land Trust parcels generated receipts of \$196,356 during the fiscal year ended June 30, 2016. We have identified that amount as a Reporting Gap labeled Fines and Fees for Enhanced Services.

Public Charter Schools

Land Inventory

Because PCS was excluded from Attachment 11, we used the OHA Inventory Report to identify seven charter schools situated within the Public Land Trust, one of which is on land now set aside to OHA and is therefore excluded from inclusion in Attachment 11.

Financial Reporting

PCS receipts consist of state allotments and federal grants, private donations, fundraising activities and other income. Only "other income" was considered for the purposes of this report. We inquired with PCS to identify receipts from the schools within the Public Land Trust. We obtained from DOE personnel the "Charter School Adjustment" schedule that identifies, by public charter school, the supporting financial information that was included in the DOE's

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I. Department of Education (Continued)
Including State Libraries and Public Charter Schools

June 30, 2016 audited financial statements. Using the schedule, we identified that the five charter schools on Public Land Trust land reported \$172,804 of Other Income. We obtained from PCS staff members a breakdown of the Other Income and noted that, for at least one PCS, the breakdown of revenues within Other Income included rental of facilities. Because we did not receive a breakdown of the other income from the remaining four PCS on Public Land Trust land, we cannot be certain that no rental income was received. Therefore, we have included this Other Income as a Reporting Gap.

Reporting Gaps

Public Land Trust Receipts	<u>Gross Receipts</u>	<u>Public Land Trust Receipts</u>
As Reported by DOE		
(Public Land Trust estimated)	\$ 2,346,148	\$ 567,960
Estimated Reporting Gaps		
Land Inventory		
Public School System		
Honokaa Teacher Cottage site		25,200
Lahainaluna		
Sale of Agricultural Products		1,664
Library System		
Fines and Fees for Enhanced Services		196,356
Public Charter Schools		
Other Income		<u>172,804</u>
		<u>396,024</u>
Financial Reporting		
Public School System		
Unreported facilities use receipts	25,991	<u>6,292</u>
Total Estimated Reporting Gaps		<u>402,316</u>
Total Estimated Reportable Receipts		\$ <u><u>970,276</u></u>

**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

**I. Department of Education (Continued)
Including State Libraries and Public Charter Schools**

Comparison to 2012 Report

In the 2012 Report on Public Trust Land Receipts, the estimated reporting gaps were primarily attributable to excluding receipts from the Library System and Public Charter Schools from reporting. DOE has not changed its method of reporting for Act 178 purposes since the issuance of that report.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

J. Department of Health

Background

The Department of Health (“DOH”) administers and oversees statewide personal health services, health promotion and disease prevention, mental health programs, monitoring of the environment, and the enforcement of environmental health laws. Federal grants received to support the state’s health services and programs are administered by DOH. Other than certain Hawai’i Health Systems Corporation (“HHSC”) receipts, DOH does not report any receipts for Act 178 purposes.

Through 1996, DOH operated hospitals and health clinics throughout the state. Act 262, Session Laws of Hawai’i of 1996, established HHSC, which is administratively attached to DOH, to oversee the twelve state healthcare facilities. HHSC was also tasked to develop policies, procedures, and rules necessary to plan, operate, and manage the hospitals. HHSC operations occur on both Public Land Trust and non-Public Land Trust parcels. HHSC receipts consists of patient service fees, non-patient food sales, sales of medical record abstracts, laundry services, employee housing rentals, infectious waste disposal fees, clinical rent revenue, vendor rebates for returned goods, and other miscellaneous receipts. For the purposes of this report, we will separate HHSC from DOH.

HHSC accounts for its non-patient revenue on a cash basis. Patient service fees are accounted for on an accrual basis. HHSC’s method of reporting Public Land Trust receipts is to report 100% of its non-patient revenues received at Hilo Medical Center, Kula Hospital, and Samuel Mahelona Memorial Hospital. No patient service revenue was reported in its Act 178 report.

HHSC reported \$1,683,181 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

DOH

OHA’s listing of revenue gaps identified revenue for DOH Public Land Trust parcels not under HHSC jurisdiction. We obtained the OHA Inventory Report, which lists 21 Public Land Trust parcels. We inquired with DOH personnel regarding their reason for not reporting receipts pursuant to Act 178. In response, DOH provided a memo dated November 6, 2015 from DOH Director Virginia Pressler to Neal Miyahira, B&F Administrator for the Budget, Program Planning and Management Division, in “response to the questions regarding the audit completed by KMH LLP on the Public Land Trust Revenues.” This memo had not previously been provided to OHA or its contractors. The memo explained that DOH does not report receipts for Act 178 purposes for two reasons. The first is that many of the properties noted as being owned or managed by DOH are actually leased (as lessee) by DOH. The second is that DOH was unsure whether reimbursements from other state agencies for utilities paid by DOH should be reported as receipts.

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REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

J. Department of Health (Continued)

Using PLTIS we reviewed each of the Public Land Trust parcels included in OHA's Inventory Report to determine whether DOH was the "Fee Owner" of the parcel, and if not, whether DOH was listed as the lessee as indicated by DOH personnel. The results of these procedures are discussed further in the Summary and Differences section.

HHSC

We obtained *Attachment 12 to the DLNR Act 178 Report - Hawaii Health Systems Corporation* ("Attachment 12"). We compared the OHA Inventory Report for HHSC to the Public Land Trust parcels reported by HHSC in Attachment 12. We inquired as to the reason for the differences identified and determined receipts attributable in the Summary and Differences section.

Financial Reporting

DOH

We inquired with DOH personnel regarding any receipts attributable to the Public Land Trust. As noted in the Land Inventory section above, DOH provided the November 6, 2015 memo and no supporting financial information. We obtained the DOH audited financial statements for the fiscal year ended June 30, 2016 to determine whether DOH had any receipts related to the Public Land Trust. Per our review, no such receipts were noted.

HHSC

We obtained the HHSC audited financial statements for the fiscal year ended June 30, 2016 along with the trial balances for the Hilo Medical Center, Kula Hospital, and Samuel Mahelona Memorial Hospital. The trial balance for each location supports the amounts reported in the audited financial statements. HHSC also provided a "Summary of Ceded Land Payment Computation" which lists the non-patient receipts subject to Act 178 reporting for each of the three locations noted. We agreed the amounts noted in this summary to Attachment 12 without exception. We also reconciled the receipts noted in this schedule to the trial balances without exception. As noted in OHA's listing of revenue gaps, we were also requested to assess the impact of failure to report patient hospital revenue. Within HHSC's audited financial statements, we reviewed the Statement of Revenue, Expenses, and Changes in Net Position of Facilities for the fiscal year ended June 30, 2016. From this statement, we were able to determine the net patient revenue for each facility. Refer to the Summary and Differences section for the results of our procedures.

Summary and Differences for DOH

Land Inventory

DOH

When reviewing each of the 21 Public Land Trust parcels in the OHA Inventory Report, we noted that DOH was listed as fee owner for only two of the parcels. However, there were no encumbrances on these parcels, therefore, we conclude that no receipts were generated and these two parcels were included in Exhibit 4. PLTIS indicated that the fee owner for

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
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J. Department of Health (Continued)

the remaining 19 parcels was not DOH. In addition, DOH was listed as lessee within PLTIS for nine out of these 19 parcels. Per inquiry with DOH personnel, DOH does not sublease any of these properties. Therefore, no reporting gaps were noted for DOH.

HHSC

Based on our comparison of the OHA Inventory Report to Attachment 12, we noted that the Maluhia and Hale Ho'ola Hamakua facilities were unreported. As HHSC reports only non-patient revenue for Act 178 purposes, we included non-patient revenue for these facilities as a Land Inventory Reporting Gap below. However, Maluhia did not have non-patient revenue reported in HHSC's audited financial statements. Therefore, only Hale Ho'ola Hamakua is included as a Land Inventory Reporting Gap.

HHSC personnel provided the deeds to the Maluhia and Hale Ho'ola Hamakua facilities which indicate that portions of these parcels are either 5(a) or were purchased from DLNR, who acquired the parcels from private parties. However, for the purpose of this report, SLIMS is being used as the official database for public land trust status. As such, these two facilities are still considered reporting gaps.

In order to calculate the reporting gaps related to these facilities, we used the 5(b) acres noted in SLIMS over the total acreage and noted that the PLT portions for Maluhia and Hale Ho'ola Hamakua are 6.28% and 55.04%, respectively.

Financial Reporting

HHSC

As noted in OHA's listing of revenue gaps, we have included patient service revenue as a Reporting Gap for each of the five facilities noted as being attributable to the Public Land Trust. However, because HHSC's financial statements report patient service revenue on the accrual basis, we estimated these receipts by applying the percentage of "cash received from government, patients, and third-party payors" as noted in the Statement of Cash Flows to "net patient service revenue (net of provision for doubtful accounts)" as noted in the Statement of Revenue, Expenses, and Changes in Net Position. This resulted in estimated receipts of 99.43% of net patient service revenue.

We applied this percentage to the net patient service revenue, as reported in HHSC's audited financial statements, for each of the five facilities attributable to the Public Land Trust. As noted above in the Land Inventory section, the PLT percentage for Maluhia and Hale Ho'ola Hamakua are used in calculating net patient service revenue as well.

In addition, we also noted that interest and dividend income was not reported for Act 178 purposes. Therefore, we included as Financial Reporting Gaps the interest and dividend income for each of the five facilities noted as being attributable to the Public Land Trust.

**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

J. Department of Health (Continued)

Reporting Gaps

Public Land Trust Receipts

As Reported by DOH (HHSC) \$ 1,683,181

Estimated Reporting Gaps

Land Inventory

Hale Ho'ola Hamakua 125,669

Financial Reporting

Net patient service receipts (estimated at 99.43% of revenue)

Hilo Medical Center 164,433,475

Hale Ho'ola Hamakua (55.04% PLT) 8,059,463

Kula Hospital 20,885,044

Maluhia (6.28% PLT) 906,380

Samuel Mahelona Memorial Hospital 15,656,620

Interest and dividend income

Hilo Medical Center 88,306

Hale Ho'ola Hamakua (55.04% PLT) 7,556

Kula Hospital 30,842

Maluhia (6.28% PLT) 7,540

Samuel Mahelona Memorial Hospital 21,953

210,097,179

Total Estimated Reporting Gaps 210,222,848

Total Estimated Reportable Receipts \$ 211,906,029

Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, similar estimated reporting gaps were identified as those noted above. However, interest and dividend income was not identified as a financial reporting gap in the 2012 Report. The overall increase in the net patient service receipts is due to an overall increase in net patient service revenue as reported by HHSC. For the five facilities noted as being attributable to the Public Land Trust, net patient service revenue increased by approximately 21% from 2012 to 2016.

**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

**K. Hawai'i Public Housing Authority
Department of Human Services**

Background

The Hawai'i Public Housing Authority ("HPHA") of the Department of Human Services is the sole public housing agency for the state. It was established to provide safe, decent, and sanitary housing for low-income residents. The HPHA Federal and State Low Income Public Housing programs combine to serve over 6,100 families and have a portfolio of 85 properties consisting of 6,195 units.

Receipts consist of rental income, laundry concessions, vending machine collections, tenant repair and maintenance charges, pet charges, excess electricity usage charges, interest on temporarily invested cash, and other revenue (including cell phone antenna fees). HPHA's method of reporting for Act 178 purposes is to report its rental, laundry concession, vending machine revenue, interest on temporarily invested cash, and other revenue (including cell phone antenna fees) from the Public Land Trust on the accrual basis. It excludes from its Act 178 report its receipts from tenant repair and maintenance charges, excess electricity usage charges, and pet charges.

HPHA reported \$3,390,078 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 13 to the DLNR Act 178 Report - Human Services (DHS) HPHA* ("Attachment 13"). We reconciled the Public Land Trust parcels reported by HPHA in Attachment 13 to the OHA Inventory Report. To reconcile the land we agreed the TMK numbers, which identify the location of the parcels. We inquired as to the reason for the differences identified and determined revenue attributable in the Summary and Differences for HPHA section.

Financial Reporting

We obtained HPHA's June 30, 2016 audited financial statements and related trial balance. The trial balance includes the detail of each revenue account and agrees to the audited financial statements. We agreed the revenue recorded in the trial balance to the amounts reported in Attachment 13. We reviewed the trial balance for unreported revenue from projects on Public Land Trust land and reported any instances of additional Public Land Trust revenue in the Summary and Differences for HPHA section.

**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

**K. Hawai'i Public Housing Authority (Continued)
Department of Human Services**

Summary and Differences for HPHA

Land Inventory

We identified 37 Public Land Trust parcels from the OHA Inventory Report that were not included in Attachment 13. We inquired with HPHA personnel to determine the reasoning for excluding these properties and to determine whether any revenue-generating activities occurred related to these properties during the fiscal year ended June 30, 2016. Per our inquiry with HPHA personnel we found the following: 27 of the excluded parcels were reported in Attachment 13 as part of revenues from Hauiki Homes, Puahala Homes, Waimanalo Homes, Wakiu Units A-E, Halia Hale, Lokahi, Kauhale O'hana, and Kalaheo projects. Because HPHA reports receipts by project, not by TMK, receipts from these projects, other than the exceptions noted below, were reported in Attachment 13. The remaining ten parcels are not owned by HPHA. Eight are managed by HHFDC and the remaining two parcels are owned by private individuals.

Financial Reporting

From the procedures performed, we identified \$3,430,973 of revenue attributable to Public Land Trust land for the fiscal year ended June 30, 2016. HPHA reported \$3,390,078 in Attachment 13. The difference of \$40,895 is attributable to excluding certain other tenant related receipt types identified below.

Reporting Gaps

Public Land Trust Receipts

As Reported by HPHA	\$ 3,390,078
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Estimated Reporting Gaps

Financial Reporting	
Tenant repair and maintenance charges	35,830
Excess electricity charges	3,175
Pet charges	<u>1,890</u>

Total Estimated Reporting Gaps	<u>40,895</u>
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Total Estimated Reportable Receipts	\$ <u><u>3,430,973</u></u>
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**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

**K. Hawai'i Public Housing Authority (Continued)
Department of Human Services**

Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, it was noted that HPHA reported its receipts for Act 178 purposes prior to having its audit finalized. Adjustments made during the audit for the fiscal year ended June 30, 2012 resulted in estimated reporting gaps for tenant revenue and laundry income totaling \$213,149. However, for the fiscal year ended June 30, 2016, no reporting gaps were noted related to tenant revenue and laundry income. Since the issuance of the 2012 Report, HPHA also began reporting interest on temporarily invested cash and other revenue (including cell phone antenna fees) for Act 178 purposes.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

L. Division of Boating and Ocean Recreation
Department of Land and Natural Resources

Background

The Division of Boating and Ocean Recreation (“DOBOR”) of DLNR is responsible for the management and administration of statewide ocean recreation and coastal area programs pertaining to the ocean waters and navigable streams of the state. It is responsible for 16 small boat harbors, 16 launching ramps, 12 offshore mooring areas, 10 designated ocean water areas, 10 designated ocean recreation management areas, and associated aids to navigation throughout the state, and beaches encumbered with easements in favor of the public.

DOBOR maintains a list of revenue generating locations, and the Land Division of DLNR determines if the locations are on Public Land Trust land and the percentage of the location on Public Land Trust land. The percentage of the location determined to be on Public Land Trust land is then used to determine the amount of receipts that are due to OHA, and that portion of the receipts are deposited into a separate account. The Land Division of DLNR has determined that all DOBOR locations reported for Act 178 purposes except two (Honokōhau and Kukuiula) are situated entirely on Public Land Trust parcels. Six percent (6%) of Honokōhau Small Boat Harbor is on Public Land Trust land and, as a result, DOBOR has determined that OHA’s pro-rata share of receipts is 1.2% (20% of 6%). Ninety-five percent (95%) of Kukuiula Small Boat Harbor is on Public Land Trust land and DOBOR has determined that OHA’s pro-rata share of receipts is 19% (20% of 95%). DOBOR applies 20% as OHA’s pro-rata share of all receipts from the other locations.

Cash receipts are generated from fees, permits, other charges related to the areas under its jurisdiction, parking meter collections, business transfer fees, offshore property management fees, and damages to property. When receipts from fees, permits, and other charges related to the areas under its jurisdiction are collected, the percentage attributable to OHA is deposited into a separate account for each location. The balance of the receipt is then placed in DOBOR’s operating account. On a quarterly basis, DOBOR reports total Public Land Trust receipts by dividing the total amount deposited into the separate account for each location by the percentage used to calculate OHA’s share of receipts for that location. For example, if at the end of the quarter, \$5,000 was deposited into the Ke’ehi Boat Ramp special account, DOBOR would divide the \$5,000 by the 20% due OHA to report total Public Land Trust receipts of \$25,000 for Ke’ehi Boat Ramp for the quarter.

DOBOR reported \$7,199,232 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 14 to the DLNR Act 178 Report – Land and Natural Resources (DLNR) Boating and Ocean Recreation* (“Attachment 14”). We reconciled the Public Land Trust

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

L. Division of Boating and Ocean Recreation (Continued)
Department of Land and Natural Resources

parcels reported by DOBOR in Attachment 14 to the OHA Inventory Report. To reconcile the land we agreed the TMK numbers, which identify the location of the parcels. We inquired as to the reason for the differences identified and determined the associated receipts for inclusion in the Summary and Differences for DOBOR section below.

Financial Reporting

We obtained DOBOR's schedule of Public Land Trust receipts by location, by quarter, for the fiscal year ended June 30, 2016. Because a financial statement audit was not performed for 2016, we obtained DOBOR's Revenue Detail Transaction by UAC report for fiscal year 2016. DOBOR also provided a listing of their cost centers and revenue source codes. DOBOR uses cost centers to track receipts by location. Source codes are used to track receipts by type.

We noted that DOBOR excluded certain receipt types from Act 178 reporting, including parking meter collections, business transfer fees, offshore property management fees, reimbursement of water service fees, and damages to property. These excluded receipts are included in the Reporting Gaps section below.

Summary and Differences for DOBOR

Land Inventory

We identified 23 Public Land Trust parcels from the OHA Inventory Report that were not included in Attachment 14. We inquired with DOBOR to determine the reasoning for excluding the properties and to identify if there are revenue-generating activities on these properties during the fiscal year ended June 30, 2016. We found that seven of the parcels excluded from Attachment 14 had receipts during the fiscal year 2016. Per discussion with DOBOR personnel, their understanding is that these seven parcels are not subject to reporting under Act 178. However, no documentation could be provided to support this claim. The unreported receipts from the seven revenue-generating parcels are recorded as a Land Inventory Reporting Gap.

We reviewed the Revenue Detail Transaction by UAC report and found that the remaining 16 parcels did not generate any revenues. These 16 parcels are listed in Exhibit 4.

Financial Reporting

From the procedures performed, we identified \$10,287,280 of Public Land Trust receipts for the fiscal year ended June 30, 2016. DOBOR reported cash receipts of \$7,199,232 in Attachment 14. The difference of \$3,088,048 is due to a combination of unreported Public Land Trust parcels as noted in the above Land Inventory section, types of receipts that are reported for Act 178 purposes but are under-reported, and DOBOR excluding certain types of receipts from Act 178 reporting. Under-reported receipts are primarily attributable to DOBOR reporting only certain receipts for the Honokōhau Small Boat Harbor.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

L. Division of Boating and Ocean Recreation (Continued)
Department of Land and Natural Resources

Reporting Gaps

Public Land Trust Receipts

As Reported by DOBOR \$ 7,199,232

Estimated Reporting Gaps

Land Inventory

Waikiki	169,294
Wailoa Boat Harbor	49,886
Keauhou Boat Harbor*	326,464
Pohoiki Ramp	2,514
Port Allen Boat Ramp*	135,943
Hanalei Boat Harbor	154,442
Waikaea Canal Ramp	<u>9,815</u>
	<u>848,358</u>

Financial Reporting

Excluded receipts

Business transfer fees	346,864
Offshore property management fees	315,564
Parking meter collections	103,166
Reimbursement of water service fees	32,417
Damages to property	29,250
Under-reported receipts	<u>1,444,846</u>
	<u>2,272,107</u>

Total Estimated Reporting Gaps 3,120,465

Total Estimated Reportable Receipts \$ 10,319,697

* These harbors are partially on Public Land Trust land. However, because the percentage attributable to the Public Land Trust is unknown, all receipts from these harbors are included as Reporting Gaps.

**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

L. Division of Boating and Ocean Recreation (Continued)
Department of Land and Natural Resources

Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, it was noted that DOBOR did not report any receipts for the period March 31, 2012 through June 30, 2012, which resulted in an estimated reporting gap of \$4,773,498. During 2016, DOBOR reported receipts for the entire fiscal year. However, as noted above, 2016 reporting gaps resulted from seven unreported parcels, excluded receipts types, and under-reported receipts.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

M. Division of Forestry and Wildlife
Department of Land and Natural Resources

Background

The Division of Forestry and Wildlife (“DOFAW”) of DLNR is responsible for the management of state-owned forests, natural areas, public hunting areas, and plant and wildlife sanctuaries. Operations are administered by geographic districts, and its programs include watershed protection, native resources protection, including unique ecosystems and endangered species of plants and wildlife, outdoor recreation, and commercial forestry.

Receipts are generated from the sale of seedlings and forest products, camping permits, hunting permits, cabin rentals, investment pool interest, fees for non-conformance, and temporary permits. The receipts are recorded and accounted for separately within FAMIS. DOFAW’s method of reporting Public Land Trust receipts is to report all cash receipts related to the Public Land Trust, except for the sale of seedlings, interest earned, fees for nonconformance, and hunting-related revenues.

DOFAW reported \$247,633 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 16 to the DLNR Act 178 Report - DLNR Except Boating Percentages* (“Attachment 16”). We noted that DOFAW does not report Public Land Trust receipts by TMK. We obtained the land inventory maintained by DOFAW, which lists the TMK, description, date of acquisition, and type of acquisition of each of the parcels owned or managed by DOFAW. We compared this listing to the OHA Inventory Report. As detailed further in the Summary and Differences section, while there were two Public Land Trust parcels identified in the OHA Inventory Report that were not included in DOFAW’s land inventory, DOFAW personnel noted that no receipts from these parcels were generated during the fiscal year ended June 30, 2016, as further explained in the Land Inventory Summary and Differences section; these parcels were included in Exhibit 4.

Financial Reporting

Attachment 16 included DLNR’s Public Land Trust receipts for DOFAW, State Parks, and Land Division. DOFAW reports in Attachment 16 cash receipts from the Na Ala Hele Park Development Fund (“Na Ala Hele”) and the Forest Stewardship Fund (“Stewardship”). Per inquiry with DOFAW personnel, no other funds were noted as having receipts attributable to the Public Land Trust. We obtained the Revenue Detail Transaction by UAC report for these funds for the fiscal year ended June 30, 2016 and agreed the amounts reported to the DOFAW receipts reported in Attachment 16. We noted there were certain types of receipts that were unreported in Attachment 16. These unreported receipts are detailed further in the Summary and Differences section.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

M. Division of Forestry and Wildlife (Continued)
Department of Land and Natural Resources

Summary and Differences for DOFAW

Land Inventory

We identified two Public Land Trust parcels from the OHA Inventory Report that were not included in the DOFAW land inventory. We inquired with DOFAW personnel regarding whether these parcels generated receipts during the fiscal year ended June 30, 2016. DOFAW personnel noted that the two parcels, located in Makawao, Maui, are leased to the Zoological Society of San Diego ("ZSSD"). Per review of the two cooperative lease agreements spanning the terms March 1, 1996 through March 1, 2016 and March 1, 2016 through February 29, 2036, the ZSSD is leasing the Olinda Endangered Species Facility. As part of the agreement, the ZSSD also provides management and operation of the endangered species rearing facility. The lease requires nominal consideration and therefore, is not considered a reporting gap.

Financial Reporting

When comparing the receipts reported in Attachment 16 to the Revenue Detail Transaction by UAC reports for the Na Ala Hele and Stewardship funds, we noted that certain types of receipts were unreported. These unreported receipts included sales of burnt debris to Green Energy Biomass, seedling sales, lease rent from Tradewinds Hawaiian Hardwood, and investment pool interest. Per inquiry with DOFAW personnel, only receipts generated from the use of Public Land Trust parcels are reported in Attachment 16. However, as all receipts related to the Public Land Trust should be reported, these unreported receipts are noted as Reporting Gaps below.

In addition, during our meeting with DOFAW, we were informed that one of the receipt types DOFAW receives is related to hunting fees. Per our review of the Revenue Detail Transaction by UAC reports, we determined that the Na Ala Hele and Stewardship funds do not account for hunting-related receipts. According to DOFAW personnel, hunting-related receipts are accounted for in the Wildlife Revolving Fund ("WRF").

We obtained the "Report to the Twenty-Ninth Legislature State of Hawaii 2017 Regular Session Relating to the Wildlife Revolving Fund Fiscal Year 2016". Included in this report was a summary of the revenue for the fiscal year ended June 30, 2016, amounting to \$580,042. However, hunting-related revenues are for the rights to hunt on both Public Land Trust lands and non-Public Land Trust lands. In order to estimate hunting-related receipts that should be reported in Attachment 16, we obtained a land inventory listing of all designated hunting lands in the state from DOFAW personnel. Because the listing included TMKs for each parcel of designated hunting land, we were able to identify the Public Land Trust parcels on this list by comparing the listing to the OHA Inventory report. We compared the acreage of Public Land Trust land to the total of all hunting and found that Public Land Trust land made up 48.51% of the total. We applied this percentage to the WRF's reported revenue and included these receipts in our Reporting Gaps below.

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REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

M. Division of Forestry and Wildlife (Continued)
Department of Land and Natural Resources

DOFAW personnel noted that receipts reported by the Wildlife Revolving Fund have been considered exempt from inclusion in Attachment 16 because of the administrative requirements for Wildlife and Sport Fish Restoration (related to the Pittman-Robertson Wildlife Restoration and Dingell-Johnson Sport Fish Restoration Acts) which note, "states acting through their fish and wildlife agencies are eligible for benefits of the Acts only if they pass and maintain legislation that...requires that revenue from hunting and fishing licenses be: (1) controlled by the State fish and wildlife agency; and (2) used only for administration of the State fish and wildlife agency." However, as noted in the Part I - Introduction and Background, reporting of all receipts is completely separate from the determination of the income and proceeds to which OHA may be entitled a portion. Therefore, receipts reported by the Wildlife Revolving Fund are included in the reporting gaps below.

Reporting Gaps

Public Land Trust Receipts

As Reported by DOFAW	\$	247,633
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Estimated Reporting Gaps

Financial Reporting

Excluded receipts

Sales to Green Energy Biomass		135,311
Seedling sales		48,789
Tradewinds Hawaiian Hardwood lease rent		34,000
Investment pool interest		12,723
Receipts reported by the Wildlife Revolving Fund*		281,369

Total Estimated Reporting Gaps		512,192
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Total Estimated Reportable Receipts	\$	759,825
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* Estimated 48.51% of hunting-related receipts based on the percentage of hunting lands that are Public Land Trust parcels.

Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, Public Land Trust receipts reported by DOFAW were \$941,897. The primary reason for the decrease in receipts reported in 2016 is due to the significant decrease in receipts from the sale of wood, rock, and sand. These receipts decreased from \$793,958 in 2012 to \$1,620 in 2016.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

M. Division of Forestry and Wildlife (Continued)
Department of Land and Natural Resources

The 2012 Report identified estimated reporting gaps related to investment pool interest, sale of seedlings, and fees for non-conformance. Receipts related to sales of burnt debris and hunting-related receipts reported by the WRF were not identified as estimated reporting gaps. These receipts account for \$416,680, or approximately 81% of the total estimated reporting gaps for the fiscal year ended June 30, 2016.

While hunting-related receipts were not included as an estimated reporting gap in the 2012 Report, the "Report to the Twenty-Ninth Legislature State of Hawaii 2013 Regular Session Relating to the Wildlife Revolving Fund Fiscal Year 2012", noted that the WRF reported revenue totaling \$187,268 for the fiscal year ended June 30, 2012. In comparison, fiscal year 2016 revenues for the WRF were more than three times greater than those reported for fiscal year 2012, amounting to \$580,042.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

N. Land Division
Department of Land and Natural Resources

Background

The Land Division of DLNR (“Land Division”) is responsible for the management of state-owned lands in ways that will promote the well-being of Hawai‘i’s people and ensure that these lands are used in accordance with the goals, policies, and plans of the State of Hawai‘i. Land that is not set aside for use by other government agencies comes within the direct purview of the Land Division.

Land Division’s receipts from activities related to the Public Land Trust consist of lease rent; permit fees (including water permit fees); sales of wood, rock and sand; royalties; fines for non-conformance; reimbursements; investment pool interest; and land sales. The receipts are recorded and accounted for separately within FAMIS. The Land Division’s method of reporting Public Land Trust receipts is to report all cash receipts related to the Public Land Trust, except for water permit fees, fines for non-conformance and interest.

Land Division reported \$10,555,593 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 16 to the DLNR Act 178 Report - DLNR Except Boating (Percentages)* (“Attachment 16”). However, because the Land Division does not report receipts by TMK for Act 178 purposes, we instead compared Land Division’s Listing of Land, which identifies both TMK and trust land status, to the OHA Inventory Report.

Financial Reporting

We obtained the Land Division’s OHA Revenue Detail report which details all receipts that were transferred to OHA. Receipts noted in this schedule support those reported in Attachment 16. Land Division personnel provided a Revenue Detail Transaction Report by UAC which detailed the portion of Public Land Trust receipts that were not transferred to OHA as reported in Attachment 16. The Revenue Detail Transaction by UAC report contains the receipts for each DLNR fund by appropriation (program) and source code (receipt type).

DLNR also provided a separate Revenue Detail Transaction by UAC report for the Special Land Development Fund (“SLDF”) and the Water Resource Fund (“WRF”), which are the only funds used by Land Division to account for its Public Land Trust receipts. We compared the receipts noted in this report to the Revenue Detail Transaction Report by UAC used to support Attachment 16. We noted that the SLDF and WRF revenue report had receipts in excess of the receipts reported in Attachment 16 by approximately \$7.4M. Through further investigation, we noted that of the \$7.4M in excess receipts from the SLDF and WRF revenue report:

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

N. Land Division (Continued)
Department of Land and Natural Resources

Nearly \$5.2M in receipts are not reported for Act 178 purposes. Of this \$5.2M in receipts, approximately \$4.9M is noted as “Sand Island Revenue”, which is for lease rent of 5(a) trust land status land on Sand Island and was therefore not a reporting gap.

We then compared the total receipts by tenant in this report to the SLDF and WRF revenue report to identify all tenants that were not included in the Revenue Detail Transaction Report by UAC. We noted 54 tenants that were included in the SLDF and WRF revenue but not in the Revenue Detail Transaction Report by UAC. These 54 tenants had rental receipts amounting to approximately \$2.1M for the fiscal year ended June 30, 2016. Using PLTIS, we identified the parcels (by TMK) being leased by each tenant, and found the trust land status for each unreported tenant's parcel in the OHA Inventory Report. We noted that all but one of these 54 unreported tenants were either leasing or renting properties that were not Public Land Trust land. The one unreported tenant that rented property on Public Land Trust land is detailed in the below Summary and Differences for Land Division section.

Summary and Differences for Land Division

Land Inventory

Comparing Land Division's Listing of Land to the OHA Inventory Report, we noted 30 parcels that were not included in Land Division's Listing of Land. We inquired with Land Division personnel regarding the reasons for exclusion. Land Division personnel noted ten of the properties do not generate any receipts. Four of the parcels are leased and managed by other state agencies and another is managed by the University of Hawai'i. We traced and agreed these parcels to proper inclusion within those agencies' OHA Inventory Reports. Twelve parcels are owned and/or managed by the City and County of Honolulu. Per inquiry with Land Division personnel, DLNR did not generate any receipts from these parcels owned and/or managed by the City and County of Honolulu. Two parcels were remnant lands of an abandoned ditch that were sold to private owners in 2002. The ten properties that did not generate receipts along with the 12 parcels owned and/or managed by the City and County of Honolulu are listed in Exhibit 4.

The last parcel has an older TMK that has been changed, according to Land Division. The parcel is divided into two parcels, with two different TMKs. One of the parcels is owned by University of Hawai'i, while DLNR DOFAW is the lessor of the other parcel. We reviewed the OHA Inventory Report for DOFAW noting that this parcel is properly included in DOFAW's inventory.

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N. Land Division (Continued)
Department of Land and Natural Resources

Financial Reporting

In comparing the SLDF and WRF revenue report to the receipts reported in Attachment 16, we noted certain types of receipts that were excluded from Attachment 16. These receipts included investment pool interest, fines for non-conformance, and water permit fee revenue. In addition, we also noted that receipts related to rentals of unleased lands were underreported for Act 178 reporting purposes. These receipts are included as Reporting Gaps below.

Reporting Gaps

Public Land Trust Receipts

As Reported by Land \$ 10,555,593

Estimated Reporting Gaps

Financial Reporting

Excluded receipts

Investment pool interest	89,793
Fines for non-conformance	40,880
Water permit fee revenue	3,975

Under-reported receipts

Rentals, unleased lands	<u>9,000</u>
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Total Estimated Reporting Gaps 143,648

Total Estimated Reportable Receipts \$ 10,699,241

Comparison to Fiscal Year 2012 Report

Land Division has not changed its method of reporting receipts for Act 178 purposes. While DLNR did not have audited financial statements for the year ended June 30, 2016, the Reporting Gaps identified above are similar in type and amount to those reported in the 2012 Report on Public Trust Land Receipts.

However, the procedures performed during our review were significantly different to those performed for the 2012 Report on Public Trust Land Receipts. Instead of selecting a sample of receipts to determine whether they were properly reported for Act 178 reporting purposes, we instead investigated receipts noted in the SLDF and WRF revenue report that were not reported for Act 178 reporting purposes.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

O. State Parks Division
Department of Land and Natural Resources

Background

The State Parks Division (“State Parks”) of DLNR manages and administers 51 state parks encompassing nearly 30,000 acres on the five major islands. These parks offer varied outdoor recreation and heritage opportunities. The park environments range from landscaped grounds with developed facilities to wild areas with trails and primitive facilities.

Receipts for State Parks are generated from camping permits, parking and entry fees to various parks, rental income from the use of cabins, land leases, concession income, landing fees, ramp permit fees, and other miscellaneous receipts. Each receipt is recorded and accounted for separately within FAMIS. State Parks’ method of reporting Public Land Trust receipts is to report all cash receipts related to the Public Land Trust, with the exception of investment pool interest earned, fees for water sharing with another entity, and quarterly water service fees.

State Parks reported \$4,311,178 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 16 to the DLNR Act 178 Report - DLNR Except Boating* (“Attachment 16”). However, because State Parks does not report receipts by TMK for Act 178 purposes, we instead compared State Parks’ “State Land Inventory” report, which identifies parcels by TMK, to the OHA Inventory Report. In addition, we also obtained State Parks’ listing of activity codes and allocation codes. Activity codes are used by State Parks to identify the specific area in which receipts are generated. Allocation codes, like source codes, identify the type of receipt.

We noted 37 parcels of land in the OHA Inventory Report that were not included in the State Land Inventory report. We inquired with State Parks personnel regarding the reasons for exclusion and noted that all 37 of the parcels did not generate receipts during the fiscal year ended June 30, 2016. Using State Parks’ Revenue Detail Transaction by UAC report for the fiscal year ended June 30, 2016, we determined that no receipts were recorded to the respective activity codes for each of the 37 parcels. We have listed these parcels in Exhibit 4.

Financial Reporting

In addition to the Revenue Detail Transaction by UAC report for the fiscal year ended June 30, 2016, we also obtained from State Parks personnel the State Parks Total Special Revenue (S-166-312) from SLIMS with two additional columns for “ceded” and “non-ceded” land revenues (“Special Revenue Report”) report which is used to identify the receipts to be reported for Act 178 purposes.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

O. State Parks Division (Continued)
Department of Land and Natural Resources

Using the activity codes for each of the state parks identified as generating Public Land Trust receipts, we agreed the receipts reported in Attachment 16 to the Special Revenue Report without exception.

Summary and Differences for State Parks

Land Inventory

State Parks is responsible for the land on which 'Iolani Palace is situated. State Parks leases 'Iolani Palace to the Friends of 'Iolani Palace. However, the lease agreement notes that rent is gratis per annum. The land on which the parking stalls adjacent to 'Iolani Palace are situated is the responsibility of DAGS AMD and is discussed in that section of this report.

Financial Reporting

In comparing the Revenue Detail Transaction by UAC report to the receipts reported pursuant to Act 178, we noted that investment pool interest and water service fees are excluded from Attachment 16. These receipts are noted below as Financial Reporting Gaps.

Reporting Gaps

Public Land Trust Receipts

As Reported by State Parks	\$ 4,311,178
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Estimated Reporting Gaps

Financial Reporting	
Investment pool interest	9,182
Water service fees	<u>4,045</u>

Total Estimated Reporting Gaps	<u>13,227</u>
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Total Estimated Reportable Receipts	\$ <u><u>4,324,405</u></u>
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Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

O. State Parks Division (Continued)
Department of Land and Natural Resources

Comparison to Fiscal Year 2012 Report

The 2012 Report on Public Trust Land Receipts noted an unknown estimated reporting gap related to 'Iolani Palace ticket sales. The Amendment and Extension of General Lease No. S-5504 (Amended and Restated) dated July 31, 2000, noted that "in the event the Friends of 'Iolani Palace generates annual gross ticket and fee revenue in excess of \$1,000,000, the Lessor shall be entitled to fifty percent of the amounts in excess as additional rent." That lease has since been revised. The revised terms state that "those revenues shall be used in conjunction with state funds and other grants allocated for repairs and capital improvements." Accordingly, State Parks is no longer entitled to any portion 'Iolani Palace ticket sales.

Office of Hawaiian Affairs
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Fiscal Year Ended June 30, 2016

P. Airports Division
Department of Transportation

Background

The mission of the Airports Division (“Airports”) of the Department of Transportation is to develop, manage, and maintain a safe and efficient global air transportation organization. Airports is organized into four geographic districts: O’ahu, Maui, Hawai’i, and Kaua’i, and has jurisdiction over 15 commercial airports: Honolulu International, Kalaeloa, Dillingham Airfield, Hana, Kalaupapa, Kahului, Kapalua, Lana’i, Moloka’i, Kona International, Hilo International, Waimea-Kohala, Upolu, Lihue, and Port Allen. Airports’ receipts are generated from concessions, landing fees, and rental revenue.

In the past, the receipts from Airports have been the focus of many discussions and even litigation, due to the type and nature of the receipts. As a result of the frequent inquiries and need to substantiate their position on the receipts reported, Airports has developed detailed land inventory identification and receipt reporting capabilities, supported by its accounting system and detailed property maps.

While Airports reports its revenues on the accrual basis for financial reporting purposes, receipts are reported on the cash basis for Act 178 purposes. Receipts include terminal concessions (including Duty-Free and other airport concession revenues), landing fees (also known as airfield or runway fees and including passenger and customer facility charges), airlines’ airport facility rental fees (including terminal rental and ground rental), interest, and other income. Airports reports its Public Land Trust receipts individually for each airport situated or partially-situated on Public Land Trust land. Receipts for Honolulu International Airport (“HNL”) are classified into four categories: terminal rental; terminal concession and other terminal concession; airfield/runway; and ground rental. Receipts for all other airports situated or partially situated on Public Land Trust land are classified into two categories: terminal and runway. Airports then calculates the Public Land Trust receipts for each category at each airport based on a ratio of Public Land Trust area to total land area used for each individual parcel generating receipts. Maps prepared by the Airports Engineering Division are used to calculate the ratios. The following table summarizes the methods used:

Location and Receipt Category	Method of Reporting for Act 178
HNL terminal rental	Actual rental receipts generated by location pro-rated based on the ratio of Public Land Trust land to total land for each rented location
HNL terminal concession and HNL other terminal concession	Greater of minimum rent or percentage of sales by location pro-rated based on the ratio of Public Land Trust land to total land for each concession location
HNL airfield/runway	Actual landing and use fees per runway pro-rated based on the ratio of Public Land Trust land to total land for each runway

Office of Hawaiian Affairs
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P. Airports Division (Continued)
Department of Transportation

Location and Receipt Category	Method of Reporting for Act 178
HNL ground rental	Actual rental receipts generated by location pro-rated based on the ratio of Public Land Trust land to total land for each rented location
All other (non-HNL) airports terminals	Actual terminal receipts generated pro-rated based on the ratio of Public Land Trust land to total land for each terminal (see table below)
All other (non-HNL) airports runways	Actual landing and use fees per runway pro-rated based on the ratio of Public Land Trust land to total land for each runway (see table below)

The following table summarizes the Public Land Trust receipt percentages for the various airports and receipt category (terminal and runway) that have been developed and used by Airports.

Percentage of Airport Receipts from Public Land Trust (Source: Airports Division)		
Airport	Terminal	Runway
Honolulu	Various	Various
Kona International	100.0%	100.0%
Port Allen	100.0%	100.0%
Moloka'i	100.0%	100.0%
Kalaupapa	100.0%	100.0%
Hilo International	100.0%	93.2%
Hana	100.0%	91.9%
Upolu	100.0%	33.9%
Dillingham Airfield	100.0%	8.8%
Waimea-Kohala	0.0%	49.1%
All others	0.0%	0.0%

Airports reported \$73,102,965 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 18 to the DLNR Act 178 Report - Transportation (DOT) Airports Division* ("Attachment 18"). We did not prepare a reconciliation of Public Land Trust parcels because Airports does not record receipts by TMK. Instead, we reviewed maps and schedules prepared by the Airports Engineering Division, which are the basis for the pro-rations used. We recalculated the allocation percentages using the maps and square footages provided by Airports and agreed them to the percentages used to support Attachment 18.

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P. Airports Division (Continued)
Department of Transportation

Financial Reporting

Attachment 18 and the supporting exhibits summarize the receipts reported by Airports and the allocation percentages used for each airport to pro-rate gross receipts attributable to the Public Land Trust. Airports provided a copy of its June 30, 2016 audited financial statements and a supporting schedule of gross receipts which detailed the revenue generated by type by airport. Using the supporting schedule, we agreed gross receipts for each airport by type to the exhibits which support Attachment 18. We also recalculated the receipts reported in Attachment 18 using Airports' pro-rations of Public Land Trust land to total land without exception.

Summary and Differences for Airports

Land Inventory

No differences were noted from our procedures performed.

Financial Reporting

No differences were noted from our procedures performed.

Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, it was noted that Airports reported receipts pursuant to Act 178 on the accrual basis. Since then, Airports has changed their method of reporting for Act 178 to the cash basis. In addition, for the year ended June 30, 2012, Airports overstated receipts reported because estimated amounts for landing fees, passenger boarding estimates, and terminal concession were used. No such reporting gaps were noted for the fiscal year ended June 30, 2016, as actual cash receipts were used.

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Q. Harbors Division
Department of Transportation

Background

The Harbors Division (“Harbors”) of the Department of Transportation is responsible for planning, designing, constructing, operating, and maintaining state facilities for all modes of water transportation. Harbors has jurisdiction over ten commercial harbors located at Honolulu, Kalaeloa Barbers Point, Hilo, Kawaihae, Kahului, Hana, Kaunakakai, Kaunapali, Nawiliwili, and Port Allen. Of these, four that have commercial activity are situated on Public Land Trust land. They are: Honolulu; Hilo; Kawaihae; and Kaunakakai harbors. Hana Harbor has no commercial activity, and the remaining five harbors are not classified as being attributable to the Public Land Trust. Harbors’ receipts consist of wharfage, rentals, dockage, port entry fees, mooring charges, demurrage, cleaning, and other harbor fees and charges. Wharfage and rentals are the largest sources of receipts.

Harbors calculates its Public Land Trust receipts by pro-rating gross receipts from the various locations at each harbor situated on Public Land Trust land; however, as discussed below, Harbors excludes some receipts from its calculation of gross Public Land Trust receipts. The pro-rations are based on previously calculated percentages of Public Land Trust acreage to total acreage in relation to the total acreage for each operating area, i.e., areas that generate revenue, located at each harbor. According to Harbors personnel, these percentages were determined using the information contained in the Appendices of the 1986 Legislative Auditor’s report and have not been updated since. We reviewed the 1986 report and found that it did not identify the specific locations that are used for reporting purposes by Harbors. Harbors staff could not locate or provide supporting documentation for the basis of the percentages (i.e., maps or schedules to determine the Public Land Trust acreage and total acreage of each harbor). Additionally, the percentages are embedded in Harbors’ accounting system by location and are not separately documented. As a result, we could not confirm the accuracy of the percentages established for the various locations.

Harbors reported \$60,004,548 pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 19 to the DLNR Act 178 Report - Transportation (DOT) Harbors Division* (“Attachment 19”). Harbors utilizes location codes, not TMKs, to record receipts. As a result, we were unable to perform a reconciliation of Harbors’ land inventory to the OHA Inventory Report.

Financial Reporting

Harbors provided the “Schedule of All Revenues on a Cash Receipts Applied Basis for All Location Codes” for each quarter during the fiscal year ended June 30, 2016. This schedule lists

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
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Q. Harbors Division (Continued)
Department of Transportation

the cash receipts by location, amount attributable to Public Land Trust areas, and the amount due to OHA. We reconciled the quarterly reports to cash receipts recorded in FAMIS without exception. We summarized the quarterly reports in an annual total and agreed the balances in Attachment 19 to this annual total.

We also obtained Harbor's audited financial statements for the fiscal year ended June 30, 2016. However, due to the financial statements being reported on the accrual basis, we were unable to reconcile total receipts per the "Schedule of All Revenues on a Cash Receipts Applied Basis for All Location Codes" to the financial statements.

Because the Public Land Trust percentages embedded in Harbors' accounting system are not known, to determine the Public Land Trust percentages, we used the receipts from the "Schedule of All Revenues on a Cash Receipts Applied Basis for All Location Codes" by quarter and divided the amounts attributed to the use of Public Land Trust land by total receipts. Based on our procedures performed, the percentages used by Harbors for each harbor is as follows:

Harbor	PLT Percentage
Barber's Point Harbor	0.0%
Hilo Harbor	5.9% - 75.7%
Honolulu Harbor	0.0% - 100%
Kahului Harbor	0.0%
Kaunapau Harbor	0.0%
Kaunakakai Harbor	99.3% - 100%
Kawaihae Harbor	94.1% - 100%
Kewalo Harbor*	51.5% - 88.6%
Nawiliwili Harbor	0.0%
Port Allen Harbor	0.0%

* Kewalo Harbor is no longer under the jurisdiction of Harbors. However, during FY 2016, Harbors had receipts for Kewalo Harbor related to invoices dating back to 2007.

Summary and Differences for Harbors

Land Inventory

As previously stated, Harbors determines its Public Land Trust receipts from harbors using predetermined percentages, which vary by location, by harbor. The allocation percentages are embedded within Harbors' accounting system, which automatically records the Public Land Trust portion of the receipts as the receipts are recorded in the accounting system. Neither N&K nor Harbors staff were able to determine if the percentages used are appropriate because Harbors no longer has the documentation originally used to calculate the percentages.

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Q. Harbors Division (Continued)
Department of Transportation

Financial Reporting

Per review of the quarterly “Schedule of All Revenues on a Cash Receipts Applied Basis for All Location Codes” reports, we found that the Public Land Trust pro-rata share of receipts on various harbor locations varied from one quarter to another. From the detailed reports provided to us, we also determined that receipts recorded for “wharfage domestic in”, “wharfage domestic out,” and “passenger fees” revenues are consistently excluded from calculation of OHA’s pro-rata share for Hilo Harbor Piers 1 and 2. These receipt types were not excluded from Harbors’ Act 178 reporting for other harbors. Harbors personnel were unable to provide supporting documentation or explanation as to why pro-rata shares of receipts varied from one quarter to another or why selected receipts at the Hilo Harbor location are excluded from the calculation of OHA’s share.

Due to the volume of information to be extracted from the accounting records, we were unable to accurately determine the impact of the excluded receipts on the amounts reported. Instead, we used the percentage noted in the “DOT-Harbors Extended CIDS Application List of Operation Areas by Domain” column in the OHA Inventory Report for Hilo Harbor Piers 1 and 2 and applied that percentage (75.7%) to Harbors’ total receipts at these piers.

We noted that the total estimated pro-rata share of Harbors’ receipts was \$63,241,139 for the fiscal year ended June 30, 2016. \$3,236,591 represents the difference between the receipts reported for Hilo Harbor Piers 1 and 2 in Attachment 19 and our estimate of the amount that should be reported using the percentage noted in the OHA Inventory Report applied to total receipts from these piers.

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REPORT ON PUBLIC LAND TRUST RECEIPTS
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**Q. Harbors Division (Continued)
Department of Transportation**

Reporting Gaps

Public Land Trust Receipts

As Reported by Harbors \$ 60,004,548

Estimated Reporting Gaps*

Financial Reporting

Application of highest calculated Public Land Trust
pro-rated portion for Hilo Pier 1 and Pier 2

3,236,591

Total Estimated Reporting Gaps 3,236,591

Total Estimated Reportable Receipts \$ 63,241,139

* This is only an estimate based on available information. Harbors should revisit its initial pro-
ration methodology on a parcel-by-parcel basis to ensure it is still appropriate. Additionally,
Harbors should review its initial determinations of receipts that it considers to be exempt from
Act 178 reporting.

Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, it was noted that Harbors reported Public
Land Trust receipts of \$45,145,874 for the fiscal year ended June 30, 2012. Reported Public
Land Trust receipts increased by approximately 33% to \$60,004,548 as a result of Harbor's total
receipts increasing from approximately \$80,775,000 for the fiscal year ended June 30, 2012 to
approximately \$129,855,000 for the fiscal year ended June 30, 2016. Harbors has not changed
its method of reporting for Act 178 purposes since the issuance of the 2012 Report.

Office of Hawaiian Affairs
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R. Highways Division
Department of Transportation

Background

The mission of the Highways Division (“Highways”) of the Department of Transportation is to facilitate the rapid, safe, and economical movement of people and goods within the state by providing, maintaining, and operating land transportation facilities and support services. The major goals of Highways are to plan, design, construct, and maintain highway facilities.

In addition to the receipt of funds from the state and federal governments, vehicle registration fees, other fees and permits, and penalties and fines, Highways has receipts from property rentals and property remnant sales. Only receipts from property rentals and remnant sales were considered for the purposes of this report. Highways’ method of reporting per Act 178 for the fiscal year ended June 30, 2016 was to report the cash received from its sale of remnant Public Land Trust parcels. It did not report any receipts from the rental of Public Land Trust parcels.

Highways reported Public Land Trust receipts of \$4,253¹ pursuant to Act 178 for the fiscal year ended June 30, 2016.

Procedures Performed

Land Inventory

We obtained *Attachment 20 to the DLNR report to the Legislature - Transportation (DOT) Highways Division* (“Attachment 20”). Highways provided a listing of rental collections for the fiscal year ended June 30, 2016, which included both the TMK and trust land status of each of the respective properties that were rented. We compared Highways’ listing to the OHA Inventory Report to identify all receipts attributable to the Public Land Trust. While Highways did not report any receipts related to rental collections in Attachment 20, we noted that all of the Public Land Trust parcels included in the OHA Inventory Report were included in Highways listing of rental collections for the fiscal year ended June 30, 2016.

Financial Reporting

We obtained Highways audited financial statements for the fiscal year ended June 30, 2016. We also obtained Highways “Listing of Rental Collection for Fiscal Year 2016” (“Listing of Rental Collection”) which summarized rental income collected by tenant, TMK, trust land status, date, and amount, along with Highways Datamart revenue report. We reconciled the Listing of Rental Collection to the Datamart report without exception. We also reconciled the amounts noted in

¹ It should be noted that *Attachment 2 Summary of Receipts from Lands Described in Section 5(f) of the Admissions Act by Department for Fiscal Year 2015-2016* lists gross receipts of \$83,252.50 for Highways. This amount is in error, due to the mistaken inclusion of the gross receipt from the conveyance of a non-Public Land Trust remnant parcel that was reported by Highways in Attachment 20 in the amount of \$79,000.00.

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REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

R. Highways Division (Continued)
Department of Transportation

the Listing of Rental Collection to the amount reported as program revenue attributable to rentals in the audited financial statements. Lastly, we reconciled the remnant sales reported in Attachment 20 to the Datamart report without exception.

Summary and Differences for Highways

Land Inventory

No differences were noted from our procedures performed.

Financial Reporting

We noted that total receipts from remnant sales and rental income from the audited financial statements as of June 30, 2016 was \$1,445,052. From our review of the Listing of Rental Collection, we determined rental receipts totaling \$222,044 were attributable to the Public Land Trust.

Highways reported Public Land Trust receipts of \$4,253 in Attachment 20. The difference of \$217,751 is unreported rental receipts from Public Land Trust parcels. These unreported receipts are detailed as Reporting Gaps below.

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Fiscal Year Ended June 30, 2016

R. Highways Division (Continued)
Department of Transportation

Reporting Gaps

Public Land Trust Receipts

As Reported by Highways	\$	4,253
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Estimated Reporting Gaps

Financial Reporting

Rental receipts

Cell Phone Towers - Hirano Tunnel (H3)		
Sprint Nextel, Inc.		16,500
Verizon Wireless		33,500
Cell Phone Towers - Pali Tunnel		
AT&T		18,000
Coral Wireless		1,548
Sprint Nextel, Inc.		16,500
T-Mobile		26,550
Verizon Wireless		33,000
Cell Phone Towers - Wilson Tunnel		
AT&T		15,000
Coral Wireless		387
Sprint Nextel, Inc.		16,500
T-Mobile		26,550
Oceanic Institute		9,000
Ken's House of Pancakes		4,716

Total Estimated Reporting Gaps		<u>217,751</u>
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Total Estimated Reportable Receipts	\$	<u><u>222,004</u></u>
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Comparison to Fiscal Year 2012 Report

In the 2012 Report on Public Trust Land Receipts, the estimated reporting gaps were attributable to excluding rental receipts from Public Land Trust parcels. Highways has not changed its method of reporting for Act 178 purposes since the issuance of that report.

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REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

S. University of Hawai'i

Background

The University of Hawai'i ("UH") is the state's system of higher education and is comprised of 10 campuses (three universities and seven community colleges) on O'ahu, Hawai'i, Maui, and Kaua'i. Through its three universities (Mānoa, Hilo, and West O'ahu) and seven community colleges (Hawai'i, Honolulu, Kapi'olani, Kaua'i, Leeward, Maui, and Windward), UH offers more than 377 degree programs and 257 certificate and associate degree programs to its approximately 56,000 students.

UH receipts consist of student tuition and fees, sales and services from educational departments, parking, student and faculty housing, athletics facilities, lease rent, royalties, and other auxiliary enterprises (i.e., services provided to students, faculty, and staff). UH's method of reporting per Act 178 is to report certain types of receipts as determined by UH in conjunction with the Attorney General's office in 2007 (2007 Agreement), including certain parking, student housing, and faculty housing receipts generated at UH Mānoa and UH Hilo; and certain bookstore receipts generated at UH Hilo. In fiscal year 2013, UH also began reporting commercial tour fee receipts collected by UH's Office of Mauna Kea Management (OMKM). Specifically, UH's method of reporting per Act 178 is to report 100% of its Mānoa Campus receipts for Wa'ahila faculty housing rentals and a portion of its Mānoa Campus receipts for parking (including permits, daily parking fees, and fines), and vending machine sales and commissions. UH also reports 100% of its Hilo Campus receipts for: parking (including permits, daily parking fees, and fines); the bookstore sales of food, sundries & souvenirs, and insignia clothing; and vending machine sales and commissions from the Hale Ikena residences and the student activities center. OMKM reports 100% of commercial tour fee receipts.

After consultation between UH and OHA, the scope of our procedures for this financial review was limited to the following five receipt types relevant to the 2007 Agreement: parking receipts; student housing vending machines; faculty housing rent, parking, and vending machines; bookstore receipts for food, sundries & souvenirs, and insignia clothing; and Mauna Kea tour fees. The review for each category of receipts was not limited by location, as long as the OHA Inventory Report classified the campus, or relevant part of the campus, as Public Land Trust. For example, although UH does not report any bookstore receipts for UH Mānoa per the 2007 Agreement, the bookstore is within the Public Land Trust, therefore the bookstore receipts for food, sundries & souvenirs, and insignia clothing generated at UH Mānoa bookstore are included as a reporting gap. UH personnel provided their schedule of "Fiscal Year 2016 Ceded Land Revenue" which detailed the five types of receipts that were attributable to the various campuses. However, due to the limited nature of our procedures, we were unable to determine whether other types of receipts reported for Act 178 purposes were complete and accurate.

UH reported \$3,252,405 pursuant to Act 178 for the fiscal year ended June 30, 2016.

**Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016**

S. University of Hawai'i (Continued)

Procedures Performed

Land Inventory

We obtained *Attachment 21 to the DLNR Act 178 Report - University of Hawai'i (UH)* ("Attachment 21"). We reconciled the OHA Inventory Report to the parcels reported by UH in Attachment 21. We reconciled the Public Land Trust parcels reported by UH in Attachment 21 to the OHA Inventory Report. To reconcile the land we agreed the TMK numbers, which identify the location of the parcels. We inquired as to the reason for the differences identified and determined receipts attributable in the Summary and Differences for UH section.

Financial Reporting

We obtained UH's 2016 Annual Financial Report which included its Consolidated Statement of Revenues, Expenses, and Changes in Net Position for the fiscal year ended June 30, 2016. However, due to the limited scope of our procedures, we were unable to reconcile the schedule of "Fiscal Year 2016 Ceded Land Revenue" to the revenues reported in the audited financial statements. UH personnel provided general ledger reports that supported the amounts reported in their "Fiscal Year 2016 Ceded Land Revenue" schedule.

In addition, we reviewed OHA's listing of revenue gaps which addressed a number of potential reporting omissions. However, there were several potential gaps that were out of our scope. Therefore, the only potential gaps that we were able to investigate were vending receipts generated on UH Mānoa dormitories Hale Laulima and Hale Kahawai, and certain receipts generated at Honolulu and Kapi'olani Community College. Refer to the Summary and Differences for UH section below for the results of our investigation over these potential gaps.

Summary and Differences for UH

Land Inventory

To reconcile the land we used the TMKs and description of the locations to identify the parcels. We identified 41 Public Land Trust parcels from the OHA Inventory Report that were not included in Attachment 21. To identify the receipts generated from these properties, we provided the OHA Inventory Report to UH and inquired with UH to determine if there was revenue generating activity on these properties during the fiscal year ended June 30, 2016. Using its internal records of properties by TMK and description, UH confirmed that 33 of the parcels did not generate any receipts during the fiscal year ended June 30, 2016. We have listed these 33 parcels in Exhibit 4. For the remaining 8 parcels, UH informed us of unreported receipts which were included in its schedule of "Fiscal Year 2016 Ceded Land Revenue." These parcels were located within the campuses of Windward, Honolulu, and Hawai'i Community Colleges. The unreported receipts within the scope of our review for these campuses include parking permits, fees and fines, bookstore sales of food and beverages, insignia clothing, and sundries & souvenirs, and vending machine sales and commission. These receipts amounted to \$107,621 and are included as Reporting Gaps below.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

S. University of Hawai'i (Continued)

Financial Reporting

Due to our limited scope, our procedures were primarily based on reviewing the receipts reported in the schedule "Fiscal Year 2016 Ceded Land Revenue". From the procedures performed, we identified a total of \$4,877,171 of Public Land Trust receipts for the fiscal year ended June 30, 2016. UH reported \$3,252,405 in Attachment 21. The difference of \$1,624,766 is attributable in part to the above-mentioned Land Inventory Reporting Gaps. The remaining \$1,517,145 of unreported receipts are related to UH Mānoa bookstore sales and vending machine commissions. We have included these differences by type as Reporting Gaps.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

S. University of Hawai'i (Continued)

Reporting Gaps

Public Land Trust Receipts

As Reported by UH \$ 3,252,405

Estimated Reporting Gaps*

Land Inventory	
Windward Community College	
Bookstore sales	
Insignia clothing	7,004
Food sales	32,269
Sundries and souvenirs	804
Vending machine receipts and commission	30,099
Honolulu Community College	
Parking receipts	32,709
Vending machine receipts and commission	4,348
Hawaii Community College	
Vending machine receipts and commission	388
	<u>107,621</u>
Financial Reporting	
UH Manoa	
Book store sales	
Insignia clothing	1,209,727
Food sales	118,818
Sundries and souvenirs	83,464
Vending machine receipts and commission	105,136
	<u>1,517,145</u>
Total Estimated Reporting Gaps	<u><u>1,624,766</u></u>
Total Estimated Reportable Receipts	\$ <u><u>4,877,171</u></u>

* As noted in the Background section, the scope of our procedures was limited to the following five receipt types: parking receipts; student housing vending machines; faculty housing rent, parking, and vending machines; bookstore receipts for food, sundries & souvenirs, and insignia clothing; and Mauna Kea tour fees. Due to this limited scope, we were unable to perform a full analysis of Land Inventory and Financial Reporting Gaps.

Office of Hawaiian Affairs
REPORT ON PUBLIC LAND TRUST RECEIPTS
Fiscal Year Ended June 30, 2016

S. University of Hawai'i (Continued)

Comparison to 2012 Report

In the 2012 Report on Public Trust Land Receipts, estimated reporting gaps were primarily comprised of the receipts from the UH Hilo campus, including net student tuition and fees. Due to our limited scope, we did not perform procedures related to certain receipts types, including tuition and fees, sales and services of educational departments, and the UH Hilo athletic facility. UH has reported the receipts related to the five types of receipts within our scope for UH Hilo pursuant to Act 178 for the fiscal year ended June 30, 2016. Additionally, OMKM has reported tour fees since the fiscal year ended June 30, 2013.

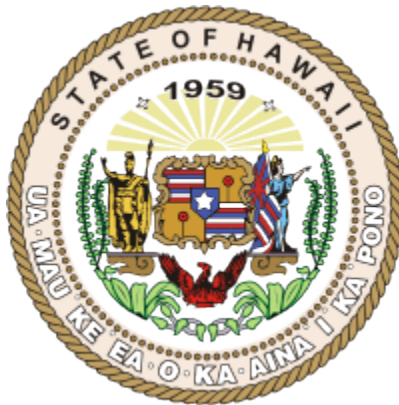
PART III
EXHIBITS

Exhibit 1

Report to the Twenty-Ninth Legislature

2017 Regular Session

ACCOUNTING OF ALL RECEIPTS FROM LANDS DESCRIBED IN SECTION 5(f) OF THE ADMISSION ACT FOR
FISCAL YEAR 2015-2016



Prepared by

THE STATE OF HAWAII DEPARTMENT OF LAND AND NATURAL RESOURCES

In response to Section 5 of Act 178, Session Laws of Hawaii 2006

Honolulu, Hawaii

November 2016

Exhibit 1

ACCOUNTING OF ALL RECEIPTS FROM LANDS DESCRIBED IN SECTION 5(f) OF THE ADMISSION ACT FOR FISCAL YEAR 2015-2016

EXECUTIVE SUMMARY

Pursuant to Section 5 of Act 178, Session Laws of Hawaii (SLH) 2006, this report provides an accounting of all receipts from lands described in Section 5(f) of the Admission Act ("ceded lands").

All nineteen (19) agencies that were expected to submit reports for Fiscal Year 2016 did so in a timely manner. All amounts reported as transferred to the Office of Hawaiian Affairs (OHA) by the participating agencies were reconciled against the amounts of transfers on file with the Department of Budget and Finance (B&F). Any discrepancies were explained in the respective agencies' reports.

According to B&F records, the total amount of agency transfers to OHA in the first and fourth quarters of FY 2016 exceeded the guaranteed quarterly payment of \$3.7775 million. However, there were quarterly shortfalls of \$6,997.72 and \$1,111,992.65 in the second and third quarters. The total shortfall of \$1,118,990.37 for these quarters was paid from the B&F's overpayment collections to OHA-Ceded Lands Trust Fund.

Pursuant to Governor's Executive Order 06-06, if the total amount of receipts transferred to OHA exceeds the guaranteed quarterly payment of \$3.775 million, B&F must notify OHA and request that OHA deposit the overpayment by journal voucher into the carry-forward trust holding account established by the Director of Finance, B&F. Details regarding agency transfers and deposits into the aforementioned carry-forward trust holding account can be found on the attached "FY 16 OHA Payments" report submitted by B&F.

Exhibit 1

BACKGROUND

This report is prepared pursuant to Section 5 of Act 178, SLH 2006, which calls for the Department of Land and Natural Resources (DLNR) to provide an accounting of all receipts from lands described in section 5(f) of the Admission Act, for the prior FY.

Section 5 of Act 178, SLH 2006, states:

“Not later than January 1 of each year, the department of land and natural resources, with the cooperation of the department of budget and finance and any other state department or agency that uses or manages public lands, shall provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year. With respect to each receipt, the department of land and natural resources shall identify:

- (1) The total gross amount;
- (2) The amount transferred to OHA;
- (3) The amount retained by the State;
- (4) The account or fund in which the amount specified in paragraph (3) was transferred or deposited;
- (5) The parcel of land subject to section 5(f) of the Admission Act that generated the receipt, whether by tax map key number, department of land and natural resources inventory number, or other recognizable description; and
- (6) The state department or agency that received the total gross amount identified in Paragraph (1).

The accounting shall also indicate whether any parcel of land described in section 5(f) of the Admission Act was sold or exchanged in the prior fiscal year and, if so, the amount of consideration that the State received for the respective parcels.”

Exhibit 1

METHODOLOGY

As in previous years, agencies submitted their data to DLNR in Excel spreadsheet format. Agency reports were checked for total gross amount, amount transferred to OHA, and amount retained by the State.

If a report did not contain this data, or if the total transfer amount on the spreadsheet did not agree with the transfer amount as reported by B&F, DLNR staff contacted the agency representative for clarification, correction or resubmission of the report. Explanations for any transfer discrepancies were noted by the agencies on the agencies' respective reports.

DLNR also compiled a table identifying parcels that were sold or exchanged during this reporting period. (These transactions are already included and identified in the agency revenue reports, but are separately reported for convenience.)

Data was compiled and summarized on the attached Attachment 1, "Summary of Receipts from Lands Described in Section 5(f) of the Admission Act by Department, for FY 2015-2016." Responsibility for the accuracy of the data rests with the agencies. Verifying the accuracy of individual transactions and confirming the trust land status for individual parcels are beyond the scope of the tasks prescribed in Act 178, SLH 2006.

The following agencies submitted revenue reports for FY 2016:

- Accounting and General Services (DAGS)
 - Automotive Management and Parking Control
- Agriculture (DOA)
 - Agribusiness Development Corporation (ADC)
 - Agricultural Resource Management (ARM)
- Business, Economic Development, and Tourism (DBEDT)
 - Foreign Trade Zone (FTZ)
 - Hawaii Community Development Authority (HCDA)
 - Hawaii Housing Finance and Development Corporation (HHFDC)
 - Natural Energy Laboratory of Hawaii Authority (NELHA)
- Defense (DOD)
- Education (DOE)
- Health (DOH)
 - Hawaii Health Systems Corporation (HHSC)
- Human Services (DHS)
 - Hawaii Public Housing Authority (HPHA)
- Land and Natural Resources (DLNR)
 - Boating and Ocean Recreation (DOBOR)
 - Forestry and Wildlife (DOFAW)
 - Land Division (LD)
 - State Parks (SP)

Exhibit 1

- Transportation (DOT)
 - Airports Division (DOTA)
 - Harbors Division (HAR)
 - Highways Division (HWY)
- University of Hawaii (UH)

Exhibit 2
List of Prior Reports relating to Public Land Trust Receipts

1. A Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a Report by the Department of Land and Natural Resources to the Hawaii State Legislature on Public Trust Land Receipts for the Fiscal Year Ended June 30, 2012
KMH LLP, October 2014
2. Office of Hawaiian Affairs
A Report on Ceded Lands, for Fiscal Year 2003 and 2004
Deloitte & Touche LLP, February 26, 2005
3. Office of Hawaiian Affairs
A Report on Ceded Lands, for Fiscal Year 1998 to 2002
Deloitte & Touche LLP, October 24, 2003
4. Office of Hawaiian Affairs
A Report on Ceded Lands, for the Period Year 1981 through 1991
Deloitte & Touche LLP, December 15, 1992
5. Office of Hawaiian Affairs
A Report on Ceded Lands, for the Period Year 1981 through 1989
Deloitte & Touche LLP, January 24, 1992
6. A Report on the Ceded Land Revenues for 1981 through 1989
Ernst & Young LLP, February 1991
7. Final Report on the Public Land Trust, A Report to the Legislature of the State of Hawai'i
Office of the Legislature Auditor, December 1986

Exhibit 3
Summary of Work Performed and Issues Reported

Agency	DAGS AMD	DAGS Other Divisions	DOA ARM	DOA ADC
I. Land Identification				
A. Was DLNR the source of the agency's Public Land Trust inventory?	Yes	N/A. Other Divisions of DAGS do not report receipts.	Yes	Yes
B. Did the agency provide a complete listing of its Public Land Trust inventory that generated receipts?	No, Parking Lots F, B, C, O, and Z-2 were not reported.	No information was provided related to PLT receipts.	No, three irrigation systems were not reported.	No, Waiāhole Water System receipts were not reported.
C. Was the tax map key used to identify the agency's Public Land Trust parcels in the agency's Act 178 report? If No, provide explanation.	Yes	N/A	Yes	Yes
II. Reporting				
A. Method of Reporting (Receipts or Revenue)	Receipts	N/A	Receipts	Receipts
B. Was the reporting period FYE June 30, 2016? If not, list	Yes	Yes	Yes	Yes
C. Source of Supporting Information for Reported Receipts				
1) Audited Financial Statements	Yes	Yes	No	No
2) Datamart Revenue Download	No	No	Yes	Yes
3) Supporting Schedule or Trial Balance	Yes	No	No	No
4) Act 178 Report Supporting Schedule	Yes	No	Yes	Yes
D. Were actual receipts reported by the agency? (i.e., not estimated amounts)	No, AMD estimates using the ratio of PLT stalls to total stalls.	No receipts were reported.	Yes	Yes
E. Were unreported receipts identified? If so, what was the cause?	Yes. Parking fines and certain other parking receipts were unreported. In addition, some parking receipts were underreported.	Yes. DAGS Other Divisions do not report. Therefore, all PLT receipts are unreported.	Yes. We identified unreported receipts from the Waimea Irrigation System and Water Utilization Project, Waimānalo Irrigation System, and the Moloka'i Irrigation Tunnel System.	Yes. We identified unreported receipts from the Waiāhole Water System and interest.
F. If unreported receipts were identified, was the actual amount determined?	No, the estimated reporting gaps are based on the ratio of PLT stalls to total stalls for the respective unreported parking lots and fines.	No, an estimate of approximately 1.25% of the Aloha Stadium land is PLT. This percentage was applied to the revenue reported in the audited financial statements of the Stadium Authority.	Yes	Yes
III. Reporting Gaps				
Land Inventory Related	81,098	85,051	973,756	1,256,783
Financial Reporting Related	(5,696)	--	115,125	8,018
Total	75,402	85,051	1,088,881	1,264,801

Exhibit 3 Summary of Work Performed and Issues Reported

Agency	DBEDT FTZ9	DBEDT HCDA	DBEDT HHFDC	DBEDT NELHA
I. Land Identification				
A. Was DLNR the source of the agency's Public Land Trust inventory?	Yes	Yes	Yes	Yes
B. Did the agency provide a complete listing of its Public Land Trust inventory that generated receipts?	No, FTZ did not report receipts generated from Pier 2.	No, HCDA did not report receipts from parking Lot C.	Yes	Yes
C. Was the tax map key used to identify the agency's Public Trust Land in the agency's Act 178 report? If No, provide explanation.	Yes	Yes	Yes	Yes
II. Reporting				
A. Method of Reporting (Receipts or Revenue)	Receipts	Receipts	Revenue	Receipts
B. Was the reporting period FYE June 30, 2016? If not, list	Yes	Yes	Yes	Yes
C. Source of Supporting Information for Reported Receipts				
1) Audited Financial Statements	No	Yes	Yes	No
2) Datamart Revenue Download	Yes	Yes	No	No
3) Supporting Schedule or Trial Balance	No	Yes	Yes	Yes
4) Act 178 Report Supporting Schedule	Yes	No	No	Yes
D. Were actual receipts reported by the agency? (i.e., not estimated amounts)	Yes	Yes	Yes	Yes
E. Were unreported receipts identified? If so, what was the cause?	Yes. FTZ9 has the understanding that the trust land status of Pier 2 is 5(a). However, SLIMS still classifies Pier 2 as 5(b).	Yes. HCDA noted that receipts from parking Lot C were not reported for Act 178 due to clerical oversight.	Yes. While HHFDC listed all parcels of land subject to reporting under Act 178, unreported receipts were identified.	Yes. Unreported receipt types were as follows: Reimbursements, royalties, and interest.
F. If unreported receipts were found, was the actual amount determined?	Yes	No, July - Aug 2015 receipts estimated.	Yes	Yes
III. Reporting Gaps				
Land Inventory Related	2,025,670	219,127	--	--
Financial Reporting Related	--	--	42,516	2,568,878
Total	2,025,670	219,127	42,516	2,568,878

Exhibit 3

Summary of Work Performed and Issues Reported

Agency	DOD	DOE	DOH	DOH HHSC
I. Land Identification				
A. Was DLNR the source of the agency's Public Land Trust inventory?	Yes	No. DOE uses a listing of schools and property.	N/A. DOH does not report receipts.	Yes
B. Did the agency provide a complete listing of its Public Land Trust inventory that generated receipts?	Yes	No. DOE reported only receipts from the Public School System (excluding receipts from the Honokaa Teacher Cottage site and Lahainaluna). The Library System and Public Charter Schools were not reported.	No. No information was provided related to PLT receipts.	No. HHSC did not include Hale Ho'ola Hamakua in its Act 178 Report.
C. Was the tax map key used to identify the agency's Public Trust Land in the agency's Act 178 report? If No, provide explanation.	Yes	No. DOE's listing of school and properties identifies schools by name and number.	N/A	Yes
II. Reporting				
A. Method of Reporting (Receipts or Revenue)	Receipts	Receipts	Receipts	Revenue
B. Was the reporting period FYE June 30, 2016? If not, list	No, June 30, 2015.	Yes	Yes	Yes
C. Source of Supporting Information for Reported Receipts				
1) Audited Financial Statements	No	Yes	Yes	Yes
2) Datamart Revenue Download	No	No	No	No
3) Supporting Schedule or Trial Balance	Yes	Yes	No	Yes
4) Act 178 Report Supporting Schedule	Yes	Yes	No	Yes
D. Were actual receipts reported by the agency? (i.e., not estimated amounts)	Yes	No. DOE uses previously determined PLT percentages for each school district to estimate receipts.	No receipts were reported.	No. Receipts are estimated at 99.43% of gross receipts.
E. Were unreported receipts identified? If so, what was the cause?	Yes. DOD mistakenly reported receipts for the fiscal year ended June 30, 2015.	Yes. In addition to not reporting receipts noted above related to Land Inventory, DOE also did not report certain receipts related to facilities use.	No information was provided related to PLT receipts.	Yes. In addition to not reporting receipts noted above related to Land Inventory, HHSC did not report patient service receipts and interest and dividend income for all locations.
F. If unreported receipts were found, was the actual amount determined?	Yes	No. The gross receipts were identified, however the amount noted as Public Land Trust receipts is based on the previously determined percentage used by DOE. In addition, receipts from the Honokaa Teacher Cottage site are also estimated.	N/A	No. PLT receipts are based on an estimate of 99.43% of gross receipts. In addition, receipts have been applied on a pro-rata basis of PLT land to total land for Hale Ho'ola Hamakua (55.04%) and Maluhia (6.28%).
III. Reporting Gaps				
Land Inventory Related	--	396,024	N/A, no information was provided.	125,669
Financial Reporting Related	54,562	6,292	N/A, no information was provided.	210,097,179
Total	54,562	402,316	N/A, no information was provided.	210,222,848

Exhibit 3 Summary of Work Performed and Issues Reported

Agency	DHS HPHA	DLNR DOBOR	DLNR DOFAW	DLNR Land Division
I. Land Identification				
A. Was DLNR the source of the agency's Public Land Trust inventory?	Yes	Yes	Yes	Yes
B. Did the agency provide a complete listing of its Public Land Trust inventory that generated receipts?	Yes	No. DOBOR did not include Waikiki, Wailoa Boat Harbor, Keauhou Boat Harbor, Pohoiki Ramp, Port Allen Boat Ramp, Hanalei Boat Harbor, and Waikaea Canal Ramp.	Yes	Yes
C. Was the tax map key used to identify the agency's Public Trust Land in the agency's Act 178 report? If No, provide explanation.	Yes	Yes	No, Appropriation and Source Code	No, Appropriation and Source Code
II. Reporting				
A. Method of Reporting (Receipts or Revenue)	Receipts	Receipts	Receipts	Receipts
B. Was the reporting period FYE June 30, 2016? If not, list	Yes	Yes	Yes	Yes
C. Source of Supporting Information for Reported Receipts				
1) Audited Financial Statements	Yes	No	No	No
2) Datamart Revenue Download	No	No	No	No
3) Supporting Schedule or Trial Balance	Yes	Yes	Yes	Yes
4) Act 178 Report Supporting Schedule	No	Yes	Yes	Yes
D. Were actual receipts reported by the agency? (i.e., not estimated amounts)	Yes	Yes	Yes	Yes
E. Were unreported receipts identified? If so, what was the cause?	Yes, HPHA did not report receipts for tenant repair and maintenance charges, excess electricity charges, and pet charges.	Yes. In addition to not reporting Land Inventory parcels above, DOBOR did not report receipts related to business transfer fees, offshore property management fees, parking meter collections, water service fees, and damages to property. In addition, certain types of receipts reported were underreported.	Yes. DOFAW did not report the following receipts: Sales to Green Energy Biomass, seedling sales, Tradewinds Hawaiian Hardwood lease rent, investment pool interest, and Wildlife Revolving Fund (WRF) receipts.	Yes, Land Division excluded investment pool interest, fines for non-conformance, water permit fee revenue. In addition, certain rentals and sales were underreported.
F. If unreported receipts were found, was the actual amount determined?	Yes	No, all receipts from Keahou and Port Allen Harbors reported because PLT percentage is not known.	Partially. PLT receipts from the WRF are based on an estimated 48.51% based on the proportion of PLT land.	Yes
III. Reporting Gaps				
Land Inventory Related	--	848,358	--	--
Financial Reporting Related	40,895	2,272,107	512,192	143,648
Total	40,895	3,120,465	512,192	143,648

Exhibit 3
Summary of Work Performed and Issues Reported

Agency	DLNR State Parks	DOT Airports	DOT Harbors	DOT Highways
I. Land Identification				
A. Was DLNR the source of the agency's Public Land Trust inventory?	Yes	No, maps were prepared by Airports Engineering Group.	No, percentages attributed to information from 1986 Legislative Auditor's report.	Yes
B. Did the agency provide a complete listing of its Public Land Trust inventory that generated receipts?	No, did not include Makena State Park.	Yes	Yes	No. We identified receipts from rentals that were unreported.
C. Was the tax map key used to identify the agency's Public Trust Land in the agency's Act 178 report? If No, provide explanation.	No, Appropriation and Source Code.	No, proration of PLT acreage by total acreage or location description.	No, based on Harbors' identification by location.	Yes
II. Reporting				
A. Method of Reporting (Receipts or Revenue)	Receipts	Receipts	Receipts	Receipts
B. Was the reporting period FYE June 30, 2016? If not, list	Yes	Yes	Yes	Yes
C. Source of Supporting Information for Reported Receipts				
1) Audited Financial Statements	No	Yes	Yes	Yes
2) Datamart Revenue Download	No	No	No	Yes
3) Supporting Schedule or Trial Balance	Yes	Yes	Yes	Yes
4) Act 178 Report Supporting Schedule	Yes	Yes	Yes	Yes
D. Were actual receipts reported by the agency? (i.e., not estimated amounts)	Yes	Yes	No. Public Land Trust receipts are estimated using previously determined percentages that have been embedded within Harbors' accounting system.	Yes
E. Were unreported receipts identified? If so, what was the cause?	Yes. In addition to not reporting Makena State Park, State Parks did not report receipts from investment pool interest and water service fees.	No	Yes. Cash receipts from "wharfage domestic in", "wharfage domestic out", and "passenger fees" were excluded for Hilo Pier 1 and Pier 2.	Yes. Highways reported all cash receipts from remnant sales. However, receipts from rentals were not reported.
F. If unreported receipts were found, was the actual amount determined?	Yes	N/A	No, unreported revenue was estimated based on the information provided.	Yes
III. Reporting Gaps				
Land Inventory Related	--	--	--	--
Financial Reporting Related	13,227	--	3,236,591	217,751
Total	13,227	--	3,236,591	217,751

Exhibit 3 Summary of Work Performed and Issues Reported

Agency	UH
I. Land Identification	
A. Was DLNR the source of the agency's Public Land Trust inventory?	Yes
B. Did the agency provide a complete listing of its Public Land Trust inventory that generated receipts?	No. Unreported receipts from Windward Community College, Honolulu Community College, and Hawaii Community College were identified. PLT inventory limited by agreement.
C. Was the tax map key used to identify the agency's Public Trust Land in the agency's Act 178 report? If No, provide explanation.	Yes
II. Reporting	
A. Method of Reporting (Receipts or Revenue)	Receipts
B. Was the reporting period FYE June 30, 2016? If not, list	Yes
C. Source of Supporting Information for Reported Receipts	
1) Audited Financial Statements	Yes
2) Datamart Revenue Download	No
3) Supporting Schedule or Trial Balance	Yes
4) Act 178 Report Supporting Schedule	Yes
D. Were actual receipts reported by the agency? (i.e., not estimated amounts)	Yes
E. Were unreported receipts identified? If so, what was the cause?	Yes. In addition to not reporting receipts noted above related to Land Inventory, receipts from the UH Manoa bookstore from insignia clothing, food sales, and sundries and souvenirs were excluded. In addition, UH Manoa vending machine receipts and commissions were excluded.
F. If unreported receipts were found, was the actual amount determined?	No. Actual amount of all gaps was not determined due to the limited scope of our procedures; however, the actual amount was determined for revenue sources within the scope of our procedures.
III. Reporting Gaps	
Land Inventory Related	107,621
Financial Reporting Related	1,517,145
Total	1,624,766

Exhibit 4
Schedule of Non-Receipt Generating Public Land Trust Land by Agency

Background

This section lists the unreported parcels from the respective agencies which were identified in the OHA Inventory Report but did not generate receipts in the fiscal year ended June 30, 2016. This section is provided as additional information. Act 178 does not require reporting of Public Land Trust land for which no receipts are recorded.

Note 1: Trust Land Status is the property attribute that indicates whether a parcel is classified as Public Land Trust land - 5(b), 5(e), PL-88-233, or Multiple.

Note 2: Parcels with receipts that were subsequently identified (as noted in the Estimated Reporting Gaps) are not included in this listing.

<u>Tax Map Key</u>		<u>Trust Land Status</u>	<u>Other Identifier</u>
Department of Accounting and General Services (DAGS)			
1	(1) 1-1-064:025-0000	5(e)	Central Services - furniture storage building, administration office, maintenance storage building, grounds maintenance building, federal surplus warehouse, records/archive storage
2	(1) 1-6-009:007-0000	5(b)	Hawaii State Senior Center
3	(1) 1-6-015:069-0000	5(b)	Puea (Kapalama) Cemetery
4	(1) 2-1-002:012-0000	5(b)	Kam V Building - Post Office
5	(1) 2-4-031:001-0000	5(b)	Makiki Cemetery
6	(1) 7-6-001:007-0000	5(e)	Wahiawa Community Center
7	(1) 8-5-028:040-0000	5(e)	Waianae Multi-Service Center
8	(1) 8-5-028:041-0000	5(e)	Waianae Civic Center
9	(1) 9-7-022:001-0000	5(b)	Multi-Agency
10	(1) 9-9-012:006-0000	5(b)	Aiea Cemetery
11	(2) 4-5-021:016-0000	5(b)	Lahaina Civic Center - Lahaina District Court
12	(2) 5-3-005:012-0000	5(b)	Kaunakakai Civic Center
13	(3) 2-1-012:009-0000	5(b)	Dags Waiakea / Hilo Baseyard
14	(3) 2-3-005:004-0000	5(b)	Kulana Naauao (State Tax Office Building)
	(3) 4-5-006:003-0000	5(b)	Hamakua Civic Center Aka Honokaa Civic Center: Honokaa State Office Building, Department Of Health Building, Honokaa Health Lab Office, Hamakua (Honokaa) District Court, Hamakua (Honokaa) State Office Building #2
15			
16	(3) 4-5-021:001-0000	5(b)	Honokaa Maintenance Facility
17	(3) 5-5-011:007-0000	5(b)	Kohala Office/Workshop
18	(3) 6-7-002:025	5(b)	
19	(3) 9-5-021:010-0000	5(b)	Naalehu State Building
20	(4) 3-6-002:005-0000	5(b)	(Old) Lihue Police Station
21	(4) 3-8-005:025-0000	5(b)	DOH Vector Control Bldg. & Plant Industry

Exhibit 4
Schedule of Non-Receipt Generating Public Land Trust Land by Agency

Tax Map Key		Trust Land Status	Other Identifier
Agricultural Resources Management (ARM)			
1	(1) 4-1-010:001-0000	5(b)	Maunawili Reservoir
2	(1) 4-1-010:002-0000	5(b)	Maunawili Reservoir
3	(1) 4-1-010:027-0000	5(b)	Maunawili Reservoir
4	(1) 4-1-010:046-0000	5(b)	Agriculture Purposes
5	(1) 4-1-010:092-0000	5(b)	Maunawili Reservoir
6	(1) 4-1-025:022-0000	5(b)	Agriculture Purposes
7	(1) 4-1-025:023-0000	5(b)	Agriculture Purposes
8	(1) 4-1-026:018-0000	5(b)	Agriculture Purposes
9	(1) 4-1-027:002-0000	5(b)	Agriculture Purposes
10	(1) 8-5-006:004-0000	5(b)	Waianae Agricultural Park
11	(1) 8-5-034:001-0000	5(b)	Waianae Agricultural Park
12	(1) 8-5-034:002-0000	5(b)	Waianae Agricultural Park
13	(1) 8-5-034:006-0000	5(b)	Waianae Agricultural Park
14	(1) 8-5-034:013-0000	5(b)	Waianae Agricultural Park
15	(1) 8-5-034:016-0000	5(b)	Waianae Agricultural Park
16	(2) 1-3-004:020-0000	5(b)	Agriculture Purposes
17	(2) 5-2-001:007-0000	5(b)	Agriculture Purposes
18	(3) 1-2-006:015-0000	5(b)	Agriculture Purposes
19	(3) 1-2-006:016-0000	5(b)	Agriculture Purposes
20	(3) 1-5-116:001-0000	5(b)	Pahoa Agricultural Park, Phases I and II
21	(3) 1-5-116:003-0000	5(b)	Pahoa Agricultural Park, Phases I and II
22	(3) 1-5-116:012-0000	5(b)	Pahoa Agricultural Park, Phases I and II
23	(3) 1-5-116:013-0000	5(b)	Pahoa Agricultural Park, Phases I and II
24	(3) 1-5-116:015-0000	5(b)	Pahoa Agricultural Park, Phases I and II
25	(3) 1-5-116:018-0000	5(b)	Pahoa Agricultural Park, Phases I and II
26	(3) 1-5-116:019-B	5(b)	Pahoa Agricultural Park, Phases I and II
27	(3) 1-5-116:031-0000	5(b)	Pahoa Agricultural Park, Phases I and II
28	(3) 1-5-116:049-0000	5(b)	Pahoa Agricultural Park, Phases I and II
29	(3) 1-5-116:050-0000	5(b)	Pahoa Agricultural Park, Phases I and II
30	(3) 1-5-116:052-0000	5(b)	Pahoa Agricultural Park, Phases I and II
31	(3) 1-5-116:055-0000	5(b)	Pahoa Agricultural Park, Phases I and II
32	(3) 2-4-049:024-0000	5(b)	Agriculture Purposes
33	(3) 2-4-049:027-0000	5(b)	Agriculture Purposes
34	(3) 2-4-049:028-0000	5(b)	Agriculture Purposes
35	(3) 4-7-004:009-0000	5(b)	Agriculture Purposes
36	(3) 5-5-007:005-0000	5(b)	Agriculture Purposes
37	(4) 1-2-016:003-0000	5(b)	Kekaha Agricultural Park
38	(4) 1-2-016:020-0000	5(b)	Kekaha Agricultural Park
39	(4) 1-9-002:001-0000	5(b)	Agriculture Purposes
40	(4) 1-9-002:013-0000	5(b)	Agriculture Purposes
41	(4) 1-9-002:020-0000	5(b)	Agriculture Purposes
42	(4) 1-9-002:045-0000	5(b)	Agriculture Purposes
43	(4) 4-3-004:009-0000	5(b)	Agriculture Purposes
44	(4) 4-3-004:014-0000	5(b)	Agriculture Purposes
45	(4) 4-3-004:017-0000	5(b)	Agriculture Purposes

Exhibit 4
Schedule of Non-Receipt Generating Public Land Trust Land by Agency

Tax Map Key		Trust Land Status	Other Identifier
Agribusiness Development Corporation (ADC)			
1	(4) 1-4-001:002-0000	5(b)	Puu Lua Reservoir
2	(4) 1-4-001:various	5(b)	Kekaha/Kokee Ditch
3	(4) 1-5-001:various	5(b)	Kekaha/Kokee Ditch
Hawaii Community Development Authority (HCDA)			
1	(1) 2-1-058:001	5(b)	Kewalo Basin Park
2	(1) 2-1-058:043-0000	5(b)	Charter Boat Building
3	(1) 2-1-058:062	5(b)	Kewalo Basin Park Comfort Station
4	(1) 2-1-058:064	5(b)	Kewalo Basin Former NOAA Lot
5	(1) 2-1-058:070	5(b)	Kewalo Basin Park Comfort Station
6	(1) 2-1-058:075	5(b)	Kewalo Basin Park Comfort Station
7	(1) 2-1-058:076	5(b)	Kewalo Basin Park Comfort Station
8	(1) 2-1-058:087	5(b)	Kewalo Basin Park Comfort Station
9	(1) 2-1-058:098	5(b)	Kewalo Basin Park Comfort Station
10	(1) 2-1-058:104	5(b)	Kewalo Basin Ice House
Hawaii Housing Finance and Development (HHFDC)			
1	(1) 3-8-011:003-0000	5(b)	Kuliouou Remnant Lot
2	(1) 4-1-008:086-0000	5(b)	
3	(1) 4-1-008:087-0000	5(b)	
4	(1) 4-1-008:088-0000	5(b)	
5	(1) 4-1-008:089-0000	5(b)	
6	(1) 4-1-009:048-0000	5(b)	
7	(1) 4-1-032:126	5(b)	
Natural Energy Laboratory of Hawaii (NELHA)			
1	(3) 7-3-043:085-0000	5(b)	
2	(3) 7-3-043:091-0000	5(b)	
Department of Defense (DOD)			
1	(1) 3-1-042:006-0000	5(b)	Diamond Head (Ft. Ruger)
Department of Education (DOE)			
1	(3) 8-7-005:009-0000	5(b)	Alae School
2	(3) 2-9-002:005-0000	5(b)	Hakalau Elementary & Intermediate
3	(2) 1-1-008:020-0000	5(b)	Kearnae Elementary
4	(4) 1-3-002:001-0000	5(b)	Kekaha Elementary
Department of Health (DOH)			
1	(3) 4-5-006:003	5(b)	
2	(4) 4-6-014:030	5(b)	

Exhibit 4
Schedule of Non-Receipt Generating Public Land Trust Land by Agency

	Tax Map Key	Trust Land Status	Other Identifier
Boating and Ocean Recreation (DOBOR)			
1	(1) 2-3-037:013-0000	5(b)	Ala Wai Harbor
2	(1) 2-3-037:020-0000	5(b)	Ala Wai Harbor
3	(1) 5-2-005:003-A	5(b)	Kahana Bay Ramp
4	(1) 8-5-001:062	5(b)	Pokai Bay anchorage
5	(2) 1-1-003:087-0000	5(b)	Kearnae Ramp
6	(2) 1-4-004:036-0000	5(b)	Hana Ramp
7	(2) 5-7-007:064	5(b)	Pukoo anchorage
8	(3) 8-6-011 (UPDATED)	5(b)	Kauhako Landing (Hookena Ramp)
9	(3) 8-9-004:019-0000	5(b)	Milolii Landing
10	(3) 8-2-004	5(b)	Napo'opo'o Landing
11	(3) 9-5-014:049	5(b)	Honopua Pier
12	(1) Oahu	Cannot Determine	Kaneohe Bay Offshore Mooring Areas
13	(2) Molokai	Cannot Determine	Hale o Lono Harbor
14	(3) Hawaii Island	Cannot Determine	Kauhako (Hookena Ramp)
15	(4) Kauai	Cannot Determine	Anini Ramp
16	(4) Kauai	Cannot Determine	Hanalei Offshore Mooring Area and Pier
Forestry and Wildlife (DOFAW)			
1	(2) 2-4-013:004	5(b)	fgl5490
2	(2) 2-4-013:053	5(b)	fgl5490
Land Division (LD)			
1	(1) 1-5-020:015	Undetermined	
2	(1) 2-4-033:033	No Status	
3	(1) 2-8-029:015	No Status	
4	(1) 3-8-003:027	No Status	
5	(1) 1-3-008:005	No Status	C&C Honolulu
6	(1) 4-5-006:054	5(b)	
7	(1) 4-5-037:060	No Status	
8	(1) 4-5-037:064	No Status	
9	(1) 6-2-003:040	No Status	
10	(1) 8-5-001:004	No Status	
11	(1) 8-5-024:130	5(b)	
12	(1) 8-5-028:038	5(b)	
13	(1) 8-6-002:004	No Status	
14	(1) 9-3-001:022	No Status	
15	(2) 4-5-021:003	5(b)	
16	(2) 4-5-021:021	5(b)	
17	(3) 2-2-004:002	No Status	
18	(3) 2-2-006:001	No Status	
19	(3) 6-5-005:022	5(b)	
20	(4) 2-8-018:021	No Status	
21	(4) 3-9-006:027	5(b)	
22	(4) 4-5-012:039	No Status	

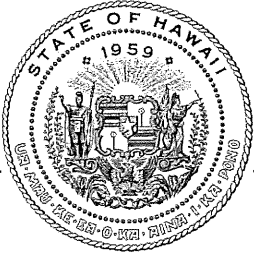
Exhibit 4
Schedule of Non-Receipt Generating Public Land Trust Land by Agency

Tax Map Key		Trust Land Status	Other Identifier
State Parks (SP)			
1	(1) 2-1-025:002-0000	5(b)	'Iolani Palace State Monument
2	(1) 2-2-021:012-0000	5(b)	Royal Mausoleum State Monument
3	(1) 2-5-020:003	5(b)	Mana Maoli/ Halau ku Mana
4	(1) 2-5-020:004	5(b)	Mana Maoli/ Halau ku Mana
5	(1) 2-5-020:005-0000	5(b)	Makiki Valley State Park
6	(1) 2-5-020:008	5(b)	Mana Maoli/ Halau ku Mana
7	(1) 3-4-010:003-0000	5(b)	Wa'ahila Ridge State Recreation Area
8	(1) 5-9-005:068-0000	5(b)	Pu'u O Mahuka Heiau State Monument
9	(1) 5-9-006:003-0000	5(b)	Pupukea-Paumalu State Park Reserve
10	(1) 5-9-006:007-0000	5(b)	Pupukea-Paumalu State Park Reserve
11	(1) 6-9-001:030-0000	PL-88-233	Kaena PT State Park ADON (Wailua)
12	(1) 8-1-001:007-0000	5(b)	Ka'ena Point State Park
13	(1) 8-1-001:008-0000	5(b)	Ka'ena Point State Park
14	(1) 8-1-001:018-0000	5(b)	Ka'ena Point State Park
15	(1) 9-9-012:046-0000	5(b)	Rainbow Bay State Park
16	(1) 9-9-012:047-0000	5(b)	Rainbow Bay State Park
17	(2) 1-3-006:009-0000	5(b)	Wai'anapanapa State Park
18	(2) 2-1-006:027-0000	5(b)	Mākena State Park
19	(2) 2-1-006:031-0000	5(b)	Mākena State Park
20	(2) 2-1-006:032-0000	5(b)	Mākena State Park
21	(2) 2-1-006:081-0000	5(b)	Mākena State Park
22	(3) 1-3-007:026-0000	5(b)	MacKenzie State Recreation Area
23	(3) 1-4-001:004-0000	5(b)	Lava Tree State Monument
24	(3) 1-4-001:012-0000	5(b)	Lava Tree State Monument
25	(3) 2-3-027:001-0000	5(b)	Wailuku River State Park
26	(3) 4-4-016:003	5(b)	Mauna Kea State Recreation Area
27	(3) 5-7-001:022-0000	5(b)	Lapakahi State Historical Park
28	(3) 7-2-004:003-0000	5(b)	Kekaha Kai (Kona Coast) State Park
29	(3) 7-2-004:017-0000	5(b)	Kekaha Kai (Kona Coast) State Park
30	(3) 7-2-004:019-0000	5(b)	Kekaha Kai (Kona Coast) State Park
31	(3) 7-2-005:002-0000	5(b)	Kekaha Kai (Kona Coast) State Park
32	(4) 1-4-003:003	5(b)	Na Pali Kona Forest Reserve
33	(4) 1-6-007:001-0000	5(b)	Waimea State Recreational Pier
34	(4) 2-4-004:005-0000	5(b)	Papapaholahola Park Site
35	(4) 2-4-004:049-0000	5(b)	Papapaholahola Park Site
36	(4) 3-7-002:011-0000	5(b)	Ahukini State Recreational Pier
37	(4) 5-9-001:022-0000	5(b)	Hā'ena State Park

Exhibit 4
Schedule of Non-Receipt Generating Public Land Trust Land by Agency

Tax Map Key		Trust Land Status	Other Identifier
University of Hawaii (UH)			
1	(1) 2-8-026:034-0000	5(b)	
2	(1) 3-1-042:011-0000	5(b)	Cannon Club (9/1/04 - 8/31/69)
3	(1) 3-1-042:020-0000	5(b)	Fort Ruger Chapel
4	(1) 4-1-026:001-0000	5(b)	Waimanalo Research Station
5	(1) 4-1-026:002-0000	5(b)	Waimanalo Research Station
6	(1) 4-1-026:021-0000	5(b)	Waimanalo Research Station
7	(1) 4-5-023:002	5(b)	Law Library Microfilm Consortium
8	(1) 4-6-001:015-0000	5(b)	HIMB (Coconut Island) [main island] (UHF lease) HIMB Coconut Island (peripheral & submerged lands)
9	(1) 4-6-001:051-0000	5(b)	
10	(1) 5-8-001:007-0000	5(b)	Waialeale Livestock Research Station (CTAHR)
11	(1) 5-8-001:013-0000	5(b)	Waialeale Livestock Research Station (CTAHR)
12	(1) 5-8-001:055-0000	5(b)	Waialeale Livestock Research Station (CTAHR)
13	(1) 6-5-001:011-0000	5(b)	Poamoho Farm (CTAHR)
14	(2) 2-2-007:008-0000	5(b)	Maui IFA Observatory/Offices (Haleakala)[portion leased to USAF]
15	(2) 2-4-013:035-0000	5(b)	Haleakala Research Station (CTAHR)
16	(3) 1-3-007:031-0000	5(b)	Malama-Ki Research Station
17	(3) 1-9-001:029-0000	5(b)	Volcano Research Station
18	(3) 2-1-009:001-0000	5(b)	Pacific Aquaculture & Coastal Research
19	(3) 2-1-009:041-0000	5(b)	Pacific Aquaculture & Coastal Research
20	(3) 2-1-011:004-0000	5(b)	Pacific Aquaculture & Coastal Research
21	(3) 2-2-056:056-0000	5(b)	Panaewa Agricultural Park
22	(3) 2-4-001:041-0000	5(b)	UHH Ag Complex/CTAHR
23	(3) 2-4-001:122-0000	5(b)	UH Hilo Expansion (includes Parcel 12)
24	(3) 2-4-001:162-0000	5(b)	Subleased to Adult Student Housing
25	(3) 2-4-001:163-0000	5(b)	Subleased to Adult Student Housing
26	(3) 2-4-071:023-0000	5(b)	
27	(3) 4-3-010:007-0000	5(b)	Hamakua Agriculture Experiment Station (CTAHR)
28	(3) 4-4-015:001-0000	5(b)	Mld-level facilities (Hale Pohaku) [IFA]
29	(3) 6-4-003:016-0000	5(b)	Mealani Agricultural Experiment Station
30	(3) 6-4-003:097-0000	5(b)	Mealani Agricultural Experiment Station
31	(4) 4-1-001:017-0000	5(b)	Wailua Research Station (CTAHR)
32	(4) 4-1-009:002-0000	5(b)	Wailua Research Station (CTAHR)
33	(4) 4-2-001:005-0000	5(b)	Kauai Agricultural Experiment Station (CTAHR) [reverter clause]

PART IV
AGENCY RESPONSE



DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM

No. 1 Capitol District Building, 250 South Hotel Street, 5th Floor, Honolulu, Hawaii 96813
Mailing Address: P.O. Box 2359, Honolulu, Hawaii 96804
Web site: www.hawaii.gov/dbedt

DAVID Y. IGE
GOVERNOR

LUIS P. SALAVERIA
DIRECTOR

MARY ALICE EVANS
DEPUTY DIRECTOR

Telephone: (808) 586-2355
Fax: (808) 586-2377

DTS 2017 1108 0847MA

November 13, 2017

Mr. Charles T. Goodin, CPA
Senior Manager, Assurance Services Division
N&K CPAs, Inc.
ASB Tower, Suite 1700
1001 Bishop Street
Honolulu, Hawaii 96813

Dear Mr. Goodin:

Subject: DBEDT/Foreign-Trade Zone Response to the N&K CPAs Inc. Report
on Public Land Trust Receipts for FY Ended June 30, 2016

In response to the N&K CPAs Inc. Public Land Trust Report it conducted on behalf of the State of Hawaii, Office of Hawaiian Affairs (OHA), the Foreign-Trade Zone (FTZ) Division of the Department of Business, Economic Development, and Tourism (DBEDT) agrees in part and disagrees in part with the report.

DBEDT agrees with the findings with regard to the FTZ Hilo, Hawaii, facility which the FTZ Division manages and maintains. The Foreign-Trade Zone Division collects and dutifully pays the appropriate share of revenues from the Hilo facility to the State of Hawaii, Office of Hawaiian Affairs.

DBEDT strongly disagrees with your findings that the Pier 2 land status is classified as 5(b) ceded lands in the SLIMS database and therefore subject to the OHA 20 percent revenue assessment.

DBEDT/Foreign-Trade Zone has rebutted this claim in the past, presenting evidence to the contrary on multiple occasions, including the 1991 memo sent from Foreign-Trade Zone Business Manager, Roy Tsumoto, to Program Administrator, Homer A. Maxey, stating that Hawaii Office of Planning head, Mr. Ted Nakata, made a final determination during an inquiry as to the status of the Pier 2 Diamond Head Terminal, stating that the terminal which houses the Foreign-Trade Zone facilities were in fact 5(a) lands.

Further, in a 2002 transmittal from Foreign-Trade Zone Administrator Mark Anderson to the State Office of the Auditor, documents were provided relating to the Public Land Trust

Mr. Charles T. Goodin, CPA
Page 2
November 13, 2017

Revenue Analysis which specifically show that the A-16 State Harbor Parcels, which envelops the FTZ Pier 2 facility and property, were designated as 5(a).

Additionally, a request was made from the Foreign-Trade Zone in 2014 to the State Office of Planning (OP) seeking confirmation of the Pier 2 PLT status. Then Acting Director, Leo Asuncion, stated that OP's research on the request shows their records listing the property as 5(a).

It is also important to note the assertion that the Foreign-Trade Zone Pier 2 property is subject to the OHA assessment has been solely based on the information contained in the PLTIS (SLIMS) database. It is general knowledge that this database currently contains multiple data and informational errors. This is clear to the point that even the database log-in contains a caveat in a pop-up menu, stating:

The content within the PLTIS, including maps and data, is provided "as-is" and may not have been prepared for legal, engineering, or surveying purposes. The content within the PLTIS has been collected from multiple city, county, and state sources, and the source data may contain errors. Users of this content should consult the primary data sources to ascertain the accuracy and usability of the data provided within. In no event will the State of Hawaii or its officers or employees be liable for any losses or damages that might arise from the use of the content. The State of Hawaii explicitly disclaims any representations and warranties as to the accuracy, timeliness, or completeness of the contentment within the PLTIS.

The user must acknowledge this statement prior to use of the system.

DBEDT also disagrees with N&K CPAs, Inc.'s finding that there are gaps or discrepancies in the reporting of receipts related to the Foreign-Trade Zone's Pier 2 operations.

In summary, DBEDT agrees with the report's findings for the FTZ Hilo facility. However, DBEDT disagrees that the FTZ Pier 2 property is 5(b) Ceded Lands. Further, DBEDT disagrees that there are reporting gaps and failure to report receipts for the Honolulu FTZ Pier 2 operations.

Thank you for the opportunity to respond to the subject report.

Sincerely,

A handwritten signature in black ink, appearing to read 'Luis P. Salaveria', followed by a long horizontal line.



**STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS**

MEETING OF THE PUBLIC LAND TRUST (PLT) WORKING GROUP

DATE: Monday, August 12, 2024

TIME: 8:00am

PLACE: Remote Meeting by Interactive Technology

560 N. Nimitz Hwy, Ste. 200

Honolulu, HI 96817

Viewable at www.oha.org/livestream Or

Listen by phone: (213) 338-8477, Webinar ID: 896 8556 1926

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

AGENDA

- I. Call to Order**
- II. Approval of Meeting Summary**
 - 1. July 9, 2024***
- III. Draft Report to Legislature***
 - (1) Report to Legislature**
 - (2) Recommend support for legislation in 2025 Session to pay for retention of expert consultants to analyze current inventories and state agency reporting to DLNR for Act 178 Report for accuracy and completeness.**
 - (3) Discuss Act 304 (Session Laws Hawai'i 1990) and the extent to which Act 304 is still being relied on, court decisions and history of payments, and last OHA demand for yearly pro rata share based on 2016 N&K Financial Review**
- IV. Discussion regarding follow up on first set of state agency responses to PLTWG letter to state agencies in order receive substantive detailed response.***
- V. Discussion regarding state agency accounting methods in Act 178 reporting***
- VI. Discussion regarding requests to the counties for information relating to the inventory and identification of ceded lands and Public Land Trust lands, including submerged lands, under their jurisdiction, and accounting of the income and proceeds derived therefrom.***



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