

PHONE (808) 594-1888
Committee on Resource Management
Trustee John Waihe'e IV, *At-Large* - Chair
Trustee Luana Alapa, *Moloka'i / Lāna'i* - Vice Chair
Members

Trustee Leina'ala Ahu Isa, *At-Large*
Trustee Dan Ahuna, *Kaua'i / Ni'ihau*
Trustee Kaleihikina Akaka, *O'ahu*
Trustee Keli'i Akina, *At-Large*
Trustee Brendon Kalei'aina Lee, *At-Large*
Trustee Carmen Hulu Lindsey, *Maui*
Trustee Keola Lindsey, *Hawai'i Island*



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**STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS**

**MEETING OF THE
COMMITTEE ON RESOURCE MANAGEMENT (RM)**

DATE: Wednesday, June 23, 2021

TIME: 10:30 a.m.

PLACE: Virtual Meeting

Viewable at www.oha.org/livestream OR

Listen by phone: (213) 338-8477,

Webinar ID: 997 9369 1925

Due to the threat of COVID-19, Governor Ige issued the most recent Emergency Twenty-First Supplementary Proclamation dated June 7, 2021 that suspends parts of Hawai'i Revised Statutes Chapter 92, Public Agency Meetings and Records to, among other things, enable boards to conduct business without any board members or members of the public physically present at the same location.

The OHA Board of Trustees and its Standing Committees will hold virtual meetings until further notice. The virtual meetings can be viewed and observed via livestream on OHA's website at www.oha.org/livestream or listen by phone: (213) 338-8477, Webinar ID: 997 9369 1925

AGENDA

I. Call to Order

II. Public Testimony on Items Listed on the Agenda*

(Please see page 2 on how to submit written testimony or provide oral testimony online.
Oral testimony by telephone/landline **will not** be accepted)

III. Approval of Minutes

A. May 25, 2021

IV. Unfinished Business

A. Workshop: Preliminary OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY22) and 2022-2023 (FY23) – post beneficiary sharing, prior to action items

V. New Business - None

VI. Executive Session‡

A. Consultation with Board Counsel Robert G. Klein, OHA Sr. Legal Counsel Raina Gushiken, and Anna Elento-Sneed, Esq. re: questions and issues pertaining to the Board's powers, duties, privileges, immunities, and liabilities with respect to reorganization activities and related costs, pursuant to HRS§92-5(4)

VII. Announcements

VIII. Adjournment



**STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS**

If you require an auxiliary aid or accommodation due to a disability, please contact Raina Gushiken at telephone number 594-1772 or by email at: rainag@oha.org no later than three (3) business days prior to the date of the meeting. Meeting materials will be available to the public 72-hours prior to the meeting and posted to OHA's website at: www.oha.org/rm.

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

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

*Public Testimony: Public testimony can be submitted to the OHA Board of Trustees either:
(1) in writing emailed at least 24 hours prior to the scheduled meeting, or
(2) as live, oral testimony online during the Public Testimony portion of the virtual meeting.

Public Testimony must be limited to matters listed on the meeting agenda.

Please visit OHA's website for more detailed information on how to submit Public Testimony at:

<https://www.oha.org/how-to-submit-testimony-for-oha-bot-meetings/>.

Persons wishing to provide **written testimony** on items listed on the agenda should submit testimony via **email** to BOTmeetings@oha.org at least **24 hours prior** to the scheduled meeting. Any testimony received after this deadline will be considered 'late' testimony and distributed to the Board members after the scheduled meeting.

Due to COVID- 19, please do not fax, mail, or hand-deliver written testimony.

Persons wishing to provide **oral testimony online** during the virtual meeting must register here first:

https://zoom.us/webinar/register/WN_mzUozGyaTNmnqtyeoYC6fQ

The registration to provide oral testimony online will remain open until the Public Testimony section on the agenda has concluded. You will need to register prior to this time if you would like to orally testify. Once you have completed your registration, a confirmation email will be sent to you with a link to join the virtual meeting and further instructions on how to provide oral testimony during the virtual meeting.

To provide oral testimony online, you will need:

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

Oral testimony online will be limited to five (5) minutes.

Oral testimony by telephone / landline **will not** be accepted at this time.

Once your oral testimony is completed, please disconnect from the meeting. If you do not log-off 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.

Trustee John Waihe'e, IV, Chair
Committee on Resource Management

06/17/2021

Date

June 23, 2021 - Continued

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Committee on Resource Management
Trustee John Waihe'e IV, *At-Large* - Chair
Trustee Luana Alapa, *Moloka'i / Lāna'i* - Vice Chair
Members

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

May 25, 2021 1:30 p.m.

ATTENDANCE:

Chairperson John Waihe'e, IV
Vice-Chairperson Luana Alapa
Trustee Leina'ala Ahu Isa
Trustee Dan Ahuna
Trustee Kaleihikina Akaka
Trustee Keli'i Akina
Trustee Brendon Kalei'aina Lee
Trustee C. Hulu Lindsey
Trustee Keola Lindsey

ADMINISTRATION STAFF:

Sylvia Hussey, CEO / Ka Pouhana / Administrator
Casey Brown, COO / Ka Pou Nui
Daniel Santos, IT
Erin Nakama, IT
Everett Ohta, Corporation Counsel
Grace Chen,
Lisa Watkins-Victorino, Research
Raina Gushiken, Corporation Counsel
Ramona Hinck, CFO
Ryan Lee, Interim Investment Manager

BOT STAFF:

Crayn Akina
Melissa Wennihan

I. CALL TO ORDER

Chair Waihe'e calls the Committee on Resource Management meeting for Tuesday, May 25, 2021, to order at **1:30 p.m.**

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

MEMBERS			AT CALL TO ORDER (1:30 p.m.)	TIME ARRIVED
CHAIR	JOHN	WAIHE'E, IV	PRESENT	
VICE CHAIR	LUANA	ALAPA	PRESENT	
TRUSTEE	LEINA'ALA	AHU ISA	PRESENT	
TRUSTEE	DAN	AHUNA	PRESENT	
TRUSTEE	KALEIHIKINA	AKAKA	PRESENT	
TRUSTEE	KELI'I	AKINA	PRESENT	
TRUSTEE	BRENDON KALEI'AINA	LEE	PRESENT	
TRUSTEE	CARMEN HULU	LINDSEY	PRESENT	
TRUSTEE	KEOLA	LINDSEY	PRESENT	

At the Call to Order, **NINE (9) Trustees are PRESENT**, thereby constituting a quorum.

II. PUBLIC TESTIMONY on Items Listed on the Agenda*

None

III. APPROVAL OF MINUTES

A. April 20, 2021

B. May 11, 2021

Trustee Hulu Lindsey moves to approve the minutes of April 20, and May 11, 2021.

Trustee Ahu Isa seconds the motion.

Chair Waihe'e asks if there is any discussion.

Trustee Lee: No changes. Just a comment for the May 11th meeting minutes on page 12 of 17. There's a discussion noted on there that I think is pertinent to today's meeting where it talks about the committee members receiving materials in a short period of time and Ka Pouhana Hussey agreeing that that shouldn't happen. Yet here we are two weeks later receiving 298 pages, two days before this meeting. I just wanted to make note of that. Thank you, Mr. Chair.

Chair Waihe'e: Thank you, Trustee Lee. *Is there any anything else members, on the minutes?*

There is no further discussion.

Chair Waihe'e calls for a **ROLL CALL VOTE**.

							1:32 p.m.
TRUSTEE		1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	EXCUSED
LEINA'ALA	AHU ISA		2	X			
DAN	AHUNA			X			
KALEIHIKINA	AKAKA			X			
KELI'I	AKINA			X			
VICE-CHAIR LUANA	ALAPA			X			
BRENDON KALEI'ĀINA	LEE			X			
CARMEN HULU	LINDSEY	1		X			
KEOLA	LINDSEY			X			
CHAIR JOHN	WAIHE'E			X			
TOTAL VOTE COUNT				9	0	0	0

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

Chair Waihe'e notes for the record that all members present vote 'AE (YES) and the **MOTION CARRIES**.

IV. UNFINISHED BUSINESS

None

V. NEW BUSINESS

A. ACTION ITEM RM #21-06: Approval of FY21 Budget Realignment #3 – Core (Personnel and Non-Personnel) and Non-Core Budgets†

Chair Waihe'e turns it over to Ka Pouhana Sylvia Hussey.

Ka Pouhana Hussey: Thank you Chair, Trustees - Action Item #21-06 is a follow-up of the workshop regarding Budget Realignment #3, that was given two weeks ago. I did want Administration to call out a couple of things - we received information since the preparation and distribution of the Action Item that the first motion may not be bifurcated, so it will just read as one motion without the bifurcation.

The second item I wanted to let the Committee know is since the Action Item was presented, Administration will be withdrawing the recommendation on the Fiscal Stabilization Policy motion reserve to bring back to the Trustees with more specific information aligned to the policy.

Those are the two edits and recommendations Chair Waihe'e - that we wanted to make and are open for any questions regarding the motion on the Realignment #3.

Chair Waihe'e: Okay, thank you Pouhana. *Members, are there any questions?*

Trustee Lee: I'm going to respectfully request that we continue the bifurcation. Although HR is aware that I have resigned from the Board of the Moanalua Gardens Foundation. That resignation is as of just this past Friday. As this is an ongoing grant process that started while I was still on the Board for Moanalua Gardens Foundation, I will be RECUSING myself from that vote. Thank you, Mr. Chair.

Chair Waihe'e: Thank you, Trustee Lee. *Is there any other discussion members?*

There is no further discussion.

Chair Waihe'e: Okay with that, *can we get a motion?*

Trustee Lee moves to approve OHA's Total Fiscal Budget Realignment #3 for Fiscal Biennium Periods 2019-2020 (FY20) and 2020-2021 (FY21) as outlined in ATTACHMENT 1 with the exception of the \$5,000 additional event sponsorship (total \$15,000) for the Prince Lot Hula Festival, an event sponsored by the Moanalua Gardens Foundation.

Trustee Akaka seconds the motion.

Chair Waihe'e asks if there is any discussion. There is none.

Chair Waihe'e calls for a **ROLL CALL VOTE**.

							Start: 1:35 p.m. Motion: 1:36 p.m. Vote: 1:37 p.m.
TRUSTEE		1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	EXCUSED
LEINA'ALA	AHU ISA			X			
DAN	AHUNA			X			
KALEIHIKINA	AKAKA		2	X			
KELI'I	AKINA			X			
VICE-CHAIR LUANA	ALAPA			X			
BRENDON KALEI'ĀINA	LEE	1		X			
CARMEN HULU	LINDSEY			X			
KEOLA	LINDSEY			X			
CHAIR JOHN	WAIHE'E			X			
TOTAL VOTE COUNT				9	0	0	0

VOTE 1: [X] UNANIMOUS [] PASSED [] DEFERRED [] FAILED

Chair Waihe'e notes for the record that all members present vote 'AE (YES) and the **MOTION CARRIES**.

Trustee Hulu Lindsey moves to approve the additional \$5,000 event sponsorship (total \$15,000) for the Prince Lot Hula Festival, sponsored by the Moanalua Gardens Foundation.

Trustee Akaka seconds the motion.

Chair Waihe'e asks if there is any discussion. There is none.

Chair Waihe'e calls for a **ROLL CALL VOTE**.

							Start: 1:37 p.m. Motion: 1:38 p.m. Vote: 1:38 p.m.
TRUSTEE		1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	EXCUSED
LEINA'ALA	AHU ISA			X			
DAN	AHUNA			X			
KALEIHIKINA	AKAKA		2	X			
KELI'I	AKINA			X			
VICE-CHAIR LUANA	ALAPA			X			
BRENDON KALEI'ĀINA	LEE						RECUSED
CARMEN HULU	LINDSEY	1		X			
KEOLA	LINDSEY			X			
CHAIR JOHN	WAIHE'E			X			
TOTAL VOTE COUNT				8	0	0	1

VOTE 2: [] UNANIMOUS [X] PASSED [] DEFERRED [] FAILED

Chair Waihe'e notes for the record that Eight (8) members present vote 'AE (YES) and the **MOTION CARRIES**.

V. NEW BUSINESS

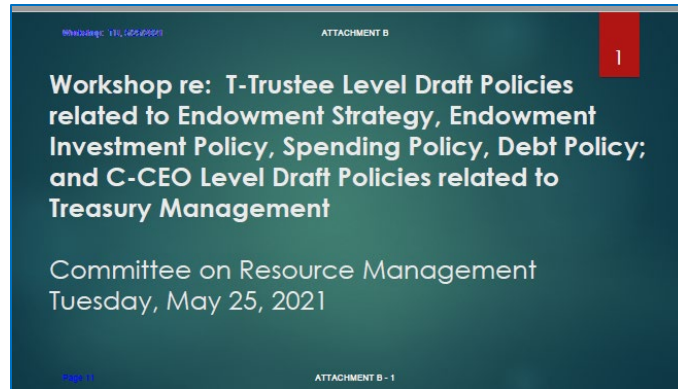
B. Workshop: T-Trustee Level Draft Policies related to Endowment Strategy: Endowment Investment Policy, Spending Policy, Debt Policy, and C- CEO Level Draft Policies related to Treasure Management

Chair Waihe'e turns it over to Ka Pouhana Sylvia Hussey.

Pouhana Hussey: Thank you Chair, Trustees – This is a follow up to not only the Permitted Interaction Group report that was conveyed to the Trustees in October of 2020. It is also a follow-up from the Land and Commercial Property PIG recommendation report to acknowledge that previous work from the Permitted Interaction Group in October, as well as bring forward recommendations.

Our Interim Investment Manager Ryan Lee will be on to walk us through. He has looked at - as well as Administration has reviewed the current policies, the existing policies and started to draft some policies consistent with an endowment.

So, today's workshop is one of what I believe will probably be a couple more before a pure Action comes forward - just to continue the conversation, to guide Administration on additional work that will be needed. Then to bring that back in another workshop before any final policy Actions are implemented. With that, I'm going to turn it over to Ryan Lee, our Interim Investment Manager.



Interim Investment Manager Lee: Aloha Trustees. Carla will be helping with the slides, and we'll start with slide two. I'm going to use the slides to provide a high-level summary of the changes, but you should have the draft policies in your folder that provides much more detail.

What I'm starting off with covers the Endowment Investment Policy. Just to start off with here, combining the Hawai'i Real Estate, and Financial Assets into one Endowment Investment Policy, but having distinct management of the two pools. Here we are talking investment policy that is easy to understand and implement; we're also clarifying investment goals, philosophy, and objectives.

For the financial asset pool, changes to current best program structure. For example, from a Manager-of-Managers to a traditional Endowment Model or implementing an investment strategy that selects best managers for each asset class.

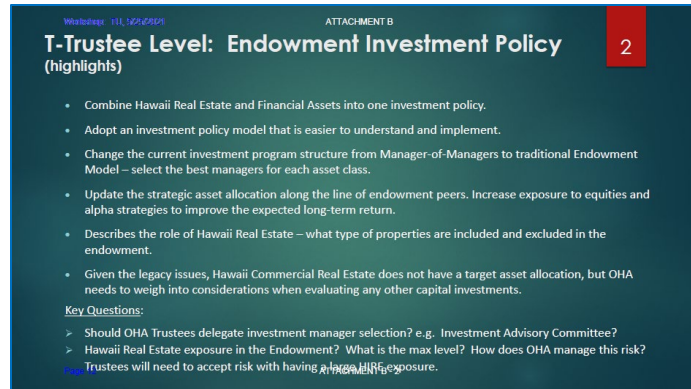
In addition, we're updating the strategic asset allocation on the lines up and down. What that typically would look like would be favoring more equities and alpha types of strategies that improve the expected long-term returns. So, typically more alternatives, more alpha scale, ability to rely not just on the beta of the market, but also alpha from manager selection to improve our long-term expected returns for OHA.

Now, feel free to jump and ask any questions, this is the workshop. The goal here is to gather input from the Trustees as we continue to refine the policies.

For the second piece, Hawai'i Real Estate, it describes the role of Hawai'i Real Estate and what types of properties are included and excluded in the endowment. For example, for Hawai'i Real Estate to be included, it needs to generate sufficient economic income, returns to support the spending contribution.

Legacy assets or programmed data assets, real assets, are not designed to target income return would be considered a non-dominant asset. For asset allocation, we'll be talking about managing two distinct pools. Given the legacy issues tied to Hawaiian Land, Hawai'i Commercial Real Estate does not have a target asset allocation, but OHA needs to weigh into consideration when we evaluate additional capital investments into Hawai'i Real Estate.

Basically, really thinking about, if we're going to add another, Hawai'i Real Estate Investment, think about the current exposure for the overall endowment. I'm going to pause for questions.



Trustee Hulu Lindsey: I wonder if you can give us an example of the different kinds of Hawai'i Real Estate Investments that we may be approached with or may consider.

Interim Investment Manager Lee: So typically, what would go into endowment, the asset itself, the commercial real estate itself should be able to generate a sufficient return to compete across capital with the endowment. So, it has to be sufficient enough to earn the long-term expected returns required of the income. It doesn't have to be immediate, but it has potential to return that over time. Usually, it will be cash flowing assets, like Nā Lama Kukui the commercial piece of it where you're collecting gross rents; those are examples.

Trustee Lee: I'll give another example that's completely arbitrary. So, it's not in any way going to compromise things that we have going. If for say Kamehameha Schools offered to sell us Royal Hawaiian Shopping Center, that type of Hawai'i Real Estate would go into the endowment because it generates significant income. If DLNR decided to transfer Kamananui Valley which we all know is Moanalua Valley to OHA, that would not go into the endowment because it's strictly for Conservation, and we would not receive any or very, very minimum funds for that. So that would not be considered part of a real estate transaction that will go into an endowment. *Is that fair to say, Ryan?*

Interim Investment Manager Lee: Perfect. I couldn't have said it any better.

Trustee Hulu Lindsey: That's not to say that we won't take Moanalua Valley because that might end up in legacy.

Interim Investment Manager Lee: Right, it would distinguish what assets fall in endowment, and which do not. So, it has implications for the Spending Policy.

Trustee Lee: Absolutely Trustee Hulu Lindsey. If we can get Kamananui Valley, I completely agree with you. I would want to get it as well.

Trustee Hulu Lindsey: I wish we could. Thank you.

Interim Investment Manager Lee: Okay, so the key question is here, that I think is open for input is should OHA Trustees delegate the investment manager selection. For example, using an investment committee.

Interim Investment Manager Lee: I think the second question is the Hawai'i Real Estate exposure in the endowment: even though there's no target allocation. *What is the max level that the Trustees are comfortable with and how do you manage this risk?*

So, if the Hawai'i Real Estate exposure is large, then you folks will need to assess it. So, the way you manage this is to have a Real Estate strategy, or some strategy that looks better, which would sort of monetize partly to manage that risk. Those are the key questions for trustees to consider.

Trustee Lee: Ryan, where we sit right now, when I look over our current policies. OHA's current Land policy says that OHA is to acquire as much land as possible. I don't disagree with that; I don't know that any Trustee would necessarily disagree with that.

Interim Investment Manager Lee: *I think we're speaking more the downside, right?* I mean, like the Legacy Lands, Preservation Land, either that sort of non-dominant asset. Sure, if it's gifted, you take it and that's not counted towards the downward exposure.

Trustee Lee: The policy doesn't stipulate whether it is revenue-generating or not.

Interim Investment Manager Lee: Right.

Trustee Lee: OHA should be acquiring as much land. I don't think we should necessarily differentiate between the two. If we have an opportunity like Trustee Hulu Lindsey said, if we have an opportunity to once again acquire Kamananui Valley which we had the opportunity to do a number of years ago, we absolutely should. There's nobody better situated to protect the valley than OHA. If Kamehameha Schools wants to sell us Royal Hawaiian Shopping Center, I don't see us not considering it, I don't see us considering getting land that generates that amount of revenue.

Interim Investment Manager Lee: *So, there's no target, but is there a max level in terms of managing the portfolio?* I'm trying to limit the exposure to the risk. A lot of commercial properties that's the risk that can be managed through the diverse finances. These are things to consider.

Trustee Hulu Lindsey: So, Ryan, I have a question about the questions that you have here. *Should OHA Trustees delegate investment manager selection, like the investment advisory committee? Why would the trustees delegate their fiduciary duties to somebody else?*

Interim Investment Manager Lee: I think it's the comfort level of the Trustees. If there's enough expertise that the Trustees do not have, they may want to delegate that responsibility or have it in-house or have people more familiar with investments, more education required - It can vary, but those are the main reasons why.

Trustee Hulu Lindsey: My thought would be that we wouldn't delegate the selection, but we may seek their recommendation; but in the end, the Trustees still will make the decisions themselves.

Interim Investment Manager Lee: Ok, that's good to know and we can incorporate that into the policy.

Trustee Lee: I don't necessarily disagree with Trustee Hulu Lindsey, but I could personally go either way. The reason I say that is, as long as we kept the policies in place that the Trustees approve, who sits on the Investment Advisory Committee, then that preserves our fiduciary responsibility. In order to be on an Investment Advisory Committee, they would have to prove to the Trustees that they have a level of competence of expertise in that realm. Which the Trustees do not necessarily have.

Trustee Lee: So, as long as we approve who those individuals are that sit on that committee, personally I would be okay with delegating, that they select who are Investment Managers are. Obviously, because we approved them, they still have to report back to the Trustees. However, because we approved who those people are, I would trust that we approved the people that could make those decisions, and I believe that would not divert us of our fiduciary responsibility to the trust.

Trustee Ahu Isa: A long time ago, before was in public office - I sat on the board of OHA's Native Hawaiian Revolving Loan Fund; we had all this federal money coming in. I think, John, you were here. It was a revolving fund where the small businesses or people who wanted to start a business, could ask for this money, and then they would pay us back.

I remember on Kaua'i, one little bar on the corner, by Kapa'a, we lent him money and a fisherman on the Big Island. We were an advisory committee because we had people from First Hawaiian Bank, and CPA guys from KPMG. They all sat on this Advisory Committee for the Native Hawaiian Loan Fund. That would be pretty good.

Trustee Hulu Lindsey: We still have a native Hawaiian loan fund.

Trustee Ahu Isa: *Is it fully federally funded?*

Trustee Lee: It is.

Trustee Ahu Isa: *And we have a committee?*

Trustee Lee: And we approve them, we just approved a new member just this past year.

Trustee Ahu Isa: You can look at the criteria, it's pretty good to have outside people sit in there and give their expertise. That's all, we're just talking about different examples. So brought that up. Chair, Thank you.

Trustee Akina: Ryan, going back to your question about Real Estate exposure and the endowment. Basically, you're talking about the risk of including Real Estate in our endowment, which is probably the ratio between real estate and our stock portfolio. *Is that what you're talking about?*

Interim Investment Manager Lee: More that Hawai'i Real Estate...

Trustee Akina: *Ok, the role of Hawai'i Real Estate as opposed to Real Estate elsewhere?*

Interim Investment Manager Lee: Correct, particularly Hawai'i Real Estate. It's given a large exposure in the endowment, though it has no target allocation. We just need to be comfortable that it is a large allocation.

Trustee Akina: Ok. So, my questions are:

- *What is the nature of the risk of having a high portion of Hawai'i Real Estate in our endowment?*
- *Secondly, are there best practices to look at it in terms of determining that amount that other trusts are following?*

Interim Investment Manager Lee: Best practices, it's hard to manage the endowment. I think others have managed by monetizing some Real Estate assets. I think the risk, let's say the endowment is purely Hawai'i Real Estate and those revenues are used to provide spending for the mission. The risk is if something like a national disaster, for example, that wipes out the commercial values; has a great impact on your spending, on your beneficiaries, versus if you had a diversified portfolio across the globe. You would be able to diversify some of the risk away. Not all of it but at least that's a... (cut out)

Trustee Akina: I'm sorry that I didn't hear, clearly, everything you said. Maybe that's on my end.

Interim Investment Manager Lee: Basically, I was saying you don't want to put all of your eggs in one basket.

Trustee Akina: Ok. *Is there something particularly risky about Hawai'i Real Estate as opposed to other kinds of Real Estate?*

Interim Investment Manager Lee: It's an asset, but it's just your single concentration. Let's say it was global Real Estate, much more diversified across the world. If it's a single asset in a single concentration location, there's more risk to that than a diversified Real Estate portfolio.

Trustee Akina: *So, how do we weigh the risk?* You mentioned, it's not easy to find models for best practice. *What criteria do we look at?*

Interim Investment Manager Lee: I think there are models in town. I think Kamehameha Schools has a similar situation. So, you just have to manage around that, to monetize properties where it makes sense. Now, I'm just keeping an eye on the exposure, such that we allow for that. Each organization is different. We're not like others around town. It would have to be related to comfort level, as well as the mission.

Trustee Ahu Isa: I thought I would jump in when Ryan was trying to talk about best practices. This morning's paper, talked about Paradise Park. It's up for sale, \$20 million. Remember, they're going to do the bird sanctuary, the zoology thing and also work with the University of Hawai'i doing a research lab up there. You have the Arboretum; it was supposed to be a huge moneymaker because you have 200,000 to 400,000 visitors. There's also a parcel to build houses and that's up for \$20 million.

To the question that Trustee Akina had about Hawai'i Real Estate, because talk about supply and demand. We are an island - we only have so much land. So, I think all the land is going to be valuable at some point in time and Paradise Park has been sitting there since I was a small kid. The Treetops restaurant, a whole bunch of different things if you want to diversify just that one little area. Anyway, just an example Ryan.

Interim Investment Manager Lee: Right.

Trustee Lee: I have a follow up question to what Trustee Akina stated. Also, I wouldn't just say Kamehaemaha Schools, I would say a model would be all the Ali'i Trusts because they're all Hawai'i land-based centric. With the exception of illegal dealings that were done against the Lunalilo Trust, I don't think any of us would disagree that all of those Trusts are extremely successful.

That being said, my follow-up question is:

- *Since 1893, has there been any, because I can't think of any, maybe you can - has there been any global event and there have been many - that has dramatically decreased Hawai'i Real Estate values?*

I can't think of a single one. Not World War II, not any market crash, not 9-11, not even Coronavirus.

- *So, can you think of anything that has decreased Hawai'i Real Estate values?*

Interim Investment Manager Lee: Not at this moment.

Trustee Lee: Perfect. Thank you.

Trustee Hulu Lindsey: *Can we move on, Ryan?*

Interim Investment Manager Lee: Sure, we'll move on to the Spending Policy. Here the goal was to clarify and update the Endowment Spending Policy.

The objective has not changed, the primary goal is to achieve a spending balance between the current and future generation, so really maintaining intergenerational equity. The main updates here was to scribe the return with the flow of funds in the endowment to the operating budget, clarifying spending balance. I think the old spending policy had included Public Land Trust, that is not the general funds. Here we're really focusing on Endowment Spending Policy, what actually comes out of the endowment. As mentioned earlier, we're focusing on the flashing assets in Hawai'i Commercial Real Estate. Here we chose the best spending model and financial assets up to 5%; 20 quarter moving average, this hasn't changed, it's the same. The addition would be Hawai'i Commercial Real Estate fees, what we're suggesting is using net cash flow for the spending, rather than market value. The rationale here for why not the market value is that Hawai'i Real Estate cannot generate sufficient net income to contribute a fair share of the 5%. You have valuations from the interest rates, but you have income levels, not going as fast. What that could lead to is you could spend more financial assets in the long-term returns, so we need to kind of break it down or have two different spending policies for each of the key questions here. There are alternatives in moving average spending that provide better smoothing and spending decline risk.

Wednesday, 11/22/2020 ATTACHMENT B
T-Trustee Level: Spending Policy 3

- Goal – clarify and update Endowment spending policy
- Describes and determines the annual flow of funds from the Endowment to the Operating budget.
- Hybrid Spending model:
 - Financial Assets – 20 quarter Moving Average
 - Hawaii Commercial Real Estate – Net Cash Flow
 - Why not spend on market value? – HIRE cannot generate sufficient net income to contribute its share of 5% rolling market average spend. Can lead to Financial assets contributing more, which could hurt long-term results. Need more frequent appraisals to determine market value. OHA can update spend policy when we have more data points.

Key Questions:

- There are alternatives to the moving average spending rule that provide better smoothing and spending decline risk. Eg. Tobin Spending rule – (NEXT PAGE). Many of our peers use the moving average for simplicity.
- Do we need to add one-time exemptions? Fiscal Stabilization Policy and a Line of Credit helps with this.

Page 11 ATTACHMENT B - 3

Interim Investment Manager Lee: The Tobin Spending rule, which is on the next page can provide a better smoothing formula. The majority of your peers use this moving average as their spending formula. I think your second question here is: *do we need to add a one-time exemption to the spending?* **(recording cut out)** I'll pause here to open up for discussion.

Trustee Lee: *What kind of exemptions are you thinking about for a one-time exemption?* I'm assuming the spending policy doesn't include purchasing land, that's separate. This is just what we take from the endowment to spend on our beneficiaries.

Interim Investment Manager Lee: Right.

Trustee Lee: *So, what kind of exemption would that be? or What are some examples of what that might be, I should say?*

Interim Investment Manager Lee: I think I added that, because there was a one-time exception for spending. I will say most policies do not have this, but I'm just bringing this up for discussion, whether it needs to be consideration for-or-not.

Ka Pou Nui Brown: May I add, many times when you have a range, so if you earmark a range of spend, and in our case, it's up to 5%. So, from zero to 5%, that range sort of fulfills the need to have an exemption many times because you give yourself the flexibility to operate within that range. Maybe the bigger question would be - *do we have the right range set?* That's all I was going to add. Mahalo.

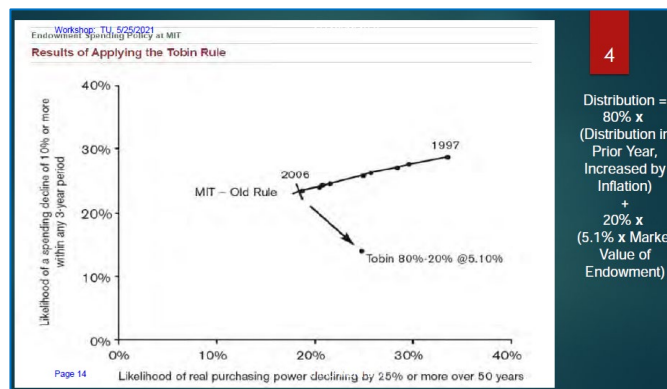
Trustee Lee: This might be for Casey, I'm not aware that our spending policy is a range, isn't our Spending Policy 5% off of a 20-quarter rolling average, and we take that 5% out and spend it.

Pou Nui Brown: In practice, that's what we do. In policy, the way it's articulated is it actually says up to 5% and if there is no range, and we're not practicing applying a range, then maybe we might want to consider applying a range that gives you guys the flexibility to choose. If the market contracts or if something unforeseen happens we can operate within the range. I remember reading the EPM policy manual and reading that spend policy and I remember seeing the words up to 5%.

Chair Waihe'e: Ok, *is there any further questions on this spending policy?* If not, we can move on.

There are no further questions.

Interim Investment Manager Lee: Sure. I won't go over the Tobin Rule, but it's there to provide an additional option to consider.



Interim Investment Manager Lee: Next slide covers the Debt Policy. The goal was to create an enterprise Debt Policy that is synchronized with OHA's Spend Policy and Endowment Fund Investment Policy Statement, since they both have very similar implications for increase in risk to the organization.

There was already an existing debt policy in place, and we are proposing updates to the guidelines and added additional language to the policies. There are two main uses of Debt to consider for OHA.

The first one is the Debt to Endowment. So, basically, Commercial Real Estate acquisitions, to financing the purchase of a commercial building, or Financial Assets portfolio leverage.

The second would debt for the organization. So, this would be mission, program related debt, to build or renovate, or purpose of program use. We're proposing guidelines for consideration to ensure that OHA continues to operate on more of a strong asset basis and maintains a favorable credit rating. I have here the considered ratios that are still pending valuation, but these are standard measures: credit rating, determine distributions, financial strength.

Here, Debt to Endowment Value is introduced; we'll spend no more than 20%. So, this ratio measures the availability of OHA's Endowment value to cover its debt.

The second would be Debt Service to Operations. This measure is to say - percentage debt service - reported revenue. So, basically saying that OHA is not spending too excessive amounts of their operating funds for that certain set of programs.

So, the key questions here are, I don't think OHA has ever secured a credit rating, *but what is OHA's credit rating?* This will help identify key ratio guidelines for use and endowment fund value, which requires much more frequent real estate appraisals; to monitor. I'll pause here, for input.

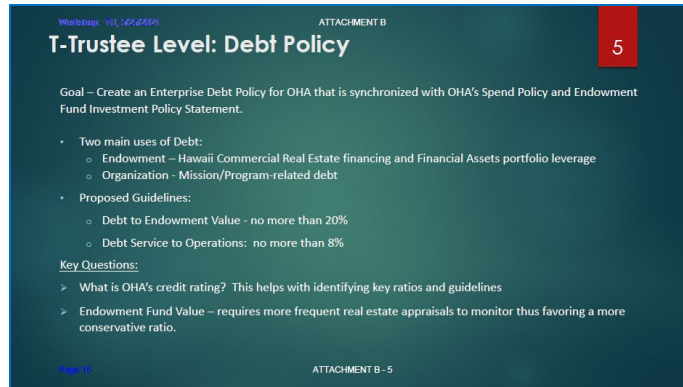
Trustee Lee: So, for the more frequent appraisals;

- *Would it make more sense for us to in-house that and seek that expertise or to buy that expertise?*
- *What do you think would be the more, for lack of a better term, the 'cheaper way' to go?*

Interim Investment Manager Lee: It's a tough one. So, you don't have to do like a full appraisal, maybe on an annual basis. It's really up in the market assumptions to get your new value.

Trustee Lee: Oh, okay. Then we could outsource that.

Interim Investment Manager Lee: Yes. Versus what's being done today. I think there's probably less frequent appraisals on our property, so it's hard to determine the actual value. To determine the ratios will require more up-to-date, market values.

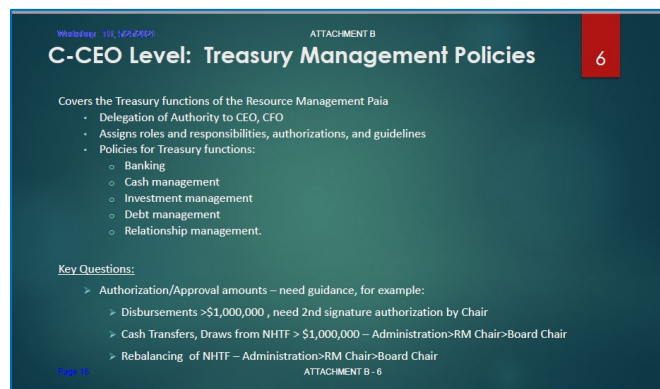


Chair Waihe'e: Ok. *Are there any further questions on the debt policy?*

There are no further questions.

Interim Investment Manager Lee: Okay, we're currently doing a mini review. So, we'll have more data to incorporate into these guidelines. We'll update these as we get more information. In the next slide, it covers the C-Level: Treasury Management Policies. It covers Treasury functions of the Resource Management Paia. Delegation of authority to CEO and CFO. We assigned roles and responsibilities - creating authorizations and guidelines for these functions. The oversight - Banking and Treasury service, cash management, guidelines, who's responsible, documentation, investment management, the endowment piece, investor strategy approved by the Board of Trustees, debt management, and information management for financial leadership. *(Recording cuts out)*

So, the question here is authorization / approval amounts and some guidance now. For example, disbursements - over a million - second signature authorized by the Chair. Cash transfers also greater than a million from the trust fund - from Administration to Resource Management Chair before Board Chair approval. Rebalancing the Native Hawaiian Trust Fund and how should that be delegated. I will pause for input.



Trustee Lee: Just to be clear with your questions, when you say the delegation of authority - for instance, the cash transfers from the Native Hawaiian Trust of a million dollars - RM Chair and then Board Chair.

- *So, you mean that it goes to the RM Chair to bring before the RM Committee for approval?*
- *Then it goes to the Board Chair to bring to the Board for approval?*
- *Or, are you suggesting that a single trustee can approve this?*

Pouhana Hussey: This would fall into the policies and procedures for cash management. In the policies and procedures, we identify that they would review and then approve, and then Administration would execute that. Just like signing checks, or daily operational Cash Disbursements versus the actual investment kinds of decisions, so this is operational.

Trustee Lee: *So, you're saying yes, a single trustee?*

Pouhana Hussey: The role that's identified; the RM Chair as well as the Board Chair, correct. Let me backup, this is after the delegations of authority have been approved by the Board.

Trustee Lee: I understand that. Wow, that's an awful lot of authority for one elected official versus the nine.

Trustee Hulu Lindsey: *Isn't it two, the RM Chair and the Board Chair?*

Pouhana Hussey: These are just examples. It could be **or** it could be **and**, but the way the examples are set up, it's a sequence of review, and then the ultimate sign-off by the Chair.

Trustee Hulu Lindsey: So, it is two because the RM Chair has to approve it first, and then it goes to the Board Chair and then Administration.

Pouhana Hussey: Right, Administration will do all of the analysis and the recommendations, and then send it over for review, approval and then escalate it. Then in some instances, pre-COVID, the disbursements were actual wet signing of checks that ceded the authority. That's very common practice to have two wet signatures, of course. Now with COVID and electronic, we would convert those authorities to electronic processes. Yes, it's going through two levels of authority review at the Board level.

Trustee Lee: Trustee Hulu Lindsey, so just to your question about the two different trustees, I'm actually speaking more specifically to the third example of rebalancing of the Native Hawaiian Trust Fund. So, you were expressing concern earlier about the Board delegating the authority to licensed professionals. This example would say that two individual Trustees who, as we sit today, I won't even use today, let's go back three years ago. Where we sat three years ago, those two Trustees had zero licensing or experience in investments, but if the Administration brought something forward to those two Trustees, they could approve rebalancing the Native Hawaiian Trust portfolio, thus taking away the fiduciary responsibility of the seven other Trustees. So it was that one specific Trustee, I wasn't necessarily talking about the other two. The other two, I can understand why those would have to happen in that sequence, but I was speaking more specifically to the third one. If we have issues with delegating authority to licensed professionals, we should probably have issues with delegating authority to non-licensed professionals that don't have any expertise in this area along with taking the word of Administration - that this is what we should do without the other seven Trustees having the opportunity to weigh-in on it.

Trustee Hulu Lindsey: Good point, Trustee Lee. That's why I think our Financial Advisor will be very helpful to the Board. Because this is the kind of review that we can pass through him before we sign important numbers like this. But that's a good point because I think what you're illustrating probably did happen.

Pouhana Hussey: May I also add to Trustee Lee; on the third item - because the rebalancing occurs every quarter, that particular process could be brought through to the RM Committee, just like the review of the portfolio. So as examples are there, that particular example can be brought on a quarterly basis, because the rebalancing generally occurs on a quarterly basis that all nine Trustees through the RM committee and the Board would participate.

Trustee Lee: And that's our current practice. That's why I was just seeking clarification on the words that are on my screen because I was under the assumption that when it said RM Chair and Board Chair, that it meant that it would go to the RM Chair to bring to the RM committee, and then it would go to the Chair to bring to the Board. But you, Ka Pouhana and Ryan have clarified that that is in fact, not the case, based on this example, that this example says that those two Trustees and those two Trustees alone, would have that say, which is why I brought that up.

Pouhana Hussey: Correct. So, for the guidance that is being sought, that clarification would be updated and actually operationalized into the way you've described.

Trustee Lee: Well, that's up to all nine of us to decide - not me right now raising questions. This is a workshop, this is our opportunity to ask questions, and that's all I'm doing.

Interim Investment Manager Lee: *Are there any further questions on the policies?*

There are none.

Interim Investment Manager Lee: Mahalo, Trustees.

Pouhana Hussey: Chair Waihe'e, that's the end of this Workshop.

Chair Waihe'e: Okay, Thank you, Ryan for that. *Are there any further questions?*

Trustee Lee: Sorry, before we move on. If that's the end of the workshop; Ryan,

- *Where do we go from here?*
- *What can the RM Committee expect as far as next steps?*

Interim Investment Manager Lee: It would be working with the Administration to take any input of the Trustees and come up with an updated draft. I believe we can arrange for additional workshops to continue our discussions.

Trustee Lee: Is there any way and if you don't know now, that's fine. ***I don't know*** is an acceptable answer; but *is there a timeline we can expect on that?*

So that individual Trustees can try and figure out if they want to come to Administration or yourself and ask questions before, whenever the next workshop is going to be. There's been four trustees that have inputted so far today during this workshop and I'm guessing the other five probably have questions as well, just maybe not right now. I mean, taking a lot of notes. Like I said, if we don't know right now, then that's fine. *Can Administration get back to us? So that if other Trustees do have questions, they can schedule time with Administration to have those addressed before a next steps workshop?*

Interim Investment Manager Lee: Yes.

Pouhana Hussey: Yes, I will send a follow-up memo to the Trustees giving a timeline to be able to adequately prepare. I will say, based on all that is going on between now and the end of the Fiscal Year, with Budgets, the Reorganization and other corporate business items; I don't anticipate any substantive pieces until after year-end in July, early July.

Trustee Lee: Maika'i, so we have lots of time.

Pouhana Hussey: I believe so, and the Trustees are more than welcome to take the materials. There's a lot of reference materials, which is the reason the submittal is so large, but to have a chance to talk with Ryan, again, give some additional insights. Just for planning purposes, because in the next five to six weeks, the organization has a lot of stuff to do. Not that policy work isn't important, but we'd like to do it carefully, thoughtfully, especially these policies.

Trustee Lee: So that being said, Sylvia, I know that Ryan was on 'emergency temporary hire'. *Is that going to be extended then? Because, based on my math, isn't that coming up soon?*

Pouhana Hussey: We will make sure that the interim investment manager function is filled and resourced properly.

Trustee Lee: Okay. Thank you.

Chair Waihe'e: Thank you. *Members, does anybody else have questions?*

No other Member has questions.

V. NEW BUSINESS

C. Workshop: Preliminary OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY22) and 2022-2023 (FY23) – pre beneficiary sharing

Chair Waihe'e turns it over to Ka Pouhana Sylvia Hussey.

Pouhana Hussey: Thank you, Chair. Trustees, what we have here is our preliminary budget as required by Chapter 10, that we need the opportunity to have beneficiaries. I'll ask our CFO, Mona Hinck to have her camera on, as well as our Financial Analyst, Grace Chen - and our strategic plan hui members Carla Hostetter and Lisa Watkins-Victorino are here to provide some context for previous work.

The Executive Summary is there, but I also want to let Trustees know that this year, the budget needs to conform with Action Item RM #18-12, which is to budget in accordance with the program budgeting and the Trustees just passed that aggregated budget construction policy a couple of weeks ago. So, the budget that's being brought forward considers that in compliance with that budget construction policy.

It also is a budget that needs to meet current policies. We talked about the spending and Mona will talk about the spending - all the components of the parameters.

Pouhana Hussey: Then it also needs to align to our Strategic Plan and the commitments we've made in terms of our 15- year period, our three-year cycles and when we bring the budget presentation in full. Casey and our strategy, systems office will also frame that.

For now, these are the budget numbers that are being drafted and so I'll turn it over to Mona who will walk through it. As she walks through, the executive summary highlights the key messages that we want to call out in this particular budget and that is working on more grants to our communities.

Then looking at redirecting our personnel and contracts there. So, the two key messages, increasing our grants and beneficiary services and streamlining and refocusing personnel and contracts.

In thinking about this time of COVID, and thinking about the bill that's waiting for signature, and our budget bill - as we think about FY 22-23, the agency is like any other agency. We need to look at what resources we have to prioritize our resources to make sacrifices on some of the spending that we need to make.

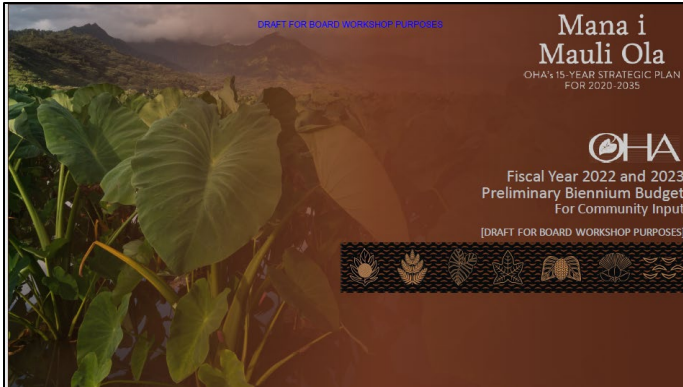
Much like our families do when we balance our own finances, there are certain things that we need to cut out, there are priorities that we need to make. So, this budget represents this initial thinking of focusing on what we want to emphasize, which is grants and beneficiary services, and some of the sacrifices we need to make to be able to do that.

That would be around streamlining our personnel and contracts. In this budget is also the commitment of granting to match the Public Land Trust revenue, which means that the rest of our operations needs to live within our means - off the 5% currently in budget of the Native Hawaiian Trust Fund, as well as any other resourcing that comes from our commercial properties.

So, a lot of thought, yes. These are the numbers and the level of granularity that has been previously shared with beneficiaries. Just to let you know, as well, what Trustees will receive this week that will support these initial budget numbers are your budget books.

For new Trustees, the finance division puts out a budget book, which is a detail of all of the schedules, so you will receive your budget book this week to accompany this presentation. Then we'll have about two weeks to be able to ask any questions of finance for that. So, with that overview, I'm going to turn it over to Mona to walk through the presentation. Any questions along the way, please ask and then we will update the presentation before distributing.

CFO Hinck: Aloha Chair Waihe'e, Vice-Chair Alapa, Trustees and fellow colleagues, I will be walking through the Preliminary Biennium Budget for the Fiscal Year ending June 30, 2022, and June 30, 2023.



Executive Summary

DRAFT FOR BOARD WORKSHOP PURPOSES

Two thousand twenty (2020) saw the adoption of the Office of Hawaiian Affairs' (OHA) new Strategic Plan, entitled Mana i Maui Ola (Strength to Wellbeing). This plan includes three foundations: Ohana (family), Mo'omehu (culture), and 'Āina (land and water). OHA recognizes these foundations have the power to affect the wellbeing of Native Hawaiians. Therefore, they are woven into OHA's plans to affect change in the areas of education, health, housing, and economics. Over the next 15 years, OHA will be implementing strategies, aligned with our foundations and directions to achieve our envisioned outcomes for a thriving and abundant lāhui.

The Fiscal Years 2022-2023 biennium core budget is the financial expression of OHA's plans to implement this Strategic Plan and includes aligned spending priorities and contributing funding sources. The spending priorities for this biennium are to **Increase Grants & Beneficiary Services** to support Native Hawaiians, 'ohana and communities within Hawai'i's current systems; and to **Streamline & Re-Focus Personnel and Contracts** to advance the work needed to transform Hawai'i current systems. Therefore, annual grant budget is increased to \$15.1 million, which now represents the largest share of OHA's core operating budget and is equal to OHA's current funding from the Public Land Trust Revenues.

OHA's funding sources dedicate the financial resources available to implement Mana i Maui Ola, and annually include: 5% of the Native Hawaiian Trust Fund investment portfolio; a fixed \$15.1 million of Public Land Trust revenues; appropriations of State of Hawai'i general fund decreased to \$2.25 million; and Kaka'ako Makai's resource allocation estimated at \$1.4 million. As OHA is able to increase these sources, so to will the services to Native Hawaiian beneficiaries be able to be expanded.

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CFO Hinck: The purpose of this document is to provide an explanation of the Preliminary Biennium Budget, and this is the part of OHA's community input phase and will allow greater accessibility, transparency, and detailed level of information to our beneficiaries. I'll give you a few minutes to review this slide.

Purpose

DRAFT FOR BOARD WORKSHOP PURPOSES

The purpose of this document is to explain more about the Office of Hawaiian Affairs (OHA) and its proposed budget for the next two years. OHA acknowledges its accountability to beneficiaries and communities, therefore, provides this explanation of the preliminary biennium budget for Fiscal Year (FY) 2022 and 2023. This description is part of OHA's community input phase and will allow greater accessibility, transparency and detailed level of information to beneficiaries.

Comments and questions are important and OHA welcomes them. This feedback will serve as an assessment of the preliminary budget and may inform revisions prior to Board action.

Please send your questions and comments to ohabudget@oha.org or visit www.oha.org for more information.

DRAFT FOR BOARD WORKSHOP PURPOSES

The Office of Hawaiian Affairs
OHA grew out of organized efforts in the 1970s to right past wrongs suffered by Native Hawaiians for over 100 years. Hawaiian's newfound activism brought their plight to the consciousness of the general public, leading grassroots leaders to propose that income from land taken from the illegal overthrow of the Hawaiian Kingdom be used to benefit Hawaiians. After voters of all backgrounds agreed, OHA was born in 1978.

Nu'ukūia (Vision)
Ho'oulu Lāhui Aloha - To Raise a Beloved Lāhui

He 'ōlelo mākaia 'o "Ho'oulu Lāhui" na ke Ahi Nui Kalikaua; a he kia ho'omana 'o "Aloha" no ko ke Ahi Nui Lili'uokalani 'ano kū a mau.

"Ho'oulu Lāhui" was King Kalikau's motto. Aloha expresses the high values of Queen Lili'uokalani.

Ala Nu'ukūia (Mission)
E ho'omalu i ko Hawai'i kanaka me ona mau waiwai honua a pau – pau pū nō me ko ke Ke'ena mau waiwai lewa me nā waiwai pa'a iho nō – e o aku ai ka nohona mo'omehu, e 'oi aku ai ka nohona kū i ka wā, a e malu iho ai ka nohona welo ho'olima ma ka mea e ho'olupa'i mau a'e ai he lāhui lamalama i ke 'āina kōka kanaka mai 'o a 'ōo ka poe poe honua nei he kanaka e huihu, he kanaka ho'ohūlamahi, he kanaka Hawai'i.

To mālama Hawai'i's people and environmental resources, and OHA's assets, toward ensuring the perpetuation of the culture, the enhancement of lifestyle and the protection of entitlements of Native Hawaiians, while enabling the building of a strong and healthy Hawaiian people and lāhui, recognized nationally and internationally.

CFO Hinck: OHA is governed by a Board of Trustees made up of nine members who are elected Statewide to serve four-year terms setting policy for the agency. In April 2019, the Board of Trustees approved a new Board Governance framework to better align the establishment of policies and related decision making. The framework articulates OHA's dual identity as an organization serving the Lāhui and balancing it with the mandates as a state agency, its fiduciary duties as a trust, and its operating values, policies, and practices. I'll give you a couple of minutes to review this slide.

Governance Structure

DRAFT FOR BOARD WORKSHOP PURPOSES

The Office of Hawaiian Affairs is a public agency with a high degree of autonomy, responsible for improving the well-being of Native Hawaiians. OHA is governed by a Board of Trustees (BOT) made up of nine (9) members who are elected statewide to serve four-year terms, setting policy for the agency. The agency is administered by a Chief Executive Officer (Ka Pūhaha) who is appointed by the BOT to oversee operations, including staffing.

Board of Trustees
Four of the nine positions on the Board are designated as at-large seats representing the state as whole, while the five other trustees represent each of the following districts: Hawai'i Island, Maui, Molokai and Lanai, O'ahu, and Kauai and Ni'ihau. While there are residency requirements for candidates seeking the district seats, all voters, statewide are permitted to vote in each of the OHA races.

DRAFT FOR BOARD WORKSHOP PURPOSES

The BOT is responsible for setting OHA policy and managing the strategies of the agency's trust. Prior to COVID-19 restrictions, the Board met regularly at the agency's headquarters in Honolulu, and at least once annually on each of the major islands. Board meetings are currently held virtually and proceedings live streamed.

Each of the trustees sits on the Board's two standing committees: Resource Management (RM) and Beneficiary Advocacy and Empowerment (BAE).

The RM Committee handles all fiscal and budgetary matters and ensures proper management, planning, evaluation, investment and use of OHA's trust funds, including policies, related to land use, native rights and natural and cultural resources.

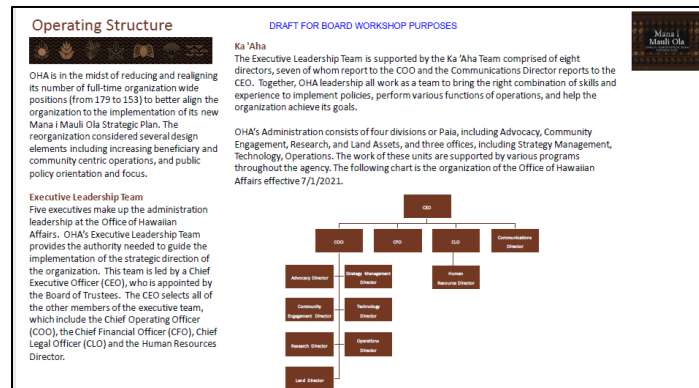
The BAE Committee focuses on the agency's legislative and advocacy efforts, that encourage Hawaiians to participate in governance; as well as programs that address issues relating to beneficiary health, human services, economic stability, education, housing, environment and natural resources.

The RM and BAE Committees convene regularly and approve actions and recommendations that are forwarded to the full Board for consideration and final approval.

In April 2019, the BOT approved a new Board Governance Framework to better align the establishment of policies and related decision making. The new Board Governance Framework articulates OHA's dual identity as an organization serving the Lāhui balanced with its legal mandates as a state agency, its fiduciary duties as a trust, and its operating values, policies and practices.

Board Governance Framework

CFO Hinck: This information is just a reminder of everything that we already know, stop me anytime when you have questions. OHA is in the midst of reducing and realigning its number of full-time organization wide positions from 179 to 153 to better align the organization to the implementation of its new strategic plan. The reorganization designs are to increase beneficiary and community centric operations, and public policy orientation and focus. The Executive Team is comprised of five members, the CEO, COO, CFO, Chief Legal Officer, and the Human Resource Director. This team is supported by the Ka 'Aha team comprised of eight directors; seven of whom report to the COO, and the Communications Director, who reports to the CEO. The organization chart illustrates a structure and is effective on July 1, 2021, the start of the new fiscal year.



Trustee Lee: So, the diagram that we're looking at - *isn't that how we sit today?* That doesn't look like the reorg.

CFO Hinck: I think the Communication Director is reporting directly to the CEO.

Pou Nui Brown: *Chair Waihe'e, may I add something really, quickly here?*

Chair Waihe'e: Go ahead, Casey.

Pou Nui Brown: Thank you. We also have an Operations Director - that is there as well. This does reflect the reorg Trustee Lee.

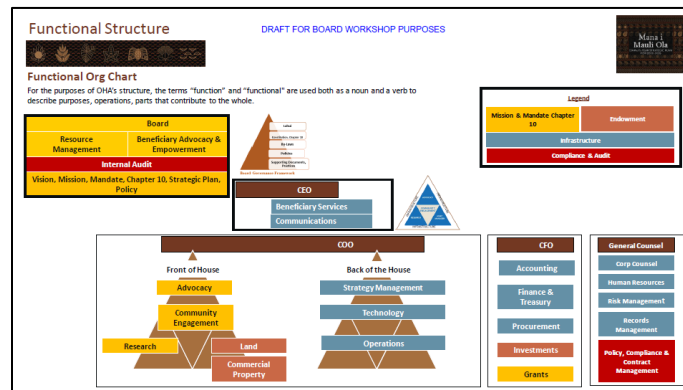
Trustee Lee: Okay, Thanks, Casey. So, this is effective the first day of the new fiscal year and that's contingent on the Trustees approving the budget.

Pou Nui Brown: Correct.

Trustee Lee: Thank you.

Trustee Hulu Lindsey: I just want to say that in Hawai'i Revised Statutes, the reorganization or the structure of OHA is still the Trustees responsibility and not necessarily does our Administrator have the authority to design the structure of OHA - the way that individual wants. I believe that that structure will come before the Board for approval.

CFO Hinck: Functional structure. This is another view of the organization chart by functions. Please note the legend at the top right, and the different colors that explain the purpose of each function. I'll give you a moment to look over this slide. Let me know if you have any questions.



Trustee Lee: Trustee Hulu Lindsey, while others are perusing this image. It makes me wonder if we are going to have the final authorizing authority over a restructure.

- *Why are we getting a workshop on a proposed budget of a structure that has not been approved?*
- *What happens if the Board does not approve that?*

Then we just had a workshop on something that is irrelevant.

- *Should we not have had that discussion before this discussion?*

Trustee Hulu Lindsey: I believe our Administrator withdrew the request for approval of that money.

Trustee Lee: Correct, but that money wasn't necessarily the reorg. The money was going to allow them to move forward with a possible reorganization. If that hadn't been withdrawn, and we had approved that - that doesn't necessarily mean that we approve their reorg.

Trustee Hulu Lindsey: That's true. It doesn't mean that the money would have approved the reorg.

Trustee Lee: Correct.

Trustee Hulu Lindsey: Yeah.

Trustee Lee: So, if it's the Chair of the Board's feeling that according to Chapter 10, we have the final authorizing authority of the structure of OHA - again, I ask - maybe this goes to Chair Waihe'e:

- *Why are we getting a workshop on a budget for reorganization that we have not approved?*

By giving us this workshop - it assumes that we are approving this reorg. That's what it assumes because I don't see an alternative. Here's Budget "A" Trustees, if you approve, here is an alternative budget "B" Trustees, if you don't approve. I am seeing one presentation that assumes that we are approving. *Am I the only Trustee that sees it that way?* If I am, I'll shut up.

Trustee Ahu Isa: You're right, Trustee Lee.

Trustee Hulu Lindsey: I think there is an assumption, and of course, time is also ticking away to complete this by the end of June 30. I think it's also a facilitation manner, but if things don't turn out the way it's expected, then the money cannot be spent. That's why it hasn't been approved, as you know.

Pou Nui Brown: I'll add one small comment quickly here. Trustees, as Chair Hulu said, the team did make an assumption - that the reorg would be completed. We had to put a stake in the ground, so that we could complete the material and be able to share it with you folks. If that stake needs to move, if the budget is not approved, then, of course, we'd come back and revise all of this material and bring it forth. So yeah, we made an assumption - to bring the material forward, but it can be changed if necessary.

Trustee Lee: *In a month and a half, Casey?*

Pou Nui Brown: I would have to confer with my CFO colleague to see if that's possible, because the financials are a tough chore.

Trustee Lee: I understand that, which is why I'm asking what I'm asking now.

CFO Hinck: By year end...

Pou Nui Brown: *By Fiscal Year end Mona?*

CFO Hinck: Yes, I commit to that.

Trustee Lee: Ok.

CFO Hinck: Moving on to the next slide, OHA's 15-year strategic plan for 2020 to 2035. There are three foundations, 'Ohana (family), Mo'omeheu (culture), and 'Āina (land and water) and our four directions, and eight strategies. These three foundations have the power to affect the well-being of Native Hawaiians. Therefore, they're woven into the four directions to affect change in the areas of Education, Health, Quality Housing, and Economic Stability. These four directions will be used to guide OHA's work to better the conditions of Native Hawaiians. Over the next 15 years, OHA will implement eight external strategies to achieve our envisioned outcomes for a thriving and abundant lāhui.

Mana i Maui Ola: OHA's 15-Year Strategic Plan for 2020-2035

OHA's Strategic Plan "Mana i Maui Ola" (Strength to Wellbeing) includes three foundations: 'Ohana (family), Mo'omeheu (culture), and 'Āina (land and water). OHA recognizes these foundations have the power to affect the wellbeing of Native Hawaiians. Therefore, they are woven into OHA's plans to affect change in the areas of education, health, housing, and economics. These four directions will be used to guide OHA's work to better the conditions of Native Hawaiians.

Over the next 15 years, OHA will be implementing eight (8) external strategies, aligned with our foundations and directions to achieve our envisioned outcomes for a thriving and abundant lāhui. These strategies include:

Direction: Educational Pathways
STRATEGY 1: Support development and use of educational resources for all Hawaiian lifelong learners in schools, communities and 'ohana.
STRATEGY 2: Support education through Hawaiian language medium and focused Charter Schools.

Direction: Health Outcomes
STRATEGY 3: Advance policies, programs, and practices that strengthen Hawaiian wellbeing, including physical, spiritual, mental and emotional health.
STRATEGY 4: Advance policies, programs and practices that strengthen the health of the 'āina and mo'omeheu.

Direction: Quality Housing
STRATEGY 5: Advance policies, programs and practices that strengthen Hawaiian resource management knowledge and skills to meet the housing needs of their 'ohana.
STRATEGY 6: Support implementation of the Hawaiian Homes Commission Act and other efforts to meet the housing needs of 'ohana.

Direction: Economic Stability
STRATEGY 7: Advance policies, programs and practices that strengthen 'ohana's ability to pursue multiple pathways toward economic stability.
STRATEGY 8: Cultivate economic development in and for Hawaiian communities.



'Ohana



Mo'omeheu



'Āina

CFO Hinck: Next slide is the Biennium Budget Construction Process. The start of any budget begins with the strategic plan; the budget is a financial expression of the activities that we intend to undertake in a given period. The budget construction starts with all the funding sources available. So that would be the percentage of OHA's Investment Portfolio, the Public Land Trust allotment, General Funds appropriations, and Commercial Property revenue.

These funding sources create the ceiling for the budget expenditures. Recurring expenses, which account for normal ongoing businesses are accounted for first. Any remaining identified funds at this stage are considered managed and deployed by the Office of Strategy Management; aligned to the Strategic Plan, and related tactical and operational plans and activities.

With Board approval, Administration determines where resources are optimally deployed to achieve strategic and tactical outcomes. Biennial 2022 and 2023 will be the first fiscal period to lay the foundation to implement the Strategic Plan. We're seeking community input on this development to inform Administration of observations and mana'o prior to the submission of the first biennium budget to the Board of Trustees for action in June of 2021.



Trustee Lee: So, we're getting our Biennium Budget binders within the next two days. So, the community has one week to provide their input to Administration before it comes before the Board.

CFO Hinck: These slides will go out to the community; if it's okay. Then the detailed budget binders will come a little bit later.

Trustee Lee: I just heard Sylvia say we were getting our binders this week; being that today is Tuesday I'm assuming that's going to happen within the next two days.

CFO Hinck: Yes.

Trustee Lee: Then you said that it's going to come to the Board for approval by the first week in June, which is next week. So, the community has a week to provide their input, a week-and-a-half on the outside.

CFO Hinck: I think we were thinking about two weeks that they would have. Then we will finalize any inputs and comments. Then probably have another workshop with the Trustees to go through the binder and then present something on June 15th for approval. *Is that correct Sylvia?*

Pouhana Hussey: June 15th would be another workshop for the Board with updated information input from beneficiaries. The Board would have their binders about two or three weeks before any workshop would be brought back. Based on that workshop, then an action item would be determined as was done two years ago. If the Board felt that another workshop was needed before an action item, we would schedule that accordingly.

Trustee Lee: Okay, so Mona I just want to point out to you what you committed to. So, if our first workshop on those binders is the 15th and if the Board is not happy with that based on our reorg and another workshop does come in front of us by the 22nd - that would leave you 10 days to come up with a new budget before the biennium starts.

CFO Hinck: *I get 10 days total?*

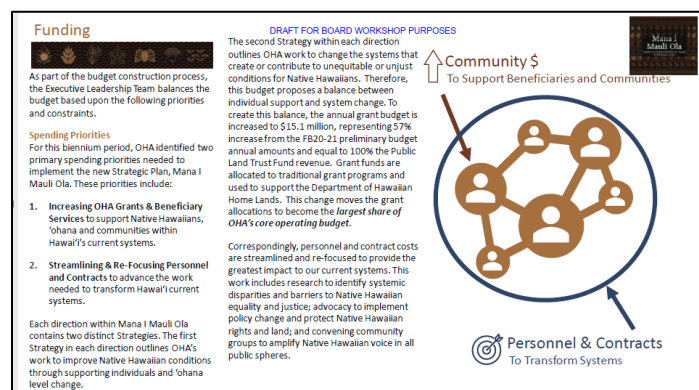
Trustee Lee: I'm sorry, I stand corrected - eight days that it would have to come back for the Board's approval and I'm going to guess without a workshop because I don't know where you'd fit another workshop in.

CFO Hinck: I'll do my best Trustee Lee.

CFO Hinck: On the next slide, OHA has identified two primary Spending Priorities needed to implement the new strategic plan. That's increasing OHA's Grants and Beneficiary Services and Streamlining and Refocusing Personnel and Contracts.

The first strategy within each strategic direction outlines OHA's work to improve Native Hawaiian conditions through supporting individuals and 'ohana level changes. So that would be the first arrow coming in to support the beneficiaries and communities, the top arrow.

The second strategy within each direction outlines OHA's work to change the systems that contribute to unequitable or unjust conditions for Native Hawaiians. So that's the second arrow coming in. A noteworthy example of this balance is the increase to the annual grant budget of 1.5 million dollars, representing a 57% increase from the biennial 20-21 preliminary budget and is equal to 100% of the Public Land Trust revenue. So, with this change - most grants become the largest share of OHA's core operating budget.



CFO Hinck: Once spending priorities are identified, constraints on funding sources and spending decisions are considered. So, these constraints are both restrictions on the funds that OHA receives, as well as previous commitments that the agency has made. So, identifying this part of the process to determine the additional budgetary decisions that must be made.

First, the PLT revenues that are limited to 15.1 million dollars, which we believe is at least half of what Native Hawaiians should be receiving; that's a limiting factor in our budgets.

The second is our spending limit calculation at a maximum of 5% of a rolling 20-quarter average of the Native Hawaiian Trust Fund.

Third is a fringe benefit rate, which adds significantly to payroll. So, for budgeting purposes for Fiscal Year 22-23 we're using an actual rate of 52%. Taking that over an average of nine months of Fiscal Year 20-21.

Fourth, these are standing commitments, including grant provisos from the state general fund appropriations with matching funds from OHA. The DHHL debt servicing agreement that OHA pays for which is \$3 million annually. Along with pledging dollar-for-dollar the 15.1 million from the PLT revenues to grants.

Funding DRAFT FOR BOARD WORKSHOP PURPOSES

Key Constraints
Once spending priorities are identified, constraints on funding sources and spending decisions are considered. Constraints include both restrictions on the funds that OHA receives, as well as previous commitments the agency has made to further the mandate and mission. Therefore, constraints need not be viewed as negative, but rather a part of the process to determine the additional budgetary decisions that must be made.

First. In 2006, the state set the native Hawaiians' pro rata share of Public Land Trust revenues at \$15.1m annually. This amount is outdated and represents about half of what native Hawaiians should be receiving, thereby significantly restricting OHA's budget.

Second. OHA adheres to a Spending Policy, that is calculated at 5% of a rolling 20 quarter average of the Native Hawaiian Trust Fund.

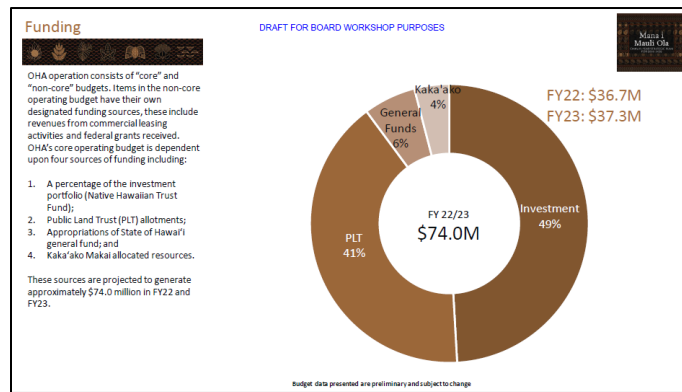
Third. the budget accounts for the actual calculated fringe benefit rate of 52%. This adds a significant amount to Payroll. Every \$1 of salary requires \$0.52 of fringe benefits. The approved rate from the state was 63.28% which was lowered to 50.98% then increased to 52.83% due to COVID.

Fourth. OHA honors large standing commitments, including grant proviso from the state general fund appropriations with matching funds from OHA; DHHL debt servicing agreement, and pledging dollar-for-dollar of the \$15.1m from the PLT revenue to grants.

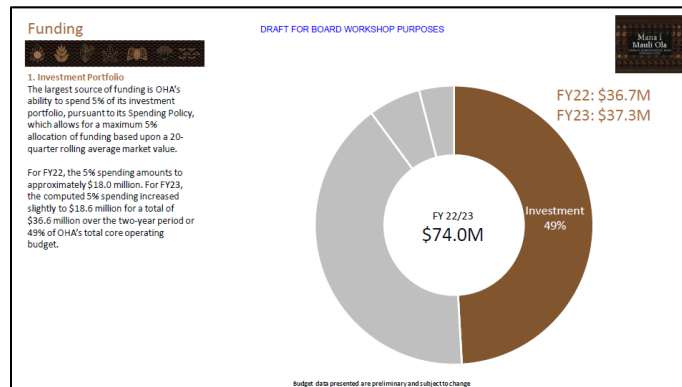
CFO Hinck: OHA's operations consist of core and non-core budgets.

The Non-Core budget has its own funding resources and are therefore not included in OHA's core budget. These include revenues from commercial property and federal programs.

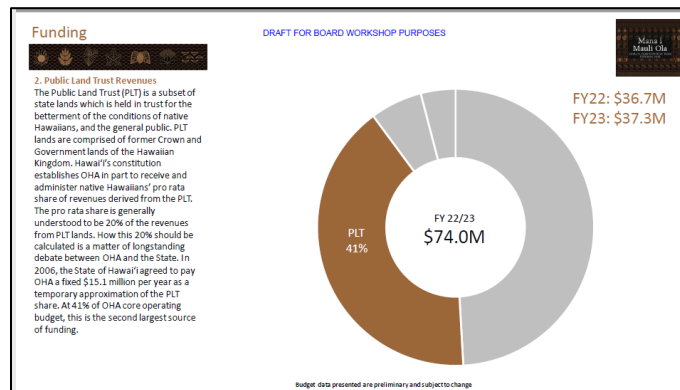
The Core budget spending is limited to the funds available from four sources; the percentage from the Native Hawaiian Trust Fund, the Public Land Trust revenues, the appropriation from the State of Hawai'i general fund, and a portion of Kaka'ako's net income. For Fiscal Year 22-23, the total projected funds available for OHA's core budget is 74 million dollars. This pie chart represents the percentage allocation of each source.



CFO Hinck: The largest source of funding is our Native Hawaiian Trust Fund. Pursuant to the spending policy a maximum of 5% based upon a 20-quarter rolling average market value is allowed. For FY22, that is approximately 18 million and for FY23, that amount increases to approximately 18.6 million for a total of 36.6 million over the two-year period, or 49% of the total core operating budget.



CFO Hinck: The second largest source of funding is our Public Land Trust revenues. Since 2006, the State of Hawai'i had agreed to pay OHA a fixed 15.1 million dollars per year as a temporary approximation of the PLT share. This represents 41% of OHA's core operating budget.



Pou Nui Brown: *Can I jump in and add something before we move off of these sources of funds?*

Chair Waihe'e: Oh, yes, go ahead.

Pou Nui Brown: Yeah, I just wanted to reiterate something that was mentioned up top. So, these donut charts you see and the way this whole presentation is organized is very similar to what it was when we went out two years ago. The categories will feel similar to the beneficiaries. It's just the numbers that we have to make sure it's right, but in terms of this whole pie here, I wanted to remind everyone that the key message we're driving for here is that we're doing more with less.

The message that was highlighted in the Executive Summary was we're actually increasing our grants, and this 74 million you see now is actually less than it was in the 20-21 biennium budget. That 20-21 biennium budget two years ago was 74.5 million dollars. So that's the big underlying message to take away from this; that we upped our grants by \$3 million. Yet, we're doing all of that with less total budget. The details are fun to look at and are very informative, but I just wanted to highlight the key message - so Trustees come away with the right understanding and the message we're leading out with when we eventually go to the public. Mahalo Chair.

Trustee Lee: So, since you brought that up. Based on the feedback that myself and other Trustees and I'm sure you are getting from our beneficiaries - they're also going to see through that. They're going to see that, yes, you're doing it with less money, but you're assuming you're going to have less money. You're going to be able to do more with less money because you're eliminating personnel. That's the message that I'm sure why my phone is already blowing up about. That's what we're going to have to deal with after this meeting. Yes OHA, you are doing more with less awesome, but you're saying you're going to do more, because you're getting rid of people.

Pou Nui Brown: Thanks for raising that, and especially if that's something Trustees are hearing, we want to be able to balance our messaging the right way. We want to be able to prepare our responses; it is part of the reality there. I think we'd have to look at our messaging to make sure that we're prepared to respond to that. Thanks for raising that Trustee.

Trustee Ahu Isa: In addition to what Trustee Lee said:

- *Why can't we do like what the Federal Government does, when they come to an impasse, and they have to have a budget or the people can't get paid, come October 1?*
- *Can we just temporarily go status quo; approve for three months, one quarter, and not do the reorg.?*

Just wait, and then we can get the job descriptions. We can see how we can fit things in, but in the meantime, get the first part of that.

- Do we lose the 15 million, do we have to encumber that 15 million?

Trustee Hulu Lindsey: No, we don't have to encumber the 15 million, that's ours.

Trustee Ahu Isa: Kind of like the DOE, our budget, once general fund, we could roll it over, we never lose it. So, then we start the new fiscal year, but just to get these job descriptions, a so-called reorganization in place. I think we need time; we can't really rush this.

The other thing I was going to say is the biennium is really not due for the next legislative session, which is a new biennium and a supplemental. We don't have to give it to the governor until I think the end of this year and we do have standing commitments for fringe benefits; we have to pay certain things. I think we should have a temporary approval of a budget for like, one month, two months, three months and not rush this through and get stuff to us by June 15 and have another workshop.

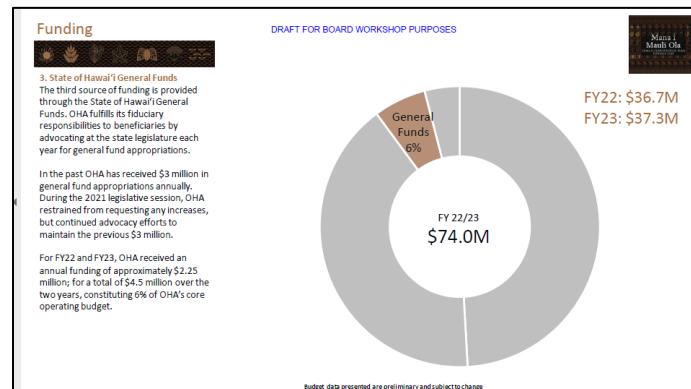
We can look at increasing the funding, that's the main thing I wanted us to do. I found a memo, I think I showed Trustee Lee, or I brought it in yesterday and I showed our Chief of Staff, Colin that we have 25 million and BNF sitting in there, in our reserve our PLT - we only get 15 mil.

At one point, Department of Transportation, the State stole 5 million and transferred it over then we had to get it back, Colette wrote a note; we had to get it back.

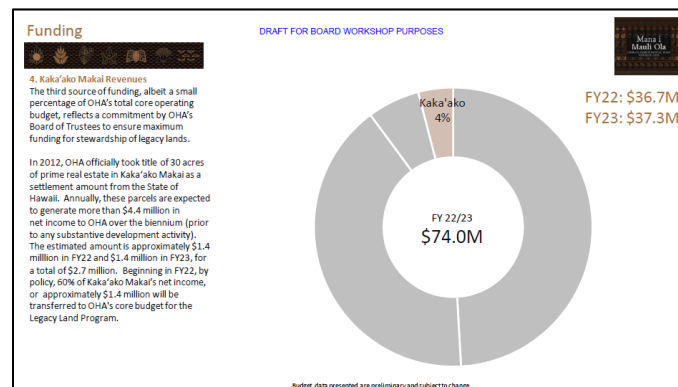
Now what happened to the task force that was formed that's supposed to up this? It's been sitting there just like our increase in our funding for the Trustee Salary Commission. All of these local committees, task force that was in resolution in 2016 is still sitting there with all that money. I think now we may be up to what - 40 million dollars. Why don't we work on that kind of stuff instead of the new milling and picking how we're going to do this and cutting salaries.

Hire professional lobbyists, get us the money, or do something in that vein. Sorry, Chair Waihe'e, but you've been around a long-time and you know exactly what I'm talking about increasing it. Mahalo.

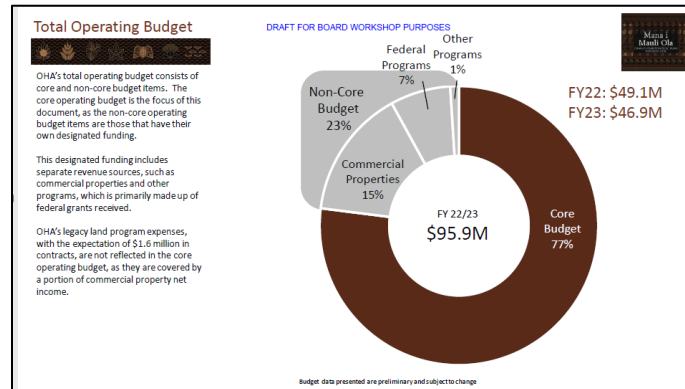
CFO Hinck: The third source of funding is the State of Hawai'i General Funds. In the past OHA has received \$3 million appropriations annually. During the 2021 legislative session OHA restrained from requesting additional increases to the general fund, but continued advocacy efforts to maintain the previous 3 million dollars. For Fiscal Year 22 and 23, OHA received an annual funding of approximately \$2.25 million for a total of \$4.5 million over the two years, constituting 6% of OHA's core operating budget.



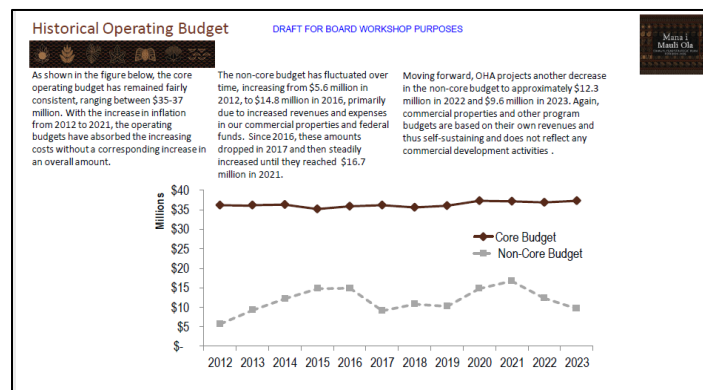
CFO Hinck: The last source of funding for OHA's total operating budget reflects a commitment by OHA's Board of Trustees to ensure maximum funding for stewardship of the legacy lands. Beginning in fiscal year 22; by policy, 60% of Kaka'ako Makai's net income or approximately 1.4 million will be transferred to OHA's core budget for the Legacy Land Program. The estimated amount for Fiscal Year 22 and 23 is approximately 2.7 million and represents 4% of the total amount of funding available.



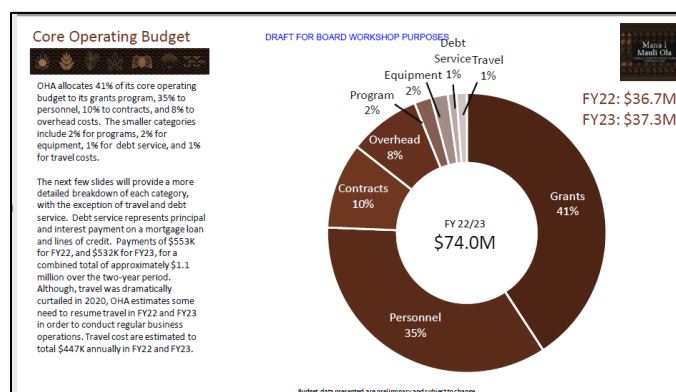
CFO Hinck: OHA's Total Operating Budget consists of core and non-core budgets. The core operating budget is the focus of this document, as the non-core operating budget items are those that have their own source of funding. This designated funding includes separate revenue sources, such as the commercial properties and federal grants and other programs.



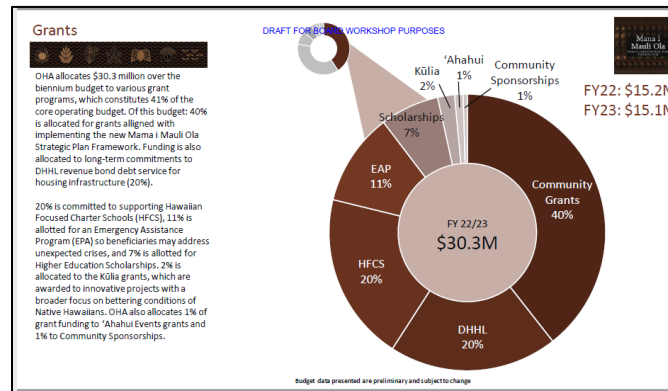
CFO Hinck: This slide shows the historical view of OHA's core and non-core operating budgets since 2012 to the projected budgets for Fiscal Year 22 and 23. The core operating budgets remain fairly consistent at 35 million to 37 million annually. The non-core budgets fluctuate over time, mainly due to the budgets of the federal programs and commercial properties that are self-sustaining.



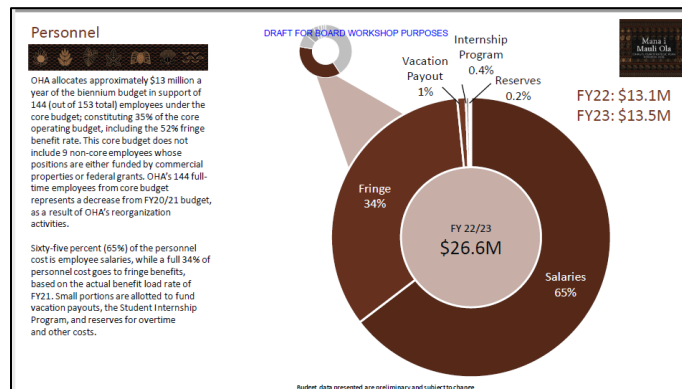
CFO Hinck: OHA allocates 41% of its core operating budget to its grants program, 35% to personnel, 10% to contracts, 8% overhead costs and miscellaneous smaller categories.



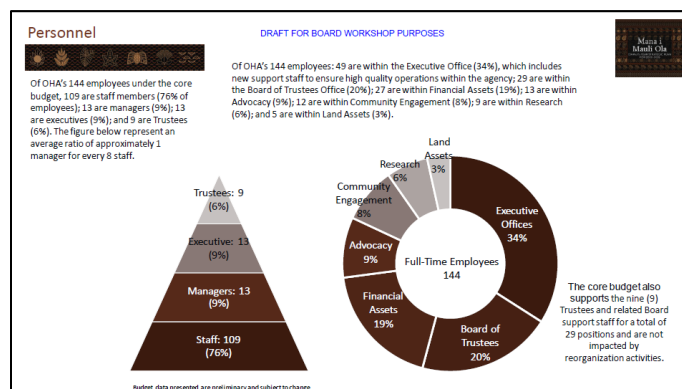
CFO Hinck: The next few slides will provide a more detailed breakdown of the larger percent allocation categories. OHA allocates \$30.3 million over the biennium budget to various grant programs, which constitute 41% of the core-operating budget. This amount also includes the DHHL debt servicing for housing infrastructure that OHA pays as a grant to DHHL of 3 million per year. I'll pause here while you look over the chart and where we're projecting the grant monies will be targeted to.



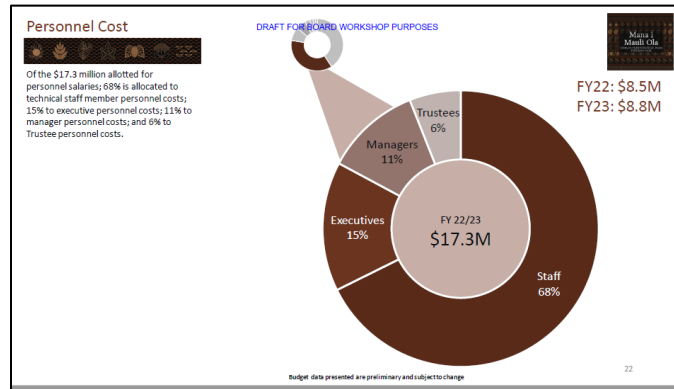
CFO Hinck: OHA allocates approximately \$13 million a year of the biennium budget in support of 144 positions out of 153 positions, nine of which are non-core employees. This constitutes 35% of the core-operating budget and includes the 15% fringe rate benefit. As you can see, 65% of the personnel is for employee salaries, while a full 34% of the personnel costs, go to fringe benefits.



CFO Hinck: This slide illustrates personnel counts at various levels and personnel dollars in various paia. I'll give you a moment to go through both charts.

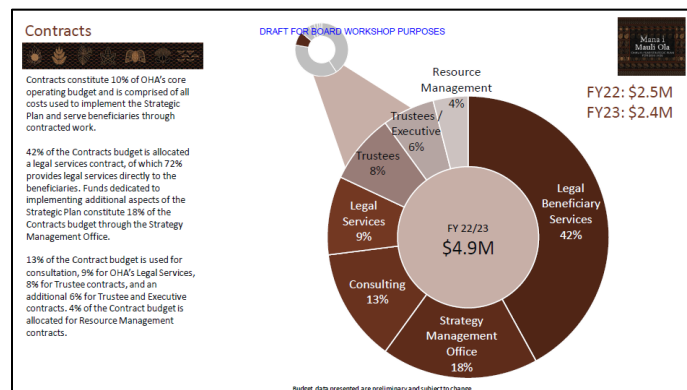


CFO Hinck: This pie chart shows the percentage allocation for the different personnel levels based on salaries.



CFO Hinck: As mentioned earlier in the budget construction process - recurring expenses, which account for normal ongoing operations are accounted for first. Any remaining identified funds at this stage are considered, managed, and deployed by the Office of Strategy Management; to ensure alignment to the strategic plan and related tactical and operational plans and activities.

So, with the BOT approval, Administration determines where resources are optimally deployed to achieve strategic and tactical outcomes. For instance, Beneficiary Services of \$1 million, which include the legal provisos and OHA's matching funds, make up 42% of the pie. \$150,000 is in the Trustees budget for the internal audit function. Resource Management has \$90,000 for the external audit and other service fees of \$751,000 is split between: Consulting, Trustees, and Other.



Trustee Keola Lindsey: Mona - at the beginning of the presentation, it talks about streamlining and refocusing personnel and we've talked about the reorg already, but "and contracts". So, does this talk about, I mean - *how is that refocusing happening, I guess?*

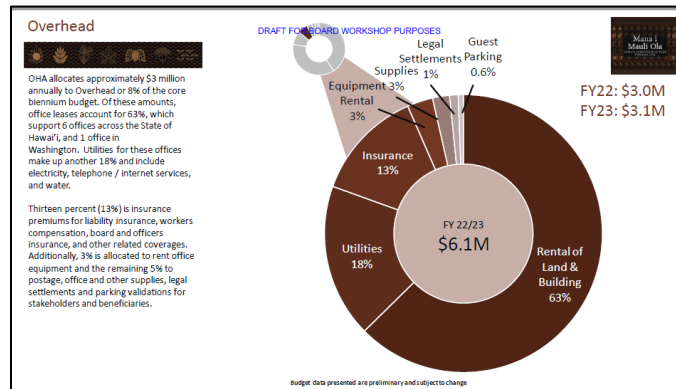
CFO Hinck: The first cut are contracts that are basically recurring contracts, or contracts that we have identified that we need to budget for. Then the rest of the monies are going to go into the Strategy Management Office and from there, it will be deployed based on our strategic plans and the priorities. So, it's not in the programs themselves, but it's in this big pot, aggregated, and then deployed as needed.

Trustee Keola Lindsey: I'm just wondering, like if I'm receiving this presentation in the community, and on the first slide, it's in bold, right, it says, **Streamline & Re-focus Personnel and Contracts**, but what is the refocusing and streamlining part? (Sound cuts out...)

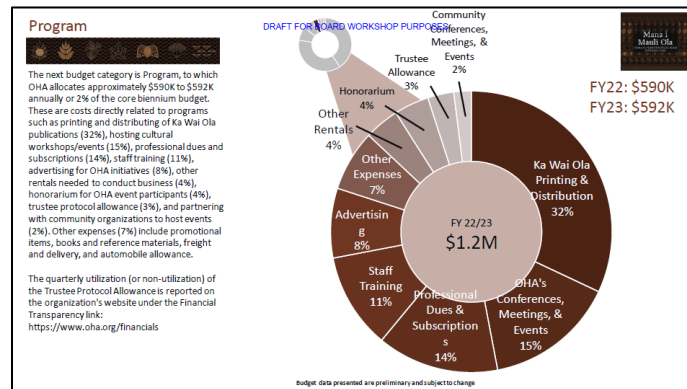
CFO Hinck: I would think that the contracts that are in the Strategy Management Office would look at the Beneficiary Services and Advocacy, and those items that we call out that are the result of the reorganization and realignment of it.

Trustee Keola Lindsey: Okay. Thank you.

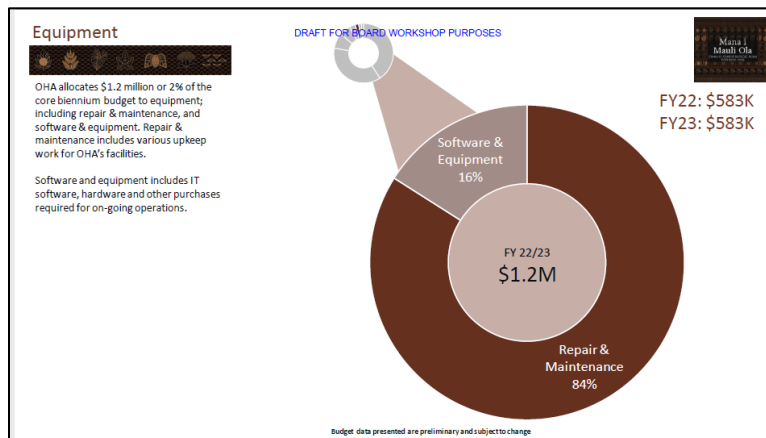
CFO Hinck: OHA allocates approximately \$3 million a year to Overhead or 8% of the core biennium budget. Office leases account for 63% or 3.8 million of the biennium budget. This supports six offices across the State of Hawai'i, and one office in Washington D.C. Utilities for these offices come out to 18% of the core expenses, or \$276,000. That includes electricity, telephone, internet service and water. Insurance is at 13% or \$790,000 and those rounds out the top three overhead expenses.



CFO Hinck: Program expenses are a hodgepodge of expenses directly related to the specific programs. So, I'll just give you a few minutes to review this slide.



CFO Hinck: Equipment expenses are repairs & maintenance and software & equipment for IT.



CFO Hinck: We're done. *Anybody have any questions?*

DRAFT FOR BOARD WORKSHOP PURPOSES

Please send your questions and comments to ohabudget@oha.org or visit www.oha.org for more information.

A schedule of Zoom meetings (varying days and times) will also be announced for more interactive opportunities to learn about and provide feedback regarding the 2022-2023 biennium budget.

Mana i Maui Ola
OHA'S 15-YEAR STRATEGIC PLAN
FOR 2020-2035

Chair Waihe'e: Ok members, *are there any further questions about the presentation or the process or anything related to what you've seen?*

Trustee Hulu Lindsey: I actually think there'll be many questions.

Chair Waihe'e: I agree.

Trustee Hulu Lindsey: Our Trustees need the time to review the details of the budget. Just as the example that Trustee Keola Lindsey raised; 4 million for contracts that we don't know what contracts we're talking about. That's very concerning. I would suggest that the Trustees review this. I remember asking a few years back before Sylvia came to OHA, that it would be very helpful for the Trustees to not only see the percentage, but the actual numbers.

- *What are we talking about; \$1 million, \$600,000?*

I appreciate the percentages, but I think more realistically, if we see the numbers, that would be also helpful. I am sure that the Trustees need some time to lull over these numbers and have many questions for Administration. That's just my personal feeling as well. I would welcome to hear comments from the other Trustees.

CFO Hinck: So just to clarify, Trustee Hulu Lindsey. The Legal Beneficiary Services of a million includes the legal provisos and are matching funds; that's 1 million. So, there's actually 2.5 million, targeted for contracts. 150,000 is the internal audit function, 90,000 is the external audit that we need to contract for and other legal services of 751,000 are split between consulting, trustees and other. The balance is put into the Strategy Management Office to be deployed later upon Trustee approval.

Trustee Hulu Lindsey: So that request for money would come before the Board is what you're saying. I'm familiar with the matching funds for NHLC, because half of it is what we got from the State for our general fund. So, the proviso is what we match up to it. So, is that 4 million - *just include our side of the match, or is it combined?*

CFO Hinck: It includes their side, but 1 million is over two years. So, it's 2.5 million or something.

Trustee Hulu Lindsey: Okay, yeah.

CFO Hinck: So that's the bulk and then the balance, like I said, is going to go into the Strategy Management Office to be deployed later - once the tactical plans and decisions are made and the BOT has approved those contracts.

Trustee Akina: Just a question and we can direct this to whoever on Administration might be able to answer it. Forgive me if my memory is failing, and it may be failing at this point. With regard to the 5% Spending Policy on the Native Hawaiian Trust Fund, I know back in 2016 and '17, we had some discussion as to possibly bringing that down closer to 4%. *Did we conclude those discussions and make any policy or affirmation that would be at 5%?*

Pouhana Hussey: Trustee Akina, no, we did not. The current policy identifies up to or no more. The language is actually no more than 5%. So, the policy work that you've been engaged in is critical in deciding on those policy issues.

Trustee Akina: *Do we have in place any evaluation of that policy? Are we looking at that or just carrying it over into these new policies?*

Pouhana Hussey: So, each year - as the budgets are done, and the spending - we're actually measuring what we actually spent and so that's information that finance can provide, as part of the budget books. We budget what the actual spend is.

Trustee Akina: I know that some of us were concerned that 5% was a bit high and I just wanted to know if we have in place the opportunity to revisit that discussion and to get some recommendation.

Trustee Lee: Trustee Akina, I believe that was a big part of Ryan's presentation and workshop earlier in today's meeting.

Trustee Akina: Right. *So, are we saying we are affirming that for 5%?*

Trustee Lee: No, that is not what we're saying. You just asked if there is any analysis and work being done on that 5% and I am reminding you that analysis being done because Ryan just brought that before us earlier today in that workshop, that analysis for the Board.

That's one of many analyses that they're doing for policies. It's the spending policy, which is the 5% you're talking about, the debt policy, the proposed endowment policy, that was all a part of that workshop that we had earlier this afternoon.

Trustee Akina: Thank you. I do recall that that was on the list, but I'm very pleased to hear that the actual percentage amount is being evaluated and we'll get a recommendation. I think it's important for us to discuss and analyze.

CFO Hinck: We have four sources, so the PLT monies are going directly to the grants. Commercial property funding is going directly to the Land Legacy. The general funds - basically just got grant provisos, so that goes directly to grants. So, all we have is the 5% of the Native Hawaiian Trust Fund to support the entire budget of OHA.

Trustee Hulu Lindsey: The revenue from Kaka'ako, as well as Nā Lama Kukui, which is about 8 million a year.

CFO Hinck: Right, but that's not part of the core budget.

Trustee Hulu Lindsey: Okay.

Chair Waihe'e: Sorry, Trustee Akina. *Did you get the answer to what you're asking?*

Trustee Akina: What I'm basically asking is whether 5% is a safe number for us and I would like to know what the latest thinking on that is. I do recognize that that is where our funding comes from, but whether it should be as high as 5% is something that I would like to be well assured of in terms of the long-term stability and preservation of the Native Hawaiian Trust Fund. I'm just saying I'd be interested in being able to be assured of that and take a look at that.

Trustee Lee: Trustee Akina, two weeks ago, we had an update, from Segal Marco about our portfolio. He gave us an update for the calendar year of 2020 and the current first quarter of 2021, which they pointed out to the Trustees, that our earnings are well above 5%.

So again, I'm not saying that 5% is an appropriate number, but you're asking questions that have been answered. That information has been provided to us. *Where are these questions coming from Trustee?*

Trustee Akina: They're my questions.

Trustee Lee: And I'm asking where they're coming from, because this information has been provided to all of us.

Trustee Akina: Well, thank you. Thanks for asking for clarification. Definitely Segal Marco provided us the actual status of our spending and earnings and that was positive. I'm just talking theoretically about the amount of the percentage that we have as policy. It's policy questions.

Trustee Lee: That theoretical question; so, if our portfolio, not theoretically, but actually since its inception, has earned more than 5%, then theoretically 5% is a fine number.

Again, I'm not saying that it is, but since you asked a theoretic question. The information provided to Trustees in our Native Hawaiian Trust portfolio update shows that we have consistently earned more than 5%.

Trustee Akina: I don't disagree. I think we also have to be responsible for any policy that addresses our thresholds.

Chair Waihe'e: We can discuss those kinds of policies later on. Right now, I want to keep the questions toward the presentation, and just the biennium budget that was proposed.

Trustee Ahu Isa: My one concern was what Trustee Keola said, about when we go out into the community, the personnel and reorg thing.

The other thing is Trustee Akina, you don't have to worry the market was super good. You cannot say "oh, the market is good, so we go down to 2%" the next year "the market is bad, we will go up 5%" the consistent number, I think is what you have to look at.

Right now, the market is really good, it's way over 5% like Trustee Lee was saying, so you don't have to worry about that right now. The budget part is what we're worried about. Thank you, Chair.

Trustee Akina: One part of the proposed budget that excites me is the increase in grant funding. I look forward to us making a final decision on that and hopefully seeing that amount increase in subsequent years. The question I have is about the presentations to the community. *Those must be happening soon, right?*

Pouhana Hussey: Yes, Trustee. The intent was to: bring the information to the Board to get the clarifying language, modifying language, subject to board approval - should go completely across this, the assumptions. Your budget books will contain all of the details to the contracts where they are, in what Paia they're sitting in - all the details for that, your budget books will have that.

To your point, to meet the Chapter 10 requirement to have beneficiaries have the opportunity to actually look at the budget, provide some comments - we wanted to be able to send this out next week. Then give the beneficiaries engaged and hold a series of zoom meetings. As well as ask our beneficiary associations like the legislative hui, the Association of Hawaiian Civic Clubs, Counsel for Native Advancement, SCHHA, all of the large beneficiary groups and anyone in between if they would like us to come.

US, meaning Administration to come and explain the budget, explain the assumptions, also put on all of the caveats that are in this budget, and then redirect them to the OHA budget oha.org for input. Bring all of that, aggregate all of that, so that we can bring that back to the Trustees in the next round of the budget workshop and those insights there.

I also want to let the trustees know that Administration also plans to bring specific information regarding the reorganization, including position descriptions to the Board. Obviously, an Executive Session, but that information also will be brought to the Board on that level of detail before any asks of the Board are made for approval.

So, we'll continue to layer in those additional bits of information, but the intent was to give the Trustees a heads-up as to what is in here, put in all of the assumptions and the caveats that are here as well and then get that to our beneficiaries so they can also review. In the meantime, the Board will have all of the budget books, to be able to provide that information to start to do your own review and study of the budget.

Chair Waihe'e: Thank you. *Members, does anybody else have questions?*

No other Members have questions.

Chair Waihe'e: *Are you guys sure?* If not - Thank you Sylvia, Ramona, and Ryan.

VI. ANNOUNCEMENTS

None

VII. ADJOURNMENT

Trustee Hulu Lindsey moves to adjourn the RM meeting.

Trustee Akaka seconds the motion.

Chair Waihe'e asks if there is any discussion. There is none.

Chair Waihe'e calls for a **ROLL CALL VOTE**.

TRUSTEE		1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	3:26 p.m. EXCUSED
LEINA'ALA	AHU ISA			X			
DAN	AHUNA			X			
KALEIHIKINA	AKAKA		2	X			
KELI'I	AKINA			X			
VICE-CHAIR LUANA	ALAPA			X			
BRENDON KALEI'ĀINA	LEE			X			
CARMEN HULU	LINDSEY	1		X			
KEOLA	LINDSEY			X			
CHAIR JOHN	WAIHE'E			X			
TOTAL VOTE COUNT				9	0	0	0

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

Chair Waihe'e adjourns the RM meeting at 3:26 p.m.

Respectfully submitted,

Melissa Wennihan
Trustee Aide
Committee on Resource Management

As approved by the Committee on Resource Management (RM) on June 23, 2021.

Trustee John Waihe'e, IV
Chair
Committee on Resource Management

PHONE (808) 594-1888
Committee on Resource Management
Trustee John Waihe'e IV, *At-Large* - Chair
Trustee Luana Alapa, *Moloka'i / Lāna'i* - Vice Chair
Members

Trustee Leina'ala Ahu Isa, *At-Large*
Trustee Dan Ahuna, *Kaua'i / Ni'ihau*
Trustee Kaleihikina Akaka, *O'ahu*
Trustee Keli'i Akina, *At-Large*
Trustee Brendon Kalei'aina Lee, *At-Large*
Trustee Carmen Hulu Lindsey, *Maui*
Trustee Keola Lindsey, *Hawai'i Island*



FAX (808) 594-1865

**STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS**

**MEETING OF THE
COMMITTEE ON RESOURCE MANAGEMENT (RM)**

DATE: Wednesday, June 23, 2021

TIME: 10:30 a.m.

PLACE: Virtual Meeting

Viewable at www.oha.org/livestream OR

Listen by phone: (213) 338-8477,

Webinar ID: 997 9369 1925

Due to the threat of COVID-19, Governor Ige issued the most recent Emergency Twenty-First Supplementary Proclamation dated June 7, 2021 that suspends parts of Hawai'i Revised Statutes Chapter 92, Public Agency Meetings and Records to, among other things, enable boards to conduct business without any board members or members of the public physically present at the same location.

The OHA Board of Trustees and its Standing Committees will hold virtual meetings until further notice. The virtual meetings can be viewed and observed via livestream on OHA's website at www.oha.org/livestream or listen by phone: (213) 338-8477, Webinar ID: 997 9369 1925

AGENDA

I. Call to Order

II. Public Testimony on Items Listed on the Agenda*

(Please see page 2 on how to submit written testimony or provide oral testimony online.
Oral testimony by telephone/landline **will not** be accepted)

III. Approval of Minutes

A. May 25, 2021

IV. Unfinished Business

A. Workshop: Preliminary OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY22) and 2022-2023 (FY23) – post beneficiary sharing, prior to action items

V. New Business - None

VI. Executive Session‡

A. Consultation with Board Counsel Robert G. Klein, OHA Sr. Legal Counsel Raina Gushiken, and Anna Elento-Sneed, Esq. re: questions and issues pertaining to the Board's powers, duties, privileges, immunities, and liabilities with respect to reorganization activities and related costs, pursuant to HRS§92-5(4)

VII. Announcements

VIII. Adjournment



OFFICE OF HAWAIIAN AFFAIRS


Interoffice Memorandum

Date: June 19, 2021

To:

Ke Kauhuhu Carmen Hulu Lindsey
Ke Kua Leina‘ala Ahu Isa
Ke Kua Dan Ahuna
Ke Kua Kaleihikina Akaka
Ke Kua Keli‘i Akina

Ke Kua Luana Alapa
Ke Kua Brendon Kalei`āina Lee
Ke Kua Keola Lindsey
Ke Kua John Waihe‘e IV

From: Sylvia M. Hussey, Ed.D., Ka Pouhana, Chief Executive Officer 

cc: Casey K. Brown, Ka Pou Nui, Chief Operating Officer
Ramona G. Hinck, Ka Pou Kihi Kanaloa Wai, Chief Financial Officer

Subject: Workshop: Preliminary OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY22) and 2022-2023 (FY23) – post beneficiary sharing

Attachment: Electronic Budget Binder – Updated as of June 19, 2021

The purpose of this memo is to update the Trustees about the electronic budget binder with the following additions¹ noted [in blue](#):

SECTION A. FISCAL YEAR 2022 AND 2023 PRELIMINARY BIENNIUM BUDGET A-1

1. TOTAL OPERATING BUDGET – BIENNIUM PERIODS 2021-2022 (FY 2022) 2022-2023 (FY2023)	A-2
2. FISCAL YEAR 2022 AND 2021 PRELIMINARY BIENNIUM BUDGET – FOR COMMUNITY INPUT	A-3
3. SUPPORTING ATTACHMENT 1 – FY22/23 BIENNIUM BUDGET SUMMARY AND DATA TABLE	A-30
a. CALCULATION OF 5% OF NHTF'S 20 QUARTER ROLLING MARKET VALUE.....	A-30
b. CORE OPERATING BUDGET	A-32
c. NONCORE OPERATING BUDGET	A-47
4. SUPPORTING ATTACHMENT 2	A-53
a. PRIOR YEAR ACTUAL EXPENDITURES DATA TABLE	A-53
b. COMPARATIVE PERFORMANCE OF NATIVE HAWAIIAN TRUST FUND.....	A-60
c. NHTF WITHDRAWALS	A-61
d. CEDED LAND REVENUE/PUBLIC LAND TRUST TRACKING.....	A-62
e. RECONCILIATION OF CASH DISBURSED TO YEAR IN WHICH THE EXPENSE WERE BUDGETED	A-65
f. NOTES TO FINANCIAL STATEMENTS AS OF JUNE 30, 2020, NOTE L.....	A-66
g. CORE OPERATING BUDGET SUMMARY BY COST CATEGORY BY PROGRAM LEAD SHEET AND SUMMARY.....	A-67
h. CORE OPERATING BUDGET DETAIL BY PROGRAM.....	A-68
i. CORE OPERATING BUDGET SUMMARY – AS IS – IF REORGANIZATION NOT APPROVED.....	A-77

Please note the updated analysis A-77 indicates that in order to maintain a balanced budget, if FB22-23 budgets associated with proposed reorganization activities are not approved, the ‘AS IS’ budget of salaries and wages associated with existing positions would require \$1.4MM in FY2022 and \$1.5MM in FY 2023 to be reduced from the Beneficiary & Community Investments spending line to ‘balance

¹ Hard copies of A-67 to A-78 were delivered to the Board suite on Thursday, June 17, 2021 and left for Trustees (in tray or Aide’s chair).

Board of Trustees

Workshop: Preliminary OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022
(FY22) and 2022-2023 (FY23) – post beneficiary sharing

June 19, 2021

Page 2

the budget’. While there are some reductions that can come from the Contracts spending line, the amount is not sufficient to address the increase in personnel (salaries + benefits) costs of \$1.4MM and \$1.5MM in FY2022 and FY2023, respectively.

Section B. PUBLIC COMMENT FEEDBACK DOCUMENTS.....B-1

FB22-23 BIENNIUM BUDGET BENEFICIARY COMMENTS

UPDATED AS OF 6/16/2021

FROM EMAIL OHABUDGET@OHA.ORG B-2

FROM ALL OHA AND COMMUNITY PRESENTATIONS..... B-6

FROM SOVEREIGN COUNCIL OF HAWAIIAN HOMESTEAD ASSOCIATIONS..... B-8

Hard copies of B-2 to B-7 were delivered to the Board suite on Thursday, June 17, 2021 and left for Trustees (in tray or Aide’s chair).

The letter from the beneficiary organization Sovereign Council of Hawaiian Homestead Association was received by Administration just prior to the start of the Board meeting on Thursday, June 17, 2021 and is added in this section beginning at B-8.

SECTION C. ORGANIZATION CHARTS C-1

In the Reorganization Binder received in April 2021, please replace Attachment J – Organization Charts – 15 pages (back and front) with the hard copy new Attachment J received in the Executive Session on Thursday, June 17, 2021.

SECTION D. QUARTERLY REPORTS D-1

No changes to this section

If there are any questions and/or additional information needed from Administration prior to workshop on Wednesday, June 23, 2021, please advise accordingly.



OFFICE OF HAWAIIAN AFFAIRS


Interoffice Memorandum

Date: May 28, 2021

To:

Ke Kauhuhu Carmen Hulu Lindsey
Ke Kua Leina‘ala Ahu Isa
Ke Kua Dan Ahuna
Ke Kua Kaleihikina Akaka
Ke Kua Keli‘i Akina

Ke Kua Luana Alapa
Ke Kua Brendon Kalei`āina Lee
Ke Kua Keola Lindsey
Ke Kua John Waihe‘e IV

From: Sylvia M. Hussey, Ed.D., Ka Pouhana, Chief Executive Officer 

cc:

Casey K. Brown, Ka Pou Nui, Chief Operating Officer
Ramona G. Hinck, Ka Pou Kihi Kanaloa Wai, Chief Financial Officer
Raina Gushiken, Ka Paepae Puka, Corporation Counsel, Senior Legal Counsel
Kai Mana Peres-David, Ka Hoakake‘a, Human Resources Director
Sterling Wong, Ka Pou Kihi Kū, Advocacy Director
Lisa Watkins-Victorino, Ph.D., Ka Pou Kihi Kāne, Research Director
Kalani Fronda, Ka Pou Kihi Kanaloa ‘Āina, Resource Management
Land Assets Director
Alice Silbanuz, Ka Pou Kihi Lono Kūikawā, Interim Community
Engagement Director
Carla Hostetter, Luna Kuhikuhipu‘eone, Ke‘ena ‘Ōnaehana, Systems
Office Director
Grace Chen, ‘Aho Hui Mo‘ohelu, Financial Analyst
Ryan H. Lee, Pou Kako`o Mahele Kumupa’a Kuikawa, Interim
Investment Manager

Subject: FB 2022-2023 Biennium Budget Binder

I. OVERVIEW

Consistent with past practice, Administration provides the FB 2022-2023 Biennium Budget Binder (BBB) in support of both the proposed Core and Non-Core budgets for the Office of Hawaiian Affairs (OHA) for the fiscal years 7/1/2021 to 6/30/2022 (FY2022) and 7/1/2022 to 6/30/2023 (FY2023). The transmittal memo will cover various policy basis, assumptions and key points. It is provided to aid in Trustees individual and collective review and understanding regarding the constructed and proposed budgets by Administration.

II. STRATEGIC PLAN – Mana i Maui Ola: OHA’s 15-Year Strategic Plan For 2020-2035

OHA’s Strategic Plan “Mana i Maui Ola” (Strength to Wellbeing) includes three foundations: ‘Ohana (family), Mo‘omeheu (culture), and ‘Āina (land and water). OHA recognizes these foundations have the power to affect the wellbeing of Native Hawaiians. Therefore, they are woven into OHA’s plans to affect change in the areas of education, health, housing, and economics. These four directions will be used to guide OHA’s work to better the conditions of Native Hawaiians.

Over the next 15 years, OHA will be implementing eight (8) external strategies, aligned with our foundations and directions to achieve our envisioned outcomes for a thriving and abundant lāhui.

III. POLICY REFERENCES

As recently approved by the Board of Trustees (“BOT” or “Board”), Action Item RM #21-05 - Amendment to Executive Policy Manual Section, Budget Management Policy, April 20, 2021¹, the following policies guide budget construction, management and fiscal stabilization actions:

A. 3040 Planning, Programming, Budget (PPB)

The BBB is organized in similar fashion as prior year regarding the categories of expenditure. In the post beneficiary budget workshop for the Trustees, programmatic alignments will be shared and be presented along with the Strategic alignment.

B. 3045 Budget Management Policy

C. 3046 Fiscal Stabilization Policy

IV. FY 22-23 BIENNIUM BUDGET BOOK CONTENTS

The BBB is organized as follows:

A. OVERVIEW

This section will provide the context for the overall Source of Funding and Spending Limits.

B. SECTION A. FISCAL YEAR 2022 AND 2023 PRELIMINARY BIENNIUM BUDGET

This section contains the following supporting documents:

1. TOTAL OPERATING BUDGET – BIENNIUM PERIODS 2021-2022 (FY 2022) 2022-2023 (FY2023)

¹ 1st Reading, BOT Meeting, April 22, 2021; 2nd Reading, BOT Meeting, April 29, 2021

2. FISCAL YEAR 2022 AND 2021 PRELIMINARY BIENNIUM BUDGET – FOR COMMUNITY INPUT - This is the presentation deck as updated from the Board workshop and to be posted online, shared through social media and discussed in community sharing sessions.

3. SUPPORTING ATTACHMENT 1 – FY22/23 BIENNIUM BUDGET SUMMARY AND DATA TABLE

- a. CALCULATION OF 5% OF NHTF’S 20 QUARTER ROLLING MARKET VALUE
- b. CORE OPERATING BUDGET
- c. NONCORE OPERATING BUDGET

4. SUPPORTING ATTACHMENT 2

- a. PRIOR YEAR ACTUAL EXPENDITURES DATA TABLES
- b. COMPARATIVE PERFORMANCE OF NATIVE HAWAIIAN TRUST FUND
- c. NHTF WITHDRAWALS
- d. CEDED LAND REVENUE/PUBLIC LAND TRUST TRACKING
- e. RECONCILIATION OF CASH DISBURSED TO YEAR IN WHICH THE EXPENSE WERE BUDGETED
- f. NOTES TO FINANCIAL STATEMENTS AS OF JUNE 30, 2020, NOTE L, this supporting document, from the annual financial statements, provide information about outstanding debt, particularly the balloon payment on Na Lama Kukui in September 2022

C. SECTION B. PUBLIC COMMENT FEEDBACK DOCUMENTS B-1

After collection of public comments, Administration will aggregate and distribute the information to Trustees for insertion into this section and it is projected to be provided mid-June 2021.

D. SECTION C. ORGANIZATION CHARTS C-1

Please refer to the confidential reorganization binders distributed to you in April 2021 via transmittal memo dated April 13, 2021.

Attachment G refers to the organization charts ‘AS IS’ as of June 2020, Budget Realignment #2;

Attachment J refers to the proposed organization chart; and

Attachment L provides a comparative of Attachments G and J

Attachment M provides a reconciliation of the proposed positions from 179 in prior period to proposed 153 (144 core and 9 non-core)

Administration will work with Board and Resource Management leadership to schedule an Executive Session Board meeting workshop to review final proposed organization charts, position descriptions, new position seating and selection processes and separation cost estimates. A separate (from the FB 2022-2023 biennium budget) but related action item will be drafted, with Administration's recommendations, including policy implications, and presented for Board consideration and action.

D. SECTION D. QUARTERLY REPORTS D-1

The quarterly reports for March 31, 2021 are included here. They start with the Budget and Budget Adjustment Memos previously transmitted to the Trustees and are followed-up with a Balance Sheet, Open Purchase Order report and Grants reports as of March 31, 2021.

IV. RESOURCE MANAGEMENT BUDGET REVIEW ASSISTANCE

Please contact Chief Financial Officer Ramona Hinck (ramonah@oha.org) and she, Financial Analyst Grace Chen (gracec@oha.org), and I together, are available to walk through the FB 2022-23 BBB with you and/or your staff in groups of no more than two Trustees (or Trustees' staff) at a time.

SH:sh

OFFICE OF HAWAIIAN AFFAIRS
TOTAL OPERATING BUDGET
BIENNIUM PERIODS 2021-2022 (FY 2022) 2022-2023 (FY 2023)

FY 2022	FTE	Core	Commercial Property Budget		Legacy Property Budget		Other OHA Programs Budget		FY 2022 Total Operating Budget
			Kaka'ako Makai	Nā Lama Kukui	Palauca Culture Preserve	WKOP Mgmt Fund	Federal Funded	Others	
Personnel & Fringe	153	\$12,872,126	\$102,819	\$96,800	\$0	\$0	\$1,022,242	\$0	\$14,093,987
Program		590,283	16,507	310,047	1,250	2,275	117,978	-	1,038,340
Contracts		3,457,396	635,396	456,436	33,600	14,850	3,464,091	-	8,061,769
Grants		15,173,500	-	-	-	-	-	-	15,173,500
Travel		447,234	-	-	2,340	4,080	38,068	-	491,722
Equipment		583,348	825,748	859,498	31,550	186,300	600	-	2,487,044
Overhead		3,004,448	589,812	817,724	6,000	-	83,770	-	4,501,754
Debt Service		553,178	-	2,550,979	-	-	-	-	3,104,157
Totals:		\$36,681,515	\$2,170,283	\$5,091,483	\$74,740	\$207,505	\$4,726,749	\$0	\$48,952,275

FY 2023	FTE	Core	Commercial Property Budget		Legacy Property Budget		Other OHA Programs Budget		FY 2023 Total Operating Budget
			Kaka'ako Makai	Nā Lama Kukui	Palauca Culture Preserve	WKOP Mgmt Fund	Federal Funded	Others	
Personnel & Fringe	153	\$13,253,145	\$105,904	\$99,704	\$0	\$0	\$1,045,635	\$0	\$14,504,388
Program		591,590	\$ 17,002	\$ 334,136	1,250	2,275	125,082	-	1,071,335
Contracts		3,689,337	654,458	491,899	33,600	14,850	440,048	-	5,324,192
Grants		15,173,500	-	-	-	-	-	-	15,173,500
Travel		447,234	-	-	2,340	4,080	39,210	-	492,864
Equipment		583,348	850,521	926,278	31,550	186,300	1,250	-	2,579,247
Overhead		3,063,757	607,506	881,258	6,000	-	95,097	-	4,653,618
Debt Service		531,742	-	2,510,952	-	-	-	-	3,042,694
Totals:		\$37,333,655	\$2,235,391	\$5,244,228	\$74,740	\$207,505	\$1,746,322	\$0	\$46,841,841

2-Year Totals:		\$74,015,170	\$4,405,674	\$10,335,711	\$149,480	\$415,010	\$6,473,071	\$0	\$95,794,116
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OFFICE OF HAWAIIAN AFFAIRS

FY 22-23 BIENNIUM BUDGET BOOK CONTENTS – updated 6/19/2021

OVERVIEW – TRANSMITTAL MEMO - – UPDATED 6/19/2021

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2. SPENDING LIMIT.....	O-2

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f. NOTES TO FINANCIAL STATEMENTS AS OF JUNE 30, 2020, NOTE L.....	A-66
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i. CORE OPERATING BUDGET SUMMARY – AS IS – IF REORGANIZATION NOT APPROVED.....	A-77

SECTION B. PUBLIC COMMENT FEEDBACK DOCUMENTS.....B-1

FB22-23 BIENNIUM BUDGET BENEFICIARY COMMENTS

UPDATED AS OF 6/16/2021

FROM EMAIL OHABUDGET@OHA.ORG	B-2
FROM ALL OHA AND COMMUNITY PRESENTATIONS.....	B-6
FROM SOVEREIGN COUNCIL OF HAWAIIAN HOMESTEAD ASSOCIATIONS.....	B-8

SECTION C. ORGANIZATION CHARTS.....C-1

In the Reorganization Binder received in April 2021, please replace Attachment J – Organization Charts – 15 pages (back and front) with the hard copy new Attachment J received in the Executive Session on Thursday, June 17, 2021

SECTION D. QUARTERLY REPORTS.....D-1

The quarterly reports for March 31, 2021 are included here. They start with the Budget and Budget Adjustment Memos previously transmitted to the Trustees and are followed-up with a Balance Sheet, Open Purchase Order report and Grants reports as of March 31, 2021.

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i. CORE OPERATING BUDGET SUMMARY – AS IS – IF REORGANIZATION NOT APPROVED.....	A-77

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

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

Table 1: Sources of Funding

Type	Description	Appropriation Number
Core Operating Budget	General Fund appropriations drawn from the State of Hawai'i	100
	Public Land Trust Revenues (PLT) received annually from various State Agencies conducting business on PLT lands	901
	Matching Fund appropriations by the State of Hawai'i but drawn from the Native Hawaiian Trust Fund (NHTF)	910
	A portion of the NHTF, and also includes revenues received from 1) past-due settlements dividend and interest earnings received thereon, 2) twenty (20) percent of gross estimated lease and other revenues generated from OHA-owned Kaka'ako Makai (KM) parcels allocated for grants, and 3) fifty (50) percent of KM's net income allocated for OHA's Land Legacy Program ¹	930
Core Operating Budget	One-time cash transfer from Kaka'ako Makai (KM) Revenues generated from OHA-owned parcels to the Native Hawaiian Trust Fund	930
Fiscal Stabilization Authorizations	Appropriations authorized from the NHTF by OHA's BOT up to a maximum of \$3 million annually pursuant to the Fiscal Stabilization Policy ²	935
Commercial Property	Kaka'ako Makai (KM) Revenues generated from OHA-owned parcels	938

¹ Per BOT approved Action Item RM #19-10, Approval of a second amendment to BOT #12-05 – Kaka'ako Makai properties to the Land Legacy Program, dated August 21, 2019.

² Per BOT approved Action Item RM #19-16 Action Regarding a Fiscal Stabilization Policy including Withdrawal Guidelines and the related Elimination of the Fiscal Reserve Withdrawal Guidelines contained within the Native Hawaiian Trust Fund Spending Policy on September 4, 2019.

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

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

1. Core Operating Budget
2. Fiscal Stabilization Fund
3. Commercial Property Budget
4. Legacy Properties Budget
5. Other OHA Programs Budget, fka Special Programs, renamed to avoid confusion with State of Hawai‘i Special Fund³.

³ Action Item RM #21-02 Approval to Close Native Hawaiian Rights Fund (Special Fund S-331-z1), March 23, 2021

Table 2. Total Spending Limit for OHA's Total Operating Budget - FY22 & FY23; BOT-Approved FY20 & FY21 for Comparison

Funding Source	FY20	FY21	Preliminary		FY20/FY21	FY22/FY23
	Realignment #3	Realignment #3	FY 22	FY 23	2-Year Total	2-Year Total
1. Core Operating Budget						
5% of Investment Portfolio	\$17,692,555	\$17,886,701	\$17,963,254	\$18,615,394	\$35,579,256	\$36,578,648
Public Land Trust Revenues	15,100,000	15,100,000	15,100,000	15,100,000	30,200,000	30,200,000
State of Hawai'i General Fund	3,037,879	0	2,254,400	2,254,400	3,037,879	4,508,800
Allocation of Kaka'ako Makai Revenues	2,488,155	2,398,735	1,363,861	1,363,861	4,886,890	2,727,722
Cash Transfer from Kaka'ako Maki	2,000,000	0			2,000,000	0
Subtotal - Core Operating:	\$40,318,589	\$35,385,436	\$36,681,515	\$37,333,655	\$75,704,025	\$74,015,170
2. Fiscal Stabilization Fund (FSF)						
FY20 Designation	0	3,000,000	0	0	3,000,000	0
FY21 Designation	0	1,000,000	0	0	1,000,000	0
3. Commercial Property Budget						
Kaka'ako Makai	9,815,035	8,307,818	9,737,807	10,891,797	18,122,853	20,629,604
Nā Lama Kukui	7,312,817	6,663,791	6,245,502	6,455,044	13,976,608	12,700,546
Sub-total – Commercial Prop.:	\$17,127,852	\$14,971,609	\$15,983,309	\$17,346,841	\$32,099,461	\$33,330,150
4. Legacy Properties Budget						
Palaua Culture Preserve	419,339	349,529	330,229	321,059	768,868	651,288
Wao Kele O Puna Management Fund	460,918	300,388	61,244	0	761,306	61,244
Sub-total -Legacy Lands:	\$880,257	\$649,917	\$391,473	\$321,059	\$1,530,174	\$712,532
5. Other OHA Programs Budget						
Federal-funded						
Halawa-Lulukū Interpretive Development	4,099,249	3,372,943	3,372,943	351,903	7,472,192	3,724,846
Native Hawaiian Revolving Loan Fund	1,029,891	1,113,485	1,353,805	1,394,419	2,143,376	2,748,223
Sub-total -Federal:	\$5,129,140	\$4,486,428	\$4,726,748	\$1,746,322	\$9,615,568	\$6,473,069
Others	367,862	195,000	0	0	562,862	0
Sub-total – Other OHA:	\$5,497,002	\$4,681,428	\$4,726,748	\$1,746,322	\$10,178,430	\$6,473,069
Total - Core Operating Budget:	\$63,823,700	\$59,688,390	\$57,783,045	\$56,747,877	\$123,512,090	\$114,530,922

*Figures for FY20 and FY21 based on Action Item RM#21-06: Approval of FY21 Budget Realignment #3, which was approved by the BOT Committee on Resource Management on May 25, 2021, and to proceed the Board of Trustees subject to their approval.

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TOTAL OPERATING BUDGET
BIENNIUM PERIODS 2021-2022 (FY2022) 2022-2023 (FY 2023)

Total Operating Budget	BOT Approved		PRELIMINARY		FY22/FY23	%
	FY 20 Realignment #3	FY 21 Realignment #3	FY 22	FY 23	2-Year Total	
1. Core Operating Budget						
Personnel (Fringe rate - FY20/FY21: 63.08%; FY22/FY23: 52%)	\$15,699,730	\$13,881,194	\$12,872,126	\$13,253,145	\$26,125,271	
Non-Personnel	21,532,191	24,398,321	23,809,388	24,080,510	47,889,898	
Sub-total – Core Operating Budget:	\$37,231,921	\$38,279,515	\$36,681,515	\$37,333,655	\$74,015,169	77%
2. Commercial Property						
Kaka'ako Makai	\$2,261,175	\$2,607,088	\$2,170,283	\$2,235,391	\$4,405,674	
Na Lama Kukui	5,950,051	\$5,848,644	5,091,483	5,244,228	10,335,711	
Sub-total – Commercial Property:	\$8,211,226	\$8,455,732	\$7,261,766	\$7,479,619	\$14,741,385	15%
3. Legacy Properties						
Palauea Culture Preserve	\$135,380	\$89,730	\$74,740	\$74,740	\$149,480	
Wao Kele O Puna Management Fund	256,610	250,510	207,505	\$207,505	415,010	
Sub-total – Legacy Properties:	\$391,990	\$340,240	\$282,245	\$282,245	\$564,490	1%
4. Other OHA Programs						
Federal-Funded						
Halawa Luluku Interpretive Development	\$4,099,249	\$3,372,943	\$3,372,943	\$351,903	\$3,724,846	
Native Hawaiian Revolving Loan Fund	1,029,891	1,113,484	1,353,805	1,394,419	2,748,224	
Sub-total – Federal-Funded:	\$5,129,140	\$4,486,427	\$4,726,749	\$1,746,322	\$6,473,071	
Others						
Hi'ilei Aloha & Subsidiaries	\$327,000	\$134,000	\$0	\$0	\$0	
Ho'okele Pono & Subsidiaries	166,000	61,000	0	0	0	
Sub-total – Others:	\$493,000	\$195,000	\$0	\$0	\$0	
Sub-total – Other OHA:	\$5,622,140	\$4,681,427	\$4,726,749	\$1,746,322	\$6,473,071	7%
Total Operating Budget:	\$51,457,277	\$51,756,914	\$48,952,275	\$46,841,841	\$95,794,116	100%

Notes>

[1] Figures for FY20 and FY21 are based on Action Item RM#21-06: Approval of FY21 Budget Realignment #3, which was approved by the BOT Committee on Resource Management on May 25, 2021, and to proceed to the Board of Trustees, subject to their approval.

[2] FY22 and 23 budget data presented are preliminary and subject to change.

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Mana i Mauli Ola

OHA's 15-YEAR STRATEGIC PLAN
FOR 2020-2035



Fiscal Year 2022 and 2023 Preliminary Biennium Budget For Community Input



Executive Summary

The year 2020 saw the adoption of the Office of Hawaiian Affairs’ (OHA) new Strategic Plan, entitled Mana i Maui Ola (Strength to Wellbeing). This plan includes three foundations: ‘Ohana (family), Mo‘omeheu (culture), and ‘Āina (land and water). OHA recognizes these foundations have the power to affect the wellbeing of Native Hawaiians. Therefore, they are woven into OHA’s plans to affect change in the areas of education, health, housing, and economics. Over the next 15 years, OHA will be implementing strategies, aligned with our foundations and directions to achieve our envisioned outcomes for a thriving and abundant lāhui.

The Fiscal Years 2022-2023 biennium core budget is the financial expression of OHA’s plans to implement this Strategic Plan and includes aligned spending priorities and contributing funding sources. The spending priorities for this biennium are to **Increase Beneficiary and Community Investments** to support Native Hawaiian ‘ohana and communities; and to **Streamline & Refocus Personnel and Contracts** to provide beneficiary services in communities and affect systemic policy change. Therefore, annual Beneficiary and Community Investments budget (previously referred to as OHA’s “grants” budget) is increased to \$15.1 million, which now represents the largest share of OHA’s core operating budget and is equal to OHA’s current funding from the Public Land Trust Revenues.

OHA’s funding sources dictate the financial resources available to implement Mana i Maui Ola, and annually include: 5% of the Native Hawaiian Trust Fund investment portfolio; a fixed \$15.1 million of Public Land Trust revenues; appropriations of State of Hawai‘i general fund which have decreased to \$2.25 million; and Kaka‘ako Makai’s resource allocation estimated at \$1.4 million. As OHA is able to increase these sources, so to will the services to Native Hawaiian beneficiaries be able to be expanded.



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Purpose



The purpose of this document is to explain more about OHA and its proposed budget for the next two years. OHA acknowledges its accountability to beneficiaries and communities, therefore, provides this explanation of the preliminary biennium budget for Fiscal Year (FY) 2022 and 2023. This description is part of OHA’s community input phase and will allow greater accessibility, transparency and detailed level of information to beneficiaries.

Questions and comments are important and OHA welcomes them. This feedback will serve as an assessment of the preliminary budget and may inform revisions prior to Board action.

Please send your questions and comments to ohabudget@oha.org or visit www.oha.org/budget for more information.

The Office of Hawaiian Affairs

OHA grew out of organized efforts in the 1970s to right past wrongs suffered by Native Hawaiians for over 100 years. Hawaiians’ newfound activism brought their plight to the consciousness of the general public, leading grassroots leaders to propose that income from land taken from the illegal overthrow of the Hawaiian Kingdom be used to benefit Hawaiians. After voters of all backgrounds agreed, OHA was born in 1978.

Nu‘ukia (Vision)

Ho‘oulu Lāhui Aloha - To Raise a Beloved Lāhui

He ‘ōlelo mākia ‘o “Ho‘oulu Lāhui” na ke Ali‘i Nui Kalākaua; a he kia ho‘omana‘o ‘o “Aloha” no ko ke Ali‘i Nui Lili‘uokalani ‘ano kū a mau.

“Ho‘oulu Lāhui” was King Kalākaua’s motto. Aloha expresses the high values of Queen Lili‘uokalani.

Ala Nu‘ukia (Mission)

E ho‘omalū i ko Hawai‘i kanaka me ona mau waiwai honua a pau – pau pū nō me ko ke Ke‘ena mau waiwai lewa me nā waiwai pa‘a iho nō – e ō aku ai ka nohona mo‘omeheu, e ‘oi aku ai ka nohona kū i ka wā, a e malu iho ai ka nohona welo ho‘oilina ma ka mea e ho‘olaupā‘i mau a‘e ai he lāhui lamalama i ‘ike ‘ia kona kanaka mai ‘ō a ‘ō o ka poepoe honua nei he kanaka ehuehu, he kanaka ho‘ohuliāmahi, he kanaka Hawai‘i.

To mālama Hawai‘i’s people and environmental resources, and OHA’s assets, toward ensuring the perpetuation of the culture, the enhancement of lifestyle and the protection of entitlements of Native Hawaiians, while enabling the building of a strong and healthy Hawaiian people and lāhui, recognized nationally and internationally.



Governance Structure



The Office of Hawaiian Affairs is a public agency with a high degree of autonomy, principally responsible for the betterment of conditions of Native Hawaiians. OHA is governed by a Board of Trustees (BOT) made up of nine (9) members who are elected statewide to serve four-year terms, setting policy for the agency. The agency is administered by a Chief Executive Officer (Ka Pouhana) who is appointed by the BOT to oversee operations, including staffing.

Board of Trustees

Four of the nine positions on the Board are designated as at-large seats representing the state as whole, while the five other trustees represent each of the following districts: Hawaiʻi Island, Maui, Molokaʻi and Lānaʻi, Oʻahu, and Kauaʻi and Niʻihau. While there are residency requirements for candidates seeking the district seats, all voters statewide are permitted to vote in each of the OHA races.

The BOT is responsible for setting OHA policy and determining the strategies of the agency’s trust. Prior to COVID-19 restrictions, the Board met regularly at the agency’s headquarters in Honolulu, and at least once annually on each of the major islands. Board meetings are currently held virtually, and proceedings live streamed.

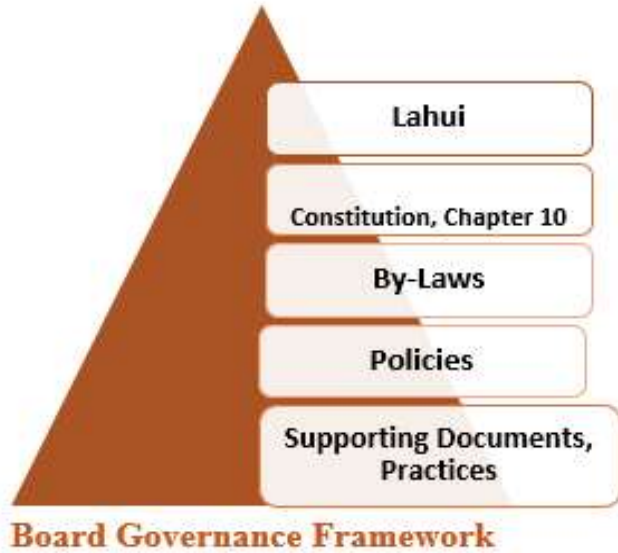
Each of the trustees sits on the Board’s two standing committees: Resource Management (RM) and Beneficiary Advocacy and Empowerment (BAE).

The RM Committee handles all fiscal and budgetary matters and ensures proper management, planning, evaluation, investment and use of OHA’s trust funds, including policies, related to land use, native rights and natural and cultural resources.

The BAE Committee focuses on the agency’s legislative and advocacy efforts, that encourage Hawaiians to participate in governance; as well as programs that address issues relating to beneficiary health, human services, economic stability, education, housing, environment and natural resources.

The RM and BAE Committees convene regularly and approve actions and recommendations that are forwarded to the full Board for consideration and action.

In April 2019, the BOT approved a new Board Governance Framework to better align the establishment of policies and related decision making. The new Board Governance Framework articulates OHA’s dual identity as an organization serving the lāhui, balanced with its legal mandates as a state agency, its fiduciary duties as a trust, and its operating values, policies and practices.



Operating Structure



Pending the Board of Trustee’s approval, OHA is currently undergoing a process of proposing a reduction and realignment of the number of full-time organization wide positions (from 179 to 153) to better align the organization to the implementation of its new Mana i Maui Ola Strategic Plan. The reorganization considers several design elements including increasing beneficiary and community centric operations, and operationalizing public policy orientations and advocacy.

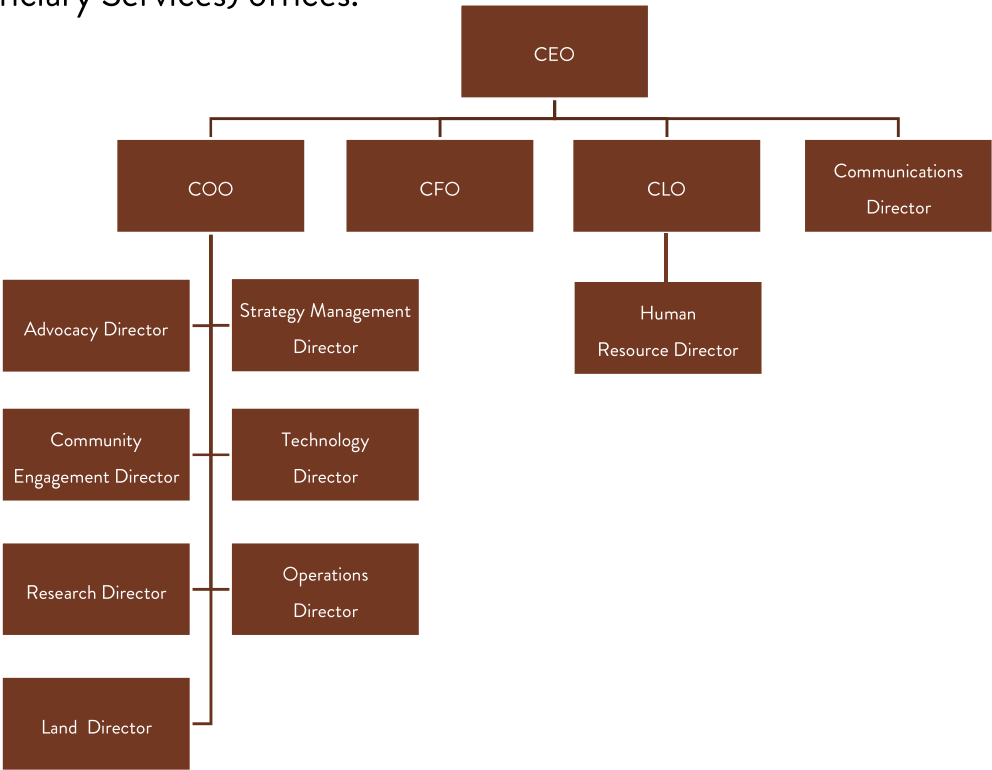
Executive Leadership Team

Five executives currently make up the administrative leadership at the Office of Hawaiian Affairs. OHA’s Executive Leadership Team provides the authority needed to guide the implementation of the strategic direction of the organization. This team is led by a Chief Executive Officer (CEO), who is appointed by the Board of Trustees. The CEO selects the other members of the executive team, which include the Chief Operating Officer (COO), the Chief Financial Officer (CFO), Chief Legal Officer (CLO) and the Human Resources Director.

Ka 'Aha

The Executive Leadership Team will be supported by the proposed restructured Ka ’Aha Team, which will be comprised of eight directors, seven of whom will report to the COO and the Communications Director, who will report to the CEO. Together, OHA leadership works as a team to bring the right combination of staff skills, experiences and leadership to implement policies, perform various operational functions, and help OHA achieve its goals.

Under the responsibilities of the COO, four divisions or paia, including Advocacy, Community Engagement, Research, and Land Assets, engage most directly with beneficiaries and communities. Strategy Management, Technology, and the newly proposed Operations and Communications offices, provide internal infrastructure and maximize beneficiary services and strategically affect systemic policy change. The following chart represents the current leadership structure, plus the proposed creation and addition of the Operations and Communications (including Beneficiary Services) offices.

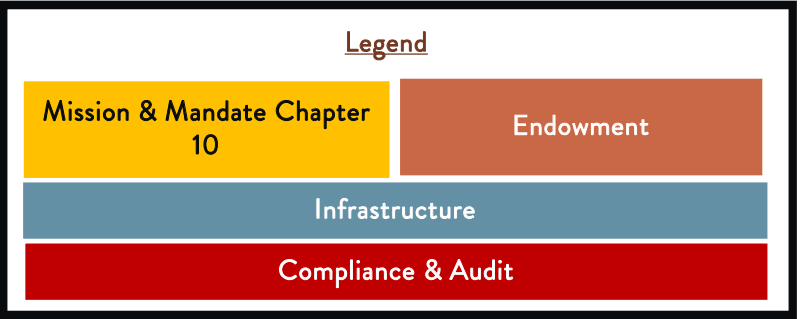
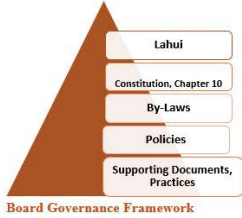
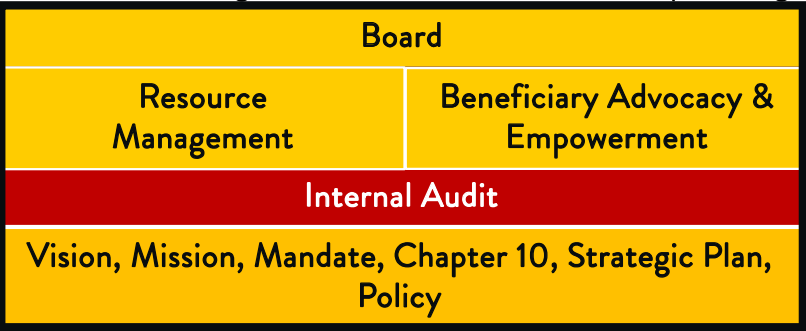


Functional Structure

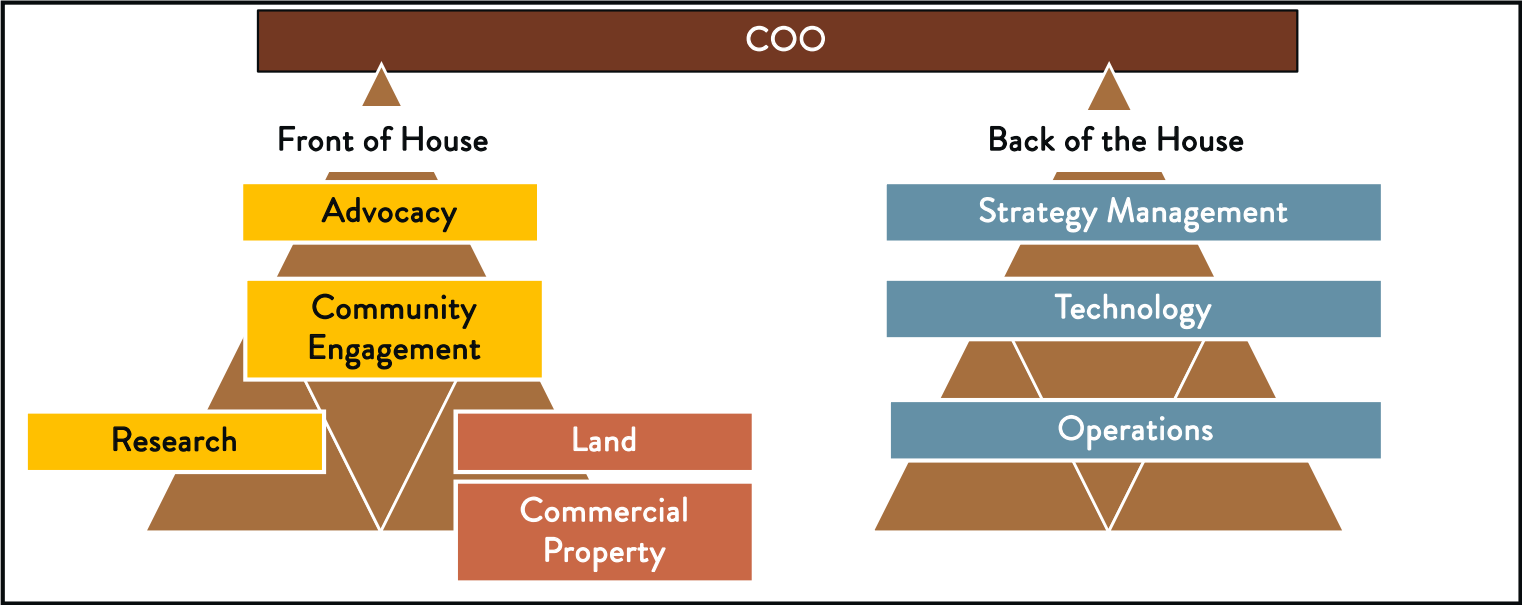


Functional Org Chart

The following functional organization chart represents the current placement and structure of OHA's functions, plus the addition of internal audit; beneficiary services; communications; and policy, compliance & contract management functions, which are pending approval of OHA's Board of Trustees.



Note. For the purposes of OHA's structure, the terms "function" and "functional" are used both as a noun and a verb to describe purposes, operations, parts that contribute to whole.



Mana i Maui Ola: OHA’s 15-Year Strategic Plan For 2020-2035



OHA’s Strategic Plan “Mana i Maui Ola” (Strength to Wellbeing) includes three foundations: ‘Ohana (family), Mo‘omeheu (culture), and ‘Āina (land and water). OHA recognizes these foundations have the power to affect the wellbeing of Native Hawaiians. Therefore, they are woven into OHA’s plans to affect change in the areas of education, health, housing, and economics. These four directions will be used to guide OHA’s work to better the conditions of Native Hawaiians.

Over the next 15 years, OHA will be implementing eight (8) external strategies (at right), aligned with our foundations and directions to achieve our envisioned outcomes for a thriving and abundant lāhui.



Direction: Educational Pathways

- STRATEGY 1: Support development and use of educational resources for all Hawaiian lifelong learners in schools, communities and ‘ohana.
- STRATEGY 2: Support education through Hawaiian language medium and focused Charter Schools.



Direction: Health Outcomes

- STRATEGY 3: Advance policies, programs, and practices that strengthen Hawaiian wellbeing, including physical, spiritual, mental and emotional health.
- STRATEGY 4: Advance policies, programs and practices that strengthen the health of the ‘āina and mo‘omeheu.



Direction: Quality Housing

- STRATEGY 5: Advance policies, programs and practices that strengthen Hawaiian resource management knowledge and skills to meet the housing needs of their ‘ohana.
- STRATEGY 6: Support implementation of the Hawaiian Homes Commission Act and other efforts to meet the housing needs of ‘ohana.



Direction: Economic Stability

- STRATEGY 7: Advance policies, programs and practices that strengthen ‘ohana’s ability to pursue multiple pathways toward economic stability.
- STRATEGY 8: Cultivate economic development in and for Hawaiian communities.



‘Ohana



Mo‘omeheu



‘Āina

Biennium Budget Construction Process



The development of OHA’s biennium budget begins with the Strategic Plan. The budget is a financial expression of plans and activities that OHA intends to undertake in the next two fiscal years. These activities are guided by the Strategic Plan and reflect tactical and operational implementation plans and activities. The budget construction starts with all the funding sources available, i.e., a percentage of OHA's Investment Portfolio, Public Land Trust amount, General Funds appropriations, and Commercial Property revenue. These funding sources create the ceiling for budget expenditures. Personnel and non-personnel related budgets are constructed with related assumptions. For non-personnel budgets, recurring expenses, which account for normal on-going operations, are accounted for first. Any remaining identified funds at this stage are to be considered, managed and deployed by the Office of Strategy Management aligned to OHA's Strategic Plan, and related tactical and operational plans and activities (including the operational program unit).

In alignment with Board approved strategies, Administration determines where resources are optimally deployed to achieve strategic and tactical outcomes. Biennial 2022 and 2023 will be the first fiscal period to lay the foundation to implement the Strategic Plan. We are seeking community input on the development of the biennium budget. This step will help to inform Administration of observations and mana’o prior to the submission of the final biennium budget to the Board of Trustees for action in June 2021.

Please send questions and comments to ohabudget@oha.org or visit www.oha.org/budget for more information.



Spending Priorities



As part of the budget construction process, the Executive Leadership Team balances the budget based upon the following priorities and constraints.

For this biennium period, OHA identified two primary spending priorities needed to implement the new Strategic Plan, Mana i Maui Ola. These priorities include:

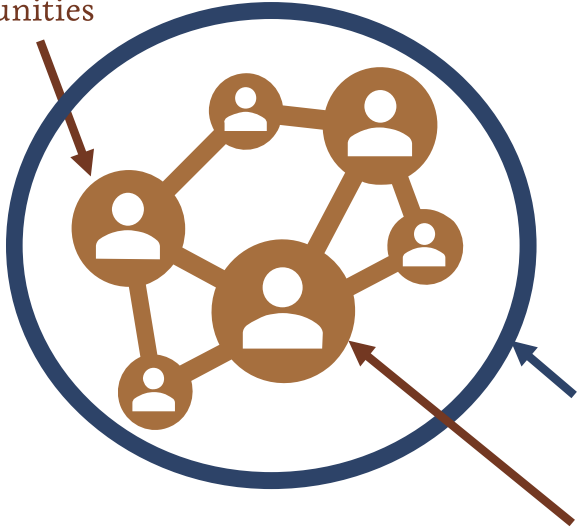
- 1. **Increasing OHA Beneficiary and Community Investments** to support Native Hawaiian ‘ohana and communities.
- 2. **Streamlining & Refocusing Personnel and Contracts** to provide beneficiary services in communities and affect systemic policy change.

Each direction within Mana i Maui Ola contains two distinct Strategies. The first Strategy in each direction outlines OHA’s work to improve Native Hawaiian conditions through supporting individual and ‘ohana level change.

The second Strategy within each direction outlines OHA’s work to change the systems that create or contribute to inequitable or unjust conditions for Native Hawaiians. Therefore, this budget proposes a **balance between individual support and system change**. To create this balance, the annual Beneficiary and Community Investments budget is increased to \$15.1 million, representing a 57% increase from the FB20-21 preliminary budget annual amounts and equal to 100% of the Public Land Trust Fund revenue amount. Beneficiary and Community Investments funds are allocated to traditional grant programs and other funding mechanism to support the Department of Hawaiian Home Lands. This funding increase moves the Beneficiary and Community Investments allocations to become the *largest share of OHA’s core operating budget*. Additionally, personnel and contract costs are streamlined and refocused to increase services OHA directly provides to beneficiaries.

Correspondingly, personnel and contract costs are streamlined and refocused to strategically affect systemic policy change. This work includes research to identify systemic disparities and barriers to Native Hawaiian equality and justice; advocacy to implement policy change and protect Native Hawaiian rights and land; and convening community groups to amplify Native Hawaiian voice in all public spheres.

↑ **Community \$**
To support beneficiaries and communities



🎯 **Personnel & Contracts**
To provide beneficiary services in communities and affect systemic policy change



Key Constraints



Once spending priorities are identified, constraints on funding sources and spending decisions are considered. Constraints include both restrictions on the funds that OHA receives, as well as previous commitments the agency has made to further the mandate and mission. Therefore, constraints need not be viewed as negative, but rather a part of the process to determine the additional budgetary decisions that must be made.



First, in 2006, the state set the native Hawaiians’ pro rata share of Public Land Trust revenues at \$15.1m annually. This amount is outdated and represents about half of what Native Hawaiians should be receiving, thereby significantly restricting OHA’s budget.

Second, OHA adheres to a Spending Policy, that is calculated at 5% of a rolling 20 quarter average of the Native Hawaiian Trust Fund.



Third, the budget accounts for the actual calculated fringe benefit rate of 52%. This adds a significant amount to Payroll. Every \$1 of salary requires \$0.52 of fringe benefits. The approved rate from the state was 63.28% which was lowered to 50.98% then increased to 52.83% due to COVID for budgeting purposes; and the actual rate must be recognized when paid.

Fourth, OHA honors large standing commitments, including provisos from the state general fund appropriations with matching funds from OHA; DHHL debt servicing agreement, and pledging an amount equal to the \$15.1 million from the PLT revenues to beneficiary and community investments.



HAWAIIAN HOME LANDS
HAWAIIAN HOMES COMMISSION - DEPARTMENT OF HAWAIIAN HOME LANDS

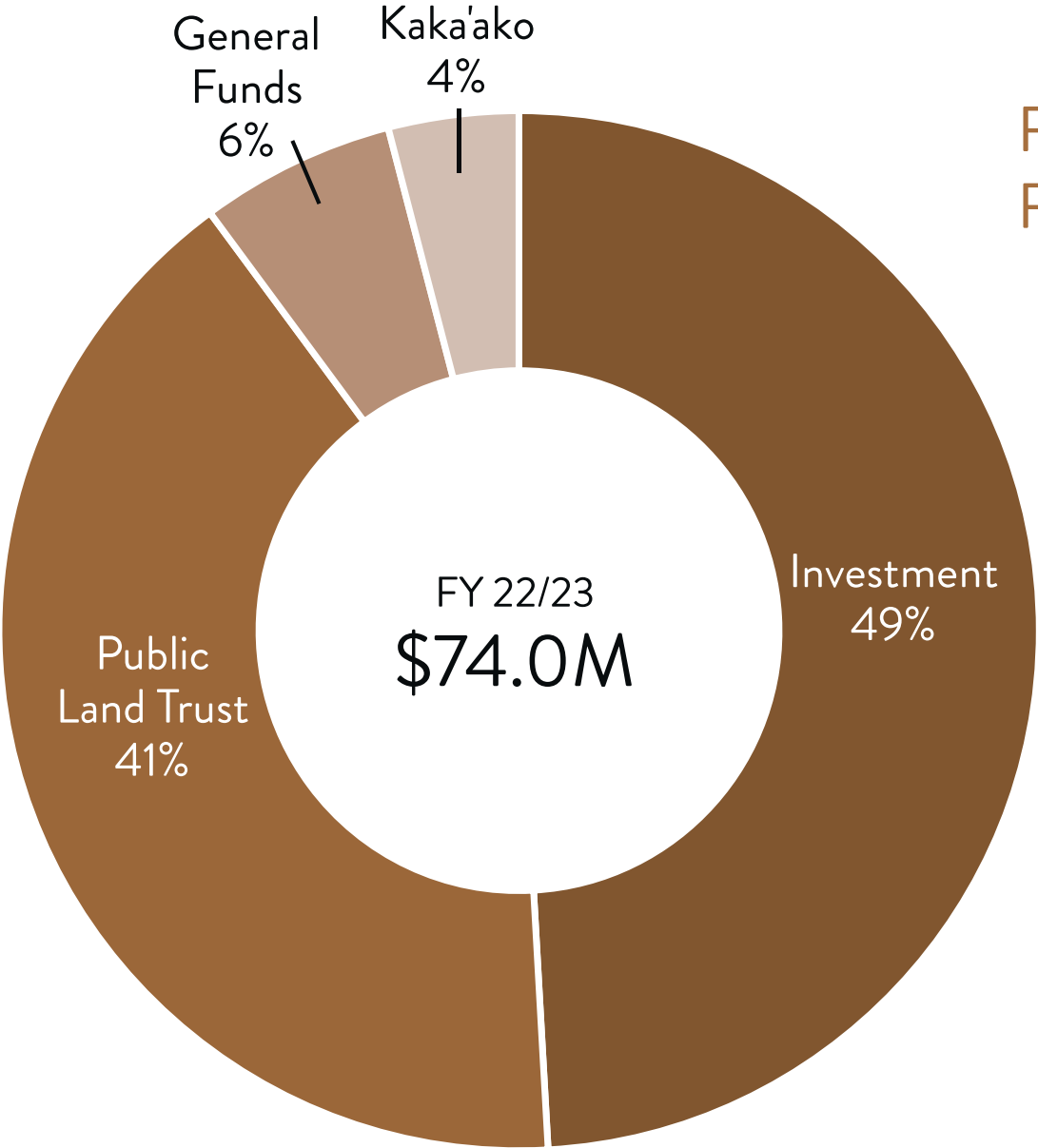
Funding



OHA operation consists of “core” and “non-core” budgets. Items in the non-core operating budget have their own designated funding sources, these include revenues from commercial leasing activities and federal grants received. OHA’s core operating budget is dependent upon four sources of funding including:

- 1. A percentage of the investment portfolio (Native Hawaiian Trust Fund) (\$36.6m);
- 2. Public Land Trust (PLT) allotments (\$30.2m);
- 3. Appropriations of State of Hawai‘i general fund (\$4.5m); and
- 4. Kaka‘ako Makai allocated resources (\$2.7m).

These sources are projected to generate approximately \$74.0 million in FY22 and FY23.



FY22: \$36.7M
FY23: \$37.3M



Funding



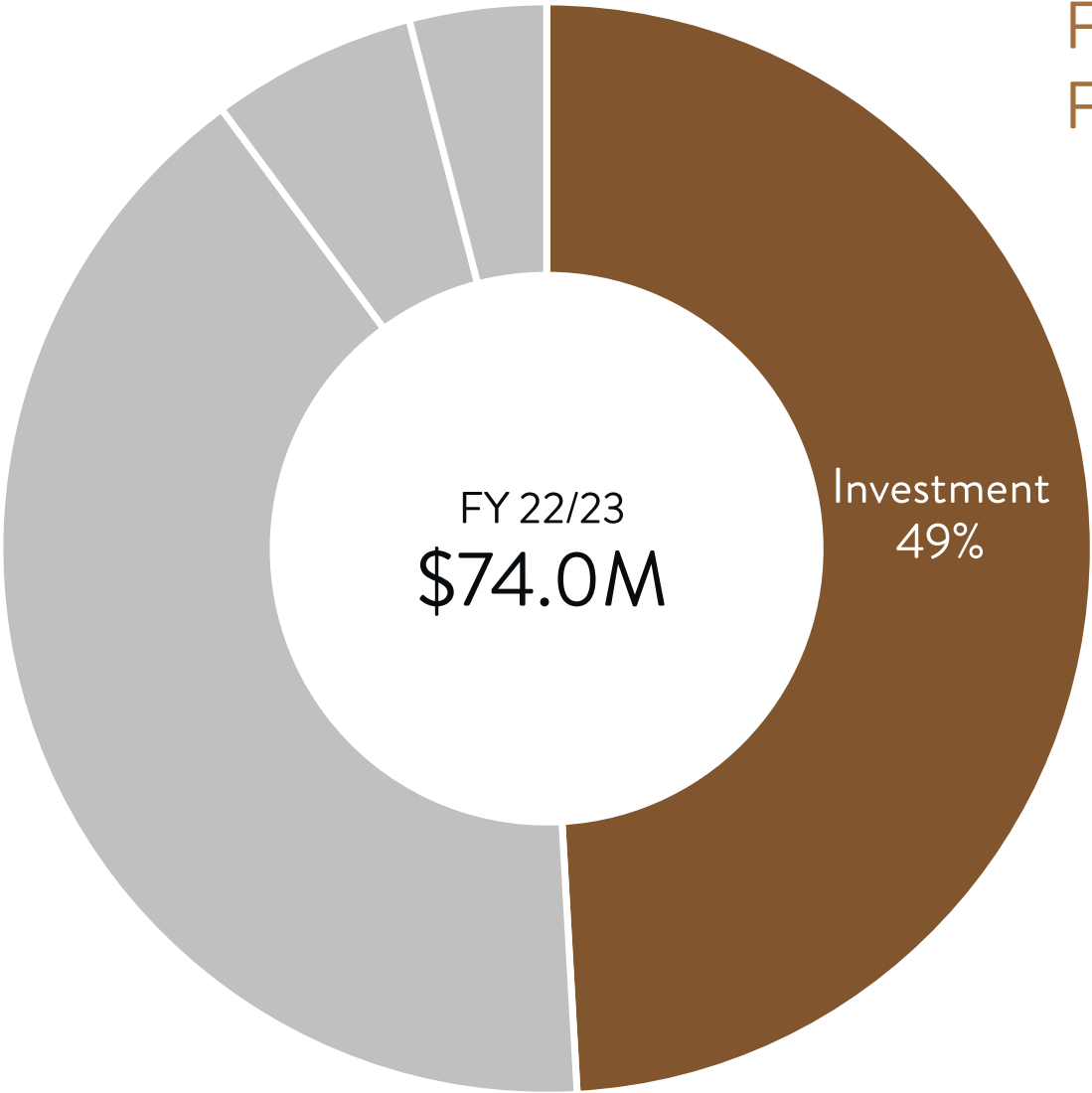
1. Investment Portfolio

The largest source of funding is OHA’s ability to spend 5% of its investment portfolio, pursuant to its Spending Policy, which allows for a maximum 5% allocation of funding based upon a 20-quarter rolling average market value.

For FY22, the 5% spending amounts to approximately \$18.0 million. For FY23, the computed 5% spending increased slightly to \$18.6 million for a total of \$36.6 million over the two-year period or 49% of OHA’s total core operating budget.



FY22: \$36.7M
FY23: \$37.3M



Funding



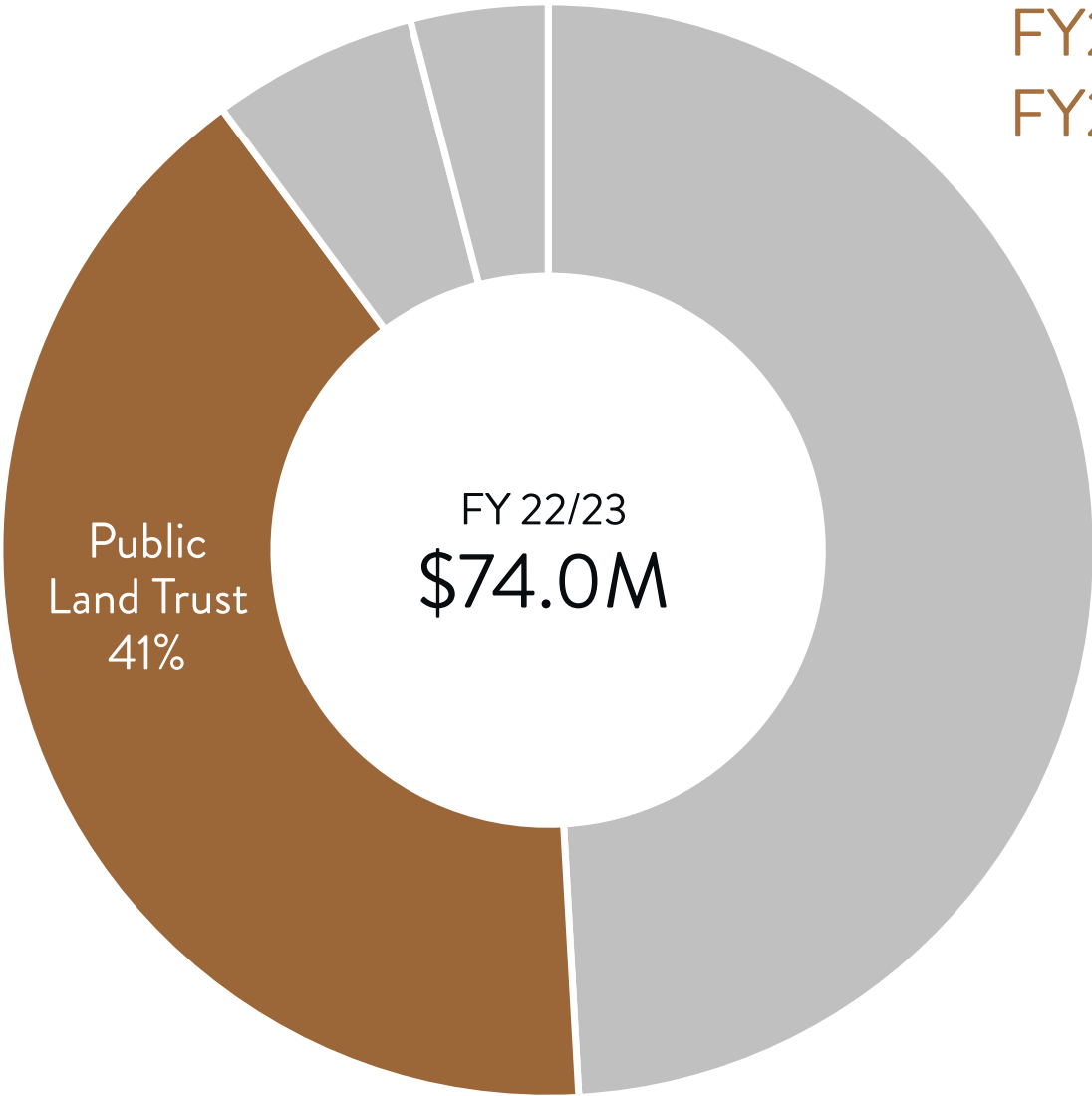
2. Public Land Trust Revenues

The Public Land Trust (PLT) is a subset of state lands which is held in trust for the betterment of the conditions of Native Hawaiians, and the general public. PLT lands are comprised of former Crown and Government lands of the Hawaiian Kingdom. Hawai'i's constitution establishes OHA in part to receive and administer Native Hawaiians' pro rata share of revenues derived from the PLT. The pro rata share is generally understood to be 20% of the revenues from PLT lands. How this 20% should be calculated is a matter of longstanding debate between OHA and the State.

In 2006, the State of Hawai'i agreed to pay OHA a fixed \$15.1 million per year as a temporary approximation of the PLT share. At 41% of OHA core operating budget, this is the second largest source of funding.



FY22: \$36.7M
FY23: \$37.3M



Funding

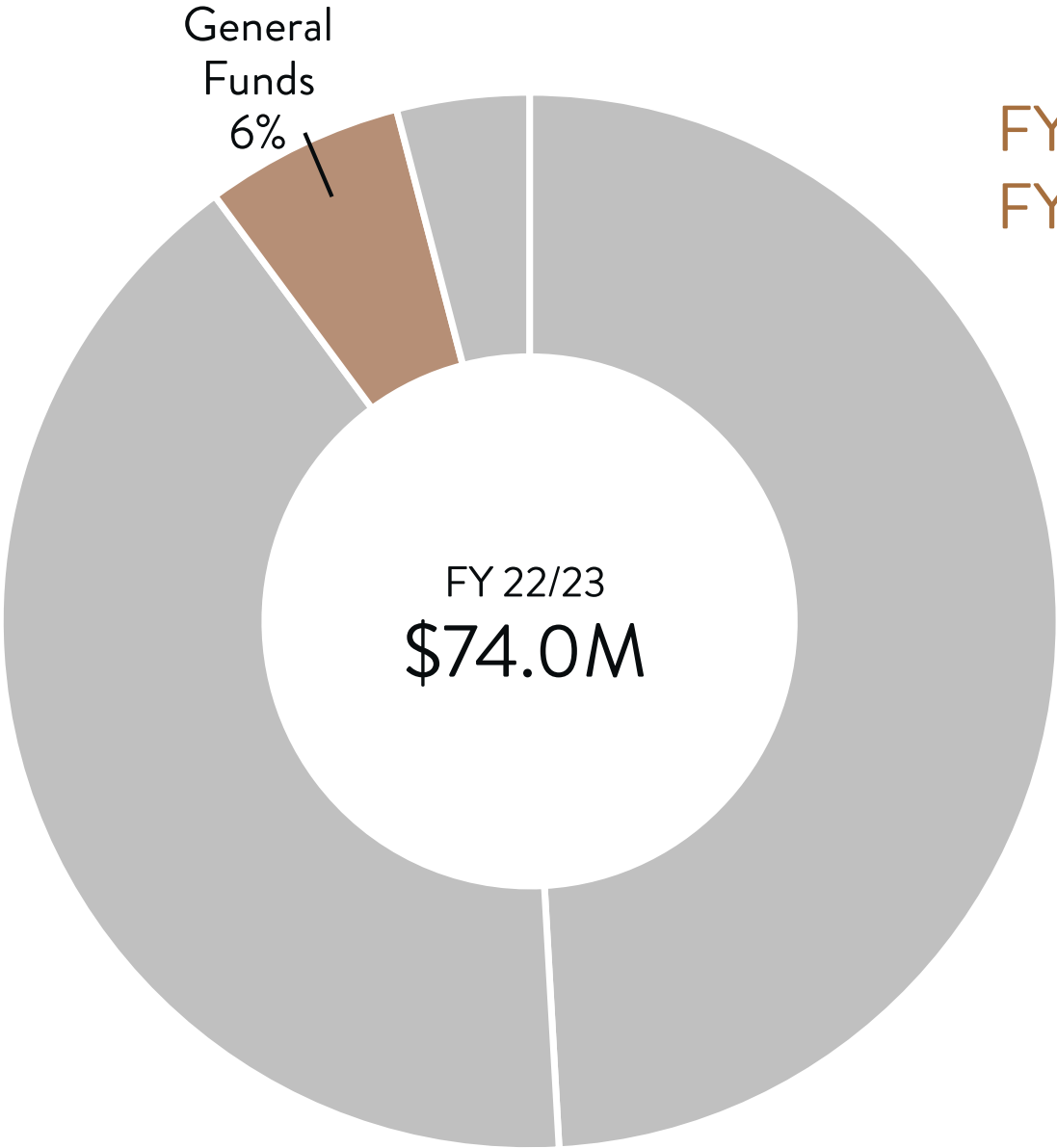


3. State of Hawai'i General Funds

The third source of funding is provided through the State of Hawai'i General Funds. OHA fulfills its fiduciary responsibilities to beneficiaries by advocating at the state legislature each year for general fund appropriations.

In the past OHA has received \$3 million in general fund appropriations annually. During the 2021 legislative session, and in light of COVID-19's impact on the economy, OHA restrained from requesting any increases, but continued advocacy efforts to maintain the previous \$3 million.

For FY22 and FY23, OHA received an annual funding of approximately \$2.25 million; for a total of \$4.5 million over the two years, constituting 6% of OHA's core operating budget.



FY22: \$36.7M
FY23: \$37.3M

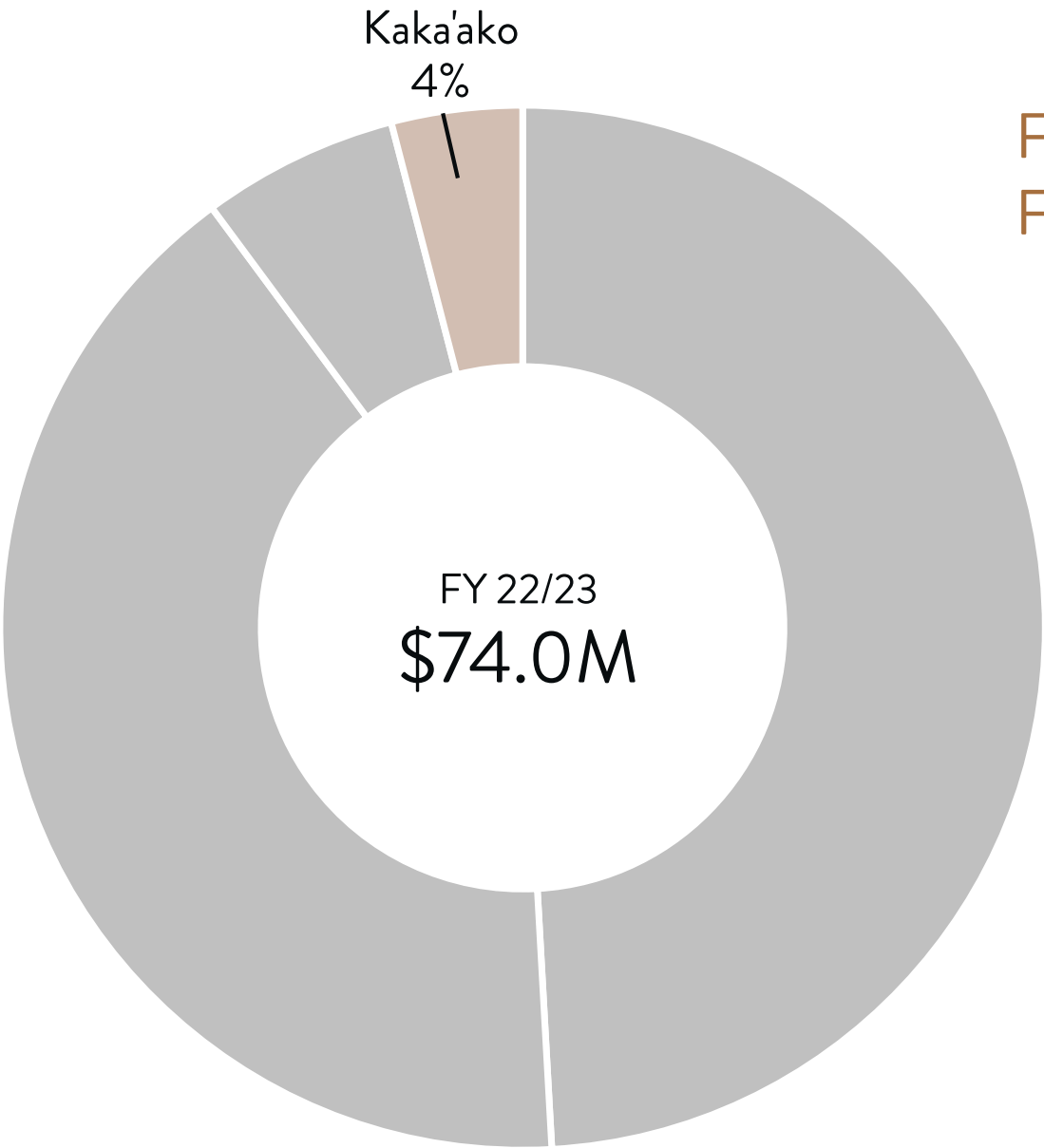
Funding



4. Kaka‘ako Makai Revenues

The final source of funding, albeit a small percentage of OHA’s total core operating budget, reflects a commitment by OHA’s Board of Trustees to ensure maximum funding for stewardship of legacy lands.

In 2012, OHA officially took title of 30 acres of prime real estate in Kaka‘ako Makai as a settlement amount from the State of Hawaii. Prior to any substantive development activity, the estimated net income amount is approximately \$1.4 million in FY22 and \$1.4 million in FY23, for a total of \$2.8 million.



FY22: \$36.7M
FY23: \$37.3M

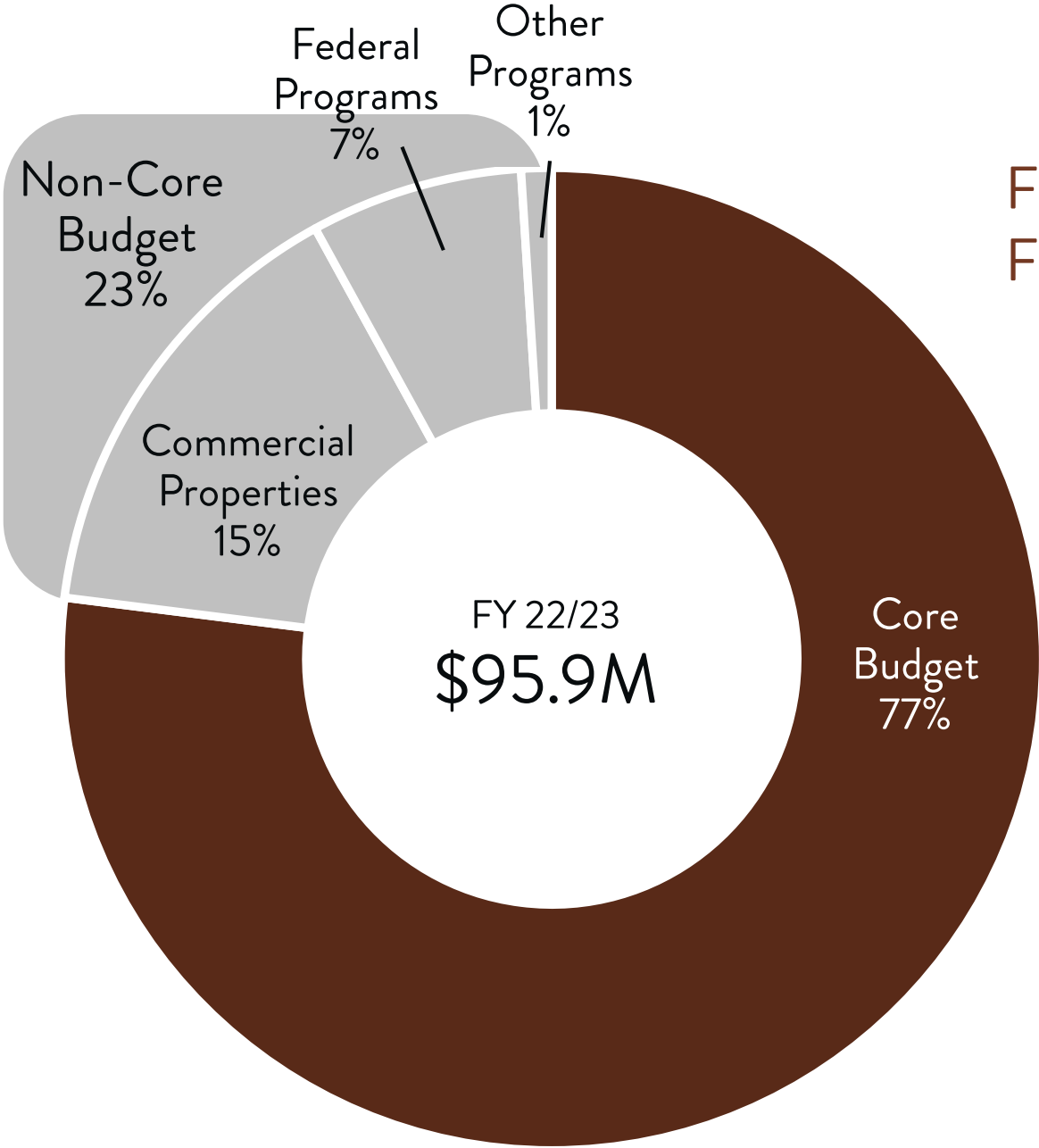
Total Operating Budget



OHA’s total operating budget consists of core and non-core budget items. The core operating budget (\$74.1m) is the focus of this document, as the non-core operating budget items are those that have their own designated funding and operations.

This designated funding includes separate revenue sources, such as commercial properties (\$14.7m), federal programs (\$6.5m), and other programs (\$574k).

OHA’s legacy land program expenses are not reflected in the core operating budget, as they are covered by a portion of commercial property net income.



FY22: \$49.1M
FY23: \$46.9M



Budget data presented are preliminary and subject to change

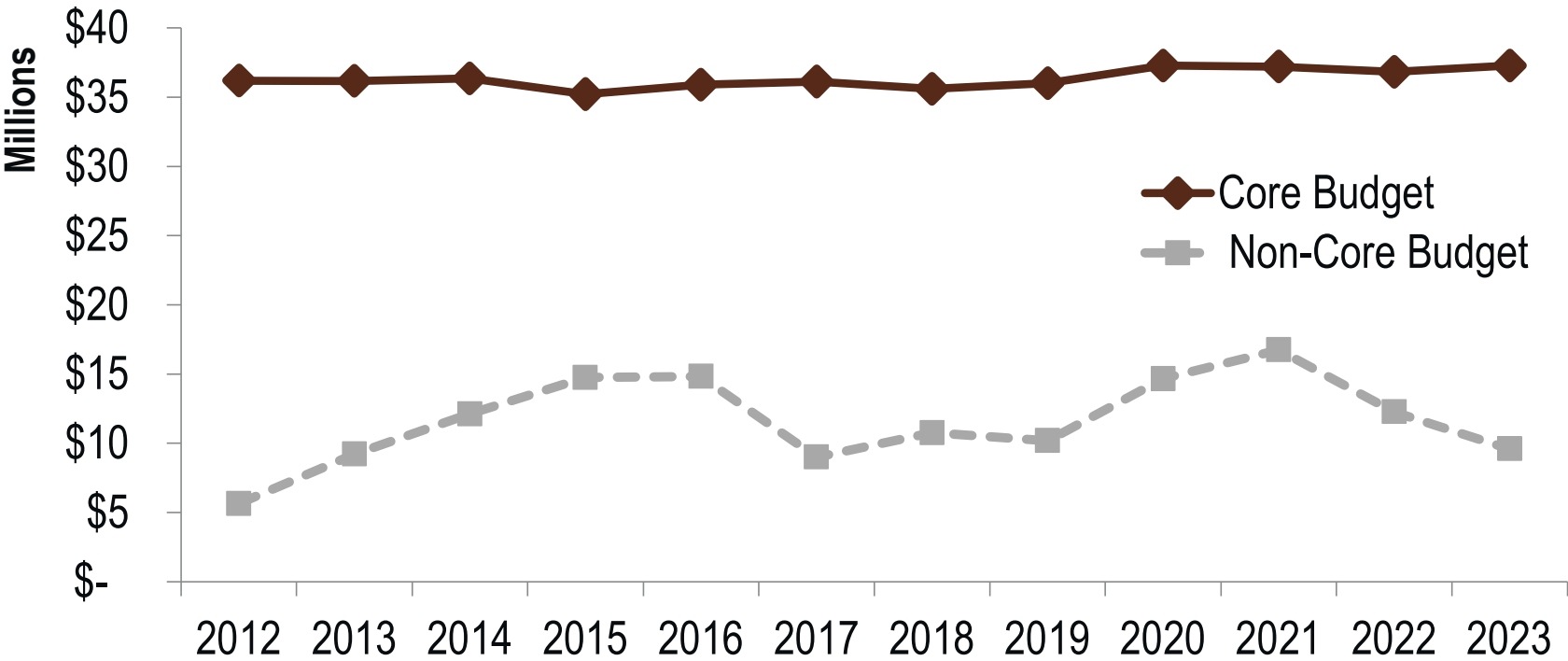
Historical Operating Budget



As shown in the figure below, the core operating budget has remained fairly consistent, ranging between \$35-37 million. With the increase in inflation from 2012 to 2021, the operating budgets have absorbed the increasing costs without a corresponding increase in an overall amount.

The non-core budget has fluctuated over time, increasing from \$5.6 million in 2012, to \$14.8 million in 2016, primarily due to increased revenues and expenses in our commercial properties and federal funds. Since 2016, these amounts dropped in 2017 and then steadily increased until they reached \$16.7 million in 2021.

Moving forward, OHA projects another decrease in the non-core budget to approximately \$12.3 million in 2022 and \$9.6 million in 2023. Again, commercial properties and other program budgets are based on their own revenues and thus self-sustaining and does not reflect any commercial development activities .



Budget data presented are preliminary and subject to change

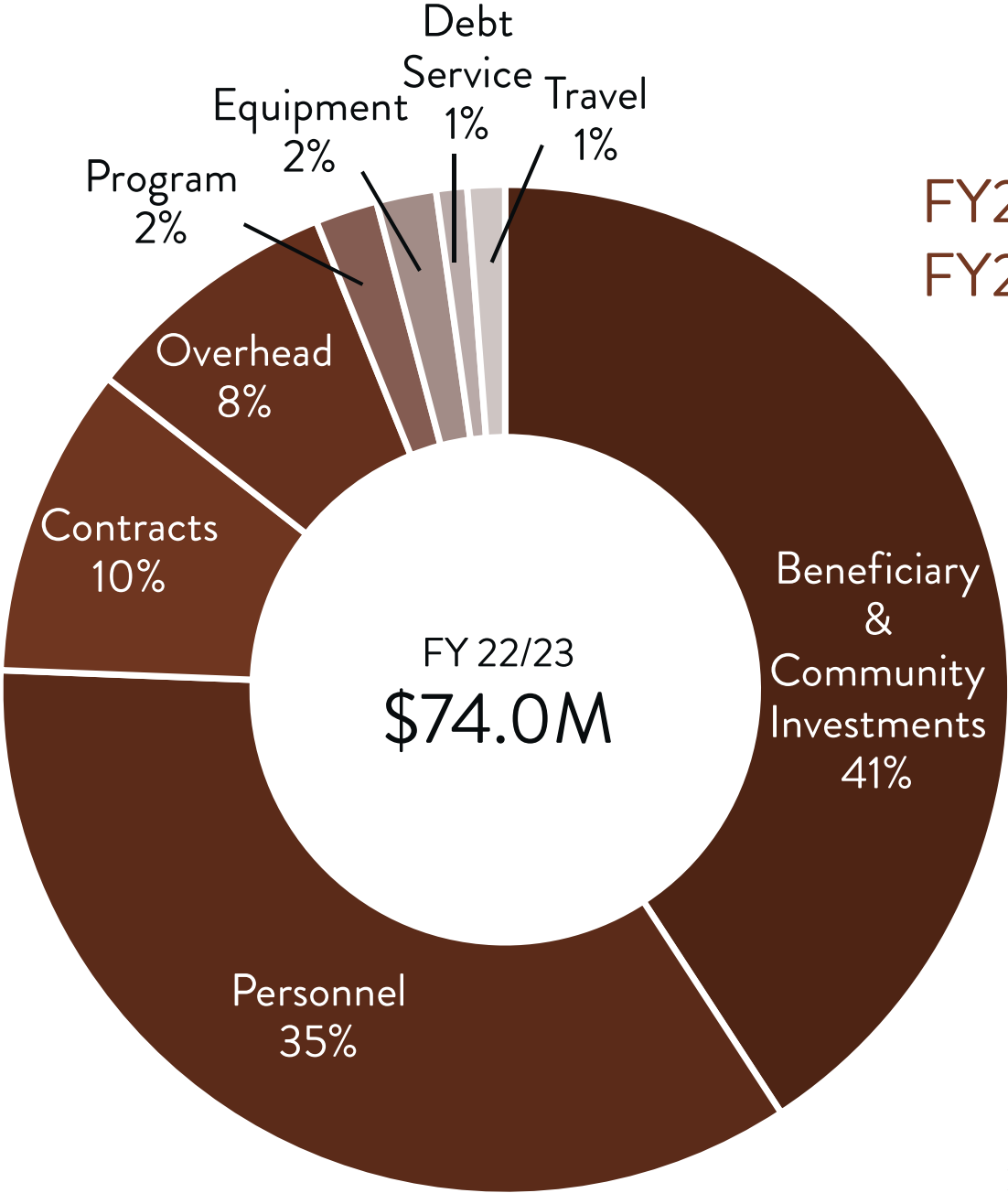


Core Operating Budget



Over the next two fiscal years, OHA allocates 41% of its core operating budget to its beneficiary and community investments (\$30.3m), 35% to personnel (\$26.1m), 10% to contracts (\$7.1m), and 8% to overhead costs (\$6.1m). The smaller categories include 2% for programs (\$1.2m), 2% for equipment (\$1.2m), 1% for debt service (\$1.1m), and 1% for travel costs (\$894k).

The next few slides will provide a more detailed breakdown of each category, with the exception of travel and debt service. Debt service represents principal and interest payment on a mortgage loan and lines of credit. Payments of \$553 thousand for FY22, and \$532 thousand for FY23, for a combined total of approximately \$1.1 million over the two-year period. Although, travel was dramatically curtailed in 2020, OHA estimates some need to resume travel in FY22 and FY23 in order to conduct regular business operations. Travel cost are estimated to total \$447 thousand annually in FY22 and FY23.



FY22: \$36.7M
FY23: \$37.3M



Beneficiary & Community Investments

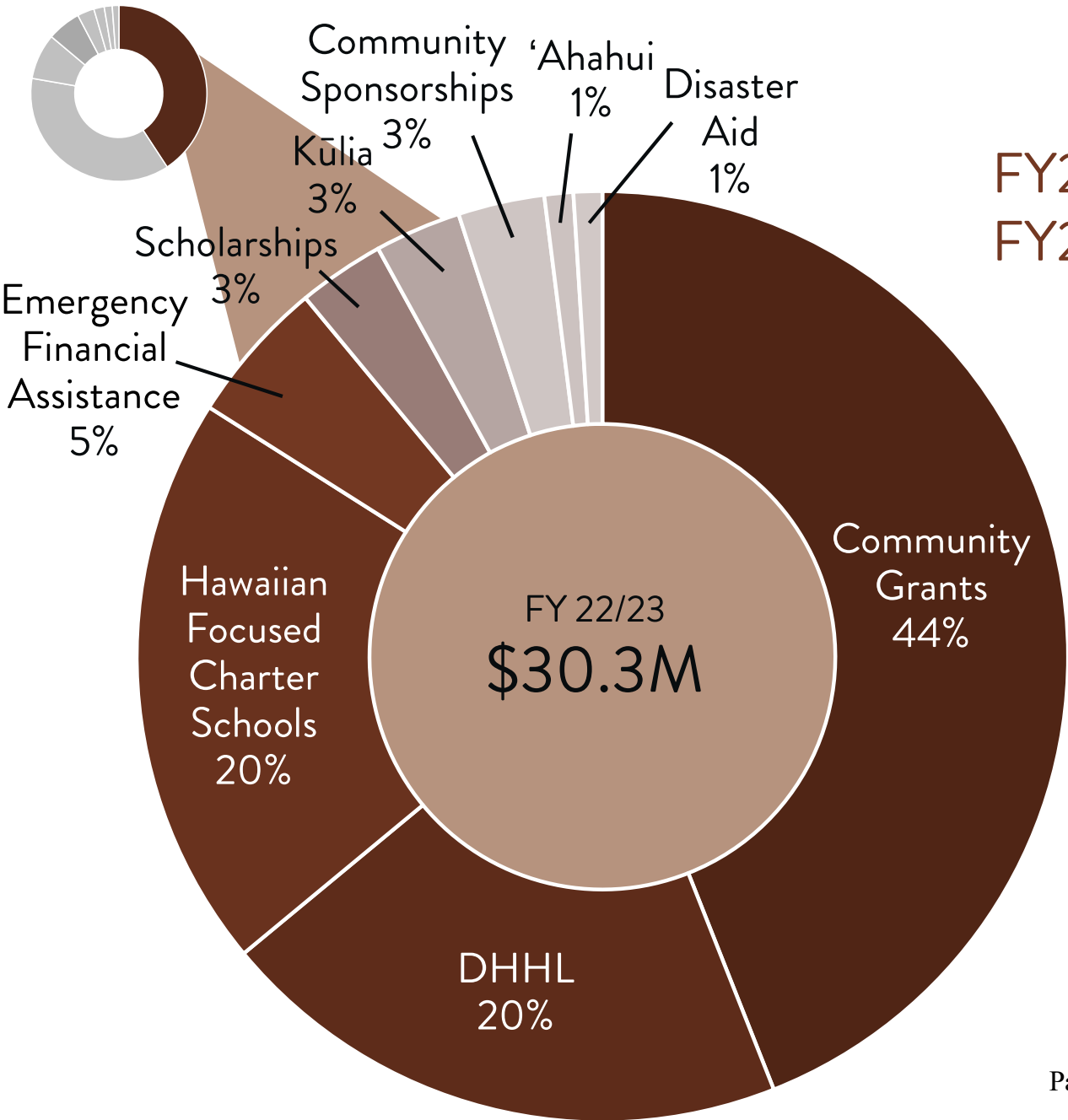


As noted above, OHA’s first spending priority for FY22–FY23 is to **increase OHA Beneficiary and Community Investments** to support Native Hawaiian ‘ohana and communities. In the FY21-FY22 biennium budget, OHA allocates \$30.3 million over the biennium budget to various beneficiary and community investments, which constitutes 41% of the core operating budget. Of this budget: \$6.0 million is allocated to OHA’s long-term commitments to DHHL revenue bond debt service for housing infrastructure (20%).

\$13.2 million is allocated to grants aligned with implementing the new *Mana i Maui Ola* Strategic Plan Framework (45%); \$6.0 million to Hawaiian Focused Charter Schools (HFCS) (20%); \$1.7 million is to an Emergency Financial Assistance (EFA) Program (5%); \$1.0 million to Higher Education Scholarships (3%); \$1 million to the Kūlia grants (3%); \$822 thousand to Community Sponsorships (1%); \$400 thousand to ‘Ahahui Events (1%); and \$265 thousand to Disaster Aid (1%).



FY22: \$15.2M
FY23: \$15.2M



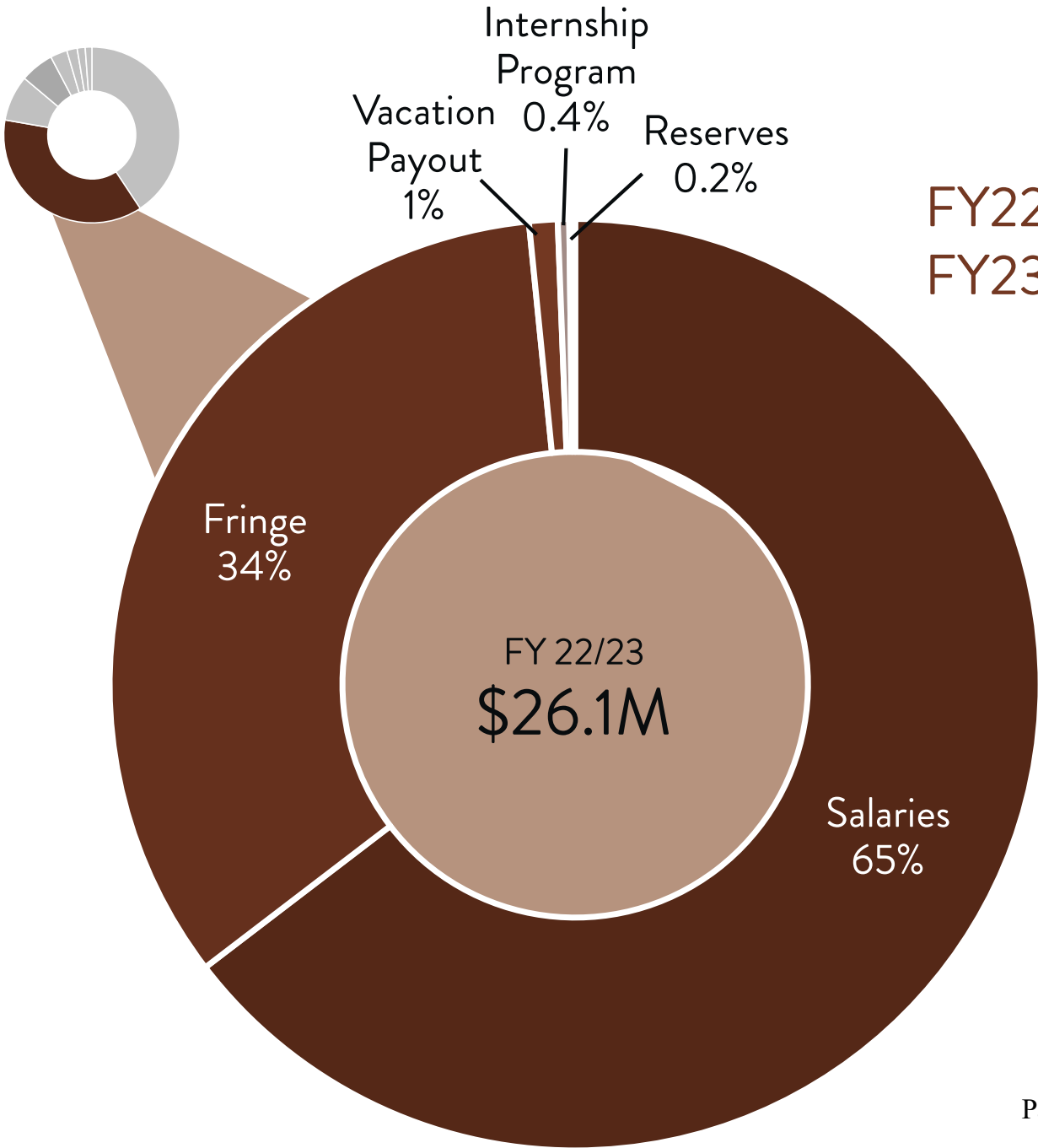
Budget data presented are preliminary and subject to change

Personnel



As noted above, OHA’s second spending priority for FY22–FY23 is to **Streamline & Refocus Personnel and Contracts** to provide beneficiary services in communities and affect systemic policy change. Through a proposed restructuring, some positions will be created to provide increased direct beneficiary services, while other positions will be refocused on systemic policy change to improve Native Hawaiian conditions. Pending BOT approval, OHA proposes allocating approximately \$13 million a year of the biennium budget, including the 52% fringe benefit rate, in support of 144 (out of 153 total) employees under the core budget; constituting 35% of the core operating budget. This core budget does not include nine (9) non-core employees whose positions are either funded by commercial properties or federal grants.

\$16.9 million of the personnel cost is employee salaries (65%), and \$8.8 million goes to fringe benefits (34%), based on the actual benefit load rate of FY21. Small portions are allotted to fund vacation payouts (\$300k), the Student Internship Program (\$108k), and reserves for overtime and other costs (\$43k).



FY22: \$12.9M
FY23: \$13.3M

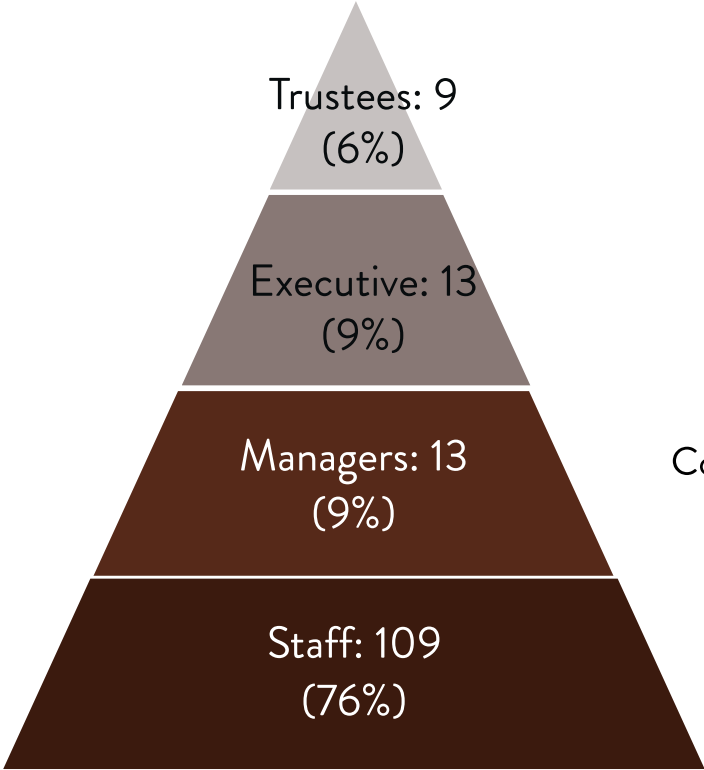


Budget data presented are preliminary and subject to change

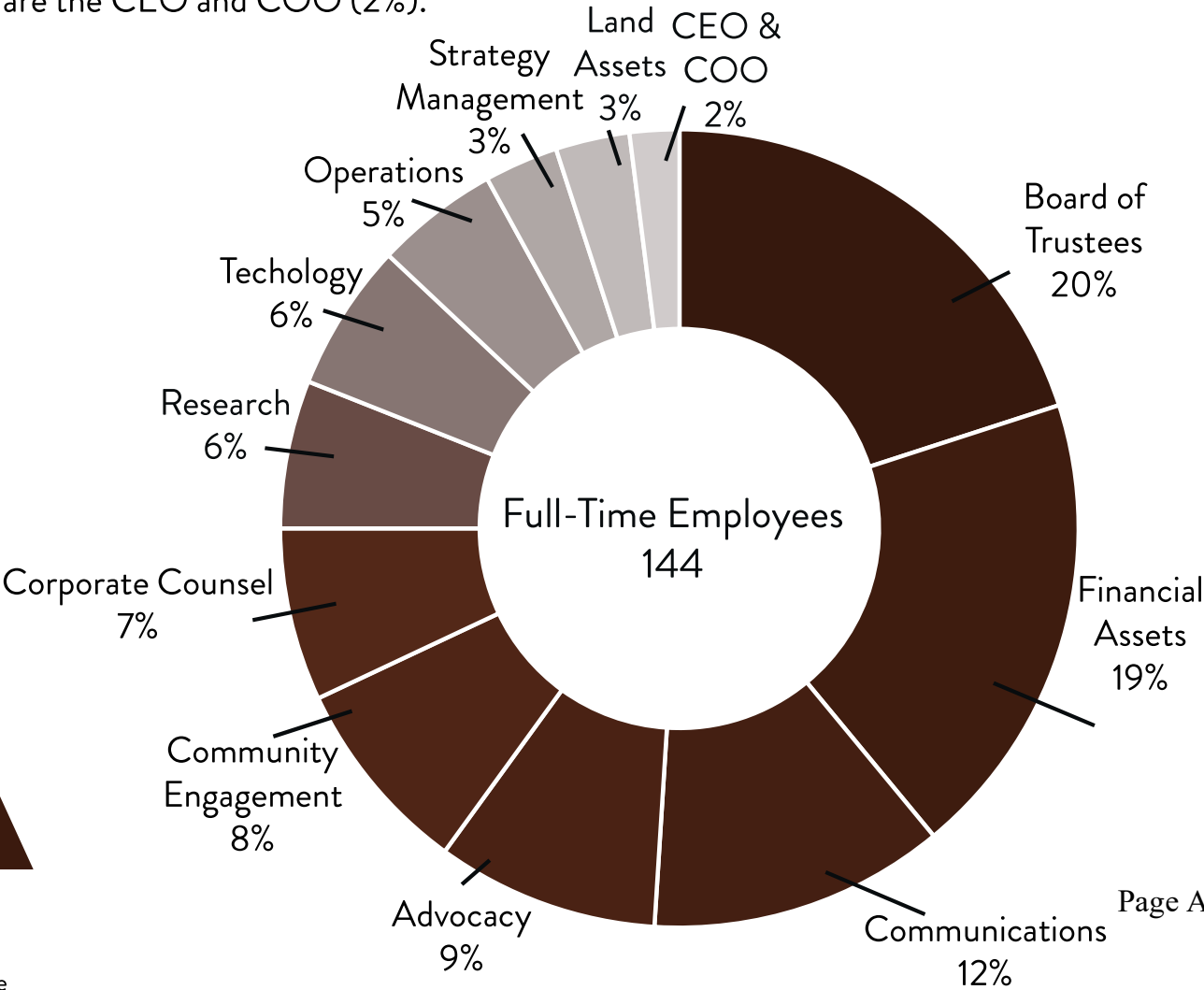
Personnel



Of OHA’s proposed 144 employees under the core budget, 109 are staff members, including Board support staff (76% of employees); 13 are managers (9%); 13 are executives (9%); and 9 are Trustees (6%). The figure below represent an average ratio of approximately 1 manager for every 8 staff.



Of OHA’s proposed 144 employees: 29 are Trustees and related Board support staff, which will not be impacted by reorganization activities; 27 are within Financial Assets (19%) which includes 11 Grants staff; 17 are within Communications (12%) which includes 9 Beneficiary Service Staff; 13 are within Advocacy (9%); 12 are within Community Engagement (8%); 10 within Corporate Counsel, including Human Resources; 9 are within Research (6%); 8 are within Technology (6%); 7 are within Operations (7%); 5 are within Strategy Management (3%); 5 are within Land Assets (3%); and the remaining 2 positions are the CEO and COO (2%).



Budget data presented are preliminary and subject to change

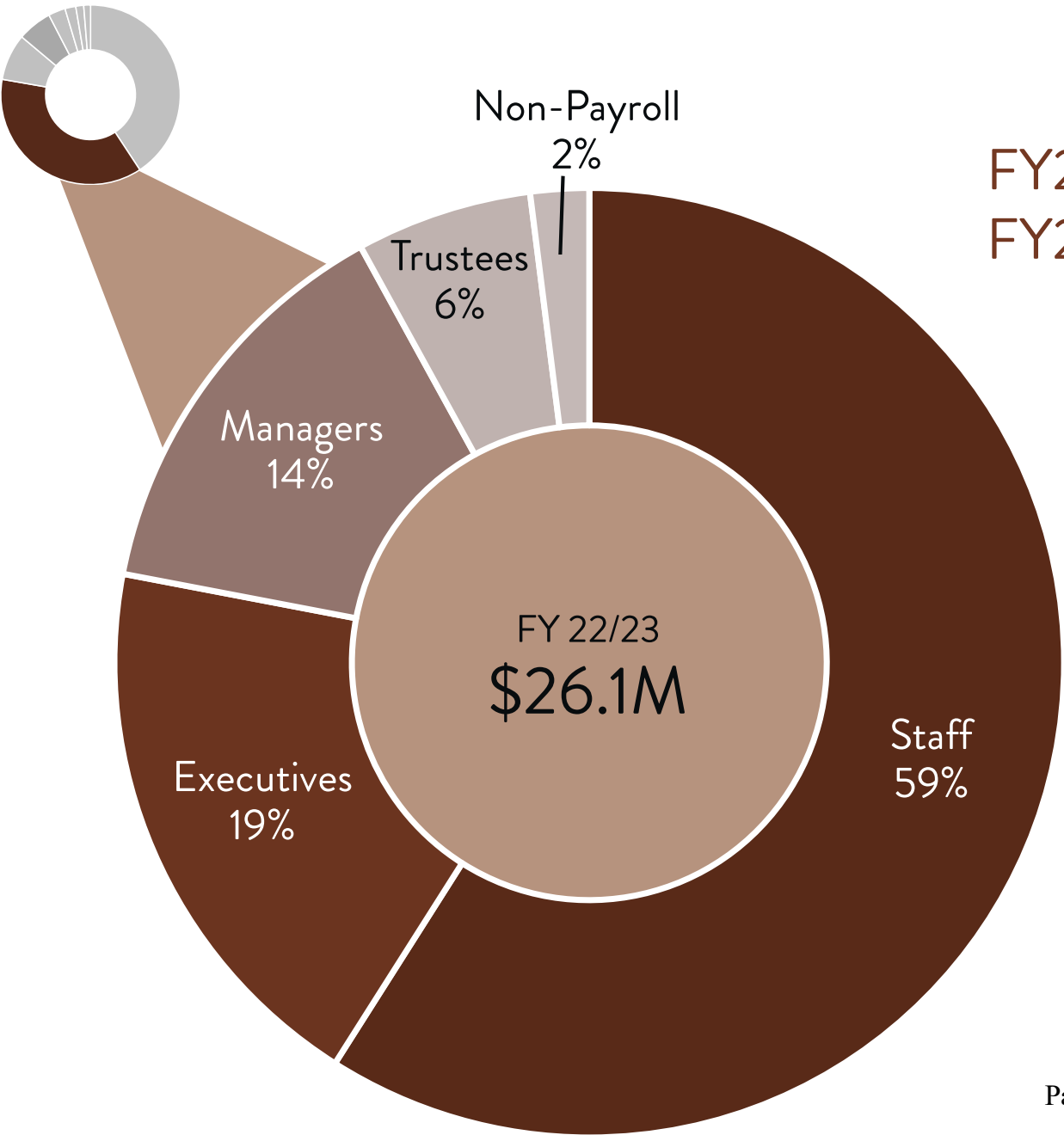


Personnel Cost



Of the proposed \$26.1 million allotment for personnel costs; \$15.5 million is allocated to staff member personnel costs (59%); \$4.9 million to executive personnel costs (19%); \$3.6 million to manager personnel costs (14%); \$1.7 million to Trustee personnel costs (6%); and the remaining \$451 thousand is allocated to non-payroll expenses, including vacation payouts, the Student Internship Program, and reserves for overtime and other personnel related costs.

6/10/2021 Replacement/Updated Page



FY22: \$12.9M
FY23: \$13.3M



Contracts

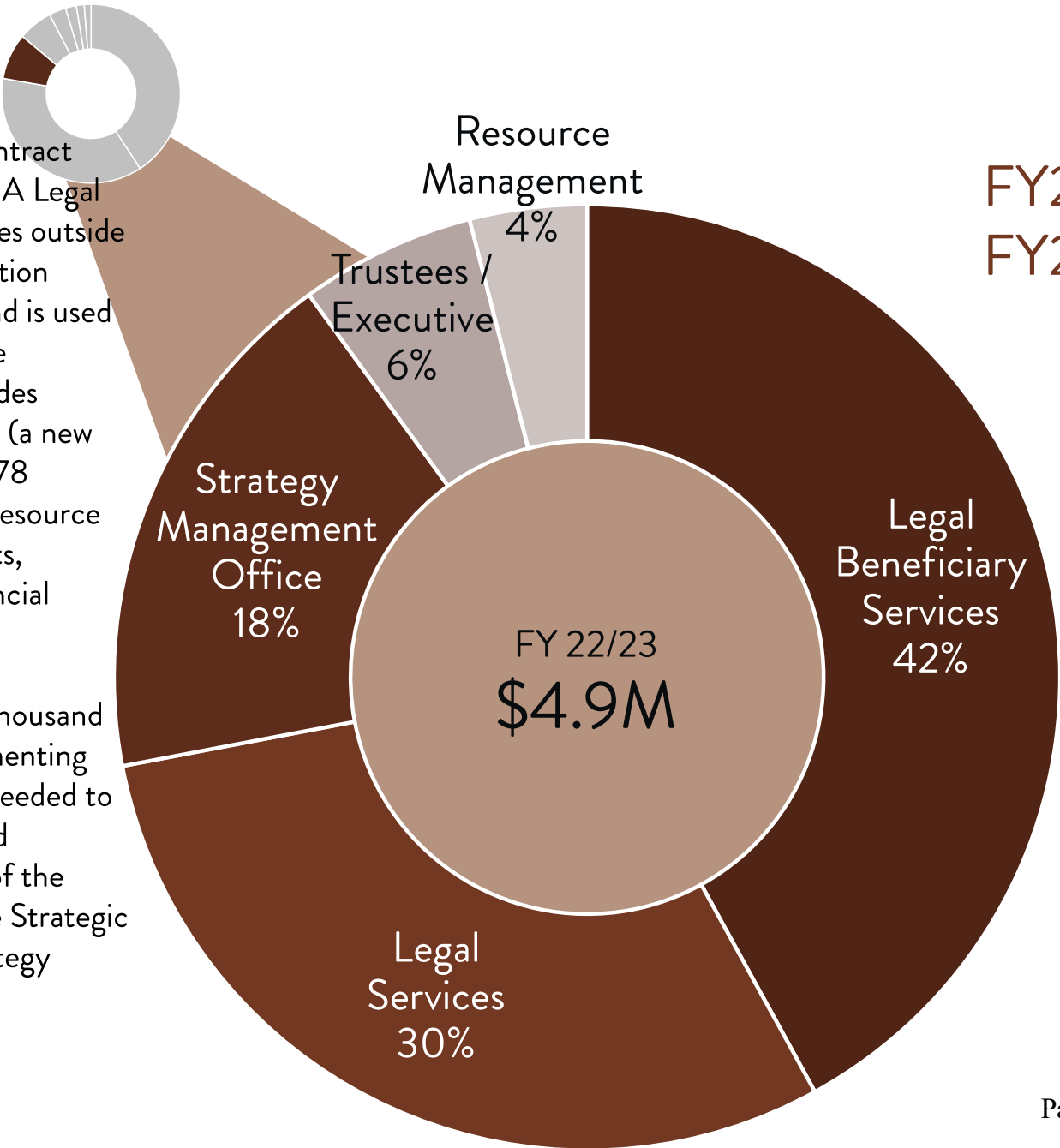


As noted above, OHA’s second spending priority for FY22–FY23 is to **Streamlining & Refocusing Personnel and Contracts** to provide beneficiary services in communities and affect systemic policy change. Therefore, budget allocations providing direct legal service to beneficiaries will remain intact, while OHA legal and auditing budgets will be reduced. Additionally, funds to support systemic policy change work will be housed in the Strategy Management Office to ensure strategic alignment.

Contracts constitute 10% of OHA’s core operating budget. Approximately, \$2.1 million of the Contracts budget is allocated to the legal services proviso contract (42%) to provide direct legal services to beneficiaries on issues considering quiet title action, ahupua’a and kuleana tenant rights, land title assistance, traditional and customary practices, culturally significant places, and native land trust entitlement.

\$1.5 million of the Contract budget is used for OHA Legal Services, which includes outside attorneys for consultation (30%); \$300 thousand is used for Trustee / Executive contracts, which includes internal audit function (a new function) (6%) and \$178 thousand is used for Resource Management contracts, including audited financial statements (4%).

The remaining \$865 thousand is dedicated to implementing professional services needed to implement tactical and operational activities of the implementation of the Strategic Plan through the Strategy Management Office.



FY22: \$2.5M
FY23: \$2.4M



Overhead

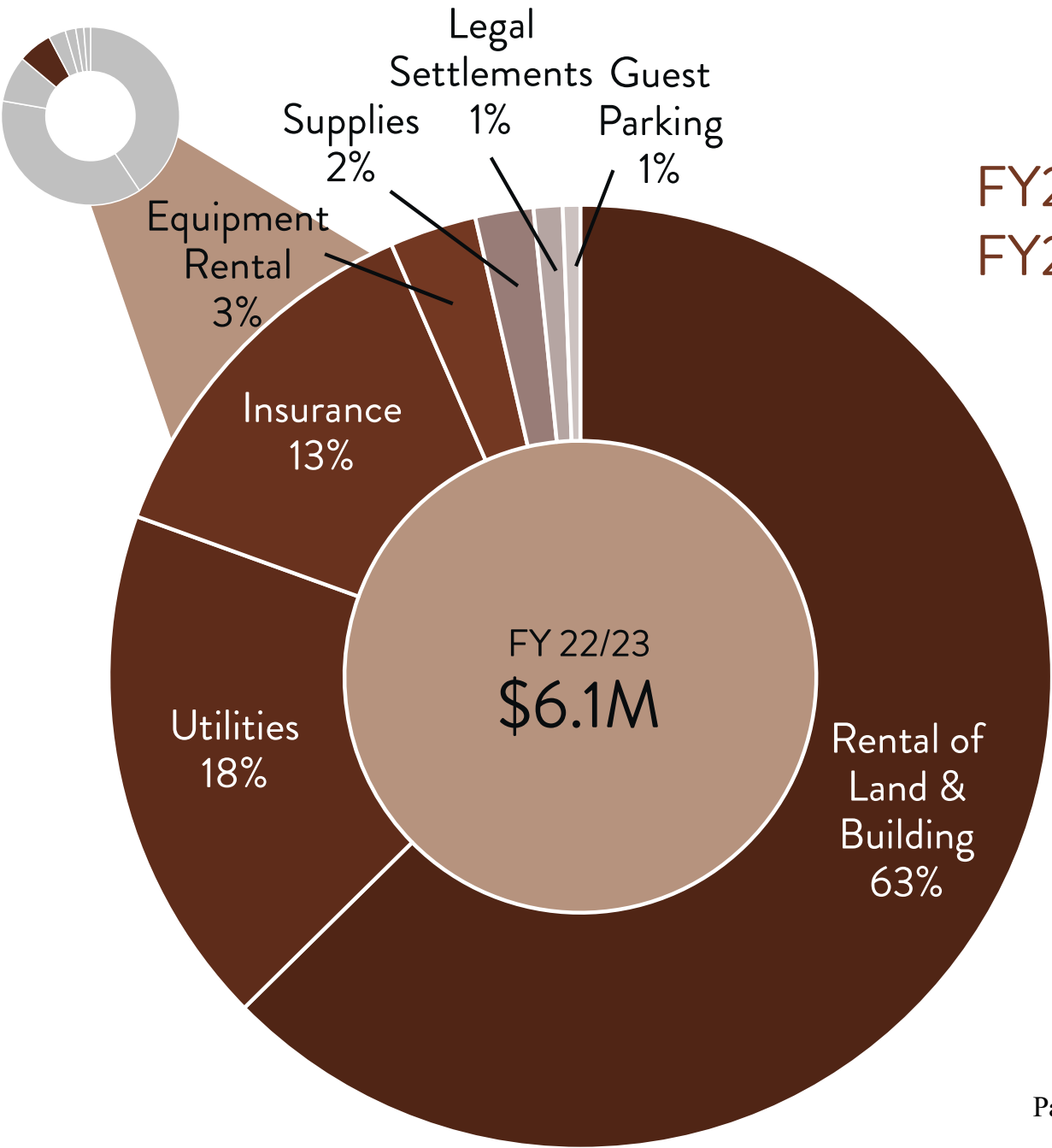


OHA allocates approximately \$3 million annually to Overhead or 8% of the core biennium budget. Of these amounts, office leases account for \$3.8 million (63%) which support six (6) offices across the State of Hawai'i, and 1 office in Washington, D.C. Utilities for these offices make up another \$1.1 million (18%) and include electricity, telephone / internet services, and water.

\$790 thousand is insurance premiums for liability insurance, workers compensation, board and officer insurance, and other related coverages (13%).

Additionally, \$177 thousand is allocated to rental equipment for offices (3%), \$97 thousand to office and other supplies (2%), \$60 thousand legal settlements (1%), and \$59 thousand to parking validations for stakeholders and beneficiaries (1%).

6/10/2021 Replacement/Updated Page



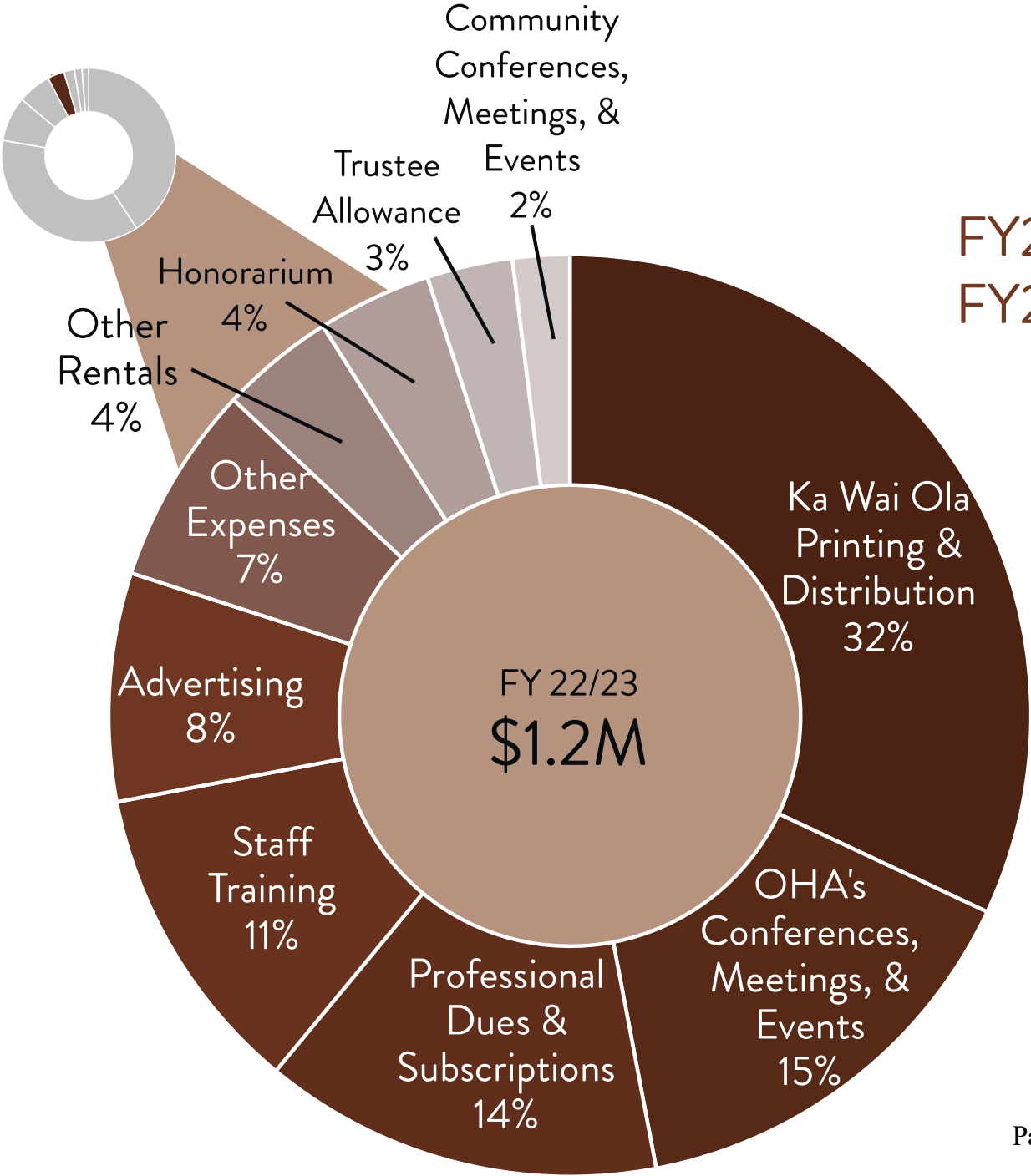
FY22: \$3.0M
FY23: \$3.1M

Program



The next budget category is Program, to which OHA allocates approximately \$590 thousand to \$592 thousand annually or 2% of the core biennium budget. These are costs directly related to programs such as printing and distributing of Ka Wai Ola publications (\$380k), hosting cultural workshops/events (\$183k), professional dues and subscriptions (\$166k), staff training (\$129k), advertising for OHA initiatives (\$98k), other rentals needed to conduct business (\$42k), honorarium for OHA event participants (\$50k), trustee protocol allowance (\$32k), and partnering with community organizations to host events (\$23k). Other expenses (\$78k) include promotional items, books and reference materials, freight and delivery, and automobile allowance.

The quarterly utilization (or non-utilization) of the Trustee Protocol Allowance is reported on the organization's website under the Financial Transparency link:
<https://www.oha.org/financials>



FY22: \$590K
FY23: \$592K

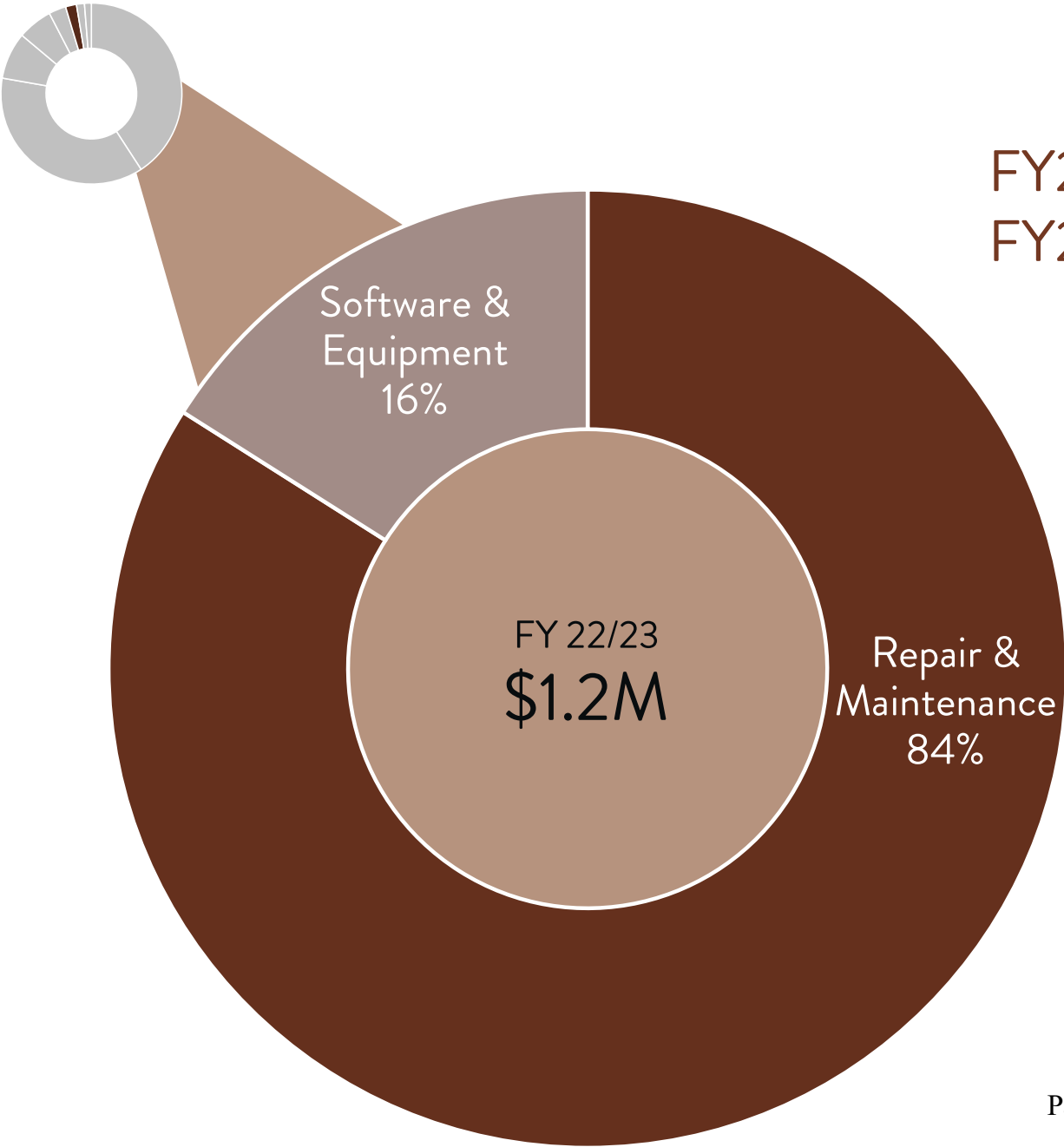
Equipment



OHA allocates \$1.2 million or 2% of the core biennium budget to equipment; including repair & maintenance, and software & equipment.

Repair & maintenance includes various upkeep work for OHA’s facilities (\$980k).

Software and equipment includes IT software, hardware and other purchases required for on-going operations (\$187k).



FY22: \$583K
FY23: \$583K



Please send your questions and comments to ohabudget@oha.org or visit www.oha.org/budget for more information.

OHA is hosting three Zoom meetings to provide the public with an overview of the proposed biennium budget on:

- Thursday, June 10 at 6 p.m.
- Saturday, June 12 at 9 a.m.
- Monday, June 14 at 4 p.m.

The public is encouraged to register in advance and tune in to the live meetings at <http://www.oha.org/meeting>.



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SUPPORTING ATTACHMENT 1

FY 22/23 Biennium Budget Summary and Data Tables

Core Operating Budget: Reflects the basic operating budget consisting of payroll, operations, and program expenditures and includes the following four (4) funding sources:

- **Withdrawals from the Native Hawaiian Trust Fund (NHTF)** are limited by the Native Hawaiian Trust Fund Spending Policy. This policy limits the withdrawal to five (5) percent of the NHTF's twenty-quarter (20-quarter) rolling average market value, as defined, to ensure that resources held within the trust are available for future spending.

Table 1: Calculation of 5% of the NHTF's Twenty (20) Quarter Rolling Market Value

FY 2022	Market Value	FY 2023	Market Value
15-Jun	\$355,048,226	16-Jun	\$334,212,849
15-Sep	333,046,326	16-Sep	341,999,977
15-Dec	334,273,216	16-Dec	337,863,691
16-Mar	333,913,756	17-Mar	351,253,532
16-Jun	334,212,849	17-Jun	354,826,696
16-Sep	341,999,977	17-Sep	364,342,282
16-Dec	337,863,691	17-Dec	375,820,258
17-Mar	351,253,532	18-Mar	367,614,957
17-Jun	354,826,696	18-Jun	374,937,631
17-Sep	364,342,282	18-Sep	378,612,814
17-Dec	375,820,258	18-Dec	357,887,387
18-Mar	367,614,957	19-Mar	376,157,559
18-Jun	374,937,631	19-Jun	383,880,451
18-Sep	378,612,814	19-Sep	385,009,338
18-Dec	357,887,387	19-Dec	396,793,723
19-Mar	376,157,559	20-Mar	347,806,871
19-Jun	383,880,451	20-Jun	370,981,092
19-Sep	385,009,338	20-Sep	388,087,563
19-Dec	396,793,723	20-Dec	427,201,350
20-Mar	347,806,871	21-Mar	430,867,414
Average:	\$359,265,077	Average:	\$372,307,872
5%:	\$17,963,254	5%:	\$18,615,394

- **Public Land Trust (PLT) Revenues** are received from the State of Hawai'i and have been set at \$15,100,000 (Act 178, SLH 2006) per year, until further legislative action.

SUPPORTING ATTACHMENT 1

- **Kaka'ako Makai (KM) Revenues** are allocated to OHA's Core Operating Budget in two ways, as outlined in BOT approved April 20, 2021, Action Item #21-05, Approval of an OHA Board of Trustees Policy Amendment relating to an allocation of revenue from OHA's Kaka'ako Makai properties:
- 1) eliminate the allocation of the gross revenue from Kaka'ako Makai to OHA's Grant program, and
 - 2) increase the allocation of the net revenue to OHA's Legacy Land Program (LLP) from 50% to 60%.

Table 2: Funding from Kaka'ako Makai Revenues

FUNDING SOURCES	BOT Approved		Biennium Budget Request		FY20/ FY21	FY22/ FY23
	FY20 Realignment #2	FY21 Realignment #2	FY 22	FY 23	2-Year Total	2-Year Total
20% of Kaka'ako Makai Gross Revenue (Grant Use)	933,858	883,804	0	0	1,817,662	0
50% Kaka'ako Makai FY18/FY19 Net Revenue (Legacy Lands Use)	1,554,297	1,514,931	0	0	3,069,228	0
60% Kaka'ako Makai FY22 Net Revenue (Legacy Lands Use)	na	na	1,363,861	1,363,861	na	2,727,722
Sub-total - Core Operating Budget:	\$2,488,155	\$2,398,735	\$1,363,861	\$1,363,861	\$4,886,890	\$2,727,722

- **State of Hawai'i General Fund** appropriations are determined by the legislature during each Biennium. OHA budget request was \$3,037,879 for each fiscal year of FY20 and FY21. The state legislature revised the amount and the current draft of HB172 CD1 awaiting the Governor's signature, is \$2,254,000 for each fiscal year, and a decrease of (\$783,879) from the FY20 and FY21 award level.

Table 3: SOH General Fund Request HB172 and HB172 CD1 (most recent)

Program ID	Original 2019 HB172	Draft 2021 HB204 SD2 CD1	Adjustments
	FY20/FY21 per year	FY22/FY23 per year	
OHA150 - Office of Trustees	\$58,323	\$0	(\$58,323)
Personnel	58,323	0	(58,323)
OHA160 - Administration	1,124,042	0	(1,124,042)
Personnel	827,168	0	(827,168)
Operating (Office Rent)	296,874	0	(296,874)
OHA175 - Beneficiary Advocacy	1,855,514	2,254,000	398,486
Personnel	181,684	0	(181,684)
Operating (Grants & Contracts)	1,673,830	2,254,000	580,170
Total per Year:	\$3,037,879	\$2,254,000	(\$783,879)

Funding Sources for Core Operating Budget (Slide 11)

Table 4: Spending Limit for OHA's Core Operating Budget

SOURCES OF FUNDING	FY20 Realignment #3	FY21 Realignment #3	PRELIMINARY		FY20/FY21	FY22/FY23
			FY 22	FY 23	2-Year Total	2-Year Total
5% of Investment Portfolio	\$17,692,555	\$17,886,701	\$17,963,254	\$18,615,394	\$35,579,256	\$36,578,648
Public Land Trust Revenues	15,100,000	15,100,000	15,100,000	15,100,000	30,200,000	30,200,000
State of Hawai'i General Fund	3,037,879	0	2,254,400	2,254,400	3,037,879	4,508,800
Allocation of Kaka'ako Makai Revenues	2,488,155	2,398,735	1,363,861	1,363,861	4,886,890	2,727,722
Cash Transfer from Kaka'ako Maki	2,000,000	0				
Subtotal:	\$40,318,589	\$35,385,436	\$36,681,515	\$37,333,655	\$73,704,025	\$74,015,170
Fiscal Stabilization Fund	0	4,000,000	0	0	4,000,000	0
Total - Core Operating Budget:	\$40,318,589	\$39,385,436	\$36,681,515	\$37,333,655	\$77,704,025	\$74,015,170

Figures for FY20 and FY21 are based on Action Item RM#21-06: Approval of FY21 Budget Realignment #3, which was approved by the BOT Committee on Resource Management on May 25, 2021, and to proceed to the Board of Trustees, subject to their approval.

Core Operating Budget (Slide 18)

The Core Operating Budget (COB) reflects the basic operating budget consisting of payroll, operations, and program expenditures and is presented in **Table 5** below:

Table 5: Core Operating Budget (by Category)

CORE OPERATING BUDGET	ACTUAL FY20 EXPENDITURES	PROJECTED FY21	PRELIMINARY BUDGET REQUEST		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
Personnel	\$14,827,694	\$13,881,194	\$12,872,126	\$13,253,145	\$26,125,271	35%
Grants	10,123,527	14,444,592	15,173,500	15,173,500	30,347,000	41%
Contracts	5,476,301	4,402,735	3,457,396	3,689,337	7,146,733	10%
Overhead	2,711,047	3,073,374	3,004,448	3,063,757	6,068,206	8%
Program	990,767	795,677	590,283	591,590	1,181,874	2%
Equipment	1,059,624	1,015,114	583,348	583,348	1,166,696	2%
Debt Service	561,673	548,637	553,178	531,742	1,084,920	1%
Travel	378,518	118,192	447,234	447,234	894,469	1%
Total Core Operating Budget	\$36,129,151	\$38,279,515	\$36,681,515	\$37,333,655	\$74,015,169	100%

Core Personnel Budget (Slides 20)

Personnel costs includes all expenditures directly related to personnel and comprise of Salaries & Fringe, Student Intern Program, Vacation Payments (including transfer of vacation leave to other State agencies), Employee Continuing Education Program and Workers' Compensation Payments.

CORE OPERATING BUDGET	ACTUAL FY20 EXPENDITURES	PROJECTED FY21	PRELIMINARY BUDGET REQUEST		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
Personnel	\$14,827,694	\$13,881,194	\$12,872,126	\$13,253,145	\$26,125,271	35%
Grants	10,123,527	14,444,592	15,173,500	15,173,500	30,347,000	41%
Contracts	5,476,301	4,402,735	3,457,396	3,689,337	7,146,733	10%
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Debt Service	561,673	548,637	553,178	531,742	1,084,920	1%
Travel	378,518	118,192	447,234	447,234	894,469	1%
Total Core Operating Budget	\$36,129,151	\$38,279,515	\$36,681,515	\$37,333,655	\$74,015,169	100%

Table 6: Core Personnel Budget – by Expenditure Type

PERSONNEL	ACTUAL FY20	PROJECTED FY21	PRELIMINARY		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
Salaries	\$9,418,129	\$8,941,341	\$8,320,675	\$8,570,295	\$16,890,971	65%
Fringe	5,043,287	4,515,644	4,326,751	4,456,554	8,783,305	34%
Vacation Payout	317,251	300,000	150,000	150,000	300,000	1%
Salaries - Student Internship Program	44,829	56,951	35,000	36,050	71,050	0%
Fringe - Student Internship Program	2,622	2,534	18,200	18,746	36,946	0%
Overtime	0	59,724	20,000	20,000	40,000	0%
Worker's Comp	0	0	0	0	0	0%
Employee Incentive Program	1,575	5,000	1,500	1,500	3,000	0%
Total:	\$14,827,694	\$13,881,194	\$12,872,126	\$13,253,145	\$26,125,271	100%

Core Grants Budget (Slide 19)

Includes all grant opportunities in support of our Native Hawaiian communities to create systemic change.

CORE OPERATING BUDGET	ACTUAL FY20 EXPENDITURES	PROJECTED FY21	PRELIMINARY BUDGET REQUEST		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
Personnel	\$14,827,694	\$13,881,194	\$12,872,126	\$13,253,145	\$26,125,271	35%
Grants	10,123,527	14,444,592	15,173,500	15,173,500	30,347,000	41%
Contracts	5,476,301	4,402,735	3,457,396	3,689,337	7,146,733	10%
Overhead	2,711,047	3,073,374	3,004,448	3,063,757	6,068,206	8%
Program	990,767	795,677	590,283	591,590	1,181,874	2%
Equipment	1,059,624	1,015,114	583,348	583,348	1,166,696	2%
Debt Service	561,673	548,637	553,178	531,742	1,084,920	1%
Travel	378,518	118,192	447,234	447,234	894,469	1%
Total Core Operating Budget	\$36,129,151	\$38,279,515	\$36,681,515	\$37,333,655	\$74,015,169	100%

Table 7: Core Grants Budget - by Expenditure Type

GRANTS	ACTUAL FY20	PROJECTED FY21	PRELIMINARY		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
56510-GRANTS IN AID PROGRAM & PROVISIO GRANTS	1,726,338	1,044,253	830,000	830,000	1,660,000	5%
56530-GRANTS IN AID - COMMUNITY GRANTS	3,681,670	6,482,356	7,300,000	7,300,000	14,600,000	48%
56540-GRANTS IN AID LEVEL II GRANTS	4,500,000	6,777,983	6,500,000	6,500,000	13,000,000	43%
56560-GRANTS IN AID - SPONSORSHIPS	90,381	140,000	410,921	410,921	821,842	3%
565XX-GRANTS IN AID – DISASTER AID			132,579	132,579	265,158	1%
Subtotal - Grants:	\$9,998,390	\$14,444,592	\$15,173,500	\$15,173,500	\$30,347,000	100%
58700-INVESTMENT (CAPITALIZATION) - WIND DOWN ACTIVITIES FOR LLCs	125,138					
Total - Grants	\$10,123,528	\$14,444,592	\$15,173,500	\$15,173,500	\$30,347,000	

* After Budget Realignment #3 pending Board approval as of 6/2/2021

Table 8: Community Grants Program – 56530

Community Grants	Awarded	Awarded	Biennium Budget Request		FY22/FY23	%
	FY 20*	FY 21*	FY 22	FY 23	2-Year Total	
20-01: Culture	\$500,000	\$500,000	\$500,000	\$500,000	\$1,000,000	7%
20-02: Health	500,000	500,000	500,000	500,000	1,000,000	7%
20-03: Education	750,000	750,000	750,000	750,000	1,500,000	10%
20-04: Housing	500,000	500,000	1,500,000	1,500,000	3,000,000	21%
20-05: Income	750,000	750,000	750,000	750,000	1,500,000	10%
20-06: Land	500,000	500,000	500,000	500,000	1,000,000	7%
20-07: Ahahui	200,000	200,000	200,000	200,000	400,000	3%
Leverage Opportunities						0%
Higher Education Scholarships			500,000	500,000	1,000,000	7%
Homestead Community		250,000	300,000	300,000	600,000	4%
NH Teacher Education & Professional Development		250,000	250,000	250,000	500,000	3%
Ohana (including Impacts of Incarceration, Human Trafficking, LGBTQ)		250,000	750,000	750,000	1,500,000	10%
Iwi Kupuna Repatriation & Reinterment		144,079	300,000	300,000	600,000	4%
COVID-19 Impacts		500,000	500,000	500,000	1,000,000	7%
Total Community Grants:	\$3,700,000	\$5,094,079	\$7,300,000	\$7,300,000	\$14,600,000	100%

Table 9: Level II Grants -56540

Level II Grants	Awarded	Awarded	Biennium Budget Request		FY22/FY23	%
	FY 20*	FY 21*	FY 22	FY 23	2-Year Total	
Department of Hawaiian Home Lands (DHHL)	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$6,000,000	46%
Hawaiian-Focused Public Charter Schools	1,500,000	2,000,000	3,000,000	3,000,000	6,000,000	46%
Kulia	250,000	500,000	500,000	500,000	1,000,000	8%
Ohana and Community Grants		1,170,000			0	0%
Iwi Kupuna Repatriation & Reinterment		107,983			0	0%
Total Level II Grants:	\$4,750,000	\$6,777,983	\$6,500,000	\$6,500,000	\$13,000,000	100%

Table 10: Sponsorships – 56560

Sponsorships	Awarded	Awarded	Biennium Budget Request		FY22/FY23	%
	FY 20*	FY 21*	FY 22	FY 23	2-Year Total	
BOT - Sponsorships			135,000	135,000	270,000	
Kaiaulu/CEO - Sponsorships			70,921	70,921	141,842	
Sub-total	\$0	\$0	\$205,921	\$205,921	\$411,842	50%
CE - Coalition Building	20,000	0			0	
CE - Association of Hawaiian Civic Clubs	10,000	0	10,000	10,000	20,000	
CE - CNHA	10,000	10,000	10,000	10,000	20,000	
CE - Onipa'a Celebration	5,000	5,000	5,000	5,000	10,000	
CE-SCHHA Homestead Summit	0		10,000	10,000	20,000	
CE-Native Hawaiian Chamber of Commerce - O'O Awards			5,000	5,000	10,000	
CE-Moanalua Gardens, Prince Lot			15,000	15,000	30,000	
Merrie Monarch			15,000	15,000	30,000	
Queen Liliuokalani Keiki Hula			15,000	15,000	30,000	
Lunalilo Home Event, Project, Program			15,000	15,000	30,000	
Iolani Palace Event, Project, Program			15,000	15,000	30,000	
Aha Punana Leo Event, Project, Program			15,000	15,000	30,000	
Polynesian Voyaging Society Event, Project, Program			15,000	15,000	30,000	
Rural Community Based Sponsorship, < \$1,000; 6 island communities			30,000	30,000	60,000	
Sub-total	\$45,000	\$15,000	\$175,000	\$175,000	\$350,000	43%
Advocacy - NH Congressional Fellowship	50,000	0	0	0	0	
Advocacy - Papahānaumokuākea	15,000	5,000	15,000	15,000	30,000	
Advocacy - Alaska Federation of Natives	5,000	5,000	5,000	5,000	10,000	

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Sponsorships	Awarded	Awarded	Biennium Budget Request		FY22/FY23	%
	FY 20*	FY 21*	FY 22	FY 23	2-Year Total	
Advocacy - National Congress of American Indians	5,000	5,000	5,000	5,000	10,000	
Advocacy - National Indian Education Association	5,000	5,000	5,000	5,000	10,000	
Advocacy - National Museum of the American Indians	5,000	0	0	0	0	
Pacific Day - NZ Embassy	3,500	0	0	0	0	
Sub-total	\$88,500	\$20,000	\$30,000	\$30,000	\$60,000	7%
Na Mamo Makamae		0			0	
Homestead Summit		10,000			0	
NHCC O'o Awards		5,000			0	
Moanalua Foundation, Prince Lot		15,000			0	
Sub-total	\$0	\$30,000	\$0	\$0	\$0	0%
Realignment #3					0	
Merrie Monarch		15,000			0	
Queen Liliuokalani Keiki Hula		15,000			0	
Lunalilo Home Event, Project, Program		15,000			0	
Iolani Palace Event, Project, Program		15,000			0	
Aha Punana Leo Event, Project, Program		15,000			0	
Sub-total	\$0	\$75,000	\$0	\$0	\$0	0%
Total Sponsorships:	\$133,500	\$140,000	\$410,921	\$410,921	\$821,842	100%

Core Contracts Budget (Slide 23)

Includes all expenditures directly related to implementing program activities and includes professional services for professional speakers, consultants, advisors, etc., or any service rendered for which there is an established fee.

CORE OPERATING BUDGET	ACTUAL FY20 EXPENDITURES	PROJECTED FY21	PRELIMINARY BUDGET REQUEST		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
Personnel	\$14,827,694	\$13,881,194	\$12,872,126	\$13,253,145	\$26,125,271	35%
Grants	10,123,527	14,444,592	15,173,500	15,173,500	30,347,000	41%
Contracts	5,476,301	4,402,735	3,457,396	3,689,337	7,146,733	10%
Overhead	2,711,047	3,073,374	3,004,448	3,063,757	6,068,206	8%
Program	990,767	795,677	590,283	591,590	1,181,874	2%
Equipment	1,059,624	1,015,114	583,348	583,348	1,166,696	2%
Debt Service	561,673	548,637	553,178	531,742	1,084,920	1%
Travel	378,518	118,192	447,234	447,234	894,469	1%
Total Core Operating Budget	\$36,129,151	\$38,279,515	\$36,681,515	\$37,333,655	\$74,015,169	100%

Table 11: Core Contracts Budget – by Expenditure Type

CONTRACTS	ACTUAL FY20	PROJECTED FY21	PRELIMINARY		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
SERVICES ON A FEE	4,611,301	3,831,778	2,706,396	2,938,337	5,644,733	79%
LEGAL SERVICES	865,000	570,957	751,000	751,000	1,502,000	21%
TOTAL - CONTRACTS	\$5,476,301	\$4,402,735	\$3,457,396	\$3,689,337	\$7,146,733	100%

Table 12: Core Contracts Budget – By Expenditure in Detail

CONTRACTS	FN	ACTUAL FY20	PROJECTED FY21	PRELIMINARY		FY22/FY23 2-Year Total	%
				FY 22	FY 23		
57110 Services on a Fee							
A. State Proviso: Legal Representation		1,048,800	1,298,800	1,048,800	1,048,800	2,097,600	29%
B. By Paia Level							
1) Board of Trustees	[1]	80,000	110,920	350,000	350,000	700,000	
2) Executive	[2]						
.....2100 CEO		260,000	0				
.....2200 COO		100,000	0				
.....2500 Human Resources		284,805	65,585				
.....2700 Strategy Mgt Office			94,000	820,046	1,049,360	1,869,406	
.....3600 IT		307,400	211,320				
3) RM Financial Assets	[3]	211,900	733,198	487,550	490,177	977,727	
4) Community Engagement	[4]	791,862	147,000				
5) Research	[5]	257,538	144,089				
6) Advocacy	[6]	364,128	227,455				
7) RM - Land Assets	[7]	904,869	799,411				
Subtotal - Paia Level:		3,562,501	2,532,978	1,657,596	1,889,537	3,547,133	50%
57115 Legal Services							
2300 Corp Counsel	[8]	865,000	570,957	751,000	751,000	1,502,000	21%
Total Core Contracts Budget:		\$5,476,301	\$4,402,735	\$3,457,396	\$3,689,337	\$7,146,733	100%

Type of Services Rendered for...

57110 Services on a Fee

1. BOT Office: (FY20/FY21) Professional consultant, financial consultant; (FY22/FY23) Internal audit, CLA
2. Executive Office
 -2100 CEO: (FY20/FY21) Financial Consultant
 -2200 COO - (FY20/FY21) FestPac
 -2500 Human Resources - (FY20/FY21) Temporary staff,
 -2700 Strategy Management Office - (FY20/FY21) Criminal Justice; (FY22/FY23) Strategic operative use
 - ...3600 IT - Professional Service - (FY20/FY21) Oracle Fusion software consultant
3. RM Financial Assets - (FY20/FY21) Independent auditor, Segal Marco advisor; COVID-19 Operational Use; (FY22/FY23) External Audit & OCIO & Consulting Services for upgrade performance reporting
4. Community Engagement - (FY20/FY21) Mauna Kea, Kupuna meals, video production
5. Research: (FY20/FY21) DL Consulting
6. Advocacy: (FY20/FY21) DC Office Staff, NH Law Training Class, Paphanaumokuakea researcher, ship charter access
7. RM - Land Assets: (FY20/FY21) Lobby security guard, relating to irrigation and water storage, barrier fence construction, vegetation planting.

57115 Legal Services

8. Legal experts, Board counsel, litigation

Core Overhead Budget (Slide 27)

Includes all expenditures associated with office rents and utilities, communication costs, insurance, supplies, and postage.

CORE OPERATING BUDGET	ACTUAL FY20 EXPENDITURES	PROJECTED FY21	PRELIMINARY BUDGET REQUEST		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
Personnel	\$14,827,694	\$13,881,194	\$12,872,126	\$13,253,145	\$26,125,271	35%
Grants	10,123,527	14,444,592	15,173,500	15,173,500	30,347,000	41%
Contracts	5,476,301	4,402,735	3,457,396	3,689,337	7,146,733	10%
Overhead	2,711,047	3,073,374	3,004,448	3,063,757	6,068,206	8%
Program	990,767	795,677	590,283	591,590	1,181,874	2%
Equipment	1,059,624	1,015,114	583,348	583,348	1,166,696	2%
Debt Service	561,673	548,637	553,178	531,742	1,084,920	1%
Travel	378,518	118,192	447,234	447,234	894,469	1%
Total Core Operating Budget	\$36,129,151	\$38,279,515	\$36,681,515	\$37,333,655	\$74,015,169	100%

Table 13: Core Overhead Budget - by Expenditure Type

OVERHEAD	ACTUAL FY20	PROJECTED FY21	PRELIMINARY		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
53100-OFFICE SUPPLIES	\$25,493	\$8,277	\$16,060	\$16,060	\$32,120	1%
53200-OTHER SUPPLIES	113,187	14,614	18,975	18,975	37,950	1%
53750-POSTAGE	625	454	13,520	13,520	27,040	0%
53810-TELEPHONE & RELATED SVCS	117,932	192,851	176,506	176,506	353,011	6%
53850-CELLULAR PHONE	30,000	30,000	30,000	30,000	60,000	1%
54150-PARKING VALIDATIONS	33,946	44,900	22,200	37,000	59,200	1%
55010-ELECTRICITY	243,217	333,400	330,790	330,790	661,580	11%
55200-WATER	1,119	5,034	1,766	1,766	3,532	0%
55510-RENTAL OF LAND & BUILDING	1,081,250	1,182,552	1,181,071	1,181,071	2,362,142	39%
55515-RENTAL OF LAND & BUILDING - CAM & MISC	643,186	722,377	722,377	722,377	1,444,754	24%
55640-RENTAL OF EQUIPMENT	80,982	82,816	88,642	88,642	177,284	3%
55910-INSURANCE	338,639	394,098	372,542	417,051	789,593	13%
56810-SETTLEMENT - LAWSUITS	0	30,000	30,000	30,000	60,000	1%
58200-LEASEHOLD IMPROVEMENTS	1,471	32,000	0	0	0	0%
59015 BANK FEES	0	0	0	0	0	0%
TOTAL - OVERHEAD	\$2,711,047	\$3,073,374	\$3,004,448	\$3,063,757	\$6,068,206	100%

Core Program Budget (Slide 28)

Includes all expenditures directly related to implementing program activities and comprises of such expenditures as promotional items, printing, advertising, bulk mail, conference, and seminar fees.

CORE OPERATING BUDGET	ACTUAL FY20 EXPENDITURES	PROJECTED FY21	PRELIMINARY BUDGET REQUEST		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
Personnel	\$14,827,694	\$13,881,194	\$12,872,126	\$13,253,145	\$26,125,271	35%
Grants	10,123,527	14,444,592	15,173,500	15,173,500	30,347,000	41%
Contracts	5,476,301	4,402,735	3,457,396	3,689,337	7,146,733	10%
Overhead	2,711,047	3,073,374	3,004,448	3,063,757	6,068,206	8%
Program	990,767	795,677	590,283	591,590	1,181,874	2%
Equipment	1,059,624	1,015,114	583,348	583,348	1,166,696	2%
Debt Service	561,673	548,637	553,178	531,742	1,084,920	1%
Travel	378,518	118,192	447,234	447,234	894,469	1%
Total Core Operating Budget	\$36,129,151	\$38,279,515	\$36,681,515	\$37,333,655	\$74,015,169	100%

Table 14: Core Program Budget - by Expenditure Type

PROGRAM	ACTUAL FY20	PROJECTED FY21	PRELIMINARY		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
53300-PROMOTIONAL ITEMS	10,169	6,997	8,000	8,000	16,000	1%
53400-BOOKS & REFERENCE MATLS	995	2,835	4,110	4,110	8,220	1%
53510-DUES	37,978	38,216	32,840	32,840	65,680	6%
53520-SUBSCRIPTION	47,460	47,682	50,080	50,080	100,161	8%
53610-FREIGHT & DELIVERY	16,671	30,881	5,990	5,990	11,980	1%
53710-BULK MAIL	154,137	181,232	181,232	181,232	362,464	31%
53910-PRINTING	125,729	153,112	8,860	8,860	17,720	1%
54010-ADVERTISING	166,232	163,530	48,988	48,988	97,977	8%
54190-AUTO ALLOWANCE	3,912	2,934	3,912	3,912	7,824	1%
54850-ADA ACCOMMODATIONS	0	1,500	0	0	0	0%
55750-OTHER RENTALS	143,424	7,406	20,444	21,444	41,888	4%
57120-HONORARIUM	11,550	19,630	25,210	25,210	50,420	4%
57220-VOLUNTEER STIPEND	1,749	0	1,760	1,760	3,520	0%
57240-OTHER EXPENSES	23,533	7,980	15,000	15,307	30,307	3%

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PROGRAM	ACTUAL FY20	PROJECTED FY21	PRELIMINARY		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
57250-SEMINAR & CONFERENCE FEES	44,943	77,327	64,707	64,707	129,414	11%
57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	55,644	39,830	91,500	91,500	183,000	15%
57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	145,416	13,665	11,450	11,450	22,900	2%
57270-PROTOCOL	0	0	0	0	0	0%
57280-TRUSTEE ALLOWANCE REPORTS	1,223	921	16,200	16,200	32,400	3%
TOTAL - PROGRAM	\$990,767	\$795,677	\$590,283	\$591,590	\$1,181,874	100%

Core Equipment Budget (Slide 2)

Includes all expenditures associated with repair and maintenance, furniture and fixtures, and software and equipment. This category also includes funding from OHA's Core Operating Budget that has been allocated to support OHA's limited liability companies.

CORE OPERATING BUDGET	ACTUAL FY20 EXPENDITURES	PROJECTED FY21	PRELIMINARY BUDGET REQUEST		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
Personnel	\$14,827,694	\$13,881,194	\$12,872,126	\$13,253,145	\$26,125,271	35%
Grants	10,123,527	14,444,592	15,173,500	15,173,500	30,347,000	41%
Contracts	5,476,301	4,402,735	3,457,396	3,689,337	7,146,733	10%
Overhead	2,711,047	3,073,374	3,004,448	3,063,757	6,068,206	8%
Program	990,767	795,677	590,283	591,590	1,181,874	2%
Equipment	1,059,624	1,015,114	583,348	583,348	1,166,696	2%
Debt Service	561,673	548,637	553,178	531,742	1,084,920	1%
Travel	378,518	118,192	447,234	447,234	894,469	1%
Total Core Operating Budget	\$36,129,151	\$38,279,515	\$36,681,515	\$37,333,655	\$74,015,169	100%

Table 15: Core Equipment Budget - by Expenditure Type

EQUIPMENT	ACTUAL FY20	PROJECTED FY21	PRELIMINARY		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
55810 REPAIR & MAINTENANCE	697,801	723,501	489,837	489,837	979,674	84%
58300 FURNITURE & FIXTURES	19,016	46,663	0	0	0	0%
58400 SOFTWARE & EQUIPMENT	217,669	244,950	93,511	93,511	187,022	16%
TOTAL - EQUIPMENT	\$934,486	\$1,015,114	\$583,348	\$583,348	\$1,166,696	100%

Core Debt Service Budget (Slide 25)

Represents line of credit repayment related to previously Governance Planning budget of approximately \$3.5M.

CORE OPERATING BUDGET	ACTUAL FY20 EXPENDITURES	PROJECTED FY21	PRELIMINARY BUDGET REQUEST		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
Personnel	\$14,827,694	\$13,881,194	\$12,872,126	\$13,253,145	\$26,125,271	35%
Grants	10,123,527	14,444,592	15,173,500	15,173,500	30,347,000	41%
Contracts	5,476,301	4,402,735	3,457,396	3,689,337	7,146,733	10%
Overhead	2,711,047	3,073,374	3,004,448	3,063,757	6,068,206	8%
Program	990,767	795,677	590,283	591,590	1,181,874	2%
Equipment	1,059,624	1,015,114	583,348	583,348	1,166,696	2%
Debt Service	561,673	548,637	553,178	531,742	1,084,920	1%
Travel	378,518	118,192	447,234	447,234	894,469	1%
Total Core Operating Budget	\$36,129,151	\$38,279,515	\$36,681,515	\$37,333,655	\$74,015,169	100%

Table 16: Core Debt Service Budget - by Expenditure Type

DEBT SERVICE	ACTUAL FY20	PROJECTED FY21	PRELIMINARY		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
59020-INTEREST EXPENSE	54,815	38,494	46,429	24,993	71,421	7%
59030-PRINCIPAL EXPENSE	506,857	510,143	506,749	506,749	1,013,498	93%
TOTAL - DEBT SERVICE	\$561,673	\$548,637	\$553,178	\$531,742	\$1,084,920	100%

Core Travel Budget (Slide 26)

Includes all expenditures associated with in-state and out-of-state travel to include transportation, accommodation, car rental, parking, mileage, and subsistence and includes an increased demand for professional training and staff development not available within the State of Hawai'i.

CORE OPERATING BUDGET	ACTUAL FY20 EXPENDITURES	PROJECTED FY21	PRELIMINARY BUDGET REQUEST		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
Personnel	\$14,827,694	\$13,881,194	\$12,872,126	\$13,253,145	\$26,125,271	35%
Grants	10,123,527	14,444,592	15,173,500	15,173,500	30,347,000	41%
Contracts	5,476,301	4,402,735	3,457,396	3,689,337	7,146,733	10%
Overhead	2,711,047	3,073,374	3,004,448	3,063,757	6,068,206	8%
Program	990,767	795,677	590,283	591,590	1,181,874	2%
Equipment	1,059,624	1,015,114	583,348	583,348	1,166,696	2%
Debt Service	561,673	548,637	553,178	531,742	1,084,920	1%
Travel	378,518	118,192	447,234	447,234	894,469	1%
Total Core Operating Budget	\$36,129,151	\$38,279,515	\$36,681,515	\$37,333,655	\$74,015,169	100%

Table 17: Core Travel Budget – By Expenditure Type

TRAVEL	ACTUAL FY20	PROJECTED FY21	PRELIMINARY		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
54110 MILEAGE	1,230	28	1,887	1,887	3,774	0%
54130 PARKING	7,147	834	7,082	7,082	14,163	2%
54260 TRANSPORTATION - IN STATE	96,753	9,147	62,936	62,936	125,872	14%
54310 SUBSISTENCE - IN STATE	130,130	16,607	89,632	89,632	179,264	20%
54460 TRANSPORTATION - OUT OF STATE	30,293	20,000	94,440	94,440	188,880	21%
54510 SUBSISTENCE - OUT OF STATE	49,524	20,000	119,774	119,774	239,547	27%
54610 CAR RENTAL - IN STATE	29,876	5,576	36,632	36,632	73,264	8%
54620 CAR RENTAL - OUT OF STATE	5,097	15,000	18,040	18,040	36,080	4%
54810 OTHER TRAVEL IN STATE	8,897	1,000	6,572	6,572	13,144	1%
54820 OTHER TRAVEL OUT OF STATE	19,572	30,000	10,240	10,240	20,480	2%
TOTAL - TRAVEL	\$378,518	\$118,192	\$447,235	\$447,235	\$894,469	100%

Table 18: Core Travel Budget – by Classification

TRAVEL	ACTUAL FY20	PROJECTED FY21	PRELIMINARY		FY22/FY23	%
			FY 22	FY 23	2-Year Total	
In-State Employee Travel	265,135	32,192	233,562	233,399	466,961	46%
Out-of-State Employee Travel	84,914	55,000	233,515	266,075	499,590	49%
Other and Non-Employee Travel	28,469	31,000	44,010	12,835	56,845	6%
Total Core Travel Budget:	\$378,518	\$118,192	\$511,087	\$512,309	\$1,023,396	100%

Commercial Property Budget

The Commercial Property Budget consists of Kaka‘ako Makai’s and Nā Lama Kukui operational costs to reflect estimated needs for FY 22 and FY 23. The Commercial Property Budget requests are summarized in **Tables 19 and 20**.

Table 19: Kaka‘ako Makai Budget – FY 22 & FY 23

Kaka'ako Makai	ACTUAL FY20	PROJECTED FY21	PRELIMINARY	
			FY 22	FY 23
Beginning Balance*	\$8,344,287	\$7,200,408	\$6,550,082	\$7,567,524
Gross Projected Revenue	4,308,255	4,419,016	4,551,586	4,688,134
Less: Kakaako Makai Gross Revenue (Grants Use)	(861,652)	(883,804)	0	0
Less: True-up of 10% Allocation for FY 2013 - 2018	(72,206)			
Less: True-up 10% for FY2019		(63,519)		
Less: Kakaako Makai Net Revenue (Legacy Use)	(1,554,297)	(1,514,931)	(1,363,861)	(1,363,861)
Less: Cash Transfer	(2,000,000)			
Sub-total Available Funds:	\$8,164,387	\$9,157,170	\$9,737,807	\$10,891,797
Less: Expenses				
Personnel	285,390	280,608	102,819	105,904
Program	81,475	18,575	16,507	17,002
Contracts	810,000	715,000	635,396	654,458
Travel	431	0	0	0
Equipment	439,500	929,200	825,748	850,521
Overhead	644,810	663,705	589,812	607,506
Sub-total Expenditures:	\$2,261,606	\$2,607,088	\$2,170,283	\$2,235,391
<i>Add: Adjustments</i>				
Add: Unspent FY19	635,195			
Add: True-up FY19 Gross Revenue	662,432			
Add: Unspent FY20		640,254		
Sub-total Adjustments	\$1,297,627	\$640,254		
Estimated Net Available Funds:	\$7,200,408	\$6,550,082	\$7,567,524	\$8,656,406

Table 20: Nā Lama Kukui Budget – FY 22 & FY 23

Na Lama Kukui	ACTUAL FY20	PROJECTED FY21	PRELIMINARY	
			FY 22	FY 23
Beginning Balance	\$2,127,846	\$1,362,766	\$1,060,531	\$1,154,019
Gross Revenue	5,184,971	5,301,025	5,184,971	5,301,025
Sub-total Available Funds:	\$7,312,817	\$6,663,791	\$6,245,502	\$6,455,044
<i>Less: Expenses</i>				
Personnel	77,875	96,800	96,800	99,704
Program	368,276	380,057	310,047	334,136
Contracts	560,560	559,502	456,436	491,899
Equipment	1,305,178	1,053,578	859,498	926,278
Overhead	1,087,183	1,002,371	817,724	881,258
Sub-total:	3,399,072	3,092,308	2,540,504	2,766,276
<i>Less: Debt Service</i>				
	2,550,979	2,510,952	2,550,979	2,510,952
Sub-total Expenditure*:	5,950,051	5,603,260	5,091,483	5,244,228
Estimated Net Available Funds:	\$1,362,766	\$1,060,531	\$1,154,019	\$1,210,816

*Note that Na Lama Kukui's expenditure is composed of debt service of \$2.5 million and the balance is for operating expenditures.

Legacy Property Budget

The Legacy Property Budget consists of operational costs associated with the long-term stewardship kuleana of the Palaua Cultural Preserve on the island of Maui as well as Wao Kele O Puna (WKOP) in the Puna district of the island of Hawai'i.

The Legacy Property Budget requests are summarized in **Tables 21 and 22** below.

Table 21: Palaua Culture Preserve – FY 22 & FY 23

Palaua Culture Preserve	ACTUAL FY20	PROJECTED FY21	PRELIMINARY	
			FY 22	FY 23
Beginning Balance	353,769	258,959	264,659	255,489
Gross Projected Revenue	65,570	65,570	65,570	65,570
<i>Sub-total Available Funds:</i>	\$419,339	\$324,529	\$330,229	\$321,059
<i>Less: Expenses</i>				
Program	2,700	2,500	1,250	1,250
Contracts	80,000	42,000	33,600	33,600
Grants	25,000	0	0	0
Travel	4,680	4,680	2,340	2,340
Equipment	39,000	31,550	31,550	31,550
Overhead	9,000	9,000	6,000	6,000
<i>Sub-total Expenditures:</i>	\$160,380	\$89,730	\$74,740	\$74,740
Add: Unspent FY20		29,860		
Estimated Net Available Funds:	\$258,959	\$264,659	\$255,489	\$246,319

Wao Kele O Puna Management Fund

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

WKOP will require support in FY22 and FY23 from the Native Hawaiian Trust Fund to meet its operational needs. An assessment of the continuing plans for Wao Kele O Puna, including future funding, will be addressed in OHA's fiscal biennium budget for 2022-2023.

Table 22: Wao Kele O Puna (WKOP) Management Fund – FY 22 & FY 23

Wao Kele O Puna	ACTUAL FY20	PROJECTED FY21	PRELIMINARY	
			FY 22	FY 23
Beginning Balance	460,918	214,308	61,244	0
<i>Less: Expenses</i>				
Program	4,550	9,550	2,275	2,275
Contracts	73,500	80,000	14,850	14,850
Grants	0	0	0	0
Travel	8,160	8,160	4,080	4,080
Equipment	159,600	144,300	186,300	186,300
Overhead	800	9,000	0	0
<i>Sub-total Expenditures:</i>	\$246,610	\$251,010	\$207,505	\$207,505
Add: Unspent FY20		97,946		
Add: Native Hawaiian Trust Fund			146,261	207,505
Estimated Net Available Funds:	\$214,308	\$61,244	\$0	\$0

Other OHA Programs Budget

OHA's Other OHA Programs Budget reflects budgets for special programs funded through non-trust-fund sources, including federal funds and other fund sources. OHA's Other OHA Budget requests are summarized in **Tables 23**.

Table 23: Federal-Funded – FY22 & FY23

Other OHA Programs - Federal	ACTUAL FY20	PROJECTED FY21	PRELIMINARY	
			FY 22	FY 23
HLID Project				
Personnel & Fringe	312,472	242,474	242,474	242,474
Program	8,200	4,500	4,500	8,200
Contracts	3,740,927	3,098,860	3,098,860	63,860
Grants	0	0	0	0
Travel	0	0	0	0
Equipment	1,250	600	600	1,250
Overhead	36,400	26,509	26,509	36,119
Debt Service	0	0	0	0
Sub-total HLID:	\$4,099,249	\$3,372,943	\$3,372,943	\$351,903
NHRLF Program				
Personnel & Fringe	571,468	641,347	779,768	803,161
Program	89,675	93,334	113,478	116,882
Contracts	291,626	300,397	365,231	376,188
Grants	0	0	0	0
Travel	31,430	31,310	38,068	39,210
Equipment	2,500	0	0	0
Overhead	43,192	47,096	57,261	58,978
Debt Service	0	0	0	0
Sub-total NHRLF:	\$1,029,891	\$1,113,484	\$1,353,805	\$1,394,419
Total Other OHA Programs - Federal	\$5,129,140	\$4,486,427	\$4,726,748	\$1,746,322

Table 24: Other OHA Programs Budget - Others – FY 22 & FY 23

Others Program	ACTUAL FY20	PROJECTED FY21	PRELIMINARY	
			FY 22	FY 23
Beginning Balance	\$142,862	\$0	\$0	\$0
Ka Wai Ola Revenues	\$75,000	\$75,000	\$56,000	\$56,000
Homesteader Loan Repayments	150,000	120,000		
<i>Sub-total Available Funds:</i>	\$367,862	\$195,000	\$56,000	\$56,000
<i>Less: Expenses</i>				
Hi'ilei Aloha & Subsidiaries	\$292,862	\$195,000		\$0
Ho'okele Pono & Subsidiaries	75,000	0		0
<i>Sub-total Other:</i>	\$367,862	\$195,000	\$0	\$0
Estimated Net Available Funds:	\$0	\$0	\$0	\$0

(End)

Prior Year Actual Expenditures Data Tables

Tables below reflect budgeted approved expenditures and actual expenditures.

A. CORE OPERATING BUDGET / ACTUAL COMPARISON

Table 1a: Core Operating Budget – FY20

Core Operating Budget	Approved Realignment #2	Proposed* Realignment #3	Projected* Expenditures	Difference	FN	% Spent
	FY 20	FY 20	FY 20			
Contracts	5,506,759	5,506,759	5,476,301	30,458		99%
Debt Service	580,047	580,047	561,673	18,374		97%
Equipment	1,202,824	1,202,824	1,059,624	143,200		88%
Grants	12,189,862	10,011,200	9,998,390	12,810		100%
Overhead	2,668,917	2,668,917	2,711,047	(42,130)	[1]	102%
Personnel	15,699,730	15,699,730	14,827,694	872,036		94%
Program	1,128,778	1,128,778	990,767	138,011		88%
Travel	433,667	433,667	378,518	55,149		87%
Subtotal:	\$39,410,583	\$37,231,921	\$36,004,013	\$1,227,908		97%
Other-LLC	125,138	125,138	125,138	0		100%
Total Core Operating Budget:	\$39,535,721	\$37,357,059	\$36,129,151	\$1,227,908		97%

*Pending Action Item RM #21-06 Budget Realignment #3

[1] Negative due to accounting reclass for yearend closing. No impact on the total budget. Immaterial – pass adjustment.

Table 2: Core Operating Budget – FY21

Core Operating Budget	Approved Realignment #2	Proposed* Realignment #3	Projected* Expenditures	Difference	% Spent
	FY 21	FY 21	FY 21		
Contracts	4,917,314	4,402,735	4,402,735	0	100%
Debt Service	572,163	548,637	548,637	0	100%
Equipment	1,132,006	1,015,114	1,015,114	0	100%
Grants	11,788,500	14,444,592	14,444,592	0	100%
Overhead	3,212,170	3,073,374	3,073,374	0	100%
Personnel	16,029,911	14,941,194	13,881,194	1,060,000	93%
Program	1,130,968	795,677	795,677	0	100%
Travel	556,483	118,192	118,192	0	100%
Total Core Operating Budget:	\$39,339,516	\$39,339,515	\$38,279,515	\$1,060,000	97%

*Pending Action Item RM #21-06 Budget Realignment #3

B. NON-CORE OPERATING BUDGET / ACTUAL COMPARISON**i. Commercial Property Budget / Actual Comparison****Table 3: Kaka'ako Makai Budget – FY20**

Kaka'ako Makai Budget	Approved	Actual	Difference	% Spent
	FY 20	FY 20		
Contracts	740,857	635,706	105,151	86%
Equipment	605,132	605,131	1	100%
Overhead	588,972	588,972	0	100%
Personnel	267,227	105,204	162,024	39%
Program	58,987	7,475	51,512	13%
Total KM:	\$2,261,175	\$1,942,487	\$318,688	86%

Table 4: Kaka'ako Makai Budget – FY21

Kaka'ako Makai Budget	Approved Realignment #2	Proposed* Realignment #3	Projected* Expenditures	Difference	% Spent
	FY 21	FY 21	FY 21		
Contracts	715,000	715,000	490,927	224,073	69%
Equipment	945,200	929,200	528,705	400,495	57%
Overhead	647,305	663,705	657,781	5,924	99%
Personnel	280,608	280,608	92,774	187,834	33%
Program	18,975	18,575	8,410	10,165	45%
Total KM:	\$2,607,088	\$2,607,088	\$1,778,597	\$828,491	68%

*Pending Action Item RM #21-06 Budget Realignment #3

Table 5: Na Lama Kukui Budget – FY20

Na Lama Kukui Budget	Approved	Actual	Difference	% Spent
	FY 20	FY 20		
Contracts	560,560	549,993	10,567	98%
Debt Service	2,550,979	2,533,034	17,945	99%
Equipment	1,305,178	903,913	401,265	69%
Overhead	1,087,183	762,610	324,573	70%
Personnel	77,875	0	77,875	0%
Program	368,276	213,760	154,516	58%
Total NLK:	\$5,950,051	\$4,963,310	\$986,741	83%

Table 6: Na Lama Kukui Budget – FY21

Na Lama Kukui Budget	Approved Realignment #2	Proposed* Realignment #3	Projected* Expenditures	Difference	% Spent
	FY 21	FY 21	FY 21		
Contracts	559,502	660,105	590,904	69,201	90%
Debt Service	2,510,952	2,510,952	2,510,952	0	100%
Equipment	1,207,578	1,193,975	795,785	398,190	67%
Overhead	1,082,371	995,371	729,206	266,165	73%
Personnel	103,884	103,884	97,837	6,047	94%
Program	384,357	384,357	313,047	71,310	81%
Total NLK:	\$5,848,644	\$5,848,644	\$5,037,731	\$810,913	86%

*Pending Action Item RM #21-06 Budget Realignment #3

ii. Legacy Property Budget / Actual Comparison

Table 7: Palauea Culture Preserve - FY20

Palauea Culture Preserve	Approved	Actual	Difference	% Spent
	FY 20	FY 20		
Contracts	80,000	77,500	2,500	97%
Equipment	39,000	22,524	16,476	58%
Overhead	9,000	4,465	4,535	50%
Program	2,700	0	2,700	0%
Travel	4,680	1,030	3,650	22%
Total PCP:	\$135,380	\$105,520	\$29,860	78%

Table 8: Palauea Culture Preserve – FY21

Palauea Culture Preserve	Approved Realignment #2	Proposed* Realignment #3	Projected* Expenditures	Difference	% Spent
	FY 21	FY 21	FY 21		
Contracts	42,000	42,000	42,000	0	100%
Equipment	31,550	31,550	31,550	0	100%
Overhead	9,000	9,000	9,000	0	100%
Program	2,500	2,500	2,500	0	100%
Travel	4,680	4,680	4,680	0	100%
Total PCP:	\$89,730	\$89,730	\$89,730	\$0	100%

*Pending Action Item RM #21-06 Budget Realignment #3

Table 9: Wao Kele O Puna – FY20

Wao Kele O Puna	Approved	Actual	Difference	% Spent
	FY 20	FY 20		
Contracts	58,500	0	58,500	0%
Equipment	174,600	157,884	16,716	90%
Grants	10,000	0	10,000	0%
Overhead	800	173	627	22%
Program	4,550	237	4,313	5%
Travel	8,160	369	7,791	5%
Total WKOP:	\$256,610	\$158,664	\$97,946	62%

Table 10: Wao Kele O Puna – FY21

Wao Kele O Puna	Approved Realignment #2	Proposed* Realignment #3	Projected* Expenditures	Difference	% Spent
	FY 21	FY 21	FY 21		
Contracts	93,500	93,500	93,500	0	100%
Equipment	144,300	144,300	144,300	0	100%
Program	4,550	4,550	4,550	0	100%
Travel	8,160	8,160	8,160	0	100%
Total WKOP:	\$250,510	\$250,510	\$250,510	\$0	100%

*Pending Action Item RM #21-06 Budget Realignment #3

iii. **Other OHA Programs Budget/ Actual Comparison**

a. **Federal Programs Budget / Actual Comparison**

Table 11: Halawa Luluku Interpretive Development (HLID) Project – FY20

Name	Approved	Actual	Difference	% Spent
	FY 20	FY 20		
HLID Project	\$4,099,249	\$192,753	\$3,906,496	5%

Table 12: HLID Project – FY21

Name	Approved Realignment #2	Proposed* Realignment #3	Projected* Expenditures	Difference	% Spent
	FY 21	FY 21	FY 21		
HLID Project	\$3,372,943	\$3,372,943	\$131,914	\$3,241,029	4%

Table 13: Native Hawaiian Revolving Loan Fund (NHRLF) Program – FY20

Name	Approved	Actual	Difference	% Spent
	FY 20	FY 20		
NHRLF Program	\$1,029,891	\$726,784	\$303,107	71%

Table 14: NHRLF Program – FY21

Name	Approved Realignment #2	Proposed* Realignment #3	Projected* Expenditures	Difference	% Spent
	FY 21	FY 21	FY 21		
NHRLF Program	\$919,030	\$1,113,484	\$ 615,778	\$497,706	55%

C. Core Travel Budget, Prior Year / Actual Comparison**Table 15: Core Travel Budget, FY20**

Travel	Approved	Actual	Difference	% Spent
	FY 20	FY 20		
In-State Employee Travel	277,727	265,135	12,591	5%
Out-of-State Employee Travel	100,930	84,914	16,016	16%
Other and Non-Employee Travel	34,010	28,469	5,541	16%
Total:	\$412,667	\$378,518	\$34,149	8%

Table 16: Core Travel Budget, FY21

Travel	Approved Realignment #2	Proposed* Realignment #3	Projected* Expenditures	Difference	% Spent
	FY 21	FY 21	FY 21		
In-State Employee Travel	247,711	32,192	32,192	0	100%
Out-of-State Employee Travel	290,317	55,000	55,000	0	100%
Other and Non-Employee Travel	18,455	31,000	31,000	0	100%
Total:	\$556,483	\$118,192	\$118,192	\$0	100%

*Pending Action Item RM #21-06 Budget Realignment #3

[1] Due to COVID-19 non-essential travel had been discontinued.

[2] As COVID-19 vaccinations become available and in anticipation of ease of travel restrictions, Procurement initiated the workflow and will be seeking request for quote (RFQ), also known as an invitation for bid, for \$85,000 of corporate travel services for OHA business travel.

Comparative Performance of Native Hawaiian Trust Fund, as of March 31, 2021

→ Since NHTF fund inception in 3/1/2003, the investment portfolio has earned an average investment return of 8.9%.

Native Hawaiian Trust Fund

Comparative Performance

As of March 31, 2021

	Allocation		Performance (%)										Inception Date
	Market Value (\$000)	%	1 Month	1 Quarter	Year To Date	Jul-2020 To Mar-2021	1 Year	3 Years	5 Years	7 Years	10 Years	Since Inception	
Total OHA Plan	433,319	100.0	1.1	2.6	2.6	17.1	31.4	8.4	9.1	6.6	7.4	8.9	03/01/2003
IPS Total OHA Benchmark			1.4	2.3	2.3	17.8	32.2	10.5	10.5	7.7	7.5	8.1	
IPS Total OHA Benchmark w/Gr. Lagged PE			0.9	1.3	1.3	16.6	30.9	10.1	10.3	7.6	7.4	8.0	
All Endowments-Total Fund Median			1.4	3.0	3.0	19.9	35.7	9.1	9.7	7.1	7.3	7.9	
Total OHA Plan Rank			69	57	57	73	71	75	71	67	48	18	
Population			137	137	137	133	131	123	109	100	75	35	
Total Traditional Assets	365,583	82.1	1.3	3.2	3.2	20.5	36.4	8.9	10.3	7.5	7.9	8.1	01/01/2011
Traditional Assets Benchmark			1.0	1.4	1.4	14.1	26.0	9.1	8.8	7.0	6.9	7.0	
Total Global Equities	195,129	45.0	2.5	5.0	5.0	35.6	57.2	12.4	13.9	9.7	9.5	9.4	03/01/2003
IPS Global Equities Benchmark			2.7	4.6	4.6	29.7	54.6	12.1	13.3	9.4	9.2	9.8	
SS Money Market (SALXX)		0.0	0.0	0.0	0.0	0.0	0.0	0.5				0.5	11/01/2016
90 Day U.S. Treasury Bill			0.0	0.0	0.0	0.1	0.1	1.5	1.2	0.9	0.6	1.3	
IM U.S. Taxable Money Market (MF) Median			0.0	0.0	0.0	0.0	0.0	1.2	0.9	0.6	0.4	1.0	
SS Money Market (SALXX) Rank			88	92	92	89	98	98				95	
Population			804	799	799	778	777	726	646	572	554	695	
Commonfund Open Cash	2,024	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	07/01/2012
90 Day U.S. Treasury Bill			0.0	0.0	0.0	0.1	0.1	1.5	1.2	0.9	0.6	0.7	
IM U.S. Cash Fixed Income (SA+CF) Median			0.0	0.1	0.1	0.5	1.8	2.3	1.8	1.5	1.4	1.4	
Commonfund Open Cash Rank			61	93	93	99	99	100	100	100		100	
Population			51	51	51	51	51	51	49	47	40	42	
State Street S&P 500 Index Strategy	34,609	8.0	4.4	6.1	6.1	29.5	56.1	16.6				17.9	11/01/2016
S&P 500			4.4	6.2	6.2	29.7	56.4	16.8	16.3	13.6	13.9	17.5	
IM U.S. Large Cap Core Equity (MF) Median			4.4	6.4	6.4	29.8	56.3	15.3	15.2	12.2	12.6	16.3	
State Street S&P 500 Index Strategy Rank			51	59	59	54	46	31				19	
Population			793	785	785	752	745	650	571	505	452	588	
JP Morgan US Equity R6 (JUENX)	22,046	5.1	3.4	5.4	5.4	31.5	61.1					27.8	09/01/2019
S&P 500			4.4	6.2	6.2	29.7	56.4	16.8	16.3	13.6	13.9	23.5	
IM U.S. Large Cap Core Equity (MF) Median			4.4	6.4	6.4	29.8	56.3	15.3	15.2	12.2	12.6	22.5	
JP Morgan US Equity R6 (JUENX) Rank			81	68	68	29	19					10	
Population			793	785	785	752	745	650	571	505	452	720	

Native Hawaiian Trust Fund Withdrawals, FY 2005 to FY2021

Chart 1

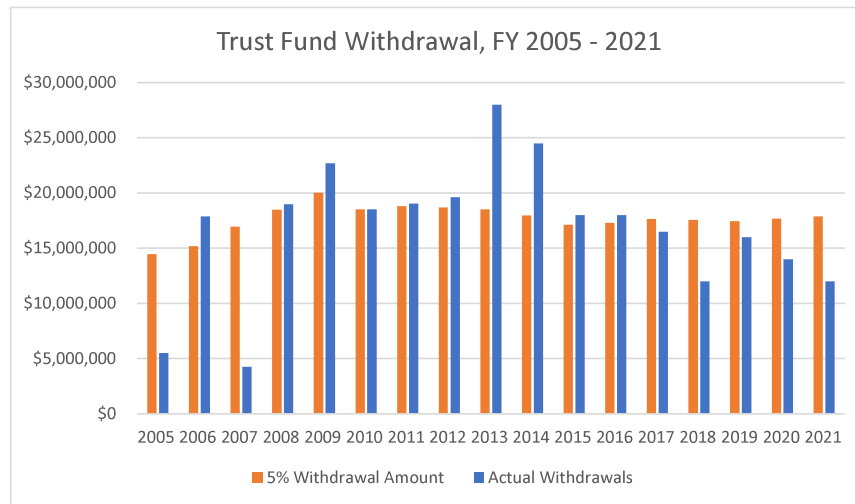


Table 1: Accompanying Data Table to the Native Hawaiian Trust Fund Withdrawals

FY	5% Withdrawal Amount	Actual Withdrawals	% Withdrawal	Available and Not Used	Running Total
2005	\$14,448,913	\$5,500,000	38%	\$8,948,913	\$8,948,913
2006	15,173,724	17,880,000	118%	(2,706,276)	6,242,637
2007	16,955,210	4,250,000	25%	12,705,210	18,947,847
2008	18,480,584	19,002,873	103%	(522,289)	18,425,558
2009	20,036,797	22,700,000	113%	(2,663,203)	15,762,355
2010	18,526,078	18,500,000	100%	26,078	15,788,433
2011	18,821,801	19,032,000	101%	(210,199)	15,578,234
2012	18,706,586	19,600,000	105%	(893,414)	14,684,820
2013	18,530,773	28,000,000	151%	(9,469,227)	5,215,593
2014	17,956,175	24,500,000	136%	(6,543,825)	(1,328,232)
2015	17,110,928	18,000,000	105%	(889,072)	(2,217,304)
2016	17,299,064	18,000,000	104%	(700,936)	(2,918,240)
2017	17,658,436	16,500,000	93%	1,158,436	(1,759,804)
2018	17,555,826	12,000,000	68%	5,555,826	3,796,022
2019	17,448,120	16,000,000	92%	1,448,120	5,244,142
2020	17,692,555	14,000,000	79%	3,692,555	8,936,697
2021	17,886,701	12,000,000	67%	5,886,701	14,823,398
Total	\$300,288,271	\$285,464,873	95%	\$14,823,398	

Note>

Table shows that from FY 2005 to FY 2021, NHTF fund withdrawals total \$285,464,873, as compared to cumulative maximum withdrawal of \$300,288,271, leaving a remaining \$14,823,398 available for withdrawal projected at end of FY 2021.

SUPPORTING ATTACHMENT 2

PUBLIC LAND TRUST (CEDED LAND) REVENUES RECEIPTS FY 2010 - FY 2021 Q3

FY 2010	DAGS	DOA	DBEDT	DOE	DOT-HAR	DLNR	UH	DOD	Act 178	Total
1Q10	5,806.00	50,459.31	103,354.64	16,205.00	1,451,282.81	772,378.07	106,974.62	120.00	1,268,419.55	3,775,000.00
2Q10	5,790.00	56,632.92	95,975.59	25,120.00	1,388,662.14	741,485.65	105,589.41	0.00	1,355,744.29	3,775,000.00
3Q10	5,768.00	58,300.34	118,243.20	15,860.00	1,355,580.32	740,464.65	105,093.10	0.00	1,375,690.39	3,775,000.00
4Q10	5,778.00	76,727.86	117,494.30	18,433.00	1,841,060.26	1,109,775.11	103,099.14	0.00	502,632.33	3,775,000.00
Tot FY10	23,142.00	242,120.43	435,067.73	75,618.00	6,036,585.53	3,364,103.48	420,756.27	120.00	4,502,486.56	15,100,000.00

FY 2011	DAGS	DOA	DBEDT	DOE	DOT-HAR	DLNR	UH	DOD	Act 178	Total
1Q11	5,625.00	22,899.12	93,534.24	18,673.00	1,468,008.55	638,784.03	115,446.44	0.00	1,412,029.62	3,775,000.00
2Q11	5,462.00	53,514.39	128,019.69	19,765.00	2,184,971.60	770,296.76	110,984.98	0.00	501,985.58	3,775,000.00
3Q11	5,527.00	37,846.71	105,793.71	20,494.00	2,039,474.76	1,104,722.75	101,444.05	85.00	359,612.02	3,775,000.00
4Q11	5,172.00	94,255.79	103,763.91	17,700.00	1,921,539.81	1,056,024.00	119,075.83	0.00	457,468.66	3,775,000.00
Tot FY11	21,786.00	208,516.01	431,111.55	76,632.00	7,613,994.72	3,569,827.54	446,951.30	85.00	2,731,095.88	15,100,000.00

FY 2012	DAGS	DOA	DBEDT	DOE	DOT-HAR	DLNR	UH	DOD	Act 178	Total
1Q12	4,970.00	108,091.00	92,689.28	23,166.00	1,930,785.51	738,782.95	117,736.56	85.00	758,693.70	3,775,000.00
2Q12	5,243.00	79,055.58	280,438.74	24,825.00	2,427,990.45	628,133.73	112,649.41	0.00	216,664.09	3,775,000.00
3Q12	5,560.00	104,455.43	107,920.49	26,109.00	1,812,408.39	1,458,334.28	117,064.66	0.00	143,147.75	3,775,000.00
4Q12	0.00	39,953.16	167,452.12	26,100.00	2,858,003.41	1,125,375.57	104,699.93	360.00	0.00	4,321,944.19
Tot FY12	15,773.00	331,555.17	648,500.63	100,200.00	9,029,187.76	3,950,626.53	452,150.56	445.00	1,118,505.54	15,646,944.19

TRF BAL
\$0.00
\$0.00
\$0.00
\$546,944.19
\$546,944.19 (a)

FY 2013	DAGS	DOA	DBEDT	DOE	DOT-HAR	DLNR	UH	DOD	Act 178	Total
1Q13	5,068.00	37,949.71	89,628.65	24,674.00	2,570,104.95	1,007,085.31	107,506.88	236.00	0.00	3,842,253.50
2Q13	5,254.00	36,952.88	91,041.44	24,175.00	2,349,623.13	943,303.25	113,826.96	401.00	210,422.34	3,775,000.00
3Q13	5,166.00	36,850.74	88,469.36	28,256.00	2,322,361.32	1,159,776.21	118,667.61	313.00	15,139.76	3,775,000.00
4Q13	5,166.00	0.00	152,553.37	4,631.43	3,317,050.39	891,212.38	592,911.12	200.00	0.00	4,963,724.69
Tot FY13	20,654.00	111,753.33	421,692.82	81,736.43	10,559,139.79	4,001,377.15	932,912.57	1,150.00	225,562.10	16,355,978.19

TRF BAL
\$67,253.50
\$0.00
\$0.00
\$1,188,724.69
\$1,255,978.19 (b)

FY 2014	DAGS	DOA	DBEDT	DOE	DOT-HAR	DLNR	UH	DOD	Act 178	Total
1Q14	4,959.00	0.00	90,124.13	24,103.00	2,742,089.81	889,462.40	133,045.10	0.00	0.00	3,883,783.44
2Q14	577,061.57	0.00	106,166.81	32,020.00	2,897,843.11	990,699.77	166,822.51	170.00	0.00	4,770,783.77
3Q14	5,646.00	0.00	103,279.44	31,831.00	2,793,798.37	1,415,721.19	142,643.70	480.00	0.00	4,493,399.70
4Q14	5,352.00	0.00	114,659.93	28,271.00	3,075,585.56	1,357,075.64	150,265.49	1,166.00	0.00	4,732,375.62
Tot FY14	593,018.57	0.00	414,230.31	116,225.00	11,509,316.85	4,652,959.00	592,776.80	1,816.00	0.00	17,880,342.53

TRF BAL
\$108,783.44
\$995,783.77
\$718,399.70
\$957,375.62
\$2,780,342.53 (c)

FY 2015	DAGS	DOA	DBEDT	DOE	DOT-HAR	DLNR	UH	DOD	Act 178	Total
1Q15	5,205.00	49,638.98	95,219.42	30,208.00	3,240,772.23	1,083,930.19	166,834.26	305.00	0.00	4,672,113.08
2Q15	5,090.00	99,554.76	216,203.30	23,590.00	3,026,802.73	944,422.72	157,780.15	300.00	0.00	4,473,743.66
3Q15	5,402.00	107,904.51	156,389.57	30,547.00	3,082,851.93	1,100,462.98	169,726.32	314.40	0.00	4,653,598.71
4Q15	5,019.00	125,922.50	113,816.43	28,576.00	3,333,496.69	1,255,348.73	148,948.75	300.00	0.00	5,011,428.10
Tot FY15	20,716.00	383,020.75	581,628.72	112,921.00	12,683,923.58	4,384,164.62	643,289.48	1,219.40	0.00	18,810,883.55

TRF BAL
\$897,113.08
\$698,743.66
\$878,598.71
\$1,236,428.10
\$3,710,883.55 (d)

SUPPORTING ATTACHMENT 2

PUBLIC LAND TRUST (CEDED LAND) REVENUES RECEIPTS - continue

FY 2016	DAGS	DOA	DBEDT	DOE	DOT-HAR	DLNR	UH	DOD	B&F	Act 178	Total	TRF BAL
1Q16	5,139.00	112,928.41	107,783.06	21,638.00	2,998,457.56	844,385.80	175,386.12	328.80	0.00	0.00	4,266,046.75	\$491,046.75
2Q16	5,063.00	135,407.07	91,870.43	27,354.00	2,480,626.30	874,467.06	152,914.42	300.00	101,488.84	0.00	3,869,491.12	\$94,491.12
3Q16	5,467.00	142,069.27	169,322.44	33,775.00	820,916.14	1,314,346.78	176,750.72	360.00	1,111,992.65	0.00	3,775,000.00	\$0.00
4Q16	5,079.00	98,765.62	129,410.45	30,825.00	5,700,921.49	1,339,119.72	145,429.70	320.00	0.00	0.00	7,449,870.98	\$3,674,870.98
Tot FY16	20,748.00	489,170.37	498,386.38	113,592.00	12,000,921.49	4,372,319.36	650,480.96	1,308.80	1,213,481.49	0.00	19,360,408.85	\$4,260,408.85 (e)
FY 2017	DAGS	DOA	DBEDT	DOE	DOT-HAR	DLNR	UH	DOD	DOT-HWY	Act 178	Total	TRF BAL
1Q17	5,073.00	86,857.50	106,879.02	32,306.00	4,197,980.23	894,490.74	178,542.07	1,834.40	0.00	0.00	5,503,962.96	\$1,728,962.96
2Q17	5,013.00	53,849.37	166,079.21	33,569.00	3,646,166.94	872,908.06	152,055.93	0.00	170.18	0.00	4,929,811.69	\$1,154,811.69
3Q17	5,363.00	70,912.88	116,393.45	26,453.00	3,095,384.74	1,680,474.13	143,314.49	860.00	0.00	0.00	5,139,155.69	\$1,364,155.69
4Q17	5,325.00	62,921.80	191,523.20	28,919.00	2,599,640.79	1,578,547.92	146,389.69	275.00	0.00	0.00	4,613,542.40	\$838,542.40
Tot FY17	20,774.00	274,541.55	580,874.88	121,247.00	13,539,172.70	5,026,420.85	620,302.18	2,969.40	170.18	0.00	20,186,472.74	\$5,086,472.74 (f)
FY 2018	DAGS	DOA	DBEDT	DOE	DOT-HAR	DLNR	UH	DOD	DOT-HWY	Act 178	Total	TRF BAL
1Q18	5,030.00	83,720.48	92,186.04	24,010.00	2,516,137.89	1,055,069.69	200,891.19	681.00	0.00	0.00	3,977,726.29	\$202,726.29
2Q18	5,052.00	99,979.23	175,488.08	28,513.00	2,500,483.50	1,145,059.84	206,722.84	921.90	40,693.20	0.00	4,202,913.59	\$427,913.59
3Q18	5,019.00	86,088.67	95,367.67	28,891.00	2,503,394.87	1,595,303.66	197,164.45	575.00	0.00	0.00	4,511,804.32	\$736,804.32
4Q18	4,608.00	61,571.24	110,080.52	32,056.00	2,479,983.74	1,819,602.26	190,893.62	718.80	0.00	0.00	4,699,514.18	\$924,514.18
Tot FY18	19,709.00	331,359.62	473,122.31	113,470.00	10,000,000.00	5,615,035.45	795,672.10	2,896.70	40,693.20	0.00	17,391,958.38	\$2,291,958.38 (g)
FY 2019	DAGS	DOA	DBEDT	DOE	DOT-HAR	DLNR	UH	DOD	DOT-HWY	Act 178	Total	TRF BAL
1Q19	4,521.00	72,323.36	145,874.05	26,769.12	2,520,720.59	1,033,591.01	206,183.33	337.60	40,423.20	0.00	4,050,743.26	\$275,743.26
2Q19	10,642.00	122,651.04	105,528.15	26,062.00	2,509,150.26	1,031,047.16	220,574.14	474.80	0.00	0.00	4,026,129.55	\$251,129.55
3Q19	11,682.00	146,676.97	96,475.30	26,363.00	2,500,061.87	1,352,712.80	248,084.41	350.00	0.00	0.00	4,382,406.35	\$607,406.35
4Q19	10,930.00	136,357.37	199,256.92	44,595.00	2,470,067.28	1,627,745.33	201,976.68	381.20	0.00	0.00	4,691,309.78	\$916,309.78
Tot FY19	37,775.00	478,008.74	547,134.42	123,789.12	10,000,000.00	5,045,096.30	876,818.56	1,543.60	40,423.20	0.00	17,150,588.94	\$2,050,588.94 (h)
FY 2020	DAGS	DOA	DBEDT	DOE	DOT-HAR	DLNR	UH	DOD	DOT-HWY	Act 178	Total	TRF BAL
1Q20	10,706.00	68,117.27	143,623.61	22,035.00	2,650,682.82	1,315,939.52	268,649.39	337.60	10,279.00	0.00	4,490,370.21	\$715,370.21
2Q20	10,509.00	47,577.14	86,413.86	27,128.00	2,509,501.13	1,309,964.74	229,502.31	1,343.40	0.00	0.00	4,221,939.58	\$446,939.58
3Q20	10,179.00	143,689.67	211,310.14	34,114.00	2,500,147.00	1,055,273.84	223,271.41	1,700.00	0.00	0.00	4,179,685.06	\$404,685.06
4Q20	5,528.00	99,486.48	113,840.21	7,630.00	2,339,669.05	2,319,543.37	130,982.76	625.00	0.00	0.00	5,017,304.87	\$1,242,304.87
Tot FY20	36,922.00	358,870.56	555,187.82	90,907.00	10,000,000.00	6,000,721.47	852,405.87	4,006.00	10,279.00	0.00	17,909,299.72	\$2,809,299.72 (i)
FY 2021	DAGS	DOA	DBEDT	DOE	DOT-HAR	DLNR	UH	DOD	DOT-HWY	Act 178	Total	TRF BAL
1Q21	6,139.00	64,397.77	100,222.62	5,509.00	2,499,939.14	1,268,465.09	181,743.69	200.00	0.00	0.00	4,126,616.31	\$351,616.31
2Q21	6,081.00	96,921.70	157,567.80	4,530.00	2,500,091.47	992,726.85	91,439.13	445.00	0.00	0.00	3,849,802.95	\$74,802.95
3Q21	6,301.00	99,904.95	197,956.00	3,684.00	2,500,082.57	1,443,136.12	163,652.49	1,500.00	0.00	0.00	7,976,419.26	\$641,217.13
4Q21												\$0.00
Tot FY21	18,521.00	261,224.42	455,746.42	13,723.00	7,500,113.18	3,704,328.06	436,835.31	2,145.00	0.00	0.00	12,392,636.39	\$1,067,636.39 (j)

PLT Revenue 15,100,000.00
Total paid to date to OHA in FY21 11,325,000.00
Remaining payment to OHA 3,775,000.00

Note>

1) Each year OHA receives a set amount of \$15,100,000, such that not to exceed four quarterly payments of \$3,775,000, as the Public Land Trust (PLT) Revenues from the State of Hawaii.

PUBLIC LAND TRUST (CEDED LAND) REVENUES RECEIPTS - continue

2) This table shows the amount received by OHA from the other state agencies for fiscal years 2010 to 2021 Q3. In the event that OHA receives a sum exceeding \$3,775,000 per quarter or \$15,100,000 per year, the excess is subsequently returned to the State.

(a) In FY 2012,	\$15,646,944.19		\$546,944.19	
(b) In FY 2013,	16,355,978.19		1,255,978.19	
(c) In FY 2014,	17,880,342.53		2,780,342.53	
(d) In FY 2015,	18,810,883.55		3,710,883.55	
(e) In FY 2016,	19,360,408.85	from the named agencies. The	4,260,408.85	was returned to
(f) In FY 2017,	20,186,472.74	excess of \$15,100,000, or	5,086,472.74	the State.
(g) In FY 2018,	17,391,958.38		2,291,958.38	
(h) In FY 2019,	17,150,588.94		2,050,588.94	
(i) In FY 2020,	17,909,299.72		2,809,299.72	
(j) In FY 2021, up to Q3	12,392,636.39		1,067,636.39	

25,860,513.48 Carry Forward of Trust Allowance (CFTA)

SUPPORTING ATTACHMENT 2

Reconciliation of Cash Disbursed to Year in which the Expenses were Budgeted

A. Table 1: Actual FY 2020 Expenses

Category	FY 2007	...	FY 2011	...	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Grand Total
CONTRACTS	1,445		-		-	-	33,631	171,722	117,492	917,901	1,163,055	2,073,792	4,479,039
DEBT SERVICE	-		-		-	-	-	-	-	-	-	561,673	561,673
EQUIPMENT	-		-		-	-	-	-	-	110,611	186,871	384,798	682,279
GRANTS	-		-		-	-	-	-	29,895	31,253	2,124,441	3,610,031	5,795,620
OVERHEAD	-		-		(53)	(23)	-	-	-	1,628	217,745	2,420,167	2,639,466
PERSONNEL & FRINGE CO	-		-		-	-	-	-	-	-	-	14,820,077	14,820,077
PROGRAM	-		-		-	-	-	-	-	-	203,413	771,566	974,979
TRAVEL	-		-		-	-	-	-	-	-	-	312,405	312,405
Grand Total	1,445		-		(53)	(23)	33,631	171,722	147,387	1,061,393	3,895,525	24,954,509	\$30,265,538

Table 2: Projected FY 2021 Expenses

Category	FY 2007	...	FY 2011	...	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Grand Total
CONTRACTS	-		-		-	-	6,911	14,616	90,480	157,017	251,531	729,769	2,167,472	3,417,796
DEBT SERVICE	-		-		-	-	-	-	-	-	-	-	494,400	494,400
EQUIPMENT	-		-		-	-	-	-	-	207,598	141,544	466	481,083	830,691
GRANTS	-		-		-	-	-	-	-	-	70,238	3,302,305	2,669,778	6,042,321
OVERHEAD	-		-		-	-	-	-	-	-	10,102	356,953	2,264,938	2,631,993
PERSONNEL & FRINGE CO	-		-		-	-	-	-	-	-	-	(33,058)	13,062,800	13,029,743
PROGRAM	-		-		-	-	-	-	-	-	4,752	68,721	626,299	699,772
TRAVEL	-		-		-	-	-	-	-	-	-	-	10,278	10,278
Grand Total	-		-		-	-	6,911	14,616	90,480	364,615	478,167	4,425,156	21,777,048	27,156,994

Notes>

A. Table 1 shows a total of \$30,265,538 was paid out between July 1, 2019, and June 30, 2020, and for the expenses budgeted in the fiscal year listed below:

Fiscal Year	Amount
FY 2007	1,445
FY 2011	0
FY 2013	(53)
FY 2014	(23)
FY 2015	33,631
FY 2016	171,722
FY 2017	147,387
FY 2018	1,061,393
FY 2019	3,895,525
FY 2020	24,954,509
Actual Total Cash Disbursed in FY18 Period	\$30,265,538

B. Table 2 shows that a projected total of \$27,156,994 to be paid out between July 1, 2020, and June 30, 2021, and for the expenses budgeted in the fiscal year listed below:

Fiscal Year	Amount
FY 2007	-
FY 2011	-
FY 2013	-
FY 2014	-
FY 2015	6,911
FY 2016	14,616
FY 2017	90,480
FY 2018	364,615
FY 2019	478,167
FY 2020	4,425,156
FY 2021	21,777,048
Projected Total Cash Disbursed in FY219 Period	\$ 27,156,994

Office of Hawaiian Affairs - Long Term Liabilities

NOTE L - LONG-TERM LIABILITIES

On August 14, 2012, OHA entered into a \$21,370,000 long term note payable with a bank, to finance the purchase of Na Lama Kukui. The interest rate is fixed at 3.35%. The note is due in full on September 1, 2022 and is collateralized by a mortgage lien on the property, assignment of OHA's right, title and interest as landlord in and to any rents under tenant leases and rental agreements on Na Lama Kukui and security interest in all furniture, fixtures, and equipment. On July 26, 2013 the agreement was modified to increase the interest rate to 3.6% and include certain financial covenants. The outstanding balance on the note payable as of June 30, 2020 was \$18,519,648. At June 30, 2020, OHA was in compliance with those covenants. In the event of default, OHA is liable for the immediate repayment of 53.2% of the outstanding principal balance of the loan, together with accrued interest and reimbursement of the fees and costs incurred by the bank in connection with the loan. The remaining 46.8% of the principal balance of the loan and all other obligations under the loan shall be enforced solely against the collateral.

As of June 30, 2020, future principal and interest payments from direct borrowings for the note payable are as follows:

Fiscal Year ending June 30,	Principal	Interest	Total
2021	\$ 640,903	\$ 656,691	\$ 1,297,594
2022	664,360	633,234	1,297,594
2023	<u>17,214,385</u>	<u>154,543</u>	<u>17,368,928</u>
	<u>\$ 18,519,648</u>	<u>\$ 1,444,468</u>	<u>\$ 19,964,116</u>

Source: Office of Hawaiian Affairs, Financial Statements with Independent Auditor's Report, Year Ended June 30, 2020, p. 53-54.

NOTE L - LONG-TERM LIABILITIES (Continued)

On June 28, 2013 OHA entered into a \$6,758,000 line of credit to finance the renovation of Na Lama Kukui, which is due in full on June 28, 2023. On January 28, 2015, OHA entered into a \$5,000,000 line of credit to finance OHA's governance planning initiative and other projects, which is due in full on February 3, 2024. OHA had drawn a total of \$5,094,827 between the lines of credit as of June 30, 2020. The interest rates are contingent upon certain elections by OHA. The lines of credit are collateralized by all investment property and financial assets held in certain investment accounts. The lines of credit are also subject to certain financial covenants. At June 30, 2020, OHA was in compliance with those covenants. Future principal and interest payments for direct borrowings on the lines of credit are as follows:

Fiscal Year ending June 30,	Principal	Interest	Total
2021	\$ 1,614,666	\$ 172,443	\$ 1,787,109
2022	1,614,666	123,771	1,738,437
2023	1,614,666	55,227	1,669,893
2024	<u>250,829</u>	<u>4,151</u>	<u>254,980</u>
	<u>\$ 5,094,827</u>	<u>\$ 355,592</u>	<u>\$ 5,450,419</u>

In the past, long-term liabilities have generally been paid by the Public Land Trust Fund.

Changes in long-term liabilities for the year ended June 30, 2020 were as follows:

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020	Amount due within one year	Amount due after one year
Compensated absences	\$ 1,423,128	\$ 717,089	\$ (707,973)	\$ 1,432,244	\$ 776,830	\$ 655,414
Capital lease obligation	132,269	—	(49,763)	82,506	50,461	32,045
Note payable	19,136,485	—	(616,837)	18,519,648	640,903	17,878,745
Lines of credit	<u>6,711,039</u>	<u>—</u>	<u>(1,616,212)</u>	<u>5,094,827</u>	<u>1,614,666</u>	<u>3,480,161</u>
Total	<u>\$ 27,402,921</u>	<u>\$ 717,089</u>	<u>\$ (2,990,785)</u>	<u>\$ 25,129,225</u>	<u>\$ 3,082,860</u>	<u>\$ 22,046,365</u>

CORE OPERATING BUDGET SUMMARY

CORE OPERATING by COST CATEGORY by PROGRAM	PRELIMINARY		Combined	%
	FY 22	FY 23		
Contracts	\$ 3,457,396	\$ 3,689,337	\$ 7,146,733	10%
Board of Trustees	150,000	150,000	300,000	
COO - Strategy, IT, Operations	365,000	300,000	665,000	
CFO - Resource Management w/o Beneficiary & Community Investment	187,550	190,177	377,727	
Legal	1,799,800	1,799,800	3,599,600	
Land Legacy	955,046	1,249,361	2,204,407	
Debt Service	553,178	531,742	1,084,920	1%
CFO - Resource Management	553,178	531,742	1,084,920	
Equipment	583,348	583,348	1,166,696	2%
COO - Advocacy, Community Engagement and Research	5,850	5,850	11,700	
COO - Strategy, IT, Operations	562,938	562,938	1,125,876	
CFO - Resource Management w/o Beneficiary & Community Investment	1,760	1,760	3,520	
Beneficiary & Community Investments	8,750	8,750	17,500	
Legal	4,050	4,050	8,100	
Grants & Programmatic Sponsorships	15,173,500	15,173,500	30,347,000	41%
COO - Advocacy, Community Engagement and Research	73,500	73,500	147,000	
Beneficiary & Community Investments	15,100,000	15,100,000	30,200,000	
Overhead	3,004,448	3,063,757	6,068,206	8%
Beneficiary & Community Investments	1,200	1,200	2,400	
COO - Advocacy, Community Engagement and Research	76,420	76,420	152,840	
COO - Strategy, IT, Operations	2,478,667	2,493,467	4,972,133	
CFO - Resource Management w/o Beneficiary & Community Investment	45,620	45,620	91,240	
Legal	402,542	447,051	849,593	
Personnel	12,872,126	13,253,145	26,125,271	35%
Program	590,283	591,590	1,181,874	2%
Board of Trustees	23,350	23,350	46,700	
Executive Office	12,092	12,092	24,184	
Beneficiary & Community Investments	328,127	328,127	656,253	
COO - Advocacy, Community Engagement and Research	66,452	66,452	132,904	
COO - Strategy, IT, Operations	23,809	23,809	47,618	
CFO - Resource Management w/o Beneficiary & Community Investment	14,950	16,257	31,207	
Beneficiary & Community Investments	3,700	3,700	7,400	
Legal	117,804	117,804	235,608	
Travel	447,234	447,234	894,469	1%
CFO - Resource Management w/o Beneficiary & Community Investment	447,234	447,234	894,469	
Total Core Operating Budget	\$ 36,681,515	\$ 37,333,655	\$ 74,015,169	100%

CORE OPERATING BUDGET SUMMARY

CORE OPERATING BUDGET by PROGRAM	PRELIMINARY		Combined	%
	FY 22	FY 23		
Board of Trustees	\$ 173,350	\$ 173,350	\$ 346,700	0%
Executive Office	565,270	543,834	1,109,104	1%
Beneficiary & Community Investments	329,327	329,327	658,653	1%
COO - Advocacy, Community Engagement and Research	222,222	222,222	444,444	1%
COO - Strategy, IT, Operations	3,430,414	3,380,214	6,810,627	9%
CFO - Resource Management w/o Beneficiary and Community Investment	697,114	701,048	1,398,162	2%
Beneficiary & Community Investments	15,112,450	15,112,450	30,224,900	41%
Legal	2,324,196	2,368,705	4,692,900	6%
Legacy Land	955,046	1,249,361	2,204,407	3%
Human Resources	12,872,126	13,253,145	26,125,271	35%
Total Core Operating Budget	\$ 36,681,515	\$ 37,333,655	\$ 74,015,169	100%

Board of Trustee

<u>FUND</u>	<u>PROG</u>	<u>PROGRAM</u>	<u>ACCT GRP</u>	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FY20-Actual</u>	<u>FY21-Actual</u>	<u>FY22</u>	<u>FY23</u>	
930	1100	BOARD OF TRUSTEE	CONTRACTS	57110	SERVICES ON A FEE BASIS		920.00	150,000.00	150,000.00	(1)
						-	920.00	150,000.00	150,000.00	
930	1100	BOARD OF TRUSTEE	PROGRAM	53520	SUBSCRIPTION	156.00		-	-	
930	1100	BOARD OF TRUSTEE	PROGRAM	57120	HONORARIUM	225.81	230.16	1,250.00	1,250.00	
930	1100	BOARD OF TRUSTEE	PROGRAM	57240	OTHER EXPENSES		390.99	500.00	500.00	
930	1100	BOARD OF TRUSTEE	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG B'	2,320.82		5,400.00	5,400.00	
930	1100	BOARD OF TRUSTEE	PROGRAM	57280	TRUSTEE ALLOWANCE REPORTS	1,222.60	795.99	16,200.00	16,200.00	
						3,925.23	1,417.14	23,350.00	23,350.00	
Note:										
(1) For contracted Internal Audit function						\$ 3,925.23	\$ 2,337.14	\$ 173,350.00	\$ 173,350.00	
(2) Travel is aggregated in Travel Services for										

CEO: Executive Office

FUND	PROG	PROGRAM	ACCT GRP	ACCT	DESCRIPTION	FY20-Actual	FY21-Actual	FY22	FY23
930	2100	CHIEF EXECUTIVE OFFICER	CONTRACTS	57110	SERVICES ON A FEE BASIS	260,000.00		-	-
930	2200	CHIEF OPERATING OFFICER	CONTRACTS	57110	SERVICES ON A FEE BASIS	75,000.00	-	-	-
						335,000.00	-	-	-
930	2200	CHIEF OPERATING OFFICER	DEBT SERVICE	59020	INTEREST EXPENSE			46,428.69	24,992.71
930	2200	CHIEF OPERATING OFFICER	DEBT SERVICE	59030	PRINCIPAL EXPENSE			506,749.20	506,749.20
						-	-	553,177.89	531,741.91
									(1)
930	2100	CHIEF EXECUTIVE OFFICER	OVERHEAD	59015	BANK FEES	5,511.13	3,373.79	-	-
						5,511.13	3,373.79	-	-
									(2)
930	2100	CHIEF EXECUTIVE OFFICER	PROGRAM	53400	BOOKS & REFERENCE MATLS	148.57	602.88	1,000.00	1,000.00
930	2100	CHIEF EXECUTIVE OFFICER	PROGRAM	53510	DUES	359.00	1,315.00	1,500.00	1,500.00
930	2100	CHIEF EXECUTIVE OFFICER	PROGRAM	54190	AUTO ALLOWANCE	3,912.00	3,260.00	3,912.00	3,912.00
930	2100	CHIEF EXECUTIVE OFFICER	PROGRAM	57120	HONORARIUM	1,656.14		2,280.00	2,280.00
930	2100	CHIEF EXECUTIVE OFFICER	PROGRAM	57220	VOLUNTEER STIPEND	57.80		-	-
930	2100	CHIEF EXECUTIVE OFFICER	PROGRAM	57240	OTHER EXPENSES	100.73	280.62	500.00	500.00
930	2100	CHIEF EXECUTIVE OFFICER	PROGRAM	57250	SEMINAR & CONFERENCE FEES	1,035.00		-	-
930	2100	CHIEF EXECUTIVE OFFICER	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG BY OHA			400.00	400.00
930	2200	CHIEF OPERATING OFFICER	PROGRAM	53510	DUES			1,000.00	1,000.00
930	2200	CHIEF OPERATING OFFICER	PROGRAM	53910	PRINTING	36.46	-	-	-
930	2200	CHIEF OPERATING OFFICER	PROGRAM	57240	OTHER EXPENSES			500.00	500.00
930	2200	CHIEF OPERATING OFFICER	PROGRAM	57250	SEMINAR & CONFERENCE FEES			1,000.00	1,000.00
						7,305.70	5,458.50	12,092.00	12,092.00
Notes:									
(1) Debt service moved from Investments to COO office. Debt incurred for self-governance lines of credit.						\$ 347,816.83	\$ 8,832.29	\$ 565,269.89	\$ 543,833.91
(2) Bank fees moved to CFO office, more appropriate and trackable.									

CEO: Communications & Beneficiary Services

FUND	PROG	PROGRAM	ACCT GRP	ACCT	DESCRIPTION	FY20-Actual	FY21-Actual	FY22	FY23
930	4500	COMMUNITY OUTREACH	CONTRACT	57110	SERVICES ON A FEE BASIS	646,501.49	152.27	-	-
930	4200	DIGITAL AND PRINT MEDIA	CONTRACT	57110	SERVICES ON A FEE BASIS	87,954.86	6,890.36	-	-
						734,456.35	7,042.63	-	-
930	4500	COMMUNITY OUTREACH	GRANTS	56560	GRANTS IN AID - SPONSORSHIPS	26,700.00	30,000.00	-	-
						26,700.00	30,000.00	-	-
930	4100	COMMUNITY ENGAGEMENT DIRECTOR	OVERHEAD	53200	OTHER SUPPLIES	996.41	996.41	500.00	500.00
930	4200	DIGITAL AND PRINT MEDIA	OVERHEAD	53200	OTHER SUPPLIES	997.88	570.00	700.00	700.00
						1,994.29	1,566.41	1,200.00	1,200.00
930	4100	COMMUNITY ENGAGEMENT DIRECTOR	PROGRAM	53400	BOOKS & REFERENCE MATLS	162.04	162.04	300.00	300.00
930	4100	COMMUNITY ENGAGEMENT DIRECTOR	PROGRAM	57120	HONORARIUM	167.10	167.10	-	-
930	4100	COMMUNITY ENGAGEMENT DIRECTOR	PROGRAM	57240	OTHER EXPENSES	-	-	500.00	500.00
930	4100	COMMUNITY ENGAGEMENT DIRECTOR	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG B	32.30	32.30	-	-
930	4200	DIGITAL AND PRINT MEDIA	PROGRAM	53300	PROMOTIONAL ITEMS	8,669.05	-	-	-
930	4200	DIGITAL AND PRINT MEDIA	PROGRAM	53400	BOOKS & REFERENCE MATLS	160.00	-	-	-
930	4200	DIGITAL AND PRINT MEDIA	PROGRAM	53510	DUES	-	660.00	800.00	800.00
930	4200	DIGITAL AND PRINT MEDIA	PROGRAM	53520	SUBSCRIPTION	10,432.37	3,627.65	13,331.25	13,331.25
930	4200	DIGITAL AND PRINT MEDIA	PROGRAM	53610	FREIGHT & DELIVERY	15,800.00	19,362.12	-	-
930	4200	DIGITAL AND PRINT MEDIA	PROGRAM	53710	BULK MAIL	154,137.00	181,232.00	181,232.00	181,232.00
930	4200	DIGITAL AND PRINT MEDIA	PROGRAM	53910	PRINTING	117,223.55	112,091.69	-	-
930	4200	DIGITAL AND PRINT MEDIA	PROGRAM	54010	ADVERTISING	166,232.24	96,303.02	48,988.41	48,988.41
930	4200	DIGITAL AND PRINT MEDIA	PROGRAM	57120	HONORARIUM	425.00	1,800.00	1,800.00	1,800.00
930	4200	DIGITAL AND PRINT MEDIA	PROGRAM	57240	OTHER EXPENSES	601.06	89.00	1,200.00	1,200.00
930	4200	DIGITAL AND PRINT MEDIA	PROGRAM	57256	CONFERENCES, MEETINGS, EVENTS-NOT O	135.00	-	-	-
930	4500	COMMUNITY OUTREACH	PROGRAM	53300	PROMOTIONAL ITEMS	1,500.00	1,997.00	7,000.00	7,000.00
930	4500	COMMUNITY OUTREACH	PROGRAM	53510	DUES	500.00	-	1,500.00	1,500.00
930	4500	COMMUNITY OUTREACH	PROGRAM	53520	SUBSCRIPTION	3,289.66	396.24	3,475.00	3,475.00
930	4500	COMMUNITY OUTREACH	PROGRAM	53610	FREIGHT & DELIVERY	108.42	-	1,000.00	1,000.00
930	4500	COMMUNITY OUTREACH	PROGRAM	55750	OTHER RENTALS	103,466.66	-	1,500.00	1,500.00
930	4500	COMMUNITY OUTREACH	PROGRAM	57120	HONORARIUM	4,113.19	3,250.00	8,000.00	8,000.00
930	4500	COMMUNITY OUTREACH	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG B	33,587.90	5,830.03	51,000.00	51,000.00
930	4500	COMMUNITY OUTREACH	PROGRAM	57256	CONFERENCES, MEETINGS, EVENTS-NOT O	42,564.21	2,314.74	6,500.00	6,500.00
						663,306.75	429,314.93	328,126.66	328,126.66
Notes:									
(1) Mainly Ka Wai Ola expenses.									
						\$1,426,457.39	\$467,923.97	\$329,326.66	\$329,326.66

COO: Front of the House

FUND	PROG	PROGRAM	ACCT GRP	ACCT	DESCRIPTION	FY20-Actual	FY21-Actual	FY22	FY23
930	5200	LAND, CULTURE & HISTOI	CONTRACT	57110	SERVICES ON A FEE BASIS	146,538.00		-	-
930	6200	WDC BUREAU OFFICE	CONTRACT	57110	SERVICES ON A FEE BASIS	78,155.00	7,931.52	-	-
930	6400	COMPLIANCE ENFORCEMEN	CONTRACT	57110	SERVICES ON A FEE BASIS	30,028.32		-	-
930	6500	PUBLIC POLICY	CONTRACT	57110	SERVICES ON A FEE BASIS	73,462.80		-	-
						328,184.12	7,931.52	-	-
930	6200	WDC BUREAU OFFICE	EQUIPMEN	55810	REPAIR & MAINTENANCE	2,320.24	2,448.56	5,850.00	5,850.00
						2,320.24	2,448.56	5,850.00	5,850.00
930	6200	WDC BUREAU OFFICE	GRANTS	56560	GRANTS IN AID - SPONSORSHIPS	53,681.21		73,500.00	73,500.00
						53,681.21	-	73,500.00	73,500.00
930	6200	WDC BUREAU OFFICE	OVERHEAT	53100	OFFICE SUPPLIES	52.12		640.00	640.00
930	6200	WDC BUREAU OFFICE	OVERHEAT	53200	OTHER SUPPLIES	200.67	40.00	600.00	600.00
930	6200	WDC BUREAU OFFICE	OVERHEAT	53750	POSTAGE			80.00	80.00
930	6200	WDC BUREAU OFFICE	OVERHEAT	53810	TELEPHONE & RELATED SVCS	4,400.00	3,025.19	6,000.00	6,000.00
930	6200	WDC BUREAU OFFICE	OVERHEAT	55010	ELECTRICITY	1,039.90	429.36	2,200.00	2,200.00
930	6200	WDC BUREAU OFFICE	OVERHEAT	55200	WATER	549.94	303.83	800.00	800.00
930	6200	WDC BUREAU OFFICE	OVERHEAT	55510	RENTAL OF LAND & BUILDING	62,027.00	48,135.00	64,600.00	64,600.00
930	6200	WDC BUREAU OFFICE	OVERHEAT	55515	RENTAL OF LAND & BUILDING - CAM & MISC	1,231.56	923.67	1,500.00	1,500.00
930	6400	COMPLIANCE ENFORCEMEN	OVERHEAT	53200	OTHER SUPPLIES	192.31		-	-
						69,693.50	52,857.05	76,420.00	76,420.00
930	5100	RESEARCH DIRECTOR	PROGRAM	53400	BOOKS & REFERENCE MATLS			480.00	480.00
930	5100	RESEARCH DIRECTOR	PROGRAM	53520	SUBSCRIPTION	312.46	144.00	2,520.00	2,520.00
930	5100	RESEARCH DIRECTOR	PROGRAM	53910	PRINTING			160.00	160.00
930	5100	RESEARCH DIRECTOR	PROGRAM	57120	HONORARIUM	15.71		-	-
930	5100	RESEARCH DIRECTOR	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG BY OI	803.98		9,000.00	9,000.00
930	5200	LAND, CULTURE & HISTOI	PROGRAM	53510	DUES			695.00	695.00
930	5200	LAND, CULTURE & HISTOI	PROGRAM	57120	HONORARIUM	450.00		3,500.00	3,500.00
930	5200	LAND, CULTURE & HISTOI	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG BY OHA			2,000.00	2,000.00
930	6100	CHIEF ADVOCATE	PROGRAM	53510	DUES	459.00		-	-
930	6100	CHIEF ADVOCATE	PROGRAM	53520	SUBSCRIPTION		5,131.00	7,217.00	7,217.00
930	6100	CHIEF ADVOCATE	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG BY OI	85.08		-	-
930	6200	WDC BUREAU OFFICE	PROGRAM	53300	PROMOTIONAL ITEMS			1,000.00	1,000.00
930	6200	WDC BUREAU OFFICE	PROGRAM	53400	BOOKS & REFERENCE MATLS		52.41	100.00	100.00
930	6200	WDC BUREAU OFFICE	PROGRAM	53520	SUBSCRIPTION	7,700.00	8,470.00	8,470.00	8,470.00
930	6200	WDC BUREAU OFFICE	PROGRAM	53610	FREIGHT & DELIVERY	43.07		160.00	160.00

COO: Front of the House

FUND	PROG	PROGRAM	ACCT GRP	ACCT	DESCRIPTION	FY20-Actual	FY21-Actual	FY22	FY23
930	6200	WDC BUREAU OFFICE	PROGRAM	53910	PRINTING			2,100.00	2,100.00
930	6200	WDC BUREAU OFFICE	PROGRAM	57120	HONORARIUM	113.60		640.00	640.00
930	6200	WDC BUREAU OFFICE	PROGRAM	57220	VOLUNTEER STIPEND			160.00	160.00
930	6200	WDC BUREAU OFFICE	PROGRAM	57240	OTHER EXPENSES	75.00		-	-
930	6200	WDC BUREAU OFFICE	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG BY OI	69.49		15,000.00	15,000.00
930	6400	COMPLIANCE ENFORCEMENT	PROGRAM	53520	SUBSCRIPTION		535.44	700.00	700.00
930	6400	COMPLIANCE ENFORCEMENT	PROGRAM	57120	HONORARIUM	2,000.00		1,000.00	1,000.00
930	6400	COMPLIANCE ENFORCEMENT	PROGRAM	57240	OTHER EXPENSES		500.00	500.00	500.00
930	6400	COMPLIANCE ENFORCEMENT	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG BY OI	108.33		-	-
930	6400	COMPLIANCE ENFORCEMENT	PROGRAM	57256	CONFERENCES, MEETINGS, EVENTS-NOT ORG I	2,041.88		-	-
930	6500	PUBLIC POLICY	PROGRAM	53510	DUES			250.00	250.00
930	6500	PUBLIC POLICY	PROGRAM	53520	SUBSCRIPTION			100.00	100.00
930	6500	PUBLIC POLICY	PROGRAM	53610	FREIGHT & DELIVERY		150.00	150.00	150.00
930	6500	PUBLIC POLICY	PROGRAM	53910	PRINTING	1,499.48		2,000.00	2,000.00
930	6500	PUBLIC POLICY	PROGRAM	57120	HONORARIUM	1,158.70		2,200.00	2,200.00
930	6500	PUBLIC POLICY	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG BY OI	196.42		600.00	600.00
930	6500	PUBLIC POLICY	PROGRAM	57256	CONFERENCES, MEETINGS, EVENTS-NOT ORG I	104.71		1,650.00	1,650.00
930	8100	LAND ASSETS DIRECTOR	PROGRAM	53510	DUES	2,815.11	595.83	2,400.00	2,400.00
930	8100	LAND ASSETS DIRECTOR	PROGRAM	57120	HONORARIUM			200.00	200.00
930	8100	LAND ASSETS DIRECTOR	PROGRAM	57250	SEMINAR & CONFERENCE FEES		-	-	-
930	8100	LAND ASSETS DIRECTOR	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG BY OI	687.70		1,500.00	1,500.00
						20,739.72	15,578.68	66,452.00	66,452.00
						\$474,618.79	\$78,815.81	\$222,222.00	\$222,222.00

COO: Back of the House

FUND	PROG	PROGRAM	ACCT GRP	ACCT	DESCRIPTION	FY20-Actual	FY21-Actual	FY22	FY23	
930	2700	SYSTEMS OFFICE	CONTRACTS	57110	SERVICES ON A FEE BASIS			300,000.00	300,000.00	(1)
930	2700	SYSTEMS OFFICE	CONTRACTS	57110	SERVICES ON A FEE BASIS			65,000.00	-	(1)
930	3600	INFORMATION SYSTEMS	CONTRACTS	57110	SERVICES ON A FEE BASIS	201,101.23	27,249.32		-	
930	8400	LAND ASSETS FACILITIE	CONTRACTS	57110	SERVICES ON A FEE BASIS	43,263.11	8,130.57	-	-	
						244,364.34	35,379.89	365,000.00	300,000.00	
930	3600	INFORMATION SYSTEMS	EQUIPMENT	55810	REPAIR & MAINTENANCE	245,433.31	128,321.16	262,795.00	262,795.00	
930	3600	INFORMATION SYSTEMS	EQUIPMENT	58400	SOFTWARE & EQUIPMENT	204,045.82	165,836.30	93,511.11	93,511.11	
930	8400	LAND ASSETS FACILITIE	EQUIPMENT	55810	REPAIR & MAINTENANCE	91,628.97	11,199.38	206,632.00	206,632.00	
930	8400	LAND ASSETS FACILITIE	EQUIPMENT	58300	FURNITURE & FIXTURES	1,943.01	13,553.14	-	-	
						543,051.11	318,909.98	562,938.11	562,938.11	
930	2200	OPERATIONS OFFICE	OVERHEAD	53100	OFFICE SUPPLIES			1,800.00	1,800.00	
930	2200	OPERATIONS OFFICE	OVERHEAD	53200	OTHER SUPPLIES			1,800.00	1,800.00	
930	2200	OPERATIONS OFFICE	OVERHEAD	53750	POSTAGE			1,440.00	1,440.00	
930	2200	OPERATIONS OFFICE	OVERHEAD	53810	TELEPHONE & RELATED SVCS			3,600.00	3,600.00	
930	3600	INFORMATION SYSTEMS	OVERHEAD	53200	OTHER SUPPLIES	11,146.46	246.72	1,350.00	1,350.00	
930	3600	INFORMATION SYSTEMS	OVERHEAD	53810	TELEPHONE & RELATED SVCS	101,963.84	53,493.94	166,905.60	166,905.60	
930	3600	INFORMATION SYSTEMS	OVERHEAD	53850	CELLULAR PHONE	25,901.03	14,094.05	30,000.00	30,000.00	
930	8400	LAND ASSETS FACILITIE	OVERHEAD	53200	OTHER SUPPLIES	1,079.35	67.68	4,025.00	4,025.00	
930	8400	LAND ASSETS FACILITIE	OVERHEAD	53810	TELEPHONE & RELATED SVCS	468.75		-	-	
930	8400	LAND ASSETS FACILITIE	OVERHEAD	54150	PARKING VALIDATIONS	30,900.00	25,600.00	15,200.00	30,000.00	
930	8400	LAND ASSETS FACILITIE	OVERHEAD	55010	ELECTRICITY	188,553.35	50,059.35	328,590.00	328,590.00	
930	8400	LAND ASSETS FACILITIE	OVERHEAD	55200	WATER	236.02	28.73	966.00	966.00	
930	8400	LAND ASSETS FACILITIE	OVERHEAD	55510	RENTAL OF LAND & BUILDING	1,006,041.97	692,973.60	1,116,471.00	1,116,471.00	
930	8400	LAND ASSETS FACILITIE	OVERHEAD	55515	RENTAL OF LAND & BUILDING - CAM & MISC	638,866.91	391,843.06	720,877.00	720,877.00	
930	8400	LAND ASSETS FACILITIE	OVERHEAD	55640	RENTAL OF EQUIPMENT	77,749.53	7,749.58	85,642.00	85,642.00	
930	8400	LAND ASSETS FACILITIE	OVERHEAD	58200	LEASEHOLD IMPROVEMENTS	3,781.33		-	-	
						2,086,688.54	1,236,156.71	2,478,666.60	2,493,466.60	
930	2200	OPERATIONS OFFICE	PROGRAM	53400	BOOKS & REFERENCE MATLS			1,000.00	1,000.00	(2)
930	2200	OPERATIONS OFFICE	PROGRAM	53520	SUBSCRIPTION			1,000.00	1,000.00	(2)
930	2200	OPERATIONS OFFICE	PROGRAM	53610	FREIGHT & DELIVERY			1,800.00	1,800.00	(2)
930	2200	OPERATIONS OFFICE	PROGRAM	53910	PRINTING			1,800.00	1,800.00	(2)
930	2200	OPERATIONS OFFICE	PROGRAM	57240	OTHER EXPENSES			1,800.00	1,800.00	(2)
930	2200	OPERATIONS OFFICE	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG BY OHA			5,000.00	5,000.00	(2)
930	2700	SYSTEMS OFFICE	PROGRAM	53400	BOOKS & REFERENCE MATLS			350.00	350.00	
930	2700	SYSTEMS OFFICE	PROGRAM	53510	DUES			500.00	500.00	
930	2700	SYSTEMS OFFICE	PROGRAM	53910	PRINTING			1,000.00	1,000.00	
930	2700	SYSTEMS OFFICE	PROGRAM	57240	OTHER EXPENSES			1,000.00	1,000.00	
930	2700	SYSTEMS OFFICE	PROGRAM	57256	CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA			300.00	300.00	
930	3600	INFORMATION SYSTEMS	PROGRAM	53400	BOOKS & REFERENCE MATLS	404.76		-	-	
930	3600	INFORMATION SYSTEMS	PROGRAM	53520	SUBSCRIPTION	11,381.07	256.99	315.00	315.00	
930	3600	INFORMATION SYSTEMS	PROGRAM	57240	OTHER EXPENSES	249.21		-	-	
930	3600	INFORMATION SYSTEMS	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG BY OF	815.39		-	-	
930	8400	LAND ASSETS FACILITIE	PROGRAM	53510	DUES	1,200.00		-	-	
930	8400	LAND ASSETS FACILITIE	PROGRAM	55750	OTHER RENTALS	5,654.40	1,379.95	7,944.00	7,944.00	
						19,704.83	1,636.94	23,809.00	23,809.00	

Notes:

(1) Excess funds allocated to Contract are managed by the Strategy Management Office in order to align with OHA's Strategic \$ 2,893,808.82 \$ 1,592,083.52 \$ 3,430,413.71 \$ 3,380,213.71

(2) Start-up costs for new Operations Office paia. - - - -

CFO: Resources Management excludes Beneficiary & Community Invest

FUND	PROG	PROGRAM	ACCT GRP	ACCT	DESCRIPTION	FY20-Actual	FY21-Actual	FY22	FY23
930	3200	FINANCIAL SERVICES	CONTRACTS	57110	SERVICES ON A FEE BASIS	86,900.00	75,000.00	87,550.00	90,176.50
930	3400	INVESTMENTS	CONTRACTS	57110	SERVICES ON A FEE BASIS	73,500.00		100,000.00	100,000.00
930	3400	INVESTMENTS	CONTRACTS	57110	SERVICES ON A FEE BASIS	160,400.00	75,000.00	187,550.00	190,176.50
930	3400	INVESTMENTS	DEBT SERVICE	59020	INTEREST EXPENSE	54,815.38	29,193.82	-	-
930	3400	INVESTMENTS	DEBT SERVICE	59030	PRINCIPAL EXPENSE	506,857.20	380,142.90	-	-
						561,672.58	409,336.72	-	(1)
930	3900	PROCUREMENT	EQUIPMENT	55810	REPAIR & MAINTENANCE	100.00	376.32	1,760.00	1,760.00
						100.00	376.32	1,760.00	1,760.00
930	3100	CHIEF FINANCIAL OFFIC	OVERHEAD	59015	BANK FEES	5,511.13	3,373.79		
930	3200	FINANCIAL SERVICES	OVERHEAD	53100	OFFICE SUPPLIES		251.12	500.00	500.00
930	3200	FINANCIAL SERVICES	OVERHEAD	54150	PARKING VALIDATIONS	2,845.91	540.00	7,000.00	7,000.00
930	3900	PROCUREMENT	OVERHEAD	53100	OFFICE SUPPLIES	14,200.40	2,783.25	13,120.00	13,120.00
910	3900	PROCUREMENT	OVERHEAD	53200	OTHER SUPPLIES	13,746.84	4,735.31	10,000.00	10,000.00
910	3900	PROCUREMENT	OVERHEAD	53750	POSTAGE	625.00	154.15	12,000.00	12,000.00
930	3900	PROCUREMENT	OVERHEAD	55640	RENTAL OF EQUIPMENT	3,020.88	1,510.44	3,000.00	3,000.00
						39,950.16	13,348.06	45,620.00	45,620.00
930	3100	CHIEF FINANCIAL OFFIC	PROGRAM	53510	DUES			530.00	530.00
930	3100	CHIEF FINANCIAL OFFIC	PROGRAM	57240	OTHER EXPENSES			1,000.00	1,307.00
930	3100	CHIEF FINANCIAL OFFIC	PROGRAM	57250	SEMINAR & CONFERENCE FEES			1,500.00	1,500.00
930	3200	FINANCIAL SERVICES	PROGRAM	53400	BOOKS & REFERENCE MATLS			240.00	240.00
930	3200	FINANCIAL SERVICES	PROGRAM	53510	DUES	570.00	570.00	800.00	800.00
930	3200	FINANCIAL SERVICES	PROGRAM	53610	FREIGHT & DELIVERY		89.16	400.00	400.00
930	3200	FINANCIAL SERVICES	PROGRAM	57240	OTHER EXPENSES	3,142.50	521.04	3,000.00	3,000.00
930	3400	INVESTMENTS	PROGRAM	53510	DUES	395.00		-	-
930	3400	INVESTMENTS	PROGRAM	53520	SUBSCRIPTION	488.93	488.93	1,000.00	1,000.00
930	3400	INVESTMENTS	PROGRAM	55750	OTHER RENTALS			1,000.00	2,000.00
930	3400	INVESTMENTS	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG BY OF	77.08		-	-
930	3400	INVESTMENTS	PROGRAM	57256	CONFERENCES, MEETINGS, EVENTS-NOT ORG B	570.00		3,000.00	3,000.00
930	3900	PROCUREMENT	PROGRAM	53610	FREIGHT & DELIVERY	719.67	1,752.40	2,480.00	2,480.00
930	3900	PROCUREMENT	PROGRAM	57240	OTHER EXPENSES	124.80		-	-
930	3900	PROCUREMENT	PROGRAM	57280	TRUSTEE ALLOWANCE REPORTS		125.00	-	-
						6,087.98	3,546.53	14,950.00	16,257.00
930	3200	FINANCIAL SERVICES	TRAVEL	54110	MILEAGE	1,229.53	28.42	1,887.16	1,887.16
930	3900	PROCUREMENT	TRAVEL	54130	PARKING	7,047.62	33.50	7,081.60	7,081.60
930	3900	PROCUREMENT	TRAVEL	54260	TRANSPORTATION - IN STATE	82,284.25	1,147.21	62,936.14	62,936.14
930	3900	PROCUREMENT	TRAVEL	54310	SUBSISTENCE - IN STATE	117,656.33	6,092.24	89,632.00	89,632.00
930	3900	PROCUREMENT	TRAVEL	54460	TRANSPORTATION - OUT OF STATE	30,292.64		94,440.00	94,440.00
930	3900	PROCUREMENT	TRAVEL	54510	SUBSISTENCE - OUT OF STATE	49,464.25		119,773.60	119,773.60
930	3900	PROCUREMENT	TRAVEL	54610	CAR RENTAL - IN STATE	29,302.86	392.00	36,632.00	36,632.00
930	3900	PROCUREMENT	TRAVEL	54620	CAR RENTAL - OUT OF STATE	5,074.44		18,040.00	18,040.00
930	3900	PROCUREMENT	TRAVEL	54810	OTHER TRAVEL - IN STATE	8,706.69		6,572.00	6,572.00
930	3900	PROCUREMENT	TRAVEL	54820	OTHER TRAVEL - OUT OF STATE	19,571.86		10,240.00	10,240.00
						350,630.47	7,693.37	447,234.50	447,234.50

Notes:

(1) Debt service moved from Investments to COO office. Debt incurred for self-governance lines of credit.

(2) Resource Management budgets for travel for All OHA.

#####	\$	509,301.00	\$	697,114.50	\$	701,048.00
-		-		-		-

CFO Paia: Beneficiary & Community Investor

FUND	PROG	PROGRAM	ACCT GRP	ACCT	DESCRIPTION	FY20-Actual	FY21-Actual	FY22	FY23
930	3800	GRANTS	EQUIPMENT	55810	REPAIR & MAINTENANCE	8,360.00	8,621.25	8,750.00	8,750.00
930	3800	GRANTS	EQUIPMENT	58700	INVESTMENT (CAPITALIZATION)	304,998.00	179,511.80	-	-
						313,358.00	188,133.05	8,750.00	8,750.00 (1)
910	3800	GRANTS	GRANTS	56510	GRANTS IN AID PROGRAM & PROVISIO GRANTS			\$415,000.00	415,000.00
930	3800	GRANTS	GRANTS	56510	GRANTS IN AID PROGRAM & PROVISIO GRANTS			1,245,000.00	1,245,000.00
910	3800	GRANTS	GRANTS	56530	GRANTS IN AID - COMMUNITY GRANTS			\$250,000.00	250,000.00
930	3800	GRANTS	GRANTS	56530	GRANTS IN AID - COMMUNITY GRANTS	3,626,072.77	463,310.82	6,950,000.00	6,950,000.00
910	3800	GRANTS	GRANTS	56540	GRANTS IN AID LEVEL II GRANTS			365,000.00	365,000.00
930	3800	GRANTS	GRANTS	56540	GRANTS IN AID LEVEL II GRANTS	4,483,527.50	1,159,414.00	5,875,000	5,875,000.00
930	3800	GRANTS	GRANTS	56560	GRANTS IN AID - SPONSORSHIPS		10,000.00	-	-
						8,109,600.27	1,632,724.82	15,100,000.00	15,100,000.00
930	3800	GRANTS	OVERHEAD	59010	COLLECTION FEES - CMLP	185.00		-	-
						185.00	-	-	-
930	3800	GRANTS	PROGRAM	57120	HONORARIUM	1,100.00	300.00	3,700.00	3,700.00
						1,100.00	300.00	3,700.00	3,700.00
Notes:									
(1) LLC funding, no longer applicable.									
						\$8,424,243.27	\$1,821,157.87	\$15,112,450.00	\$15,112,450.00
						-	-	-	-

General Counsel

FUND	PROG	PROGRAM	ACCT GRP	ACCT	DESCRIPTION	FY20-Actual	FY21-Actual	FY22	FY23
910	2300	CORPORATE COUNSEL	CONTRACTS	57110	SERVICES ON A FEE BASIS	524,400.00	1,048,800.00	1,048,800.00	1,048,800.00
930	2500	HUMAN RESOURCES	CONTRACTS	57110	SERVICES ON A FEE BASIS	13,887.03	4,335.00		-
930	2300	CORPORATE COUNSEL	CONTRACTS	57115	LEGAL SERVICES	590,624.16	90,386.76	735,000.00	735,000.00
930	2500	HUMAN RESOURCES	CONTRACTS	57115	LEGAL SERVICES			16,000.00	16,000.00
						1,128,911.19	1,143,521.76	1,799,800.00	1,799,800.00
930	2500	HUMAN RESOURCES	EQUIPMENT	55810	REPAIR & MAINTENANCE	926.70		4,050.00	4,050.00
						926.70	-	4,050.00	4,050.00
930	2500	HUMAN RESOURCES	OVERHEAD	53200	OTHER SUPPLIES	(25.00)		-	-
930	2300	CORPORATE COUNSEL	OVERHEAD	55910	INSURANCE	338,639.19	379,097.65	372,541.89	417,050.83
930	2300	CORPORATE COUNSEL	OVERHEAD	56810	SETTLEMENT - LAWSUITS	-		30,000.00	30,000.00
						338,614.19	379,097.65	402,541.89	447,050.83
930	2300	CORPORATE COUNSEL	PROGRAM	53400	BOOKS & REFERENCE MATLS			400.00	400.00
930	2500	HUMAN RESOURCES	PROGRAM	53400	BOOKS & REFERENCE MATLS	120.00		240.00	240.00
930	2300	CORPORATE COUNSEL	PROGRAM	53510	DUES	1,547.00	1,527.00	1,800.00	1,800.00
930	2500	HUMAN RESOURCES	PROGRAM	53510	DUES	19,649.92	15,489.00	21,065.00	21,065.00
930	2300	CORPORATE COUNSEL	PROGRAM	53520	SUBSCRIPTION	13,068.97	7,555.84	11,952.00	11,952.00
930	2500	HUMAN RESOURCES	PROGRAM	53910	PRINTING	432.19		1,800.00	1,800.00
930	2300	CORPORATE COUNSEL	PROGRAM	55750	OTHER RENTALS	16,250.15		10,000.00	10,000.00
930	2500	HUMAN RESOURCES	PROGRAM	57120	HONORARIUM	100.00		640.00	640.00
930	2500	HUMAN RESOURCES	PROGRAM	57220	VOLUNTEER STIPEND	1,691.66		1,600.00	1,600.00
930	2500	HUMAN RESOURCES	PROGRAM	57240	OTHER EXPENSES	13,705.08		4,500.00	4,500.00
930	2500	HUMAN RESOURCES	PROGRAM	57250	SEMINAR & CONFERENCE FEES	43,907.97	5,327.00	62,206.76	62,206.76
930	2500	HUMAN RESOURCES	PROGRAM	57255	CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	10,708.33		1,600.00	1,600.00
						121,181.27	29,898.84	117,803.76	117,803.76
						\$ 1,589,633.35	\$ 1,552,518.25	\$ 2,324,195.65	\$ 2,368,704.59

CORE OPERATING BUDGET -- AS IS	PRELIMINARY		Combined	%
	FY 22	FY 23		
CORE Funding Sources:				
5% of NHTF Portfolio	\$ 17,963,254	\$ 18,615,394	\$ 36,578,648	49%
Public Land Trust Revenues	15,100,000	15,100,000	30,200,000	41%
State of Hawai'i General Funds	2,254,400	2,254,400	4,508,800	6%
60% Kaka'ako Makai Net Income for Legacy Lands	1,363,861	1,363,861	2,727,722	4%
TOTAL CORE FUNDING SOURCES	\$ 36,681,515	\$ 37,333,655	\$ 74,015,170	100%
CORE Spending Limit:				
Contracts	\$ 3,457,396	\$ 3,689,337	\$ 7,146,733	10%
Debt Service	553,178	531,742	1,084,920	1%
Equipment	583,348	583,348	1,166,696	2%
Beneficiary & Community Investments	15,173,500	15,173,500	30,347,000	41%
Overhead	2,995,808	3,055,117	6,050,926	8%
Personnel	14,342,522	14,772,797	29,115,319	39%
Program	577,883	579,190	1,157,074	2%
Travel	447,234	447,234	894,469	1%
TOTAL CORE SPENDING LIMIT	\$ 38,130,870	\$ 38,832,267	\$ 76,963,137	104%
(OVER) UNDER BUDGET	\$ (1,449,355)	\$ (1,498,612)	\$ (2,947,967)	-4%

CORE OPERATING BUDGET	PRELIMINARY		Combined	%
	FY 22	FY 23		
Contracts	\$ 3,457,396	\$ 3,689,337	\$ 7,146,733	9%
Board of Trustees	150,000	150,000	300,000	
COO - Strategy, IT, Operations	365,000	300,000	665,000	
CFO - Resource Management w/o Beneficiary & Community	187,550	190,177	377,727	
Legal	1,799,800	1,799,800	3,599,600	
Land Legacy	955,046	1,249,361	2,204,407	
Debt Service	553,178	531,742	1,084,920	1%
Executive Office	553,178	531,742	1,084,920	
Equipment	583,348	583,348	1,166,696	2%
COO - Advocacy, Community Engagement and Research	5,850	5,850	11,700	
COO - Strategy, IT, Operations	562,938	562,938	1,125,876	
CFO - Resource Management w/o Beneficiary & Community	1,760	1,760	3,520	
Beneficiary & Community Investments	8,750	8,750	17,500	
Legal	4,050	4,050	8,100	
Grants	15,173,500	15,173,500	30,347,000	39%
COO - Advocacy, Community Engagement and Research	73,500	73,500	147,000	
Beneficiary & Community Investments	15,100,000	15,100,000	30,200,000	
Overhead	2,995,808	3,055,117	6,050,926	8%
Beneficiary & Community Investments	1,200	1,200	2,400	
COO - Advocacy, Community Engagement and Research	76,420	76,420	152,840	
COO - Strategy, IT, Operations	2,470,027	2,484,827	4,954,853	
CFO - Resource Management w/o Beneficiary & Community	45,620	45,620	91,240	
Legal	402,542	447,051	849,593	
Personnel	14,342,522	14,772,797	29,115,319	38%
Program	577,883	579,190	1,157,074	2%
Board of Trustees	23,350	23,350	46,700	
Executive Office	12,092	12,092	24,184	
Beneficiary & Community Investments	328,127	328,127	656,253	

CORE OPERATING BUDGET -- AS IS	PRELIMINARY		Combined	%
	FY 22	FY 23		
COO - Advocacy, Community Engagement and Research	66,452	66,452	132,904	
COO - Strategy, IT, Operations	11,409	11,409	22,818	
CFO - Resource Management w/o Beneficiary & Community	14,950	16,257	31,207	
Beneficiary & Community Investments	3,700	3,700	7,400	
Legal	117,804	117,804	235,608	
Travel	447,234	447,234	894,469	1%
CFO - Resource Management w/o Beneficiary & Community	447,234	447,234	894,469	
Total Core Operating Budget	\$ 38,130,870	\$ 38,832,267	\$ 76,963,137	100%

CORE OPERATING BUDGET SUMMARY

CORE OPERATING BUDGET	PRELIMINARY		Combined	%
	FY 22	FY 23		
Board of Trustees	\$ 173,350	\$ 173,350	\$ 346,700	0%
Executive Office	565,270	543,834	1,109,104	1%
Beneficiary & Community Investments	329,327	329,327	658,653	1%
COO - Advocacy, Community Engagement and Research	222,222	222,222	444,444	1%
COO - Strategy, IT, Operations	3,409,374	3,359,174	6,768,547	9%
CFO - Resource Management w/o Beneficiary and Community I	697,114	701,048	1,398,162	2%
Beneficiary & Community Investments	15,112,450	15,112,450	30,224,900	39%
Legal	2,324,196	2,368,705	4,692,900	6%
Legacy Land	955,046	1,249,361	2,204,407	3%
Human Resources	14,342,522	14,772,797	29,115,319	38%
Total Core Operating Budget	\$ 38,130,870	\$ 38,832,267	\$ 76,963,137	100%

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SECTION B. PUBLIC COMMENT FEEDBACK DOCUMENTSB-1

FB22-23 BIENNIUM BUDGET BENEFICIARY COMMENTS

UPDATED AS OF 6/16/2021

FROM EMAIL OHABUDGET@OHA.ORGB-2

FROM ALL OHA AND COMMUNITY PRESENTATIONS.....B-6

FROM SOVEREIGN COUNCIL OF HAWAIIAN HOMESTEAD ASSOCIATIONS.....B-8

No	Date	Community	Verbatim Comments
1.	6/16/2021	Maui	<p>Subject: OHA FY22-23-Preliminary-Biennium Budget for Community Input – Maui Ohana Input</p> <p>To Whom It May Concern:</p> <p>First off I wanted to kindly share a few statements of how appreciative my Ohana has been to receive the help and support from OHA staff.</p> <p>My ohana owns a 11 acre fish pond in Hana, Maui named Hoku Ula located on Haneoo road near koki beach and Hamoa. Our ohana inherited this land which was originally owned by Julia Alapai Kauwaa who was a high chiefess and granted royal patent and LCA 8525-B during Kamehameha III's reign. Julia's mother was the youngest daughter of chief Alapai Nui, and her father was Nahili, a sailing master for Kamehameha I. It is also noted in historic text that Kamehameha the first helped rebuild our pond wall. Alapai street in Honolulu is named after her. Our pond has endured so much, but has proven to manifest itself as a beacon of the strength of our culture, spirit and the ability to provide a reliable resource of food to the district and the keiki of Hana.</p> <p>We have been faced with complex land issues resulting from a developer who wishes to build a septic waste system and leaching field adjacent to our pond. Without going into too much details of the project, the complexity of the laws and rules became so difficult to decipher for our ohana. We reached out to OHA and we received an overwhelming response to help us understand and dive deeper into areas of compliance. We have had to pleasure to work with Kamakana Ferreira who serves as a land compliance position.</p> <p>All we want to say is that if it wasn't for OHA and the expertise of Mr. Ferreira, we would have had little to no chance of navigating the difficulties of land issues in the context of cultural preservation among other things and our battle is still ongoing.</p> <p>I took the time to broadly review the OHA plan and I was so compelled to encourage OHA to find a way to maintain the talented people like Mr. Ferreira in your staff as part of its strategic reformation, but furthermore, I believe this is an opportunity to expand the expertise rather than downsize. Our</p>

FB22-23 Biennium Budget Beneficiary Comments
Updated as of 6/16/2021

No	Date	Community	Verbatim Comments
			<p>community is so talented and we must and can find a way to invest more into staff so that beneficiaries such as my ohana are facing while new challenges continue to emerge across the islands.</p> <p>I continue to be impressed by the support we have received and I just wanted again to recognize the intellectual capacity and mana that Mr. Ferreira exudes as a representative of OHA and I hope you keep his expertise for retention consideration.</p> <p>I was glad I took the time to review the OHA budget plan.</p> <p>But furthermore, on behalf of my ohana, we are so grateful for the time that OHA has given us and we will never forget it and we ask that you find a way to further invest in talented staff that you have and help them continue the mission.</p>
2.	6/16/2021	Maui	<p>Aloha,</p> <p>Mahalo for all the work that OHA does, my ohana has been a recipient of some outstanding support from your staff at OHA with land related issues we are facing here in Maui.</p> <p>I had an opportunity to read the 15 year strategic plan.</p> <p>My main question focusses on page 5.</p> <p>There appears to be a restructuring of the operating structure.</p> <p>I am just curious to find out where I can read more on why or the reasons why OHA is compelled to reorganize the structure and why it selected this kind of structure. The plan essentially just states that this is a "better" alignment, but does not expand on why it is better on page 5. Any insight to help me better understand would be very helpful.</p> <p>Thats all I have , and will provide testimony for your meeting.</p> <p>Again I mahalo you on all that OHA is working to do.</p>
3.	6/15/2021		<p>My question is there is so homesteaders whose homes are deteriorating and falling apart. That they are abandoning or still living in the poor condition. I know you have been advocating and educating the public. What can done about that. This my first time familiarized with OHA. So please pardon my ignorance. Who should we see or ask to inform the community.? Mahalo for your time.</p>

FB22-23 Biennium Budget Beneficiary Comments
Updated as of 6/16/2021

No	Date	Community	Verbatim Comments
4.	6/15/2021		<p>Will kanaka maoli be able to access services if needed? Due to allegiance to, The Hawaiian Kingdom in continuity. And if not, Why?</p> <p>E kala mai, mahalo.</p>
5.	6/12/2021	Moloka'i	<p>Aloha,</p> <p>Everyone needs help from rent, homelessness, jobless, the list is long.</p> <p>We are Hawaiians that has yet to receive any help from OHA! I guess we fall between the cracks of making enough money, to barely making it.</p> <p>I believe ALL Hawaiians should have access to Education. Does not matter if it's pre-school or college. We should be given a chance to pursue education, without putting us further in the great abyss of "Just making it". Recently, my son wanted to pursue another educational career in Mechanical Engineering. He has already completed community college (which I paid out of pocket w/zero grants from any program) but when I inquired about any financial aid, I was told there was limited resources and my son would have to find other ways to financially pay for college. He is Hawaiian and should be encouraged to pursue a higher education promoting all Hawaiians. It's so bias!!! I hope you all consider offering grants or any help for Hawaiians to pursue education.</p> <p>The other thing that needs attention is care for Kupuna. My Mom lives and is born and raised on Molokai. There are NO care homes on the island. She would have to go to Maui, and even with that, the care homes makes it so hard for entry. She is Hawaiian!! We are piecing together sub-par care. OHA should put it in their budget to take care of Kupuna. Shame only the rich can have good care, and all the Hawaiians again has sub-par care. Molokai especially needs help. Because there are NO airplanes that can transport Kupuna (my Mom) we would have to hire the Air ambulance at a cost of \$6500 to fly her to Maui. That's if she qualifies to enter a care home. Right now, it's been 1 red tape after another.</p> <p>You don't have to look that far to see how the Hawaiian people always take the back seat to anything that could really help and benefit them.</p>
6.	6/10/2021	O'ahu	<p>I like the presentation. How will OHA keep continuity? Elections may change new trustees. Watching BOT meetings</p>

FB22-23 Biennium Budget Beneficiary Comments
Updated as of 6/16/2021

No	Date	Community	Verbatim Comments
			shows a slight disagreements or alignments. Are trustees in harmony and unity with what they have to vote to make necessary changes. Cutting a lot of the excessive personnel cost is awesome for us beneficiaries to get more services. Thank you Aloha
7.	6/9/2021	O'ahu	Ka'ena point must be saved. Regular beer batches occur at this sacred land. Security at this site would prevent such disrespect of this holy place. I don't know how you would budget this but somebody must fight for this spiritual pathway. Equally important are the many hawaii only Botanica and birds. I'm writing to as many entities as possible to preserve this for Hawaiians only. RADICAL, NO waianuhea
8.	6/8/2021		<p>I absolutely love what OHA is doing for the Hawaiian people.</p> <p>My concern is there is no budget in your budget to help Hawaiians with mental health issues . A lot of us can't work but we want to own homes a lot of us can't work and we want to own something to secure our futures but there are no programs to help push us in any direction .</p> <p>What can OHA do to help the Hawaiian community that suffers from mental health how can we look forward to futures especially in the land we come from .</p> <p>How can we own property and rent it out for income how can we also be helped and added to the list of those who benefit from OHA and it's programs now or in the future with any kind of program how can some of our needs be met</p> <p>I humbly ask you to consider all the above and I humbly thank you for your time</p> <p>Sincerely</p>
9.	6/8/2021		These monies should help dhhl get Hawaiians into self help or habitats homes. I moved into my home on kumuniu waimanalo and oha helped us move in faster. I think hawaiian shouldn't be stuck with loans they can't afford. More affordable homes like habilitate and self help where we only get charged for mayor oak would make it more affordable. A house in Hawaii is \$1,000,000. We can't Afro the cost of food let alone the cost of rent. Please work with dhhl to bring this to the table. We need to get on dhhl ASAP. A cost foe one piece of plywood is \$90 on Oahu and 130 on the big island.

FB22-23 Biennium Budget Summarized Beneficiary Feedback
Updated as of 6/16/2021

Day/Date	Time	Beneficiary Network	Summarized Feedback and Other Actions
MO, 6/7/2021	12:00 noon	All OHA	Questions re: Impact of Act 29 (OHA Budget Bill) and the FY2021 appropriation; beneficiary and community investments (aka Grants); administration of emergency financial assistance; communications a new division?; legal provisos; Legal Beneficiary Services are the general funds provided by the general fund and OHA's matching; There are homestead associations that don't belong to SCHHA, Will they be contacted; presented budget includes impacts of reorganization (e.g., positions, placement), subject to approval by the Trustees;
TU, 6/8/2021	6:00 p.m.	Association of Hawaiian Civic Clubs leadership	Approximately 20 participants; expressed appreciation for sharing and transparency of the information; appreciated the focus on beneficiary and community investments; no specific questions.
TH, 6/10/2021	6:00 p.m.	Open, Anyone	A handful of beneficiaries with questions about reorganization; access to services regarding individual related land issues; encouragement to continue operational work, not be discouraged, move forward; appreciated the focus on beneficiary and community investments.
SA, 6/12/2021	9:00 a.m.	Open, Anyone	N/A – cancelled, no beneficiaries on initially and e-message posted to redirect to Monday's meeting.
MO, 6/14/2021	4:00 p.m.	Open, Anyone	About 20 participants; recognized the courage to implement reorganization work; expressed appreciation for sharing and transparency of the information; very interesting presentation, more honest than I've seen before. very informative; Mahalo nui for the information! And mahalo for all of your folks hard work; What three major changes would you say is different from this strategic plan compared to the last strategic plan?; Are there specific targets for each of the strategic outcomes?; appreciated the focus on beneficiary and community investments.
MO, 6/14/2021	6:00 p.m.	Sovereign Council of Hawaiian Homestead Associations	About 30 participants, pilot a beneficiary policy partnership with a modest level of funding; \$10,000 to Association of Hawaiians for Homestead Lands (AHHL) for symposium similar to SCHHA summit; ombudsman program; appreciates the initial \$250K in grants and the increase to \$300K in FY22, 23, recommend to increase Homestead grant to \$1,000,000; appreciated the focus on beneficiary

FB22-23 Biennium Budget Summarized Beneficiary Feedback
Updated as of 6/16/2021

Day/Date	Time	Beneficiary Network	Summarized Feedback and Other Actions
			and community investments; noted the reduction in personnel and related costs.
TU, 6/15/2021	1:00 p.m.	Leg Hui	About 30 participants, appreciation for sharing the information, consider meeting to discuss needed legal services and how all can collaborate to support such needs in our communities; OHA expressed thanks for the work of the Leg Hui and would continue to support and advocate together.
TU, 6/15/2021	2:00 p.m.	Liliuokalani Trust	A handful of beneficiaries; appreciated the continuing collaboration with research hui; Kukulu Kumuhana framework and program evaluation work; appreciated the focus on beneficiary and community investments.
TU, 6/15/2021	7:00 p.m., Kapolei Hale	Nanakuli-Maili Neighborhood Board Chair	Expressed appreciation for sharing and transparency of the information; Board took action to support the OHA fiscal biennium budget; and committed to work on a resolution to increase the \$15.1MM public land trust revenue.



1481 South King St #448
Honolulu, HI 96814
151 North Carolina Ave SE
Washington DC 20020
info@hawaiianhomesteads.org



Date: June 17, 2021

To: Office of Hawaiian Affairs, Chairwoman Lindsey & Board of Trustees

Fr: Robin Puanani Danner, SCHHA Chairwoman
Sybil Lopez, SCHHA Vice Chairwoman
Mike Kahikina, AHHL Waitlist Chairman
Kipuaki Kualii, Homestead Policy Committee Chairman

Re: Review of OHA Budget Proposal by the Administration to the Board for FY22 and FY23

Mahalo to Trustee Akaka and CEO Sylvia Hussey for conducting a consultation with the SCHHA policy committee and our homestead constituency on June 14, 2021 to review the OHA Budget Proposal.

First, it must be said that in the decades of engagement by SCHHA members, the transparency by which OHA operates in and the responsiveness of its administration, has never been experienced to the level we have witnessed in the last 2 years. We applaud the leadership of OHA - the course corrections are visible to us here on homesteads.

This memo is to comment on and present simple recommendations regarding the next biennium budget of expenditures from our Beneficiary Funds. We find this OHA budget to reflect:

➤ Decrease to Personnel and salary costs by \$2.6M over the last biennium.	\$26,125,271
➤ Increase to Grants by \$5.8M over the last biennium.	\$30,347,000
➤ Decrease to Contracts by \$2.7M over the last biennium.	\$7,146,733
➤ Increase to Overhead by \$284K over the last biennium.	\$6,068,206
➤ Decrease to Programs by \$605K over the last biennium.	\$1,181,874
➤ Decrease to Equipment by \$908K over the last biennium.	\$1,166,696
➤ Decrease to Debt Service by \$25K over the last biennium.	\$1,084,920
➤ Increase to Travel by \$398K over the last biennium.	\$894,469

Total FY22/FY23 Proposed Core Budget

\$74,015,169

This budget proposal produces a net reduction over the last biennium of \$394K. Essentially, the reductions in *Personnel, Contracts, Programs, Equipment* and *Debt Service* have been reallocated to increase *Grants, Overhead* and *Travel*. Our comments are as follows:

- 1. Staff.** We applaud the reductions to staff, and hope the administration will further reduce staffing at OHA, to avoid the 52% fringe rate each staff member costs our Beneficiary funds. We repeat our recommendation in prior biennium, for OHA to conduct an analysis of the staff positions and functions it that are duplicated by Beneficiary Organizations. We further note, the current breakdown of management level positions is at a 1:3.20 ratio, meaning there is a manager level individual for every 3.20 FTE at OHA. In previous biennium, SCHHA has identified a top heavy organization, that appears to continue.

\$108K is included for student interns in the personnel budget – we recommend that 100% of any interns funded by OHA be assigned to Beneficiary Organizations.

2. **Travel.** The travel budget is exorbitant at \$894K. Given technology today, the lessons learned in COVID 19, beneficiary owned resources should not be spent at this level for agency staff travel. We recommend including travel costs that directly support and benefit Beneficiary Organizations with longevity and staff in the delivery of services in community.
3. **Grants.** The proposed budget is a tremendous improvement over all prior biennium, increasing grants by \$5.8M. Every dollar pushed out to Beneficiary Organizations is a leveraging opportunity to bring non-OHA funds to our issues.

- a. We request once again, that the OHA board set good policy by adopting the requirement for grant application eligibility to be Beneficiary serving, controlled and governed organizations with a primary mission of serving Beneficiaries.

OHA is behind the times and the country by continuing to fund non-Beneficiary organizations with Beneficiary funds. Even foundations and the Federal Government have long established Native-Only grant requirements, its time for OHA to deliver Beneficiary resources to Beneficiary Organizations. To fail to adopt this policy, is to say OHA lacks confidence in the brilliance and capability of its own Beneficiaries.

- b. SCHHA applauds the inclusion of the Homestead Community Grants program, and requests it be increased to \$1M annually from its current level of \$600K. Our OHA corpus is built upon the beneficiary class defined under the Hawaiian Homes Commission Act (HHCA) as clearly stated in the Admissions Act where the Public Land Trust is established. Homestead investments in this funding category to homestead associations, deliver programming located on our trust lands that serve all Hawaiians. It connects the land trust limited to beneficiaries of 50% blood quantum, to all Hawaiians through the federally-defined Homestead Associations. We recommend stronger inclusion of the federal definition of homestead associations in 43 CFR in grant eligibility.
- c. SCHHA further recommends a review of the agreement between two State agencies, OHA and DHHL, wherein \$3M is expended for the debt service of revenue bonds issued by DHHL. As you know, SCHHA called for and pushed for the refinancing of those bonds, to capture lower rates and cost savings to OHA. It is untenable that the cost savings is not being captured by OHA for further distribution to both beneficiary classes.
4. **Sponsorships.** The OHA budget includes several line item approved “events” outside of the Ahahui Grant program along with important Beneficiary Organization led conventions. Noticeably missing is the annual symposium of the AHHL Waitlist association, with a mission of ending the Hawaiian Homes Waitlist. As you know, there are 28,000 on the waitlist, and thousands more that have since died waiting. We recommend a like allocation in this budget section for the AHHL Waitlist convening at \$10,000.
5. **Contracts and Programs.** The SCHHA has watched for decades, the inclusion of line item contracts and programs to institutionalize the good works of various organizations. We call to the attention of our trustees, the excellent public policy work over 34 years of SCHHA members from across the state, as well as the SCHHA Ombudsman program to protect lease cancellations via the overreach of State government. SCHHA requests in support of the excellent inclusion of our trust lands as a priority at OHA, to fund a modest pilot to institutionalize the policy advocacy and ombudsman programs of the SCHHA at a level of \$50,000 annually.
6. **Overhead.** Primarily consisting of back-office functions and staff training, SCHHA recommends OHA pilot the inclusion in this cost function of Beneficiary Organizations with more than 5 staff and less than 10, to access their own trust funds to maintain the capacity and skill level of staff working in community on the ground.

Overall, SCHHA and AHHL members are pleased with the growth and improvement of our OHA trust the last 2 Years. Grants Management System and Processes are more credible and reliable, the CEO and executive team are far more accessible and responsive than in previous years, and the issues of homesteads are slowly being included in the OHA trust responsibility in visible ways.

Mahalo for all that you do in your kuleana as elected trustees!

Please do not hesitate to call upon our homestead leadership, should you require additional information.

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SECTION C. ORGANIZATION CHARTS..... C-1

In the Reorganization Binder received in April 2021, please replace Attachment J – Organization Charts – 15 pages (back and front) with the hard copy new Attachment J received in the Executive Session on Thursday, June 17, 2021

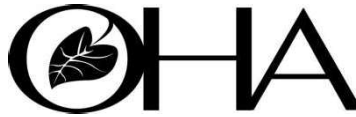
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SECTION D. QUARTERLY REPORTS D-1

The quarterly reports for March 31, 2021 are included here. They start with the Budget and Budget Adjustment Memos previously transmitted to the Trustees and are followed-up with a Balance Sheet, Open Purchase Order report and Grants reports as of March 31, 2021.

1. FY2021 Q3 TRUSTEE BUDGET VARIANCE REPORT	D-2
2. FY2021 Q3 MANAGEMENT BUDGET ADJUSTMENT REPORTING.....	D-8
3. Q3 BALANCE SHEET - ASSETS, AS OF MARCH 31, 2021.....	D-18
4. Q3 BALANCE SHEET – LIABILITIES AND FUND BALANCES, AS OF MARCH 31, 2021	D-19
5. OPEN PURCHASE ORDERS	D-20
6. GRANTS, ACTIVE GRANTS, AS OF MARCH 31, 2021	D-28
7. GRANTS, PENDING GRANTS, AS OF MARCH 31, 2021	D-31
8. GRANTS, CLOSED GRANTS, AS OF MARCH 31, 2021.....	D-33


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OFFICE OF HAWAIIAN AFFAIRS
Interoffice Memorandum

DATE: April 30, 2021

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

VIA: Sylvia M. Hussey, Ed.D., Ka Pouhana, CEO 

FROM: Ramona Hinck, Ka Pou Kihi Kanaloa Wai, Chief Financial Officer 

SUBJECT: **FY 2021 TRUSTEE BUDGET VARIANCE REPORT**
For the Quarter Ending March 31, 2021

I. Core Operating Budget Variance Summary

The table below summarizes OHA's FY 2021 core operating budget and its uses as of March 31, 2021:

Table 1. Core Operating Budget Variance Summary

Category	Budget	Uses ¹	Available	% Uses	% Available
A. Contracts	\$ 4,917,314	\$ 3,436,519	\$ 1,480,795	70%	30%
B. Debt Service	572,163	409,337	162,826	72%	28%
C. Equipment	1,132,006	811,840	320,166	72%	28%
D. Grants	11,788,500	9,370,040	2,418,460	79%	21%
E. Overhead	3,212,170	2,907,216	304,954	91%	9%
F. Personnel	16,029,911	10,297,433	5,732,478	64%	36%
G. Program	1,130,968	629,499	501,469	56%	44%
H. Travel	556,483	91,392	465,091	16%	84%
Total	\$ 39,339,515	\$ 27,953,276	\$ 11,386,239	71%	29%

¹ Uses = expenditures to date + purchase requisitions in procurement for processing (committed) + purchase orders (including contracts, encumbered)

II. Reasonable Range for Q3 Variance Reporting Analysis

As of March 31, 2021, nine months of FY 2021 have elapsed, the expected budget uses are calculated at 75%, leaving 25% remaining available for spending. Explanation is provided for variance deviated from 75% by either +/- 15% (greater than 40% or less than 10%). See Table 2 Analysis Range for variance reporting.

Table 2. Analysis Range for Q3 Variance Reporting

Period	Month	Monthly % Spending	Cumulative % YTD Spending	Expected Available %	+/- 15% Variance	
					Low Value	High Value
One month	July	8.33	8.33	91.67	76.67	100.00
Two months	Aug	8.33	16.67	83.33	68.33	98.33
Three months	Sep	8.33	25.00	75.00	60.00	90.00
Four months	Oct	8.33	33.33	66.67	51.67	81.67
Five months	Nov	8.33	41.67	58.33	43.33	73.33
Six months	Dec	8.33	50.00	50.00	35.00	65.00
Seven months	Jan	8.33	58.33	41.67	26.67	56.67
Eight months	Feb	8.33	66.67	33.33	18.33	48.33
Nine months	Mar	8.33	75.00	25.00	10.00	40.00
Ten months	Apr	8.33	83.33	16.67	1.67	31.67
Eleven months	May	8.33	91.67	8.33	0.00	23.33
Twelve months	Jun	8.33	100.00	0.00	0.00	0.00
Total		100.00				

III. % of Available and Related Expenditure Category Explanation

As summarized in Table 1, Q3 FY 2021 budget uses total 71%, leaving 29% remaining available for spending. Categories where uses are greater than 40% or less than 10% are explained below:

Expense Category (FY 2021 budgeted, \$ amount available at Q3, % available) explanation:

A. Expenditure Category E. Overhead

(FY21 Budget \$3,212,170, Q3 Balance \$304,954, 9% available)

Overhead expenditures are comprised of rental expense, utilities, telephone & related services, supplies, etc. In Q3 FY 2021 Overhead budget uses were more than the expected 75% of the budget, mainly due to encumbrances of approximately \$1,241,904. Overhead items such as office rent/CAM fees, cellular phone, and electricity are encumbered in its entirety at the beginning of the fiscal year and are expensed when monthly invoices are received and processed. As such, the “Uses” are higher than expected.

OHA Board of Trustees
FY 2021 TRUSTEE BUDGET VARIANCE REPORT
For the Quarter Ending March 31, 2021
April 30, 2021
Page 3 of 6

Conversely, expenses for Overhead items such as office supplies and postage were lower than expected, mainly due to the impact of COVID-19 and staff teleworking. The budget for settlements – lawsuits is a placeholder. Lastly, leasehold improvement accounts was not initially included in the budget as the need for the OHA Hilo Office to move from its former space was not anticipated. Due to continuing issues with the physical space, the OHA Hilo Office is now scheduled to move to its new office space in June 2021. Prior to the relocation, the space required repair and maintenance services of unplanned expenditure of \$16,000.

Table 3. FY21 Q3 March 2021 Overhead Expense Details

	ACCOUNT	BUDGET	EXPENDITURE	ENCUMBRANCE	USES	TOTAL AVAILABLE	% OF AVAILABLE
		(1)	(2)	(3)	(4) = (2)+(3)	(5) = (1) - (4)	(6) = (5) / (1)
1	53100-OFFICE SUPPLIES	\$ 23,450	\$ 2,674	\$ 3,303	\$ 5,977	\$ 17,473	75%
2	53200-OTHER SUPPLIES	17,000	5,660	2,622	8,282	8,718	51%
3	53750-POSTAGE	24,100	154	-	154	23,946	99%
4	53810-TELEPHONE & RELATED SVCS	214,882	53,609	57,243	110,851	104,031	48%
5	53850-CELLULAR PHONE	30,000	11,578	18,422	30,000	-	0%
6	54150-PARKING VALIDATIONS	52,750	26,140	18,400	44,540	8,210	16%
7	55010-ELECTRICITY	333,455	51,248	280,972	332,220	1,235	0%
8	55200-WATER	6,166	553	3,987	4,539	1,627	26%
9	55510-RENTAL OF LAND & BUILDING	1,181,071	733,643	447,509	1,181,152	(81)	0%
10	55515-RENTAL OF LAND & BUILDING - CAM & MISC	722,377	391,697	320,110	711,807	10,570	1%
11	55640-RENTAL OF EQUIPMENT	88,642	9,260	73,335	82,595	6,047	7%
12	55910-INSURANCE	488,277	379,098	-	379,098	109,179	22%
13	56810-SETTLEMENT - LAWSUITS	30,000	-	-	-	30,000	100%
14	58200-LEASEHOLD IMPROVEMENTS	-	-	16,000	16,000	(16,000)	NA
	TOTAL	\$ 3,212,170	\$ 1,665,312	\$ 1,241,904	\$ 2,907,216	\$ 304,954	9%

Key:

Favorable (positive) budget variance - actual expenses lower than budgeted.

Unfavorable (negative) budget variance - actual expense higher than budgeted.

OHA Board of Trustees
FY 2021 TRUSTEE BUDGET VARIANCE REPORT
For the Quarter Ending March 31, 2021
April 30, 2021
Page 4 of 6

B. Expenditure Category G. Program
(FY21 Budgeted \$1,130,968, Q3 Balance \$501,469, 44% available)

Like the Overhead category, some Program expenditures - bulk mail, printing and advertising - are encumbered in its entirety at the beginning of the fiscal year and are expensed when monthly invoices are received and processed. As such, these “Uses” are higher than expected.

Conversely, other items in the Program Category were lower than expected, mainly due to the impact of COVID-19. These include training, seminar and conference fees, trustee allowance reports, and are highlighted in rows 1, 2, 10 to 19.

Table 4. FY21 Q3 March 2021 Program Expense Details

	ACCOUNT	BUDGET	EXPENDITURE	ENCUMBRANCE	USES	TOTAL AVAILABLE	% OF AVAILABLE
		(1)	(2)	(3)	(4) = (2)+(3)	(5) = (1) - (4)	(6) = (5) / (1)
1	53300-PROMOTIONAL ITEMS	\$ 4,500	\$ 1,997	\$ 0	\$ 1,997	\$ 2,503	56%
2	53400-BOOKS & REFERENCE MATLS	4,000	655	0	655	3,345	84%
3	53510-DUES	43,667	20,157	15,017	35,174	8,493	19%
4	53520-SUBSCRIPTION	50,647	26,606	13,966	40,573	10,074	20%
5	53610-FREIGHT & DELIVERY	34,100	21,354	9,438	30,792	3,308	10%
6	53710-BULK MAIL	181,232	181,232	0	181,232	0	0%
7	53910-PRINTING	156,222	112,092	34,820	146,912	9,310	6%
8	54010-ADVERTISING	164,030	92,792	61,794	154,586	9,444	6%
9	54190-AUTO ALLOWANCE	3,912	2,934	0	2,934	978	25%
10	54850-ADA ACCOMMODATIONS	1,500	0	0	0	1,500	100%
11	55750-OTHER RENTALS	23,430	2,905	3,288	6,193	17,237	74%
12	57120-HONORARIUM	44,500	6,380	0	6,380	38,120	86%
13	57220-VOLUNTEER STIPEND	2,200	0	0	0	2,200	100%
14	57240-OTHER EXPENSES	11,420	1,680	4,500	6,180	5,240	46%
15	57250-SEMINAR & CONFERENCE FEES	77,758	5,327	0	5,327	72,431	93%
16	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	143,950	5,971	1,359	7,330	136,620	95%
17	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	114,100	2,315	0	2,315	111,785	98%
18	57270-PROTOCOL	5,000	0	0	0	5,000	100%
19	57280-TRUSTEE ALLOWANCE REPORTS	64,800	921	0	921	63,879	99%
	TOTAL	\$ 1,130,968	\$ 485,317	\$ 144,182	\$ 629,499	\$ 501,469	44%

Key:

Favorable (positive) budget variance - actual expenses lower than budgeted.

Unfavorable (negative) budget variance - actual expense higher than budgeted.

C. Expenditure Category H. Travel
(FY21 Budgeted \$556,483, Q3 Balance \$465,091, 84% available)

Travel expenditures are comprised of in-state and out-of-state travel to include transportation, accommodation, car rental, parking, mileage, and subsistence. The agency suspended non-essential travel, due to COVID-19, in early 2020. At this time, the only essential travel authorized is for inter-island Board business. Out of state business travel will continue to be assessed considering prevailing COVID-19 circumstances and changing travel restrictions imposed by International, Federal, State, and County authorities.

As of the April 27 update in www.hawaiicovid19.com, over 1.19 million doses of statewide COVID-19 vaccines have been administered, and COVID-19 vaccinations are now available for all Hawaii residents who are 16 years and older. On April 20, Gov. David Ige announced changes to Hawaii's Safe Travels. Starting Tuesday, May 11, 2021, individuals fully vaccinated in the State of Hawai'i may travel inter-county without pre-travel testing/quarantine starting the 15th day after the completion of their vaccination. A similar system for out-of-state travelers is in the works but will debut later. In anticipation of expanding options for business travel services, Procurement initiated the process to seek a request for quote (RFQ), also known as an invitation for bid, for \$85,000 of corporate travel services for OHA business travel.

Table 5. FY21 Q3 March 2021 Travel Expense Details

	ACCOUNT	BUDGET	EXPENDITURE	ENCUMBRANCE	USES	TOTAL AVAILABLE	% OF AVAILABLE
		(1)	(2)	(3)	(4) = (2)+(3)	(5) = (1) - (4)	(6) = (5) / (1)
1	54110-MILEAGE	2,359	28	0	28	2,331	99%
2	54130-PARKING	8,852	34	0	34	8,819	100%
3	54260-TRANSPORTATION - IN STATE	78,670	1,147	0	1,147	77,523	99%
4	54310-SUBSISTENCE - IN STATE	112,040	4,607	0	4,607	107,433	96%
5	54460-TRANSPORTATION - OUT OF STATE	118,050	0	20,000	20,000	98,050	83%
6	54510-SUBSISTENCE - OUT OF STATE	149,717	0	20,000	20,000	129,717	87%
7	54610-CAR RENTAL - IN STATE	45,790	392	184	576	45,214	99%
8	54620-CAR RENTAL - OUT OF STATE	22,550	0	15,000	15,000	7,550	33%
9	54810-OTHER TRAVEL - IN STATE	8,215	0	0	0	8,215	100%
10	54820-OTHER TRAVEL - OUT OF STATE	10,240	0	30,000	30,000	(19,760)	NA
	TOTAL	\$ 556,483	\$ 6,208	\$ 85,184	\$ 91,392	\$ 465,091	84%

Key:

Favorable (positive) budget variance - actual expenses lower than budgeted.

Unfavorable (negative) budget variance - actual expense higher than budgeted.

IV. Closing

If there are any questions regarding the FY21 Q3 Variance Report and/or any of the other matters contained herein, please contact me at ramonah@oha.org or 808.594.1999 copying Ka Pouhana Sylvia Hussey at sylviah@oha.org. With Financial Analyst Grace Chen (gracec@oha.org), we will be available to answer any questions.



OFFICE OF HAWAIIAN AFFAIRS
Interoffice Memorandum

DATE: April 30, 2021

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

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

FROM: Ramona Hinck, Ka Pou Kihi Kanaloa Wai, Chief Financial Officer

SUBJECT: **FY 2021 MANAGEMENT BUDGET ADJUSTMENT REPORTING
For the Quarter Ending March 31, 2021**

ATTACHMENT: Attachment #1: Core Operating Budget: FY21 Management Budget
Adjustments; Attachment #2: FY2021 COVID-19 Responses
Expenditures

I. Overview

Executive Policy Manual, new section 3045 Budget Management Policy, 3.45.d¹ states, “Changes to the biennium budget that are not comprehensive enough to require realignment are to be handled through budget adjustments. Management Administration is delegated the authority to approve budget adjustments that fall within the lesser of \$100,000 or 5% between each program. Budget adjustments in and out of grant and sponsorships appropriations are prohibited.”

On June 18, 2020, the Board of Trustees approved Administration’s budget realignment recommendations to realign FB 20-21 Biennium Budget - Realignment #2 (BOT Action Item #20-04). Tables 1, 2, and 3 below, summarize FY2021 management budget adjustments made pursuant to the above authority and described in the text following and represents adjustments made in this period. For the period ending March 31, 2021, management budget adjustments were made in the Core Operating and Commercial Property Budgets, and none in the Legacy Property Budget. Please note, included in this memo are budget details of the COVID-19 Response Budget, as approved per Action Item BOT #20-04, Motion #5, and further explained in Section V.

¹ Refer to Action Item #21-05 Action Item RM #21-05: Amendment to Executive Policy Manual Section, Budget Management Policy - Attachment A – Recommended Budget Management Policy Edits, April 20, 2021

II. Core Operating Budget

Table 1. Core Operating: Summary of FY21 Management Budget Adjustments

Expense Category	FY21 Realignment #2 Core Budget	FY21 Mgt Budget Adjustment Authority	FY21 Adjustments			Total Net Remaining Amount
			Q1 Mgt Adjustments	Q2 Mgt Adjustments	Q3 Mgt Adjustments	
		(1)	(2)	(3)	(4)	(5) = (1) - [2+3+4]
A. Contracts	4,932,348	100,000	570	807	4,315	94,308
B. Debt Service	572,163	28,608	0	0	0	28,608
C. Equipment	1,087,286	54,364	0	0	0	54,364
D. Grants	11,788,500	Requires BOT approval	0	0	0	0
E. Overhead	3,215,155	100,000	0	0	8,000	92,000
F. Personnel	16,029,911	100,000	0	0	0	100,000
G. Program	1,128,381	56,419	0	0	1,220	55,199
H. Travel	585,771	29,289	0	29,288	0	1
TOTAL	\$ 39,339,515		\$ 570	\$ 30,095	\$ 13,535	\$ 424,480

1. Q3 Management Authorized Budget Adjustments

A. Contracts- Total Q3 Management Adjustments: \$4,315

- i. \$4,315 (BJE 21-26) – Waialua Courthouse - to reallocate funds within Waialua Courthouse from Services on a Fee Basis (a Contracts expenditure) to cover utilities (an Overhead expenditure), due to the departure of long-time sub-lessee, Hiipaka. Utilities (telephone, electricity, and water) and other maintenance items are now again the responsibility of OHA.

B. Overhead - Total Q3 Management Adjustments: \$8,000

- i. \$3,000 (BJE 21-27) – Procurement - to reallocate funds within Procurement from Postage (an Overhead expenditure) to cover shortfall in Freight & Deliver (a Program expenditure).
- ii. \$5,000 (BJE 21-33) – IT - To reallocate funds within IT for infrastructure to boardroom and other offices from Cellular Phone (an Overhead expenditure) to Software & Equipment (an Equipment expenditure).

C. Program - Total Q3 Management Adjustments: \$1,220

- i. \$520 (BJE 21-30) – Digital Print Media - To reallocate funds within DPM to cover teleprompter, from Advertising (a Program expenditure) to Software & Equipment (an Equipment expenditure).
- ii. \$700 (BJE 21-34) – Digital Print Media - To reallocate funds within DPM to cover shortfall in Other Supplies, from Advertising (a Program expenditure) to Other Supplies (an Overhead expenditure).

2. Budget Adjustment Flow of Funds

See Attachment #1 for the Q3 budget adjustments inflow/outflow of budgeted funds.

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III. Commercial Property Budget

Table 2. Commercial Property: Summary of FY21 Management Budget Adjustments

Expense Category	FY21 Realignment #2 Commercial	FY21 Mgt Budget Adjustment Authority	FY21 Adjustments			Total Net Remaining Amount
			Q1 Mgt Adjustments	Q2 Mgt Adjustments	Q3 Mgt Adjustments	
		(1)	(2)	(3)	(4)	(5) = (1) - [2+3+4]
A. Contracts	1,274,502	63,725	0	0	0	63,725
B. Debt Service	2,510,952	100,000	0	0	0	100,000
C. Equipment	2,152,778	100,000	0	0	13,603	86,397
D. Grants	0	Requires BOT approval	0	0	0	0
E. Overhead	1,740,076	87,004	0	0	87,000	4
F. Personnel	\$384,492	\$19,225	0	0	0	19,225
G. Program	392,932	19,647	0	0	0	19,647
H. Travel	0	0	0	0	0	0
Total	\$8,455,732		\$0	\$0	\$100,603	\$288,997

1. Q3 Management Authorized Budget Adjustments

A. Equipment- Total Q3 Management Adjustments: \$13,613

- i. \$13,613 (BJE 21-37) – Na Lama Kukui - To reallocate funds within NLK from Repair & Maintenance (an Equipment category) to Services on a Fee Basis (a Contracts category) for increase security service at NLK due to the pandemic.*

B. Overhead - Total Q3 Management Adjustments: \$87,000

- ii. 87,000 (BJE 21-37) – Na Lama Kukui - To reallocate funds within NLK from Electricity (an Overhead category) to Services on a Fee Basis (a Contracts category) for higher-than-expected commissions and property payment fees.*

2. Budget Adjustment Flow of Funds

See Attachment #2 for the Q3 budget adjustments inflow/outflow of budgeted funds.

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IV. Legacy Property Budget

Table 3. Legacy Property: Summary of FY21 Management Budget Adjustments

Expense Category	FY21 Realignment #2 Legacy Property Budget	FY21 Mgt Budget Adjustment Authority	FY21 Adjustments			Total Net Remaining Amount
			Q1 Mgt Adjustments	Q2 Mgt Adjustments	Q3 Mgt Adjustments	
		(1)	(2)	(3)	(4)	(5) = (1) - [2+3+4]
A. Contracts	135,500	6,775	0	0	0	6,775
B. Debt Service	0	0	0	0	0	0
C. Equipment	175,850	8,793	0	0	0	8,793
D. Grants	0	Requires BOT approval	0	0	0	0
E. Overhead	9,000	450	0	0	0	450
F. Personnel	0	0	0	0	0	0
G. Program	7,050	353	0	0	0	353
H. Travel	12,840	642	0	0	0	642
Total	\$340,240		\$0	\$0	\$0	\$17,012

No management budget adjustments this period.

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V. FY2021 Approved COVID 19 Response Budget

Per Action Item BOT #20-04, Motion #5, the BOT approved the use of the Fiscal Stabilization Fund in the amount of \$1,000,000 for COVID-19 related purposes and designated \$500,000 to COVID-19 Grant responses and \$500,000 to Operational responses.

Attachment #3 provides details of the budget requests by program, amount, and purpose of each request. As of March 31, 2021, \$321,050 for Operational responses is still available for use.

VI. Closing

If there are any questions regarding the FY21 Q3 Variance Report and/or any of the other matters contained herein, please contact me at ramonah@oha.org or 808.594.1999 copying Ka Pouhana Sylvia Hussey at sylviah@oha.org. With Financial Analyst Grace Chen (gracec@oha.org), we will be available to answer any questions.

ATTACHMENT # 1. CORE OPERATING BUDGET - FY2021 Q3 FLOW OF FUNDS

CORE OPERATING BUDGET: FY21 BUDGET ADJUSTMENTS											
Q3 Budget Adjustments Inflow / Outflow between Categories Reconciliation Table											
#	BUDGET ADJUSTMENT TYPE	DESCRIPTION	INFLOW (in black lettering) / OUTFLOW (in red lettering)								
			Contracts	Debt Service	Equipment	Grants	Overhead	Personnel	Program	Travel	Total
		FY21 Realign #2 Core Q2 Ending Balance	\$4,960,829	\$572,163	\$1,087,286	\$11,788,500	\$3,215,155	\$16,029,911	\$1,129,188	\$556,483	\$39,339,515
1	Management Adjustment	BJE 21-26 Reallocate within 8305 WCH for utilities use	(4,315)				4,315				0
2	Management Adjustment	BJE 21-27 (2/12/21) To reallocate within 3900 for nsf in Freight & Delivery					(3,000)		3,000		0
3	Reallocate	BJE 21-28 (2/12/21) To reallocate within CE fr 4500 to 4200 for consultant	0								0
4	Reallocate	BJE 21-29 (2/12/21) Personnel to replenish Vacation Transfer & Payout						0			0
5	Management Adjustment	BJE 21-30 (2/18/21) To reallocate 4200 DPM funds to cover teleprompter and negative balances			520				(520)		0
6	Reclassify	BJE 21-31 To reclass 935 funds to 3600 IT	(10,200)		10,200						0
7	Reclassify	BJE 21-32 To reclass 935 funds fr 3100 to 8400 to purchase furnitures and fixtures fro OHA's boardroom re: COVID-19 response									0
8	Management Adjustment	BJE 21-33 (3/19/21) To reallocate 3600 funds for IT infrastructure for boardroom and other offices	(24,000)		24,000						0
9	Management Adjustment	BJE 21-34 (3/5/21) To reallocate 4200 funds for other supplies to cover NSF			5,000		(5,000)				0
10	Reallocate	BJE 21-35 (3/19/21) To reallocate 2100 funds to cover membership dues					700		(700)		0
11	Reclassify	BJE 21-36 (3/19/21) To reclass 935 funds to proper 2500 HR needs	0						0		0
12	Reclassify	BJE 21-38 Reclass appr 935 to IT boardroom use	(5,000)		5,000						0
13	Reallocate	BJE 21-44a To reallocate Appro 910 Personnel to cover NSF in 2500 HR						0			
14	Reallocate	BJE 21-44b To reallocate Appro 930 Personnel to cover NSF in 2500 HR, 5100 ResDir						0			
		Net Q3 Budget Adjustments	(43,515)	0	44,720	0	(2,985)	0	1,780	0	0
		FY21 Realign #2 Core Q3 Ending Balance	\$4,917,314	\$572,163	\$1,132,006	\$11,788,500	\$3,212,170	\$16,029,911	\$1,130,968	\$556,483	\$39,339,515

BUDGET ADJUSTMENT TYPE	Contracts	Debt Service	Equipment	Grants	Overhead	Personnel	Program	Travel	Total
Subtotal Management Adjustment	(4,315)	-	-	-	(8,000)	-	(1,220)	-	(13,535)
Subtotal Reallocate	-	-	-	-	-	-	-	-	-
Subtotal Reclassify	(39,200)	-	-	-	-	-	-	-	(39,200)
Total	(43,515)	-	-	-	(8,000)	-	(1,220)	-	(52,735)

rev. 4.27.2021

BUDGET ADJUSTMENT TYPE DEFINED

- 1. Management Adjustment** is defined as budget adjustments requested by management to reallocate budgeted funds from one Expense Category to a different Expense Category. These figures are reported in the Management Adjustment Authority summary table, per Action RM item#18-01, Section 3.5.f of OHA's Board of Trustees Executive Policy Manual titled Biennium Budget Realignment & Adjustments.
- 2. Reallocate** is defined as to reallocate budgeted funds within the same Expense Category per management request: Contracts, Debt Service, Equipment, Overhead, Personnel, Program, and Travel. Since the budgets are reallocated within the same category, figures from these budget adjustments are not included in that mentioned in item 1).
- 3. Reclassify** is defined as budget adjustments made by accounting to correct and record to the appropriate accounting code. While these adjustments are tracked, these figures are not included in item 1).

ATTACHMENT # 2. COMMERCIAL PROPERTY - FY2021 Q3 FLOW OF FUNDS

COMMERCIAL PROPERTY BUDGET: FY21 BUDGET ADJUSTMENTS											
Q3 Budget Adjustments Inflow / Outflow between Categories Reconciliation Table											
#	BUDGET ADJUSTMENT TYPE	DESCRIPTION	INFLOW (in black lettering) / OUTFLOW (in red lettering)								
			Contracts	Debt Service	Equipment	Grants	Overhead	Personnel	Program	Travel	Total
		FY21 Realign #2 CP Q2 Ending Balance	\$1,274,502	\$2,510,952	\$2,152,778	\$0	\$1,740,076	\$384,492	\$392,932	\$0	\$8,455,732
1	Management Adjustment	BIE 21-37 Reallocate NLK to align to actual expenses (Appropriation 939)	100,603		(13,603)		(87,000)				0
		Net Q3 Budget Adjustments	100,603	0	(13,603)	0	(87,000)	0	0	0	0
		FY21 Realign #2 CP Q3 Ending Balance	\$1,375,105	\$2,510,952	\$2,139,175	\$0	\$1,653,076	\$384,492	\$392,932	\$0	\$8,455,732

ATTACHMENT #3: FY2021 COVID-19 Responses Expenditures

Tracking Log to FY2021 COVID-19 Responses Expenditures			Total Uses		Grants Use		Operational Use		Operational Use Tracking Log				
#	Date	Description (BJE, Program/Account Code, Purpose)	Uses	Remaining Balance (3 = 1+2)	Uses Amount	Remaining Balance (1)	Uses Amount	Remaining Balance (2)	Admin	3600 IT	2500 HR	8400 Facilities	Subtotal
1		FY21 Budget Realignment #2 Budget Total Approved - COVID 19 Response		1,000,000		500,000		500,000	3100 CFO				
2	8/18/20	BJE 21-7 (3600 IT, 58400 Software & Equipment, COVID-19 teleworking needs)	(71,000)	929,000		500,000	(71,000)	429,000		71,000			71,000
3	10/23/20	BJE 21-14 (3100 CFO, 57110 Services on a Fee Basis, COVID-19 teleworking needs) Budget uploaded as Funds Administrator until more info re: COVID-19 response needs are available	(429,000)	500,000		500,000	(429,000)	0	429,000				429,000
4	10/23/20	BJE 21-14 (3800, 56540 GRANTS IN AID - LEVEL II GRANTS, COVID 19 Responses Grants)	(500,000)	0	(500,000)	0							0
5	2/24/21	BJE 21-31 (3600 IT seeking funds to reconfigure the boardroom for AV and network equipment due to COVID-19 response to maintain social distance)							(17,700)	17,700			0
6	3/1/21	BJE 21-32 To reclass 935 funds fr 3100 CFO to 8400 Facilities to purchase furnitures and fixtures fro OHA's boardroom re: COVID-19 response							(24,000)			24,000	0
7	3/19/21	BJE 21-36 To reclass 935 funds to proper 2500 HR workplace platform/applications re: COVID 19 safety precautions							(21,250)		21,250		0
8	3/30/21	BJE 21-38 To reclass appr 935 for IT boardroom reconfiguration due impact to COVID-19							(45,000)	45,000			0
9		TOTAL							321,050	133,700	21,250	24,000	500,000

**OHA
BALANCE SHEET
As of March 31, 2021**



	GENERAL FUNDS	TRUST FUNDS	HAWAIIAN PROJECT FUNDS	FEDERAL FUNDS	ACCOUNT GROUP	TOTAL
ASSETS						
Petty Cash	-	700	-	-	-	700
Cash in State Treasury	563,856	648,972	-	-	-	1,212,827
Cash held outside of State Treasury	214,825	13,906,878	(92,136)	2,836,879	-	16,866,446
Interfund Assets	-	-	-	(5,068)	-	(5,068)
Accounts Receivable	-	4,185,272	5,081	8,534	-	4,198,886
Interest & Dividends Receivable	-	1,662	-	200,399	-	202,061
Notes Receivable	45,000	1,137,432	-	7,632,578	-	8,815,010
Allowance for Doubtful Accounts	(45,000)	(999,324)	-	(1,332,257)	-	(2,376,581)
Prepaid Expenses	-	301,106	-	-	-	301,106
Security Deposit	-	3,306	-	-	-	3,306
NHTF Investments (Market Value)	-	431,654,139	-	-	-	431,654,139
NHRLF Investments (Market Value)	-	-	-	16,633,222	-	16,633,222
NHRLF Premium (Discount) Carrying	-	-	-	(29,021)	-	(29,021)
Accr Interest Paid - Bond Purchase	-	-	-	1,268	-	1,268
Land	-	-	-	-	213,961,981	213,961,981
Building	-	-	-	-	23,708,949	23,708,949
Leasehold Improvements	-	-	-	-	6,215,251	6,215,251
Furniture & Fixture	-	-	-	-	3,412,220	3,412,220
Software & Equipment	-	-	-	-	2,582,579	2,582,579
Artwork	-	-	-	-	10,000	10,000
Asset Under Capital lease	-	-	-	-	443,274	443,274
Pro for LT Debt - Per Lease Rent	-	-	-	-	23,635,312	23,635,312
Prov for Accr Vacation & Comp Time	-	-	-	-	1,432,244	1,432,244
Prov for Est Claims & Judgements	-	-	-	-	47,818	47,818
Prov for Cap Lease Payments	-	-	-	-	82,506	82,506
CIP	-	-	-	-	65,017	65,017
TOTAL ASSETS	778,680	450,840,141	(87,055)	25,946,535	275,597,151	753,075,452

**OHA
BALANCE SHEET
As of March 31, 2021**



	GENERAL FUNDS	TRUST FUNDS	HAWAIIAN PROJECT FUNDS	FEDERAL FUNDS	ACCOUNT GROUP	TOTAL
LIABILITIES						
Accounts and Other Payables	-	1,756,750	-	-	-	1,756,750
Accrued Payroll	54,485	1,125,262	-	39,681	-	1,219,429
Due to State of Hawaii	-	-	-	300,000	-	300,000
Deposits Payable	-	1,684,884	-	-	-	1,684,884
Unearned Revenue	-	3,612	-	-	-	3,612
Accrued Vacation & Comp Time	-	-	-	-	1,432,244	1,432,244
Estimated Claims & Judgements	-	-	-	-	47,818	47,818
Notes/Loan Payable	-	-	-	-	18,540,486	18,540,486
Long Term Debt	-	-	-	-	5,094,827	5,094,827
Obligation Under Capital Lease	-	-	-	-	82,506	82,506
TOTAL LIABILITIES	54,485	4,570,508	-	339,681	25,197,880	30,162,555
FUNDS						
Investment in Fixed Assets	-	-	-	-	250,399,271	250,399,271
Reserve for Encumbrance	284,397	18,306,649	254,548	1,212,702	-	20,058,296
Reserve for Prepaid Exp & Sec Deposit	-	304,411	-	-	-	304,411
Reserve for Notes Receivable	-	172,061	-	6,528,668	-	6,700,729
Undesignated	439,798	427,486,512	(341,603)	17,865,484	-	445,450,191
TOTAL FUND BALANCES	724,195	446,269,633	(87,055)	25,606,853	250,399,271	722,912,897
TOTAL LIABILITIES AND FUND BALANCES	778,680	450,840,141	(87,055)	25,946,535	275,597,151	753,075,452

**OHA
OPEN PURCHASE ORDERS**



From Date:
To Date: 27-Apr-2021
PO Status: OPEN

PO number	Category	PO Description	PO Amt	PO balance	Year
210274	SERVICES	(3600) THE AUDIO VISUAL COMPANY, \$34,867.00 MAX, TOP 04/09/21-04/08/22, OHA BOARDROOM RECONFIG WIRING, ELECTRICAL & RACEWAYS, OFFICE OF THE GOVERNOR STATE OF HAWAII COVID-19 EMERGENCY PROCLAMATION DTD 03/04/20, AS AMENDED, 21443PR	\$34,867.00	\$24,406.90	2021
210275	SERVICES	(3800) CNTR #2337.01, STATE OF HAWAII-DHHL, \$3,000,000 MAX, TOP 12/08/09-12/08/38, FY21 LVL II BOT GRANT TO DHHL: 30YR MULTI-YR CNTR FOR DEBT SVC ON BONDS: PMT #13 PD 07/01/21-06/30/22, \$750K PER QTR, HRS 10-17(e), 21424PR	\$3,000,000.00	\$3,000,000.00	2021
210276	SERVICES	(2300) CNTR #3161.05, ES&A, INC., A LAW CORPORATION, \$489,000 MAX, TOP 06/20/17-TSNLR, ASSIST & REPRESENT LBR/EMPLMNT, LGL ACT, DISPUTE, AMD SCOPE & ADD \$100K, 21421PR	\$100,000.00	\$100,000.00	2021
210278	SERVICES	(8310) CNTR #3376.01, BLUE PLANET TILE AND GRANITE INC., \$22,097.80 MAX, TOP 05/21/20-05/20/22, REPAIR, MAINTENANCE & PEST CONTROL FOR PALAUEA CULTURAL PRESERVE BUILDING, 2020_PR_032; AMD SCOPE, ADD \$10K, EXT TOP, 21385PR	\$10,000.00	\$10,000.00	2021
210279	SERVICES	(2300) CNTR# 3073.08; KLEIN LAW GROUP LLC; \$505,000 MAX; TOP 08/27/15-TSNLR, LEGAL SVCS FOR DISPUTES, MEDIATION, LITIGATION, DILIGENCE, ANALYSIS FOR OHA'S LANDS; ADD \$75K, PR20-343; AMD HOURLY RATE, PR20-356; ADD \$25K, 21422PR	\$25,000.00	\$25,000.00	2021
210281	SERVICES	(8305) CNTR #3293.02, BOWERS + KUBOTA CONSULTING, INC., \$96,288 MAX, TOP 04/15/19-04/14/22, SITE IMPROVE PROJECTS AT KUKANILOKO (PC: 5004) & WAIALUA COURTHOUSE (PC:5003), PR18-339; EXT TOP, PR20-351; AMD SCOPE, ADD \$58,750, EXT TOP, 21447PR	\$58,750.00	\$58,750.00	2021
210287	SERVICES	(3600) DELL MARKETING L.P., \$1,806.42 MAX, TOP 04/13/21-05/07/23, DELL LATITUDE 3390 2-IN-1 UPGRADES & EXTENSIONS WARRANTY, QUOTE #3000083266478.1, SPO PL CNTR #15-05 & NASPO VP MASTER AGREEMENT #MNWNC-108, 21464PR	\$1,806.42	\$1,806.42	2021
			\$3,230,423.42	\$3,219,963.32	2021
210285	SERVICES	(1100); CNTR #4190; KUMABE HR LLC; \$26,700.00 MAX; TOP 04/28/21 - 04/27/22; ASST BOT WITH CEO ANNUAL PERFORMANCE APPRAISAL; 2020_PR_281	\$26,700.00	\$26,700.00	2020
			\$26,700.00	\$26,700.00	2020
190000	SERVICES	(8400) OFFICE OF HAWAIIAN AFFAIRS, \$1,851,232.46 MAX, TOP 08/01/18-09/30/19, RENT, CAM, ELECTRICITY, PARKING & SECURITY FOR HONOLULU OFFICE (PC: 5001), PR19-063; ADD FUNDS & EXT TOP FOR SECURITY ONLY, PR19-475	\$18,339.09	\$18,339.09	2019
190003	SERVICES	(8400) 1000 HENRY KONA, LLC, \$36,658.76 MAX, TOP 08/01/18-07/31/19, RENT & CAM FOR KONA OFFICE (PC: 1003), HRS 103D-104, PR19-051	\$2,755.05	\$452.03	2019
190004	SERVICES	(8400) DAY-LUM RENTALS & MANAGEMENT, INC. \$45,557.17 MAX, TOP 08/01/18-07/31/19, RENT, CAM, ELECTRIC FOR HILO OFFICE (PC: 1001), HRS103D-102(b)(4)(f), PR19-053	\$747.49	\$747.49	2019
190006	SERVICES	(8400) ASSOCIATION OF OWNERS OF KULANA 'OIWI, \$15,045.17 MAX, TOP 08/01/18-07/31/19, CAM FEES FOR MOLOKAI OFFICE (PC: 4001), HRS 103D-102(b)(4)(f), PR19-045	\$1,156.25	\$1,156.25	2019
190014	SERVICES	(3800) CNTR#3199 MALAMA KAUAI, \$170,000 MAX, TOP 08/01/17-07/31/19, PRJCT: DELVR CULTRALLY NUTRITS MEAL PLAN TO IMPRV HLTH & LFESTYL, HRS103D SEC 10-17 (e); FY18=\$85,000 & FY19=\$85,000, PR19-016	\$29,323.29	\$19,167.84	2019
190017	SERVICES	(3800) CNTR #3175, THE SALVATION ARMY-FAMILY TREATMENT SERVICES, \$180,000 MAX, TOP 08/01/17-07/31/19, PHYSICAL ACTIVITY, STRESS MGMT, NUTRITION ED FOR WOMEN IN TRTMT, HRS103D SEC 10-17 (e); FY18=\$90,000& FY19=\$90,000, PR19-015	\$1,831.06	\$1,831.06	2019
190027	SERVICES	(3600) SANDWICH ISLES COMMUNICATION, INC. \$5,519 MAX, TOP 08/01/18-07/01/21, DSL/BROADBAND & INTERNET SVCS FOR MOLOKAI OFFICE (PC: 4001), HAR 3-122-81 (2), PR19-072, PR20-63 EXT TOP	\$2,636.65	\$771.64	2019
190032	SERVICES	(4410) OFFICE OF HAWAIIAN AFFAIRS, \$15,900 MAX, TOP 08/01/18-07/31/19, RENT & CAM FOR HLID, PR19-064	\$1,603.10	\$1,603.10	2019
190034	SERVICES	(4410) VERIZON WIRELESS, \$1,500 MAX, TOP 8/1/18-7/31/19, HLID 2 CELLPHONES FOR FY19, PR19-059	\$1,391.98	\$1,391.98	2019
190036	SERVICES	(6100) WEST, A THOMSON REUTERS BUSINESS, \$3,700 MAX, TOP 08/01/18-07/31/19, WESTLAW SUBSCRIPTION FOR LEGAL RESEARCH, HAR3-120-4(1), PR19-054	\$609.32	\$360.32	2019
190037	SERVICES	(8400) AT&T, \$1049.17 MAX, TOP 08/01/18-07/31/19, LONG DISTANCE PHONE SVCS: CORPORATE OFFICES, PC: 1001,1003,2001,3001,4001,5001,6001,9001, SPO18-11, PR12-10	\$1,026.40	\$1,026.40	2019
190041	SERVICES	(3900) EURAM DBA HAWAIIAN PARADISE COFFEE, \$8,400 MAX, TOP 11/01/17-10/31/22, COFFEE FOR HNL OFFICE, FY18-\$7,200, FY19-\$7,200, PR19-069; DECREASE AMT, PR19-444; EXT TOP, PR20-208	\$1,200.00	\$665.59	2019

OHA
OPEN PURCHASE ORDERS



From Date:
To Date: 27-Apr-2021
PO Status: OPEN

PO number	Category	PO Description	PO Amt	PO balance	Year
190044	SERVICES	(3900) MAILFINANCE, \$4,190.80 MAX, TOP 07/01/18-09/30/19, LEASE PMTS FOR POSTAGE MACHINE, SPO 12-15 WSCA, PR19-074; EXT TOP, ADD \$1,300, PR19-456	\$414.70	\$414.70	2019
190055	SERVICES	(3800) CNTR#3179 AFTER-SCHOOL ALL-STAR HAWAII, \$490,810 MAX, TOP 08/01/17-07/31/19, PRVDE: COMPRHNSV AFTR-SCHL PRGMS IN 5 TITLE 1 MDDLE SCHLS, HRS103D SEC 10-17 (e), FY18=\$245,405 & FY19=\$245,405, PR19-017	\$0.07	\$0.07	2019
190056	SERVICES	(3800) CNTR#3197 GOODWILL INDUSTRIES OF HAWAII, INC, \$720,000 MAX, TOP 08/01/17-07/31/19, CMPRHSVE EMPLMNT & CAREER PTHWY SVCS FOR NTVE HWNS, HRS 103D-10-17(e), FY18=\$360,000 & FY19=\$360,000, PR19-011	\$264,999.00	\$264,999.00	2019
190058	SERVICES	(8400) PULAMA LANAI, \$250.00 MAX, TOP 08/01/18-07/31/19, WATER/SEWER SVC FOR LANAI OFC (PC: 3001), HRS 103D-102(b)(4)(F), PR19-033	\$192.25	\$192.25	2019
190068	SERVICES	(2500) HONBLUE (ZOOMBIS PRO), \$5,000 MAX, TOP 11/01/17-10/31/19, OHA STAFF & TRUSTEE BUSINESS CARDS, FY18=\$1,000 & FY19=\$4,000, PR18-170; ENCUMBER FY19, PR19-105	\$1,928.72	\$1,928.72	2019
190081	SERVICES	(3800) CNTR#3193 EDUCATIONAL SERVICES HAWAII DBA EPIC FOUNDATION, \$258,552 MAX, TOP 08/01/17-07/31/19, INSTRN CULTR BSD PEDAGOGY W/ EDCTNL ACTVTY, HRS103D-10-17(e), FY18=\$129,276 & FY19=\$129,276, PR18-134 & 19-012	\$3,452.66	\$3,452.66	2019
190083	SERVICES	(3800) CNTR#3209 KUALAPU'U PUBLIC CONVERSION CHARTER SCHOOL, \$267,849 MAX, TOP 08/01/17-07/31/19, PRVD HEALTHY LIFESTYLE FOR NH STUDENTS, HRS103D-10-17 (e), FY18=\$132,844 & FY19=\$135,005, PR18-133 & 19-019	\$13,508.28	\$0.10	2019
190084	SERVICES	(4420) OFFICE OF HAWAIIAN AFFAIRS, \$28,905 MAX, TOP 08/01/18-07/31/19, RENT & STORAGE FEES FOR NHRLF PRGM, HRS 103D-310, PR19-129	\$0.83	\$0.83	2019
190090	SERVICES	(3800) CNTR#3178 PAI FOUNDATION, \$178,532 MAX, TOP 08/01/17-07/31/19, NAKII A PAA PROJECT - PRPTUTE HULA PRACTITIONERS, HRS 103D SEC 10-17 (e), FY18=\$85,000 & FY19=\$93,532, PR18-113 & 19-122	\$93,532.00	\$93,532.00	2019
190094	SERVICES	(8304); C&C BOARD OF WATER SUPPLY; \$1,650.00 MAX; TOP 12/31/18 - 08/31/20; WATER SVCS FOR PAHUA HEIAU (PC:5002); HRS103D-102(b)(4)(f); PR19-136; EXT TOP, PR20-179	\$1,341.74	\$1,005.94	2019
190095	SERVICES	(3900) OFFICE DEPOT INC, \$11,000 MAX, TOP 09/10/18-08/31/19, PAPER SUPPLIES - STANDARD/LEGAL/ TABLOID SIZE CASES, SPO PL/VL CNTR #17-02, PR19-139; EXT TOP, EXT TOP, DECREASE \$3,000, PR19-439	\$2,458.84	\$2,458.84	2019
190096	SERVICES	(3800) CNTR#3173 HUI MALAMA O KE KAI FOUNDATION, \$133,638 MAX, TOP 08/01/17-07/31/19, PERPETUATE HWN CULTRAL PRACCTS, STRGTN BONDS FOR OHANA'S IN WAIMANALO, HRS103D-10-17(e), FY18=\$62,480 & FY19=\$71,158; PR18-117; PR19-117	\$7,120.00	\$7,120.00	2019
190097	SERVICES	(3800) CNTR#3181 PAC FOUNDATION, \$73,810 MAX, TOP 08/01/17-07/31/19, INCRSE # OF PRCNTNRS IN 'IE'IE BASKETRY PRVD: LECTRS, WRKSPS, OPPRTNTY, HRS103D-10-17 (e), FY18=\$37,230 & FY19=\$36,580, PR18-116; PR19-118	\$22,374.00	\$22,374.00	2019
190103	SERVICES	(3900) OFFICE DEPOT INC, \$11,500 MAX, TOP 09/01/18-08/31/19, OFFICE SUPPLIES FOR OHA, SPO PL/VL CNTR #17-02 CHG NO. 8, PR19-149; EXT TOP, ADD FUNDS, PR19-207; EXT TOP, ADD FUNDS, PR19-458	\$1,168.78	\$1,168.78	2019
190126	SERVICES	(6500) HAWAII HOUSING FINANCE AND DEVELOPMENT CORPORATION, \$25,944.30 MAX, TOP 08/01/18-07/31/19, COOPERATIVE AGREEMENT FOR THE 2019 HAWAII HOUSING PLANNING STUDY; PR18-435, PR19-165	\$944.30	\$944.30	2019
190128	SERVICES	(3900) OFFICE DEPOT INC, \$500 MAX, TOP 10/01/18-07/31/19, OTHER COFFEE SUPPLIES (SUGAR, CREAM, STIRS, CUPS, FILTERS), SPO PL/VL CNTR #17-02 CHG NO. 08, PR19-179; EXT TOP, ADD FUNDS, PR19-203	\$13.24	\$13.24	2019
190129	SERVICES	(2500) OFFICE OF HAWAIIAN AFFAIRS; \$7,600 MAX; TOP 08/01/18-07/31/19; SENIORITY PARKING; PR19-180	\$7,600.00	\$7,600.00	2019
190136	SERVICES	(3600) TECHNOLOGY INTEGRATION GROUP, \$5,672.71 MAX, TOP 10/08/18-10/07/19, REPLACEMENT OF DESKTOP PRINTER TONERS, SPO PL/VL CNTR #17-02, PR19-158	\$121.07	\$0.89	2019
190153	SERVICES	(3900) HAWAII STATIONERY CO., LTD., \$1,100 MAX, TOP 10/22/18-08/31/19, OFFICE SUPPLIES, SPO PL/VL CNTR #17-02 CHG NO. 08, PR19-197; REV TOP, ADD FUNDS, PR19-205; REDUCE MAX BY \$1,500 PR 19-440; REDUCE MAX \$1,400, PR19-470.	\$48.36	\$48.36	2019
190178	SERVICES	(2300) ACCESS INFORMATION MANAGEMENT, \$7,500 MAX, TOP 08/01/18-06/30/19, RECORD STORAGE, RETRIEVAL, DELIVERY, SHELIVING & RESHELIVING, & PERMANENT REMOVAL FROM INVENTORY, PR19-217	\$1,600.50	\$1,600.50	2019
190179	SERVICES	(2300) ACCESS INFORMATION MANAGEMENT, \$2,000 MAX, TOP 08/01/18-08/30/19, SHREDDING SERVICES AS NEEDED, PR19-216	\$2,000.00	\$2,000.00	2019
190180	SERVICES	(6200) LEVEL GREEN LANDSCAPE, LLC, \$1,000 MAX, TOP 11/01/18-04/30/19, SNOW REMOVAL SERVICES FOR WDC OFFICE (PC: 9001), PR19-181	\$500.00	\$500.00	2019

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190193	SERVICES	(2500) PACIFIC PERSONNEL LLC/ DBA STAFFING PARTNERS, \$10K MAX, TOP 11/15/18-12/31/19, TEMPORARY STAFF FOR ADMIN SUPPORT, PR19-212; REDUCE MAX BY \$10K, PR19-467	\$4,432.91	\$4,432.91	2019
190203	SERVICES	(3600) CNTR #2795.09, SYSTEMMETRICS CORPORATION, \$39,238.93 MAX, TOP 03/01/18-03/31/19, VIRTUAL SERVER HOSTING, CLOUD, NEIGHBOR ISLAND INTERNET CONNECTION, PROOFPOINT, & SYSTEM BACKUP SVCS, PR19-192	\$1,439.31	\$1,439.31	2019
190243	SERVICES	(6500) PROFESSIONAL IMAGE, INC., \$1,578.01 MAX, TOP 01/09/19-06/30/19, HCR 85 TASK FORCE REPORT PRINTING, 1ST RUN QTY: 30, 2ND RUN QTY: 270, 3RD RUN QTY NOT TO EXCEED 1,000 AND DETERMINED BY DEMAND - PRICE SECURED BY QUOTE, PR19-254	\$408.37	\$408.37	2019
190266	SERVICES	(3100) CNTR #2976.08, SPIRE HAWAII LLP, \$1,080,183.44 MAX, TOP 05/01/14-01/31/20, BUDGET ANALYST SERVICES, ADD FUNDS, PR19-316	\$1,157.25	\$1,157.25	2019
190267	SERVICES	(5200) CNTR #3280; AWAIAULU, INC.; \$76,309.00 MAX; TOP 04/01/19 -03/31/20; COLLECT&OBTAIN DOCS FOR PAKAKILO; FY18=\$30K, FY19=\$46,309 PR19-310	\$46,309.00	\$42,309.00	2019
190268	SERVICES	(8400) MENEHUNE WATER COMPANY, INC, \$843.14 MAX, TOP 02/07/19-02/29/20, KAUAI OFC WATER DELIVERY SVC & RENTAL OF WATER DISPENSER (PC:6001); PR19-248	\$536.83	\$334.00	2019
190272	SERVICES	(8400) MENEHUNE WATER COMPANY, INC, \$816.96 MAX, TOP 02/12/19-02/29/20, MAUI OFC WATER DELIVERY SVC & RENTAL OF WATER DISPENSER (PC:2001); PR19-248	\$526.68	\$285.78	2019
190273	SERVICES	(8400) MENEHUNE WATER COMPANY, INC, \$665.96 MAX, TOP 02/07/19-02/29/20, MOLOKAI OFC WATER DELIVERY SVC & RENTAL OF WATER DISPENSER (PC:4001); PR19-248	\$495.60	\$428.00	2019
190274	SERVICES	(8400) ALOHA SPRINGS WATER LLC, \$1,009.09 MAX, TOP 02/13/19-02/29/20, HILO OFC WATER DELIVERY SVC & RENTAL OF WATER DISPENSER (PC:1001); PR19-248	\$689.38	\$270.68	2019
190275	SERVICES	(8400) ALOHA SPRINGS WATER LLC, \$1,009.09 MAX, TOP 02/12/19-02/29/20, KONA OFC WATER DELIVERY SVC & RENTAL OF WATER DISPENSER (PC:1003); PR19-248	\$671.19	\$407.95	2019
190277	SERVICES	(8320) KTA SUPER STORES, \$2,400 MAX, TOP 02/15/19-06/30/20, REFRESHMENTS & PAPERGOODS FOR COMM MTGS, PR19-331; EXT TOP, PR20-188	\$2,400.00	\$2,400.00	2019
190283	SERVICES	(3600) CHERRYROAD TECHNOLOGIES INC., \$64,482.93 MAX, TOP 03/01/18-02/29/20, COLLOCATE SERVER TO DRFORTRESS W/ NGN CONN TO SOH, ADD \$, EXT TOP, SPO VL #17-18, PR19-340	\$5,241.60	\$0.06	2019
190284	SERVICES	(8210) CNTR#3211, PENINSULA REAL ESTATE PARTNERS, LLC, \$134,000.00 MAX, TOP 10/26/17-10/25/19, REAL ESTATE FINANCIAL ADVISOR, FY18=\$67,000, FY19=\$67,000, PR18-018; PR19-351	\$55,833.38	\$55,833.38	2019
190288	SERVICES	(4420) GOODWILL CONTRACT SERVICES HAWAII, INC., \$495.00 MAX, TOP 04/01/19-12/31/19, BI-MONTHLY SHREDDING SERVICES FOR OHA LOAN OFFICE, SPO VL CNTR NO. 02-45, FY19=\$198.00, FY20=\$297.00, PR19-343	\$99.00	\$99.00	2019
190300.1	SERVICES	(3600) INTERNATIONAL BUSINESS MACHINES CORPORATION; \$6,703.66 MAX; TOP 4/1/19-3/31/20; ANNUAL SUB RENEWAL FOR 3 IBM SPSS PROF AUTH USER LICENSES; HAR 103D-122-81 (3); AMND AMT & TOP, PR19-338.	\$6,703.66	\$6,703.66	2019
190308	SERVICES	(3900) ALOHA RUBBER STAMP CO., \$115.43 MAX, TOP 04/01/19 - 06/30/19; SELF-INKING COLORED STAMPS AND INK REFILLS FOR HAWAIIAN REGISTRY PROG, PR19-375	\$115.43	\$115.43	2019
			\$614,998.61	\$575,492.75	2019
180030	SERVICES	(8210) CNTR#2945.04, CBRE, INC, \$237,947.64 MAX, TOP 07/01/13-08/31/17, PROPERTY MGMNT SERVICES FOR KAKAAKO MAKAI, PR13-439; EXT TOP, ADDS \$9,947.64 PR18-068;	\$9,947.64	\$9,947.64	2018
180092	SERVICES	(8320) HAWAII PETROLEUM, INC., \$4,000 MAX, TOP 09/01/17-08/31/20; GASOLINE FOR WKOP F250 TRUCK, SPO PVL #17-17, PR18-150; EXT TOP, PR20-193	\$3,394.02	\$3,093.17	2018
180093	SERVICES	(3800) CNTR#3178 PAI FOUNDATION, \$178,532 MAX, TOP 08/01/17-07/31/19, NAKII A PAA PROJECT - PRPTUTE HULA PRACTITIONERS,, HRS 103D SEC 10-17 (e); FY18=\$85,000 & FY19=\$93,532, PR18-113.	\$24,078.00	\$24,078.00	2018
180101	SERVICES	(8320) INTER PACIFIC MOTORS (ORCHID ISLE), \$3,000 MAX, 09/01/17-08/31/20, WKOP HILO OFFICE: ALL MAINTENANCE FORD F250 TRUCK, PR18-151; EXT TOP, PR20-195	\$2,427.10	\$2,284.74	2018
180263	SERVICES	(8400) SECURITY RESOURCES PACIFIC, INC., \$7041.88 MAX, TOP 04/06/18-09/30/18, PROVIDE SOFTWARE AND SUPPORT FOR SOFTWARE INSTALLATION FOR KEYBOARD ALERT SYSTEM FOR HR, HAR 3-122-81 (C)(2), PR18-336	\$7,041.88	\$7,041.88	2018

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180264	SERVICES	(6500) CNTR #3082.06; KUAAINA ULU AUAMO; \$69,000 MAX; TOP 10/01/15-03/31/21; COMM.-BASED SUBSISTENCE FISHING AREAS FACILITATOR; AMD SCOPE; EXT TOP; PR2020-316	\$20,000.00	\$50.00	2018
180298	SERVICES	(3600) CNTR# 3114.06; OHANASOFT LLC; \$362,000 MAX; TOP 07/01/16-06/30/21, IMPROVE/ENHANCE FUNCTIONALITIES OF ORACLE SYSTEM; AMEND SCOPE, EXT TOP, PR20-332	\$181,220.00	\$116,610.00	2018
180305	SERVICES	(8400) THE SYSTEM CENTER, INC., \$9,000 MAX, TOP 06/20/17-07/31/19, OHA FURNITURE MOVES, RE-CONFIGURATIONS, NEW ORDERS, AND REPAIRS, PR17-416; EXPT HAR CHPT 3-122 .6., ADD \$3,000, TOP PR 18-438	\$985.00	\$985.00	2018
180307	SERVICES	(8400) CNTR #3141.02, ISLAND MOVERS, INC., \$6,000 MAX, TOP 09/01/16-08/31/19, MOVING SVCS FOR HNL OFC (PC:5001), PR17-079; EXT TOP, ADD \$3,000, AMEND SCOPE, PR 18-325	\$1,454.20	\$1,454.20	2018
180315	SERVICES	(2500) ROBERT HALF INTERNATIONAL, INC., \$99,000 MAX, TOP 06/15/16-12/31/18, STAFFING FIRM TO TEMP FILL ADMIN STAFF POSITIONS W/ OHA, PR16-393, EXT TOP PR17-374, ADD \$28,000 PR18-419, EXT TOP & ADD \$21,000 PR18-462	\$9,481.17	\$9,481.17	2018
180322	SERVICES	(8400) JOHNSON CONTROLS, \$23,706.80 MAX, TOP 05/25/18-07/31/19, INSTALLATION, PURCHASE AND PERMITTING OF FIRE ALARM SYSTEM IN NLK 117C/OHA'S HALE NOELO SPACE (PC:5001), EXEMPT HAR 3-122-81 (7), PR18-452	\$23,706.80	\$23,706.80	2018
180326	SERVICES	(2300.00)CNTR #3123.02; KODAMA, CRAIG Y;\$90,000 MAX;TOP 06/15/16-TILL SVCS NO LNGR REQ'D;POLICY ANALYST TO REVIEW,DRAFT,ORG & UPDATE BOT GOVERNING DOCS;ADD \$30,000,PR18-337	\$30,000.00	\$30,000.00	2018
180333	SERVICES	(2300) CNTR #3162.01, MCCORRISTON MILLER MUKAI MACKINNON; \$225,000 MAX; TOP 06/20/17-TILL SVCS NO LNGR REQ'D; PRVD LEGAL ADV/ASSSTNCE/REPRESNTN ON REAL ESTATE/GNL BUSINESS; ADDS \$150K, PR18-424	\$150,000.00	\$144,297.04	2018
180334	SERVICES	(2300)CNTR#2948.04,MCCORRISTON MILLER MUKAI MACKINNON, \$275,000 MAX, TOP 2/24/12-TILL SVCS NO LNGR REQ'D, LEGAL SVS IN REAL ESTATE-KAKAAKO MAKAI; ADDS \$50K, PR18-423	\$50,000.00	\$43,795.60	2018
180342	SERVICES	(2300)CNTR #3145.01, KAULUKUKUI SOLUTIONS LLC, \$115,000 MAX, TOP 09/1/16-SVCS NOT REQ'D, LEGAL RESEARCH ON CONFIDENTIAL MATTERS & LEGAL SVCS AS ASSIGNED BY CC, PR17-186; ADD \$25,000, PR18-440	\$25,000.00	\$25,000.00	2018
180355	SERVICES	(8400) 1000 HENRY KONA, LLC, \$12,936.44 MAX, TOP 05/23/18-07/31/18, RENT & CAM FOR KONA OFFICE (PC: 1003) DUE TO CHANGE IN BUILDING OWNERSHIP, HRS 103D-104, PR18-458	\$1,184.52	\$1,184.52	2018
180356	SERVICES	(8300) CNTR #3253, IMUA LANDSCAPING CO., INC; \$7,853.40 MAX, TOP 07/01/18-06/30/23; ARBORIST REPORT SVCS FOR PAHUA HEIAU(PC:5002), WAIALUA COURTHOUSE(PC:5003) & KUKANILOKO(PC:5004); PR18-368	\$7,853.40	\$7,853.40	2018
180363	SERVICES	(5200) MOA #3273.02, UNIVERSITY OF HAWAII, \$49,935.50 MAX, TOP 10/19/18-10/18/21, PROVIDE METADATA/STREAMING DGTL VID FRM 'ULU'ULU'S CLCTNS FOR INCLUSION ON OHA'S PAKILO DB, HRS103D-102(b)(2)(G), PR18-313; EXT TOP, PR20-357	\$49,935.50	\$31,658.70	2018
180365	SERVICES	(5200) CNTR# 2880.05; DL CONSULTING LTD; \$411,394.50.00 MAX; TOP 6/12/18-6/12/19; PAKILO DB UPGRADES, MAINT & SUPPORT; ADDS \$75,064.50 & EXTNDS TOP; PR18-346	\$26,507.50	\$26,507.50	2018
180369	SERVICES	(2300) CNTR #3263; MCCORRISTON, MILLER, MUKAI, MACKINNON; \$130,0000 MAX; TOP 06/15/18-SNLN; PROVIDE LEGAL COUNSEL FOR LITIGATION; PR18-451	\$87,850.78	\$81,607.42	2018
180371	SERVICES	(8310)CNTR #3264; CLIMBINGHI LLC; \$5,000 MAX; TOP 07/01/18-06/30/23; ARBORSIT REPORT SVCS FOR PALAUEA CULTURAL PRESERVE BLDG (PC: 2002); PR18-300	\$4,100.00	\$3,200.00	2018
180392	SERVICES	(8300) CNTR #3297.01; PBR HAWAII & ASSOCIATES, INC.; \$50,200.00 MAX, TOP 05/15/19-05/14/22; PAHUA HEIAU LANDSCAPE ARCHITECT (PC:5002), PR18-371; AMND SCOPE, EXT TOP, 2021-003NPR	\$50,200.00	\$22,120.00	2018
180396	SERVICES	(3800)CNTR# HIIPAKA LLC, \$41,200 MAX, TOP 01/23/18-01/22/19, PROVIDE PROPERTY MGMT SVCS & OPERATION & MX COSTS FOR WAILUA COURTHOUSE, EXPT HRS103D-104; PR18-289	\$41,200.00	\$41,200.00	2018
180403	SERVICES	(8300) CNTR #3293.01, BOWERS + KUBOTA CONSULTING, INC., \$37,538 MAX, TOP 04/15/19-04/14/21; SITE IMPROVEMENT PROJECTS AT KUKANILOKO (PC: 5004) & WAIALUA COURTHOUSE (PC:5003), PR18-339; EXT TOP, PR20-351	\$29,326.30	\$19,305.80	2018
180404	SERVICES	(3600) CNTR#3267,TECHNOLOGY INTEGRATION GROUP, \$44,640 MAX, TOP 06/29/18 - 06/27/19, PROV TECH SUPPORT FOR NUANCE SERVER & ONSITE SUPPORT, PR18-421	\$42,955.46	\$42,955.46	2018
180431	SERVICES	(3600) ORACLE AMERICA, INC., \$146,500 MAX, TOP 07/01/18-06/30/19, ORACLE FUSION CLOUD APPLICATION & ANNUAL TECH SUPPORT SVC, HAR3-122-81(c)(2), PR18-468	\$722.35	\$722.35	2018

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190231	SERVICES	(2300) CNTR#2604.04 DENTONS US LLP CNTR RE-ASGMNT FRM ALSTON, HUNT, FLOYD & ING \$625,866 MAX, TOP 04/01/11-TSNR; CEDED LND WKG GP-LEG FEES & COSTS FOR LEG SVCS ON NATRL RESORC AND CULTR RESORC ISSUES PURSUING INCOME & PRO FRM PLT PR 19-262	\$50,000.00	\$50,000.00	2018
190235	SERVICES	(2300) CNTR #3231 DENTONS US LLP CNTR FRM ALSTON, HUNT, FLOYD & ING \$150,000 MAX TOP 05/11/18-SNLR, LEG ADVICE IN REAL EST, REAL PROP, INVEST, GOVT, OTHER LEG MATTERS, PR19-266	\$146,359.69	\$67,650.30	2018
190238	SERVICES	(2300) CNTR#3163.01 DENTONS US LLP CNTR RE-ASGMNT FRM ALSTON, HUNT, FLOYD & ING \$165,800 MAX, TOP 6/20/17-TSNR LGL ADV/ASSTNCE ISSUES FOR LABOR/EMPLMNT PRCTCS/RPRSNT LEGAL ACTN IN DISPUT RESO, PR19-264	\$26,278.33	\$18,560.33	2018
			\$1,105,615.28	\$858,756.66	2018
170009	SERVICES	(2300) CNTR #1631.09; MCCORRISTON, MILLER, MUKAI, MACKINNON; \$1,750,000 MAX; TOP 10/1/13-12/27/17; BOARD COUNSEL; FY16=\$200,000 & FY17=\$200,000; PR17-043 ENCUMBERS FY17 FUNDS; EXT TOP PR17-417.	\$78,625.00	\$78,625.00	2017
170010	SERVICES	(8320.00) INTER PACIFIC MOTORS; \$5,000 MAX; TOP 7/1/16-6/30/17; MAINTENANCE & REPAIRS FOR OHA WKOP VEHICLES; PR17-046	\$1,027.34	\$1,027.34	2017
170011	SERVICES	(8320) KTA SUPER STORES, \$4900 MAX, TOP 07/01/16-06/30/20, WKOP, AMEND PO FOR AMT AND TOP FOR FOOD COMMUNITY & GRP MTGS, PR17-292; EXT TOP, PR18-446; PR19-319	\$1,488.70	\$1,488.70	2017
170039	SERVICES	(8400.00) DAY-LUM RENTALS & MANAGEMENT, INC.; \$48,802 MAX; TOP 2/29/16-2/28/21; RENT, CAM, ELECTRICITY, & WATER FOR HILO OFFICE (PC: 1001); PR17-063; ADD FUNDS LINE#2 PR17-385.	\$10,590.11	\$10,590.11	2017
170086	SERVICES	(8210.00) CNTR #3007.01; WCIT ARCHITECTURE, INC.; \$2,925,752 MAX; TOP 12/11/14-12/10/17; FY15=\$803,163.25; FY16=\$1,602,531.21; FY17=\$520,057.24; ENCUMBERS FY17 FUNDS PR17-093; EXT TOP PR18-204	\$405,553.18	\$405,553.18	2017
170099	SERVICES	(2300.00) CNTR #3134.04 N&K CPAs INC.; \$145,404 MAX; TOP 8/1/16-12/31/20; REVIEW ACCURACY AND COMPLETENESS OF PLT REVENUE REPORTS FOR FY15; MDFY DLVRBLES; AMEND TOP EXT TOP, PR 20 314	\$31,904.00	\$31,904.00	2017
170123	SERVICES	(3800.00) CNTR #3042; GOODWILL INDUSTRIES OF HAWAII, INC; \$443,100 MAX; TOP 7/1/15-6/30/17; IMPL THE CAREER PATHWAY PRGM IN HILO; FY16=\$221,550 & FY17=\$221,550; HRS 10-17(e); PR16-050; PR17-184	\$219,895.00	\$219,895.00	2017
170157	SERVICES	(8210.00) KOOLER ICE, INC.; \$8,260.00 MAX; TOP 11/1/16-10/31/19; TO PURCHASE ICE BAGS, TWIST TIES, FILTERS, AND OTHER SUPPLIES FOR THE VENDING MACHINE; FY17=\$2,000; FY18=\$3,130; FY19=\$3,130; PR17-196	\$1,056.33	\$1,056.33	2017
170177	SERVICES	(2300.00) CNTR #3145; KAULUKUKUI SOLUTIONS LLC; \$90,000 MAX; TOP 9/1/16-SVCS NOT REQ'D; LEGAL RESEARCH ON CONFIDENTIAL MATTERS & LEGAL SVCS AS ASSIGNED BY CC; PR17-186	\$25,664.94	\$25,664.94	2017
170234	SERVICES	(2300.00) CNTR #3123.01; KODAMA, CRAIG Y; \$60,000 MAX; TOP 6/30/18; NO END DATE UNTIL SNL; POLICY ANALYST TO REVIEW, DRAFT, ORG & UPDATE OHA BOT GOVERNING DOCS; ADDS \$30,000, PR17-246;	\$20,008.39	\$3,560.23	2017
170280	SERVICES	(8310) CNTR #3155.04; NOHOPAPA HAWAII, LLC; \$43,994.75 MAX; TOP 3/15/17-12/31/20; PRESERVATION PLAN FOR PALAUEA CULTURAL PRESERVE(PC: 2002); PR17-198; EXT TOP, PR19-090; PR19-328; EXT TOP, PR20-227	\$4,399.47	\$4,399.47	2017
170281	SERVICES	(2300) CNTR #3156; ES&A, INC A LAW CORPORATION; \$30,000 MAX; TOP 3/15/17-SVCS NOT REQ'D; RETAIN CNL TO REPRESENT OHA, BOT, CEO IN OFFICIAL/INDV CAPACITIES IN LAWSUITS, PR17-290	\$25,629.33	\$25,629.33	2017
170285	SERVICES	(4410) CNTR#3153.02; CP&E, \$1,422,097.74, MAX, TOP 03/01/17-02/28/22, HLID DSGN CONTEMPSTRUCTURES (ADMIN CTR & ESA) ENVIR ASSESSMNT & PERMITS; PR16-055; EXT TOP, PR19-269; AMD COMP & SCOPE; PR20-226	\$996,517.02	\$857,292.83	2017
170306	SERVICES	(3800) CNTR#3091; UH-ORS: NH SCI & ENG'G MNTSRSHIP PRGM; \$825,000 MAX; TOP 11/1/15-10/31/18; SCHLRSHIP SVCS TO NH STDNTS PURSUING DEGREES/CERTS IN S.T.E.M; FY16=\$275,000 & FY17=\$550,000; HRS 10-17(e); PR16-231; ENCUMBER FNDS FY17 BAL \$550,000 PR17-362.	\$60,000.00	\$60,000.00	2017
170337	SERVICES	(2300) CNTR #3159, SHERRY P BRODER, \$30,000 MAX, TOP 6/1/17-TILL SVCS NO LNGR REQ'D, LOBBY BEFORE THE STATE LEGIS AS DIRECTED BY OHA; PR17-241	\$28,071.30	\$28,071.30	2017
170338	SERVICES	(2300) CNTR#2745.03, BRODER, SHERRY ESQ, \$205,050 MAX, TOP 2/24/12-TILL SVCS NO LONGER REQ'D, NON-LITIGATION LEGAL COUNSEL ON CONSTITUTIONAL LAW & CEDED LAND ISSUES, PR13-380; ADD FUNDS PR13-406; ADD FUNDS PR14-324; ADD FUNDS PR17-382.	\$15,050.00	\$15,050.00	2017
170342	SERVICES	(2300) CNTR #3160; CADES SCHUTTLE LLP; \$50,000 MAX; TOP 6/05/17-6/30/21; RETAIN CNL: DFND/RPRSNT OHA AND BOT AND/OR ITS OFFCES AND EMPLYEES, PR17-368.	\$50,000.00	\$45,125.41	2017
170346	SERVICES	(6500) CNTR #3185.03, UNIVERSITY OF HAWAII, \$45,000 MAX, TOP 08/01/17-10/31/19, SUPPORT DEVLPMNT OF AFFORDABLE HOUSING FOR NH, PR17-332; EXT TOP, PR18-241; EXT TOP, PR19-300; EXT TOP, PR 19-468	\$12,000.00	\$12,000.00	2017

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170352	SERVICES	(8400) THE SYSTEM CENTER, INC., \$9000 MAX, TOP 06/20/17-07/31/19, OHA FURNITURE MOVES, RE-CONFIGURATIONS, NEW ORDERS, AND REPAIRS, PR17-416; EXPT HAR CHPT 3-122 .6., ADD \$ AND TOP PR 18-438	\$183.57	\$183.57	2017
190228	SERVICES	(2300)CNTR#2934.07,DENTONS US LLP CNTR RE-ASGMNT FRM ALSTON, HUNT, FLOYD & ING AAL ALC \$700,000 MAX,TOP 10/4/13-TSNR, DFNSE OF AKANA V MACHADO ET AL, CIVIL #13-12485-09 VLC, HRS103D-102(b)(4)(L),PR19-258	\$64,950.91	\$64,950.91	2017
			\$2,052,614.59	\$1,892,067.65	2017
160114	SERVICES	(3800.00 & 4420.00) EQUIFAX CREDIT INFORMATION SERVICE; \$10,300 MAX; TOP: OPEN; PROVIDE CREDIT REPORTING SERVICES TO CMLP & NHRLF STAFF; PR16-001, PR16-168 & PR16-400	\$2,189.82	\$395.68	2016
160174	SERVICES	(8300)CNTR#3071.06,NOHOPAPA HAWAII,LLC,\$54,842.41 MAX,TOP 10/1/15-6/30/19,KUKANILOKO PRESV PLN,FY15=\$30,000,FY16=\$19,842.91,PR15-338;PR16-350 ADD \$5,000,AMD SCP;EXT TOP,PR17-217;PR17-308,CORR STRT DATE PR18-152,PR18-287;EXT TOP,PR19-287	\$4,984.26	\$4,984.26	2016
160229	SERVICES	(2300.00)CNTR #3084.01; ES&A, INC., A LAW CORPORATION; \$35,300 MAX; ADDS \$10,300, TOP 11/25/15-6/30/16; CONDUCT INVESTIGATIONS ON PERSONNEL MATTER AS ASSIGNED BY OHA; HRS 103D-102(b)(4)(L); PR16-371	\$1,581.39	\$1,581.39	2016
160246	SERVICES	(8400.00) DAY-LUM RENTALS & MANAGEMENT, INC.; \$30,362 MAX; TOP 2/29/16-2/28/21; RENT, CAM, ELECTRICITY, & WATER FOR OHA HILO OFFICE (PC: 1001); PR16-277; PR16-338 ADDS FUNDS FOR ELECTRICITY & WATER	\$6,933.79	\$6,933.79	2016
160265	SERVICES	(4420.00)CNTR #2701.03; OGAWA,LAU,NAKAMURA & JEW; \$145,000 MAX; TOP 7/1/11-SVCS NO LONGER REQ'D; PROVIDE ADVICE ON COLLECTION & LEGAL SVCS; .03 ADDS FUNDS, PR16-196	\$40,210.92	\$33,128.45	2016
160340	SERVICES	(2300.00)CNTR #2974.02; BRODER, SHERRY ESQ; \$270,000 MAX; TOP 6/20/14-SVCS NOT REQ'D; ASSIST CEDED LANDS WORKING GRP IN DEV'T OF STRATEGY FOR PURSUING SHARE OF INCOME & PROCEEDS FROM THE PUBLIC LAND TRUST; PR16-372 ADDS \$150,000	\$90,398.09	\$90,398.09	2016
160349	SERVICES	(2300.00)CNTR #3118; BIANCA K. ISAKI; \$75,000 MAX; TOP 05/01/16-SVCS NOT REQ'D; LEGAL RESEARCHER TO WORK W/ PUBLIC LAND TRUST CEDED LANDS WORKING GROUP; PR16-363	\$61,884.81	\$61,884.81	2016
160377	SERVICES	(8300.00)CNTR #2982.02; LIVABLE HAWAII KAI HUI; \$51,565.44 MAX; TOP 7/1/14-1/31/18, STEWARDSHIP SVCS AT PAHUA HEIAU (PC:5002); PR14-308; .01 AMENDS SOS, FUNDS & TOP, PR15-332; .02 AMENDS SOS, FUNDS & TOP, PR16-282	\$26,000.00	\$26,000.00	2016
160385	SERVICES	(8320) CNTR #3121.02, MANUIWA AIRWAYS, INCORPORATED DBA VOLCANO HELICOPTERS, \$13,725 MAX, TOP 07/01/16-06/30/21, HELICOPTER FLIGHT SVCS FOR WKOP, PR16-339; EXT TOP, PR18-282; EXT TOP, PR20-322	\$10,592.50	\$9,697.50	2016
160389	SERVICES	(2500.00)CNTR #2271.07; MCCORRISTON,MILLER,MUKAI,MACKINNON \$567,998 MAX; TOP 4/1/08-SVCS NOT REQ'D; LEGAL REP IN EMPLOYMEN MATTERS;#07 ADDS \$144,248 ; PR16-409	\$144,248.00	\$122,788.13	2016
160408	SERVICES	(8300) CNTR #3127.02; NOHOPAPA HAWAII, LLC; \$75,000 MAX; TOP 7/1/16-6/30/21; KUKANILOKO ARCHAEOLOGICAL INVENTORY SURVEY PLAN (PC: 5004); EXT TOP ONLY, PR2020-349	\$48,691.11	\$48,691.11	2016
190229	SERVICES	(2300.00)CNTR #3072 KLEIN LAW GRP LLC CNTR RE-ASGMNT FRM MCCORRISTON, MILLER, MUKAI, MACKINNON \$250,000 MAX; TOP 8/13/15-TSNR; DEFEND & REP OHA BOT & CEO, DR. CRABBE IN AKINA ET AL. V.STATE OF HAWAII ET AL; CASE #1:15-cv-00322; PR19-259	\$73,929.10	\$73,059.87	2016
190232	SERVICES	(2300.00)CNTR #2604.03; DENTONS US LLP RE-ASSGMNT FRMALSTON, HUNT FLOYD & ING; \$575,866 MAX; TOP 04/01/11-SVCS NOT REQ'D; ASSIST CEDED LANDS WRK GRP IN DEV'T OF PLT. PR19-260	\$39,271.67	\$8,951.99	2016
190245	SERVICES	(2300.00)CNTR #2603.06; DENTONS US LLP ASSIGNMENT FROM ALSTON, HUNT, FLOYD & ING; \$1,482,700 MAX; TOP 4/1/11-SVCS NOT NEEDED; LEGAL SVCS IN REAL PROP ACQUIST; PR19-260	\$17,644.96	\$1,042.20	2016
150233	SERVICES	(2300.00)CNTR #3001; MCCORRISTON, MILLER, MUKAI, MACKINNON; \$150,000 MAX; TOP 8/13/14-SVCS NOT REQ'D; INS DEFENSE COUNSEL TO RENDER LEGAL ADVICE & REPRESENT OHA & BOT IN LAWSUITS & APPEALS; PR15-120	\$115,796.38	\$115,796.38	2015
150255	SERVICES	(4410.00)CNTR #2989.03; KEALA PONO ARCHAEOLOGICAL CONSULTING, LLC; \$100,000.00 MAX; TOP 8/1/14-2/28/20; HALAWA-LULUKU INTERPRETIVE DEV'T (HLID) PRJT; PR14-144; .01 AMENDS COMP & PMT, PR15-156, PR18-275	\$26,492.69	\$21,309.40	2015
150302	SERVICES	(6100.00)CNTR #3012; ISAKI, BIANCA K.; \$10,000 MAX; TOP 1/21/15-SVCS NOT REQ'D; PROVIDE LEGAL ASSISTANCE TO OHA PUBLIC LAND TRUST & CEDED LAND WORKING GROUP; PR15-221	\$2,905.76	\$2,905.76	2015
150355	SERVICES	(2300.00)CNTR #2958.01; MCCORRISTON, MILLER, MUKAI, MACKINNON; \$16,000 MAX; TOP 4/1/14-SVCS NOT REQ'D; LEGAL ADVICE & GUIDANCE ON WORKERS' COMP MATTERS & RELATED ISSUES; PR15-348	\$6,000.00	\$6,000.00	2015

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150357	SERVICES	(2300.00)CNTR #3019; MCCORRISTON, MILLER, MUKAI, MACKINNON; \$150,000 MAX; TOP 1/5/15-SVCS NOT REQ'D; KA PIKO O WAIMEA VS. OHA ET AL., CIVIL NO. 14-10270 JRV, 5TH CIRCUIT COURT, STATE OF HAWAII; PR15-345 & PR15-346	\$125,867.28	\$125,867.28	2015
150388	SERVICES	(3800.00)CNTR #3024; UH-ORS: MBT-SSW HLP; \$218,855 MAX; TOP 12/1/14-6/30/17; CONT'D DEV, IMP, & EVAL OF THE HAWAIIAN LEARNING PRGM; FY15=\$46,064; FY16=\$85,665; FY17=87,126; HRS 10-17(e); PR15-165	\$23,830.85	\$23,830.85	2015
150436	SERVICES	(1100.00)CNTR #3031; PENINSULA REAL ESTATE PARTNERS, LLC; \$240,000 MAX; TOP 6/9/15-6/8/17; FINANCIAL ADVISOR FOR OHA BOT; PROVIDE ANALYSIS OF FINANCIAL & BUDGETARY DATA; FY15=\$90,000; FY16=\$120,000; FY17=\$30,000; PR15-377	\$85,345.55	\$85,345.55	2015
150450	SERVICES	(3400.00)CNTR #; E & F ADVISORS LLC; \$120,000 MAX; TOP 7/1/15-6/30/17; INVESTMENT CONSULTANT TO PROVIDE SVCS TO THE INVESTMENT TRANSACTIONS MGR; FY15=\$40,000; FY16=\$60,000; FY17=\$20,000; PR15-283	\$40,000.00	\$40,000.00	2015
150463	SERVICES	(7130.00)CNTR #3070.02; KOKUA KALIHI VALLEY; \$10,000 MAX; TOP 9/1/15-10/31/16; RESEARCH TO INTERPRET & EXPLAIN HEALTH INTERVENTIONS INDOORS VS OUTDOORS; PR15-274; EXT'D TOP, PR16-379;PR 17-202 EXTENDS TOP	\$6,667.00	\$6,667.00	2015
140030.1	SERVICES	(3300.00)MENEHUNE WATER COMPANY, INC; \$500.00 MAX; TOP 07/01/13-06/30/14; WATER COOLER RENTAL & WATER SUPPLY FOR HONOLULU OFFICE, PR13-585	\$22.50	\$22.50	2014
140174	SERVICES	(2210.00)CNTR 2924; CARDNO TEC, INC; \$19,566 MAX; TOP 08/15/13-08/14/14; ENGINEERING SVCS FOR WAREHOUSE STRUCTURE "CFS 3"; PR13-627	\$4,967.00	\$4,967.00	2014
140228	SERVICES	(2300.00) CNTR #2937; MCCORRISTON, MILLER, MUKAI, MACKINNON; \$50,000 MAX; TOP 10/01/12-SERVICES NO LONGER REQUIRED; RENDER LEGAL ADVICE & SERVICES ON RELEVANT MATTERS PERTAINING TO OHA'S BONDING AUTHORITY & RELATED MATTERS; PR14-162	\$14,706.82	\$14,706.82	2014
140229	SERVICES	(2300.00) CNTR #2938; MCCORRISTON, MILLER, MUKAI, MACKINNON; \$30,000 MAX; TOP 05/01/13-SERVICES NO LONGER REQUIRED; RENDER LEGAL ADVICE & SERVICES ON TRANSACTIONAL MATTERS & RELATED MATTERS; PR14-166	\$23,659.68	\$23,659.68	2014
140378	SERVICES	(3200.00) BUDGET RENT A CAR; \$350 MAX; TOP 3/31/14-4/4/14; ONE COMPACT SIZE VEHICLE (210.19 & 89.81 GAS); DRVR: JAMES RILEY; RE: TRIBAL CONSTITUTIONS TRAINING, MEETINGS W/UNIV. OF ARIZONA, CONF: 39024411US6; PR14-377	\$1.25	\$1.25	2014
140398.1	SERVICES	(2300.00)CNTR #2958; MCCORRISTON MILLER MUKAI MACKINNON LLP; \$10,000 MAX; TOP 4/1/14-SVCS NO LONGER NEEDED; PROVIDE LEGAL ADVICE & GUIDANCE ON WORKERS' COMP MATTERS & RELATED ISSUES; PR14-322	\$10,000.00	\$10,000.00	2014
140411	SERVICES	(2300.00)CNTR #2745.02; SHERRY P. BRODER AAL, ALC; \$190,000 MAX; TOP 2/24/12-SVCS NO LONGER REQ'D; NON-LITIGATION LEGAL COUNSEL ON CONSTITUTIONAL LAW & CEDED LAND ISSUES; PR14-324	\$48,910.42	\$48,910.42	2014
140460	SERVICES	(3300.00)CNTR #2969; CONTRADES, LORNA M.U.; \$2,369.64 MAX; TOP 7/1/14-7/31/15; GENERAL CLEANING SVCS FOR OHA KAUAI OFFICE AT 4405 KUKUI GROVE ST., STE 103, LIHU'E, HI 96766; PR14-319	\$182.28	\$182.28	2014
140527	SERVICES	(3320)OHA; MOA #07-02 (YR 9 OF 10); TERM: 06/27/06-06/27/16; OHA PLANNING AND MANAGEMENT OF WAO KELE O PUNA 4; \$221,858.86 ; EXEMPT HRS 103D 10-17(E); PR14-571	\$221,858.86	\$221,858.86	2014
130059	SERVICES	PROPERTY CODE 32101 - MENEHUNE WATER COMPANY, INC. - COOLER RENTAL AND WATER SUPPLY FOR THE HONOLULU OFFICE FROM 07/01/12 THRU 06/30/13. ESTIMATED AT \$1,050.00 ANNUALLY; PR13-445	\$52.50	\$52.50	2013
130456	SERVICES	(2300.00) CNTR #2589.03; WILLIAMS & CONNOLLY LLP; \$1,091,385.67 MAX; LEGAL SVCS FOR NATIVE NATIONS BLDG & REORGANIZATION PROCESS; TOP 01/01/11-SVCS NO LONGER NEEDED; HRS 103D-102(B)(4)(J); PR16-390 ADDS \$701,385.67	\$1.00	\$1.00	2013
130465	SERVICES	EQUIFAX CREDIT INFORMATION SERVICE; \$2,100 MAX; OPEN PURCHASE ORDER COMMENCING 5/2013 TO PURCHASE CREDIT REPORTS TO DETERMINE CMLP APPLICANT CREDITWORTHINESS; PR13-515	\$3.37	\$3.37	2013
130525.1	SERVICES	(2300) CNTR #2896.03, MORIWAKE, ISAAC, \$46,000 MAX, TOP 6/20/13-TILL SNLR, LEGAL EXPERTS FOR OHA'S WATER WORKING GROUP 3, PR16-354 EXTDS TOP, PR18-436 EXTDS TOP	\$38,165.63	\$38,165.63	2013
120052	SERVICES	FCA HAWAII; \$2,400; OPEN PURCHASE ORDER FOR THE PRINTING OF BUSINESS CARDS FOR FISCAL YEAR 2012.	\$2,085.86	\$2,085.86	2012
120314	SERVICES	OHA CONTRACT #2741.01; TERM: 1/1/12-04/30/13; UH-ORS; \$150,000 MAXIMUM CONTRACT AMOUNT; KA HULI AO'S N. HWN RIGHTS TRAINING COURSE; EXEMPT HAR 3-120-3. 2741.01 AMENDS SCOPE SVCS AND TOP TO 4/30/2013. PR13-248	\$10,950.53	\$10,950.53	2012

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190236	SERVICES	(2300) CNTR #2605.01; DENTONS US LLP CNTR RE-ASGMNT FRM ALSTON, HUNT, FLOYD & ING \$150,000 MAX, TERM: 04/01/11-TSNR; LEG SVCS FOR CONFLICT REP PRGM. PR19-263	\$142,069.00	\$142,069.00	2011
100000	SERVICES	ORIGINAL ENCUMBRANCE WAS \$24,900. ENCUMBRANCE AVAILABLE AT PO REISSUANCE IS \$19,589.65. CONTRACT AMENDMENT #2420.01 AMENDS CONTRACT #2420 TO EXTEND THE TIME.	\$12,065.95	\$12,065.95	2010
100736	SERVICES	OHA CNTR #2548.01; TERM: 05/01/10 UNTIL SVCS NO LONGER REQD. MCCORRISTON, MILLER, MUKAI. \$50,000. LEGAL COUNSEL TO FILE PETITION FOR WRIT OF MANDAMUS TO REQ LEG TO REG OHA'S PAST DUE PUBLIC LAND TRUST CLAIMS, #2548.01 REVISE SS; PR14-115	\$42,934.70	\$42,934.70	2010
9000169	SERVICES	OPEN PO ML	\$57,941.11	\$57,941.11	2009
7101153	SERVICES	(6400.00)OHA CONTR #2091.03; SHERRY BRODER, ESQ; \$102,940.81 MAX; TERM: 06/15/07-UNTIL SVCS NOT REQUIRED; SHERRY BRODER FOR CONFLICT PROGRAM LEGAL SERVICES. #2091.03 EXTD UNTIL SVCS NOT REQUIRED ; PR14-054	\$57,096.47	\$55,651.44	2007
4000823	SERVICES	OHA CONTRACT #1650.07; TERM: 1/9/04-SERVICES NO LONGER REQUIRED; MCCORRISTON MILLER MUKAI MACKINNON; LEGAL REPRESENTATION IN LAWSUITS/APPEALS; AMENDS FOR SEC. #1 SCOPE OF SERVICES & #2 TIME AND MANNER OF PERFORMANCE.	\$62,564.67	\$62,564.67	2006
46801	SERVICES	OPEN PO MA	\$200,000.00	\$200,000.00	2000
			\$21,018,071.85	\$11,381,581.96	<2017

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2019 - Kūlia	Culture	Paa Pono Milolii	3303	Hawai'i	\$74,000.00	\$61,593.99	\$12,406.01
2019 - Kūlia	Education	Partners in Development Foundation	3304	Hawai'i	\$100,000.00	\$94,597.98	\$5,402.02
2019 - Kūlia	Land/Water	Malama Loko Ea Foundation	3311	O'ahu	\$75,000.00	\$30,664.00	\$44,336.00
2020 - 2021 Community Grants - Education	Education	Boys & Girls Clubs of Maui, Inc.	3336	Maui	\$203,740.00	\$124,221.73	\$79,518.27
2020 - 2021 Community Grants- Education	Education	Moloka'i Community Service Council	3341	Moloka'i	\$108,824.00	\$66,224.14	\$42,599.86
2020 - 2021 Community Grants - Education	Education	Educational Services Hawaii Foundation	3322	Hawai'i	\$160,868.00	\$87,377.68	\$73,490.32
2020 - 2021 Community Grants- Culture	Culture	Hui Mālama O Ke Kai	3335	O'ahu	\$78,340.00	\$39,455.70	\$38,884.30
2020 - 2021 Community Grants - Culture	Culture	Ulu A'e Learning Center	3339	O'ahu	\$291,982.00	\$154,256.47	\$137,725.53
2020 - 2021 Community Grants - Culture	Culture	Hui Malama Ola Na 'O'iwi	3351	Hawai'i	\$307,822.00	\$174,955.39	\$132,866.61
2020 - 2021 Community Grants - Culture	Culture	Pu'u'honua Society	3320	O'ahu	\$80,000.00	\$37,141.59	\$42,858.41
2020 - 2021 Community Grants - Land	Land/Water	Edith Kanaka'ole Foundation	3344	Hawai'i	\$180,200.00	\$92,253.37	\$87,946.63
2020 - 2021 Community Grants - Land	Land/Water	Ahupuaa o Molokai	3349	Moloka'i	\$81,000.00	\$46,103.76	\$34,896.24
2020 - 2021 Community Grants - Land	Land/Water	Kakoo O'iwi	3321	O'ahu	\$358,320.00	\$203,038.10	\$155,281.90
2020 - 2021 Community Grants - Land	Land/Water	The Kohala Center, Inc	3346	Hawai'i	\$260,000.00	\$160,575.87	\$99,424.13
2020 - 2021 Community Grants - Land	Land/Water	Hui Mālama i ke Ala 'Ūlili	3348	Hawai'i	\$120,480.00	\$72,317.95	\$48,162.05
2020 - 2021 Community Grants - Income	Income	Institute for Native Pacific Education and Culture	3345	O'ahu	\$699,854.50	\$348,559.40	\$351,295.60

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2020 - 2021 Community Grants - Housing	Housing	Hawaiian Community Assets	3340	Hawai'i ; Maui ; Lāna'i ; Moloka'i ; O'ahu ; Kaua'i	\$515,885.20	\$378,974.67	\$136,910.53
2020 - 2021 Community Grants - Housing	Housing	Homestead Community Development Corporation	3334	Kaua'i	\$484,114.00	\$328,386.80	\$155,727.20
2020 - 2021 Community Grants - Health: Substance Abuse	Health	The Salvation Army Family Treatment Services	3343	O'ahu	\$278,212.00	\$170,482.60	\$107,729.40
2020 - 2021 Community Grants - Health: Substance Abuse	Health	ALU LIKE, Inc.	3342	Moloka'i	\$102,554.00	\$46,284.61	\$56,269.39
2020 - 2021 Community Grants - Health: Kūpuna Care	Health	Ma Ka Hana Ka 'Ike	3337	Maui	\$202,000.00	\$126,250.00	\$75,750.00
2020 - 2021 Community Grants - Health: Kūpuna Care	Health	I Ola Lahui, Inc.	3331	O'ahu	\$298,000.00	\$171,472.41	\$126,527.59
2020 - 'Ahahui Grant Program Round II	Culture	Ulu A'e Learning Center		O'ahu	\$3,500.00	\$3,500.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Health	Maui Family Support Services, Inc.		Maui	\$4,000.00	\$4,000.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Education	Read To Me International Foundation		O'ahu	\$4,000.00	\$4,000.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Culture	Daughters of Hawai'i		Hawai'i	\$7,000.00	\$7,000.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Culture	Friends of the Palace Theater		Hawai'i	\$2,500.00	\$2,500.00	\$0.00
Board Approved		Hawaii Community Foundation	3377	Statewide	\$830,000.00	\$775,869.50	\$54,130.50
2020 - 2021 Community Grants - Education	Education	Kaala Farm, Inc	3323	O'ahu	\$526,568.00	\$266,100.27	\$260,467.73
2020 - 2021 Community Grants - Culture	Culture	Waimanalo Health Center	3347	O'ahu	\$141,936.00	\$82,759.53	\$59,176.47
2020 - 2021 Community Grants - Income	Income	Council for Native Hawaiian Advancement	3354	Hawai'i ; Maui ; Lāna'i ; Moloka'i ; O'ahu ; Kaua'i	\$300,145.00	\$103,693.76	\$196,451.24
2020 - 2021 Community Grants - Health: Substance Abuse	Health	Malama Na Makua A Keiki, Inc.	3338	Maui	\$119,234.00	\$76,867.28	\$42,366.72

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ACTIVE GRANTS							
2020 - 2021 Hawaiian-Focused Public Charter School Fund Administration	Education	Kanu o ka 'Aina Learning 'Ohana	3358	Statewide	\$2,750,589.00	\$2,487,060.00	\$263,529.00
Board Approved	Education	Kanu o ka 'Aina New Century Public Charter School	3359	Hawai'i	\$249,411.00	\$155,881.50	\$93,529.50
2020 - 2021 Emergency Financial Assistance for Native Hawaiians (EFA)		Council for Native Hawaiian Advancement	3363	Statewide	\$1,660,000.00	\$698,452.69	\$961,547.31
2020 - 2021 Higher Education Scholarship Administration	Education	University of Hawaii at Manoa - NHSEMP	3372	Statewide	\$1,100,000.00	\$540,000.00	\$560,000.00
					\$12,760,078.70	\$8,222,872.74	\$4,537,206.46

OHA
PENDING GRANTS
Quarter Ending March 31, 2021



FISCAL BIENNIUM (FB)	FISCAL YEAR (FY)	GRANT	GRANT TYPE	GRANT CATEGORY	FUNDING AMOUNT
PENDING GRANTS					
	FY21	Ahahui	GIA-Comm. Grants	Event	\$200,000
	FY21	Cultural Resources including Iwi Kupuna Repatriation & Reinternment	Benf. & Comm. Investments	Program	\$144,079
	FY21	COVID 19 Response Grants	Benf. & Comm. Investments	Program	\$500,000
	FY21	Kūlia Grants	GIA-Comm. Grants	Program	\$500,000
	FY21	Homestead Community Grants	Benf. & Comm. Investments	Program	\$250,000
	FY21	Native Hawaiian Teacher Education & Professional Development	Benf. & Comm. Investments	Program	\$250,000
	FY21	Community Based 'Ohana Programs	Benf. & Comm. Investments	Program	\$250,000
FB22/23		Community Grants	GIA-Comm. Grants	Program	\$6,000,000
FB22/23		Higher Education Scholarships	GIA-Comm. Grants	Program	\$1,000,000
FB22/23		Charter School Administration	GIA-Level II Grants	Program	\$3,000,000
FB22/23		Emergency Financial Assistance	GIA-Program Grants	Program	\$1,660,000

OFFICE OF HAWAIIAN AFFAIRS
Closed Grants
As of March 31, 2021



Process Name	Strategic Priority	Organization Name	Contract Number	Island Location	Amount Awarded	Closeout Balance
CLOSED GRANTS						
2019 - Kūlia	Education	Hana Arts	3305	Maui	\$25,000.00	\$0.00
2019 - Kūlia	Housing	Honolulu Habitat for Humanity	3309	O'ahu	\$40,717.00	\$16,662.90
2019 - Kūlia	Health	Project Vision Hawaii	3307	Hawai'i ; Moloka'i ; O'ahu	\$26,515.00	\$0.00
2019 - Kūlia	Income	Marimed Foundation	3310	O'ahu	\$41,508.00	\$33,692.83
2019 - Kūlia	Health	Five Mountains Hawaii dba Kipuka o ke Ola	3308	Hawai'i	\$51,000.00	\$0.00
2019 - Kūlia	Health	Molokai General Hospital	3306	Moloka'i	\$41,150.00	\$0.00
2019 - Kūlia	Culture	Hawaiian Kamali'i, Inc	3302	Maui	\$25,110.00	\$0.00
2020 - 2021 Community Grants - Culture	Culture	KUPA Friends of Hookena Beach Park	3350	Hawai'i	\$99,920.00	\$98,520.00
2020 - 'Ahahui Grant Program Round II	Health	Kaikeha, INC.	n/a	Kaua'i	\$3,000.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Culture	Saint Louis School	n/a	O'ahu	\$8,500.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Health	Waianae Coast Community Mental Health Center, Inc.	n/a	O'ahu	\$4,000.00	\$4,000.00
2020 - 'Ahahui Grant Program Round II	Health	Ka Hale Pono, Inc.	n/a	Kaua'i	\$5,000.00	\$769.59
2020 - 'Ahahui Grant Program Round II	Culture	East Maui Taro Festival	n/a	Maui	\$10,000.00	\$10,000.00

OFFICE OF HAWAIIAN AFFAIRS

Closed Grants

As of March 31, 2021



Process Name	Strategic Priority	Organization Name	Contract Number	Island Location	Amount Awarded	Closeout Balance
CLOSED GRANTS						
2020 - 'Ahahui Grant Program Round II	Education	Molokai Land Trust	n/a	Moloka'i	\$6,000.00	\$6,000.00
2020 - 'Ahahui Grant Program Round II	Land	Pōhāhā I Ka Lani	n/a	Hawai'i	\$8,100.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Culture	Purple Maia Foundation	n/a	O'ahu	\$2,500.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Culture	Hui Makua Punana Leo O Molokai	n/a	Moloka'i	\$4,000.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Culture	Historic Hawaii Foundation	n/a	O'ahu	\$2,500.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Culture	'Aha Pūnana Leo, Inc.	n/a	Hawai'i	\$8,100.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Culture	Hui O Hauula	n/a	O'ahu	\$2,500.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Culture	Kai Loa, Inc.	n/a	O'ahu	\$3,000.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Culture	Ka Molokai Makahiki, Inc.	n/a	Moloka'i	\$8,100.00	\$0.00
2020 - 'Ahahui Grant Program Round II	Culture	Council for Native Hawaiian Advancement	n/a	Kaua'i	\$6,700.00	\$0.00
Board Approved		Habitat for Humanity Maui	3353	Maui	\$35,000.00	\$0.00
Board Approved	Culture	Moanalua Gardens Foundation	n/a	Statewide	\$10,000.00	\$0.00

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PHONE (808) 594-1888
Committee on Resource Management
Trustee John Waihe'e IV, *At-Large* - Chair
Trustee Luana Alapa, *Moloka'i / Lāna'i* - Vice Chair
Members

Trustee Leina'ala Ahu Isa, *At-Large*
Trustee Dan Ahuna, *Kaua'i / Ni'ihau*
Trustee Kaleihikina Akaka, *O'ahu*
Trustee Keli'i Akina, *At-Large*
Trustee Brendon Kalei'aina Lee, *At-Large*
Trustee Carmen Hulu Lindsey, *Maui*
Trustee Keola Lindsey, *Hawai'i Island*



FAX (808) 594-1865

**STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS**

**MEETING OF THE
COMMITTEE ON RESOURCE MANAGEMENT (RM)**

DATE: Wednesday, June 23, 2021

TIME: 10:30 a.m.

PLACE: Virtual Meeting

Viewable at www.oha.org/livestream OR

Listen by phone: (213) 338-8477,

Webinar ID: 997 9369 1925

Due to the threat of COVID-19, Governor Ige issued the most recent Emergency Twenty-First Supplementary Proclamation dated June 7, 2021 that suspends parts of Hawai'i Revised Statutes Chapter 92, Public Agency Meetings and Records to, among other things, enable boards to conduct business without any board members or members of the public physically present at the same location.

The OHA Board of Trustees and its Standing Committees will hold virtual meetings until further notice. The virtual meetings can be viewed and observed via livestream on OHA's website at www.oha.org/livestream or listen by phone: (213) 338-8477, Webinar ID: 997 9369 1925

AGENDA

I. Call to Order

II. Public Testimony on Items Listed on the Agenda*

(Please see page 2 on how to submit written testimony or provide oral testimony online.
Oral testimony by telephone/landline **will not** be accepted)

III. Approval of Minutes

A. May 25, 2021

IV. Unfinished Business

A. Workshop: Preliminary OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY22) and 2022-2023 (FY23) – post beneficiary sharing, prior to action items

V. New Business - None

VI. Executive Session†

A. Consultation with Board Counsel Robert G. Klein, OHA Sr. Legal Counsel Raina Gushiken, and Anna Elento-Sneed, Esq. re: questions and issues pertaining to the Board's powers, duties, privileges, immunities, and liabilities with respect to reorganization activities and related costs, pursuant to HRS§92-5(4)

VII. Announcements

VIII. Adjournment