



**STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS**

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*

Vacancy, *Hawai'i Island*

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

DATE: Tuesday, February 22, 2022

TIME: 1:30 p.m.

PLACE: Virtual Meeting viewable at www.oha.org/livestream OR

Listen by phone: (213) 338-8477,

Webinar ID: 821 2526 9340

Due to COVID-19, the OHA Board of Trustees and its standing committees will hold virtual meetings until further notice. Pursuant to Governor Ige's January 26, 2022, Emergency Proclamation Related to COVID-19 (Omicron Variant), there will be no in-person location for this meeting that is open to the general public. The virtual meeting can be viewed and observed via livestream on OHA's website at www.oha.org/livestream or can be listened to by phone via the phone number and Webinar ID listed at the beginning of this agenda.

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

None

IV. Unfinished Business

None

V. New Business

A. ACTION ITEM RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

B. ACTION ITEM RM #22-02: FB 2022-2023 Hawaiian-Focused Charter School Fund Administration Grant Recommendation

VI. Announcements

VII. Adjournment

If you require an auxiliary aid or accommodation due to a disability, please contact Everett Ohta at telephone number (808) 594-1988 or by email at: everetto@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.



**STATE OF HAWAII'
OFFICE OF HAWAIIAN AFFAIRS**

In the event that the livestream or the audiovisual connection is interrupted and cannot be restored, the meeting may continue as an audio-only meeting through the phone and Webinar ID listed at the beginning of this agenda. Meeting recordings are available upon request to BOTmeetings@oha.org until the written meeting minutes are posted to OHA's website.

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

*** Public Testimony on Items Listed on the Agenda must be limited to matters listed on the meeting agenda.**

Hawai'i Revised Statutes, Chapter 92, Public Agency Meetings and Records, prohibits Board members from discussing or taking action on matters not listed on the meeting agenda.

Testimony can be provided to the OHA Board of Trustees either as: (1) **written testimony emailed** at least 24 hours prior to the scheduled meeting, (2) **written testimony mailed** and received at least two business days prior to the scheduled meeting, or (3) live, **oral testimony online** during the virtual meeting.

- (1) 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 or via **postal mail** to Office of Hawaiian Affairs, Attn: Meeting Testimony, 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817 **to be received at least two business days prior** to the scheduled meeting. Any testimony received after these deadlines will be 'late' testimony and will be distributed to the Board members after the scheduled meeting. **Due to COVID-19 office closure and limited in-office staffing, please do not fax or hand-deliver written testimony.**

- (2) Persons wishing to provide **oral testimony online** during the virtual meeting must first register at:

https://us06web.zoom.us/webinar/register/WN_vurJjN0MRnGD_hqPUNRiCQ

You need to register 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, along with further instructions on how to provide oral testimony during the virtual meeting. The registration page will close once the Public Testimony or Community Concerns agenda items have concluded.

To provide oral testimony online, you will need:

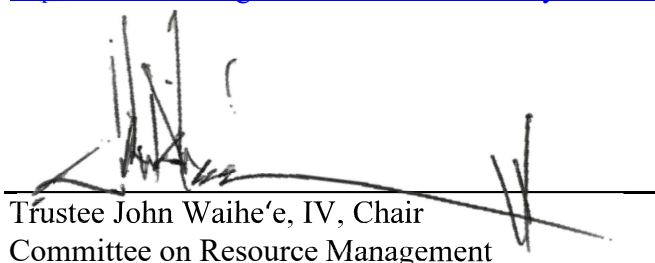
- (1) a computer or mobile device to connect to the virtual meeting;
- (2) internet access; and
- (3) a microphone to provide oral testimony.

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, you will be asked to disconnect from the meeting. If you do not sign 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.

Please visit OHA's website for more detailed information on how to submit Public Testimony OR Community Concerns at: <https://www.oha.org/how-to-submit-testimony-for-oha-bot-meetings/>.


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

02/16/2022

Date

February 22, 2022 - Continued



**STATE OF HAWAII
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Committee on Resource Management

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ACTION ITEM

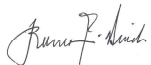
**COMMITTEE ON RESOURCE MANAGEMENT
February 22, 2022**

RM #22-01


Action Item Issue: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

Co-Prepared by:  Feb 18, 2022


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

Co-Prepared & Reviewed by:  Feb 18, 2022


Ramona G. Hinck Date
Pou Kāko'o Ho'opono Kūikawā, Interim Controller &
Ka Pou Kihi Kanaloa Wai, Chief Financial Officer

Reviewed by:  Feb 18, 2022

Casey K. Brown Date
Ka Pou Nui, Chief Operating Officer

Reviewed by:  Feb 18, 2022

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

Reviewed by:  Feb 18, 2022

Ke Kua, Trustee John D. Waihee, IV Date
Luna Ho'omalua o ke Kōmike Resource Management
Chair of the Committee on Resource Management

Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

I. PROPOSED ACTION

Motion #1: Approve the fiscal biennium budget realignment #2 for the fiscal biennium periods 2021-2022 (FY22) and 2022-2023 (FY23) as summarized at Attachment #1.

Motion #2: Approve the carry-forward of \$256,300 (\$156,300 in Community Grants Program, Object Code 56530 and \$100,000 in Kulia Grants, Object Code 56540), due to declined FY2021 grants, to re-award in 2021-2022 (FY22), subject to a future action item being brought to the Board of Trustees (BOT).

II. ISSUE

Whether or not the Committee on Resource Management should approve, and recommend to the Board of Trustees, the approval of: 1) the FB22-23 budget realignment #2, summarized at Attachment #1, including adjustments for reclassifications between contracts and equipment, additional budget for commercial property related planning and other operational adjustments; and 2) the carry-forward of \$250,000 budgetary authority to 2021-2022 (FY22) for future grant awarding recommendation(s).

III. POLICY BASIS – Budget Construction & Management Policies

A. Budget Construction. Via Action Item RM #18-12: Amendments to OHA’s Board of Trustees Executive Policy Manual (EPM) related to budget preparation, format and reporting requirements, September 26, 2018, the Board implemented changes to and renamed section 3040 to Planning, Programming, Budget (PPB)¹ (“Section 3040”). In general, section 3040 describes the biennium budget construction process, including sufficient detail planning, programming and financing to support OHA’s Strategic Plan priorities, results, programs and operations. Understanding the business model, time horizon and activities, work plans, etc. are important to be able to budget effectively. In addition, the budget should be able to be shared in a multiple ways— non-core, programmatic, strategy, overhead, personnel, non-personnel; and to multiple audiences (e.g., Board, administration, management, legislators, beneficiaries). Section 3040 of the EPM functions as the organization’s budget construction policy.

B. Budget Management. Once the biennium budget is constructed as outlined in Section 3040, implementation and execution of the budget take various forms such as management and monitoring of site operations and activities, payroll, purchase requisitions, purchase orders, disbursements and contracts. Each operational activity has related policies, processes and procedures. Observations, experiences and operations are supplemented with periodic (e.g., weekly, monthly) reports distributed to executives, directors and managers to monitor and manage strategic and tactical activities, purchase requisitions (representing commitments), purchase orders and contracts (representing encumbrances), budget variances (the difference between actual disbursements + commitments + encumbrances and budgets for the program, object code, contract).

¹ Section 3040 related to Bylaws Review was deleted and moved to Series 1000 which is related to BOT responsibilities (Source: Action Item ARM 10-06 and page 19)

Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

C. Budget Evaluation. Reports provided and budget evaluation activities are intended to go hand in hand. Contract management is also part of budget monitoring and management. Evaluation activities consider questions such as:

- What is the dollar and percentage variance of each program?
- What is the nature of that variance—positive, negative, temporary, permanent?
- Should there be an adjustment to the process to spend (e.g., accelerate or slow the procurement process) or the actual spend itself (e.g., service contract or other disbursement vehicle)?
- Are the program plans on track? Do we need to adjust our plans in order to deliver timely and completely?
- Was the intended outcome, deliverable provided? Is there a contract, purchase order or other adjustment to be completed?
- How are the expenditures and disbursements aligned tactically or strategically?

New Section 3045 functions as the organization's budget reporting, management and evaluation policy, collectively "Budget Management Policy".

D. Executive Policy Manual Edits

In completing the budget policy related work and reviewing the various reference documents, the following edits are proposed: (3) Relocate and renumber two sections currently located in *section 3050 Fiscal* to *section 3040 Planning, Programming, Budget*; and (4) Relocate and renumber five sections currently located in *section 3040 Planning, Programming, Budget* to new *section 3045 Budget Management*.

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, 2021²:

1. 3045 BUDGET MANAGEMENT POLICY, 3.45.c. *As the biennium budget is prepared and authorized only once every two years, in accordance with the State's biennium, it may be necessary to update and make adjustments to the budget for various changes that may have occurred since the budget was approved. Significant changes to the budget are made through budget realignments. A budget realignment is generally a reforecasting of the total budget. Budget realignments are prepared by the CEO through the CFO and presented to the BOT for approval.*

2. 3046 FISCAL STABILIZATION POLICY. *As defined in the new Executive Policy Manual Section 3046 – FISCAL STABILIZATION POLICY: "Reserve" means something stored or kept available for future use or need, money or its equivalent kept on hand or set apart usually to meet liabilities. The Fiscal Stabilization Fund may be used to activate previously designated reserves.*

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

Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

E. **Working Definitions.** The following are working definitions that contextualize discussions related to budget realignment of the core and non-core budgets as provided by policy:

- “Expenditure” is when cash is disbursed or an accounting accrual is made to recognize the obligation;
- “Committed” is when a purchase requisition is processed; and
- “Encumbrance” is when a purchase order (and related contract if applicable) is completed and processed.

The total of “expenditure”, “committed” and “encumbrance” is collectively known as (projected) “consumption”. The aggregated, projected “consumption” is compared to the approved budget from the previous period and the amount available for realignment is determined.

F. **Budget Realignment.** The OHA biennium budget is prepared every two years for the ensuing two years, as aligned with the State of Hawaii’s biennium budget construction process. The current biennium budget covers the periods from July 1, 2021, through June 30, 2022 (FY 2022) and July 1, 2022, through June 30, 2023 (FY 2023) and was approved by the BOT on June 30, 2021³. As the budget is prepared only once every two years, adjustments are often required to update the budget to current conditions. The process of updating a budget that has already been approved is referred to internally as a “Budget Realignment”.

G. **Budget Realignment #1 – October 2021.** Administration analyzed the necessity of budget realignments for both “Core” and “Non-Core”⁴ budgets. Via Action Item RM #21-17: FB22-23 Non-Core Budget Realignment #1, October 26, 2021, the first realignment action was focused on non-core budgets, including the adjustments for changes in occupancy conditions, consulting and other professional services for further planning, signage, and other activities in the area and major repairs, following the recording of operating budgets for the Iwilei properties.⁵

H. **Budget Realignment #2 – February 2022.** This action item specifically addresses the fiscal period, from July 1, 2021, through June 30, 2022 (FY 2022), and July 1, 2022, through June 30, 2023 (FY 2023), and seeks approval for this realignment of the core and non-core budgets, including adjustments for reclassifications between contracts and equipment object codes, adjustments for recognizing reorganization related costs in prior year budget (from current year expenditures) and additional budget for commercial property related planning and other operational adjustments.

³ Action Item RM #21-08A: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), June 30, 2021.

⁴ For discussion purposes, the reference to “Non-Core” is used to describe budgets and activities for Kaka’ako Makai, Na Lapa Kūkui, 500 N. Nimitz, 501 Sumner, Native Hawaiian Revolving Loan Fund, Halawa-Luluku Interpretive Development, Wao Kele o Puna and Palaua. All other budgets and activities are collectively considered “Core”.

⁵ Action Item RM #21-16: Iwilei Commercial Properties Non-Core Operating Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), October 26, 2021

Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

IV. FISCAL BIENNIUM 22-23 Realignment #2 – Discussion

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Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

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

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

Table 1: Sources of Funding

Type	Description	Appropriation Number
Core Operating Budget	General Fund appropriations drawn from the State of Hawai'i	100
	Public Land Trust Revenues (PLT) received annually from various State Agencies conducting business on PLT lands	901
	Matching Fund appropriations by the State of Hawai'i but drawn on the Native Hawaiian Trust Fund (NHTF)	910
	A portion of the NHTF which includes revenues received primarily from past-due settlements dividend and interest earnings received thereon plus ten (10) percent of estimated lease and other revenues generated from OHA-owned Kaka'ako Makai parcels allocated to maintain our legacy lands.	930
Fiscal Stabilization Fund	Funds needed to address unexpected shortfalls in available funding that have significant effects on budget(s), as well as emergencies.	935
Commercial Property	Kaka'ako Makai (KM) Revenues generated from OHA-owned parcels	938
	Nā Lama Kukui (NLK) Revenues generated from its investment (formerly known as Gentry Pacific Design)	939
	Iwilei Property: 500 North Nimitz Revenues generated from its investment	950
	Iwilei Property: 501 Sumner Revenues generated from its investment	951
Non-Core Legacy Property ⁶⁶	Palauea Cultural Preserve – includes a percentage of all home sales within the development	310

⁶⁶ Core Legacy properties include: Kukaniloko, Pahua Heiau, Hoomana, Waialua Courthouse,

Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

Type	Description	Appropriation Number
	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 Hālawa Lūluku Interpretive Development (HLID) Project	200
	Federal-fund appropriations for the Native Hawaiian Revolving Loan Fund (NHRLF) Program	202
Other Programs Budget – <i>Other</i>	Others – includes funds primarily collected from Ka Wai Ola advertisement sales and miscellaneous income	320
	Mainly the Native Hawaiian Trust Fund.	902

OHA’s biennium budget’s Spending Limit 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 Reserve Authorizations
3. Commercial Property
4. Legacy Property
5. Other OHA Budget – Federal and Others

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Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

Table 2a: Spending Limit for FY 2022 Total Operating Budget

Total Operating Budget Spending Limit	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
1. Core Operating Budget					
5% of Investment Portfolio	\$17,963,254	\$17,963,254	\$17,963,254	\$0	
Public Land Trust Revenues	15,100,000	15,100,000	15,100,000	0	
State of Hawai'i General Funds	2,254,400	2,254,400	2,254,400	0	
Allocation of Kaka`ako Makai Revenues	1,363,861	1,363,861	1,363,861	0	
Sub-total - Core Operating:	\$36,681,515	\$36,681,515	\$36,681,515	\$0	
2. Commercial Property					
Kaka'ako Makai	\$9,737,807	\$9,737,807	\$9,737,807	\$0	
Nā Lama Kukui	6,245,502	6,250,334	6,250,334	0	
Sub-total – Commercial Property:	\$15,983,309	\$15,988,141	\$15,988,141	\$0	
3. Iwilei Property					
500 North Nimitz	\$0	\$2,639,294	\$2,639,294	\$0	
501 Sumner	0	183,753	183,753	0	
Sub-total – Iwilei Property:	\$0	\$2,823,047	\$2,823,047	\$0	
4. Legacy Properties					
Palauea Culture Preserve	\$330,229	\$330,229	\$330,229	\$0	
Wao Kele O Puna Management Fund	61,244	61,244	61,244	0	
Sub-total – Special-Legacy Properties:	\$391,473	\$391,473	\$391,473	\$0	
5. Other OHA Programs					
<i>Federal-Funded</i>					
Halawa Luluku Interpretive Development	\$459,490	\$459,490	\$459,490	\$0	
Native Hawaiian Revolving Loan Fund	1,353,805	1,353,805	1,353,805	0	
Sub-total – Federal-Funded:	\$1,813,295	\$1,813,295	\$1,813,295	\$0	
<i>Others</i>	56,000	56,000	56,000	0	
Sub-total – Other OHA	\$1,869,295	\$1,869,295	\$1,869,295	0	
Total Operating Budget:	\$54,925,592	\$57,753,471	\$57,753,471	\$0	

Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

Table 2b: Spending Limit for FY 2023 Total Operating Budget

Total Operating Budget Spending Limit	FY 2023				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
1. Core Operating Budget					
5% of Investment Portfolio	\$18,615,394	\$18,615,394	\$18,615,394	\$0	
Public Land Trust Revenues	15,100,000	15,100,000	15,100,000	0	
State of Hawai'i General Funds	2,254,400	2,254,400	2,254,400	0	
Allocation of Kaka'ako Makai Revenues	1,363,861	1,363,861	1,363,861	0	
Sub-total - Core Operating:	\$37,333,655	\$37,333,655	\$37,333,655	\$0	
2. Commercial Property					
Kaka'ako Makai	\$11,265,822	\$11,265,822	\$11,265,822	\$0	
Nā Lama Kukui	6,455,044	6,455,044	6,455,044	0	
Sub-total – Commercial Property:	\$17,720,866	\$17,720,866	\$17,720,866	\$0	
3. Iwilei Property					
500 North Nimitz	\$0	\$3,519,058	\$3,519,058	\$0	
501 Sumner	0	704,671	704,671	0	
Sub-total – Iwilei Property:	\$0	\$4,223,729	\$4,223,729	\$0	
4. Legacy Properties					
Palaeua Culture Preserve	\$321,059	\$321,059	\$321,059	\$0	
Wao Kele O Puna Management Fund	0	0	0	0	
Sub-total – Special-Legacy Properties:	\$321,059	\$321,059	\$321,059	\$0	
5. Other OHA Programs					
<i>Federal-Funded</i>					
Halawa Luluku Interpretive Development	\$459,490	\$459,490	\$459,490	\$0	
Native Hawaiian Revolving Loan Fund	1,353,805	1,353,805	1,353,805	0	
Sub-total – Federal-Funded:	\$1,813,295	\$1,813,295	\$1,813,295	\$0	
<i>Others</i>	56,000	56,000	56,000	\$0	
Sub-total – Other OHA	\$1,869,295	\$1,869,295	\$1,869,295	0	
Total Operating Budget:	\$57,244,875	\$61,468,604	\$61,468,604	\$0	

Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

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

 - ***Withdrawals from the Native Hawaiian Trust Fund*** (NHTF) are limited by the Native Hawaiian Trust Fund Spending Policy. This policy limits the withdrawal to five (5) percent of the NHTF's twenty-quarter (20-quarter) rolling average market value, as defined, to ensure that resources held within the trust are available for future spending.
 - ***Public Land Trust*** (PLT) ***Revenues*** are received from the State of Hawai'i and have been set at \$15,100,000 (Act 178, SLH 2006) per year, until further legislative action.
 - ***Kaka'ako Makai*** (KM) ***Revenues*** are allocated to OHA's Core Budget for Legacy Property management funding. The Board approved allocation of sixty (60)⁷ percent net income to OHA's FY 22 FY 22 Legacy Land Program.
 - ***State of Hawai'i General Fund*** appropriations are determined by the legislature during each Biennium. The current State Legislature authorized a total of \$2,254,400 for the fiscal period 2021-2022 (FY 2022) and \$2,254,500 for the fiscal period 2022-2023 (FY 2023).

HB204 SD2 CD1, now known as Act 29 (2021), OHA's Budget Bill for the FY22 and FY23 period, from the 2021 Legislative session, contains \$2,054,400 in education, social services, legal and housing provisos plus an additional \$200,000, for fiscal year 2021-2022 to conduct or contract for a follow-up contract and disbursement review of the CLA – OHA & LLCs Contract and Disbursement Review – Report, dated December 4, 2019 ("CLA Report"); and includes the substitution of the CLA Report with the Act 37 financial and management audit.
- 2. Fiscal Stabilization Fund:** Historically, OHA has required funds to address unexpected shortfalls in available funding that had a significant effect on budget, as well as emergencies. OHA historically used "OHA's Native Hawaiian Trust Fund Spending Policy's Fiscal Reserve Management Guidelines" (the Guidelines) to address funding needs, but the guidelines were viewed as overly broad and unclear. The Fiscal Stabilization policy supersedes the guidelines and established a Fiscal Stabilization Fund (FSF) and the rules for its governance and maintenance, to enable OHA to have funds available for budget stabilization and emergencies, but under stricter fiscal limitations. Definitions, concepts, criteria and other elements found in the Guidelines have been mapped to the Fiscal Stabilization Policy (FSP).

⁷Action Item #21-04: Approval of a Third Amendment to BOT #12-05 – Kaka'ako Makai Policy Relating to the Allocation of Revenue from Kaka'ako Makai Properties to the Land Legacy Program, April 20, 2021

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3. **Commercial Property:** Reflects the revenues generated on OHA-owned commercial property lands, Kaka‘ako Makai, Nā Lama Kukui, Iwilei properties, and is summarized as follows:
- **Kaka‘ako Makai (KM) Revenues** are from lease revenues. Sixty (60) percent of all net revenues are allocated to OHA's Core Operating Budget for Legacy Land Program. **Realized surplus is to be retained for contribution to future expenditures on its parcels.**
 - **Nā Lama Kukui (NLK) Revenues** are from lease revenues. **Realized surplus is retained for remaining debt service payments** incurred from the purchase of the property and its Honolulu office build-out.
 - **500 North Nimitz Revenues** are from lease revenues. **Realized surplus is retained for remaining debt service payments** incurred from the purchase of the property.
 - **501 Sumner Revenues** are from lease revenues. **Realized surplus is retained for remaining debt service payments** incurred from the purchase of the property.
4. **Legacy Property:** Reflects the funds designated for use on specific legacy property.
- **Palauea Cultural Preserve Revenues** are derived from the sale of homes in an affluent area on Maui. The .05% of each sale has been deposited into an account for which the funds are to be used for the upkeep and long-term stewardship of this historical site.
 - **Wao Kele O Puna Management Fund** balances consist of previously authorized Board appropriations for current and future programmatic needs. The spending limit balance as reflected in **Table 2a, 2b** above includes known and estimated available funding as of June 2021, updated as needed at each realignment point. Additional information is available beginning on page 31 of this Action Item.
5. **Other OHA Programs Budget**
- **Other OHA Programs - Federal:** Reflects the basic operating budget consisting of payroll, operations, and program expenditures for federally funded OHA Projects & Programs including:
 - Hālawa Lūluku Interpretive Development (HLID) Project;
 - Native Hawaiian Revolving Loan Fund (NHRLF) Program.
- The amount of federal funding available each year for these Programs is based on budgets submitted by OHA and approved by the respective grantors.
- **Other Programs Budget – Others:** Reflects programs funded through other sources of income including:
 - ✓ Ka Wai Ola advertisement sales;
 - ✓ Conference sponsorships; and
 - ✓ Other miscellaneous income.

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These amounts are considered other program income and not part of the NHTF. Expenditure of these funds is authorized through BOT approval of the Other Programs Budget. As of June 2021, the approximate available funds for FY 2022, for the Other Programs are summarized in **Table 3** below:

Table 3: Available Funds for OHA's FY 2022 Other Programs Budget–Others

Funding Source	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
Beginning Balance*:	\$0	\$0	\$0	\$0	
Other Projects	56,000	56,000	56,000	0	
Sub-total Available Funds:	\$56,000	\$56,000	\$56,000	\$0	
Proposed Appropriations	0	0	0	0	
Total Net Available Funds:	\$56,000	\$56,000	\$56,000	\$0	

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B. Total Operating Budget Adjustments – FY 2022, FY 2023

B1. FY2022. The following sections outline and provide explanation on the major adjustments (increases/decreases) to the budget as a result of this realignment. Proposed adjustments to OHA's FY 2022 Total Budget are outlined in **Table 4a** below and outlined in **Attachment #1**:

Table 4a: FY22 Approved Total Operating Budget and Realignments

Total Operating Budget	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
1. Core Operating Budget					
a. Personnel (Fringe 52%)	\$12,872,126	\$12,872,126	\$12,772,126	(\$100,000)	
b. Non-Personnel	23,663,126	23,663,126	23,766,251	103,125	
+Support to WKOP	146,261	146,261	143,136	(3,125)	
Sub-total - Non-Personnel	23,809,387	23,809,387	23,909,387	100,000	
Sub-total – Core Operating Budget:	\$36,681,513	\$36,681,513	\$36,681,513	\$0	
2. Commercial Property					
a. Kaka'ako Makai	\$1,796,258	\$2,682,900	\$3,282,900	\$600,000	
b. Na Lama Kukui	5,628,672	5,695,521	5,695,521	0	
c. Iwilei Property ⁸					
...500 North Nimitz	\$0	\$1,312,839	\$1,312,839	\$0	
...501 Sumner	0	506,375	506,375	0	
Sub-total – Commercial Property	\$7,424,930	\$10,197,635	\$10,797,635	\$600,000	
4. Legacy Properties					
Palaua Culture Preserve	\$74,740	\$74,740	\$74,740	\$0	
Wao Kele O Puna Management Fund ⁹	61,244	61,244	61,244	0	
Sub-total – Legacy Properties:	\$135,984	\$135,984	\$135,984	\$0	
5. Other OHA Programs					
Federal-Funded					
Halawa Luluku Interpretive Development	\$459,590	\$459,590	\$465,680	\$6,090	
Native Hawaiian Revolving Loan Fund	1,353,805	1,353,805	1,353,805	0	
Sub-total – Federal-Funded:	\$1,813,395	\$1,813,395	\$1,819,485	\$6,090	
Total Operating Budget:	\$46,055,822	\$48,828,527	\$49,434,617	\$606,090	

⁸ FY22 budget established via Action Item RM #21-16: Iwilei Commercial Properties Non-Core Operating Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), October 26, 2021

⁹ Corrected from previous version to reflect core support to Wao Kele O Puna. In Realignment #2: budget \$207,505, of which \$61,244 WKOP Funds and \$143,136 support from the Core Budget.

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B2. FY2023. The following sections outline and provide explanation on the major adjustments (increases/decreases) to the budget as a result of this realignment. There are no adjustments to OHA's FY 2023 Total Budget as outlined in **Table 4b**.

Table 4b: FY2023 Approved Total Operating Budget and Realignments

Total Operating Budget	FY 2023				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Ref Page(s)
	(a)	(b)	(c)	(d) = (c - b)	
1. Core Operating Budget					
a. Personnel (Fringe 52%)	\$13,253,145	\$13,253,145	\$13,253,145	\$0	
b. Non-Personnel	23,873,003	23,873,003	23,873,003	0	
+Support to WKOP	207,505	207,505	207,505	0	
Sub-total - Non-Personnel	24,080,508	24,080,508	24,080,508	0	
Sub-total – Core Operating:	\$37,333,653	\$37,333,653	\$37,333,653	\$0	
2. Commercial Property					
Kaka'ako Makai	\$1,821,814	\$4,349,593	\$4,349,593	\$0	
Na Lama Kukui	5,780,184	5,494,326	5,494,326	0	
c. Iwilei Property ¹⁰					
...500 North Nimitz	0	1,731,740	1,731,740	0	
...501 Sumner	0	764,145	764,145	0	
Sub-total – Commercial Property:	\$7,601,998	\$12,339,804	\$12,339,804	\$0	
3. Legacy Properties					
Palaua Culture Preserve	\$74,740	\$74,740	\$74,740	\$0	
Wao Kele O Puna Management Fund ¹¹	0	0	0	0	
Sub-total – Legacy Properties:	\$74,740	\$74,740	\$74,740	\$0	
4. Other OHA Programs					
Federal-Funded					
Halawa Luluku Interpretive Development	\$266,358	\$266,358	\$266,358	\$0	
Native Hawaiian Revolving Loan Fund	1,394,419	1,394,419	1,394,419	0	
Sub-total – Federal-Funded:	\$1,660,777	\$1,660,777	\$1,660,777	\$0	
Total Operating Budget:	\$46,671,169	\$51,408,975	\$51,408,976	\$0	

¹⁰ FY23 budget established via Action Item RM #21-16: Iwilei Commercial Properties Non-Core Operating Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), October 26, 2021

¹¹ Corrected from previous version to reflect core support of \$207,505 for Wao Kele O Puna expenditures.

Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

B. Core Operating Budget Adjustments – FY2022

The Core Budget (CB) consists of payroll, operations, and program expenditures. The sections following outline and provide explanation of the major adjustments (increases/decreases) to the CB in **Table 5** because of this realignment and reflect projections for FY 2022.

Table 5: FY2022 Approved Budget and Realignment Core Budget Comparison

CORE OPERATING BUDGET	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Table
	(a)	(b)	(c)	(d) = (c - a)	
Personnel & Fringe	12,872,126	12,872,126	12,772,126	(100,000)	6
Contracts	3,457,396	3,457,396	3,121,238	(336,158)	7a,b
Debt Service	553,178	553,178	553,178	-	8
Equipment	583,348	583,348	1,187,033	603,685	9a-c
Grants	15,173,500	15,173,500	15,173,500	-	10
Overhead	3,004,448	3,004,448	2,885,687	(118,761)	11
Program	590,283	590,283	835,287	245,004	12a,b
Travel	447,234	447,234	153,464	(293,770)	13a,b
Total	\$36,681,513	\$36,681,513	\$36,681,513	-	

A. Core Personnel Budget Adjustments

Personnel costs includes all expenditures directly related to personnel and comprises of Salaries & Fringe, Student Helper Program, Vacation Payments (including transfer of vacation leave to other State agencies), Employee Continued Education Program and Workers' Compensation Payments. The Core Personnel Budget has been adjusted to reflect estimated needs for FY 2022. Core Personnel Budget Adjustments are summarized in **Table 6**. Due to a higher-than-expected staff turnover leading to unplanned vacant and unfilled positions, estimated needs for FY 2022 resulted in expenditures totaling \$13,881,194, a net decrease of (-\$2,148,717).

Table 6: Core Personnel Budget – FY 22

PERSONNEL & FRINGE	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	FN
	(a)	(b)	(c)	(d) = (c - b)	
52100-SALARIES	8,320,675	8,320,675	8,115,432	(205,243)	[A]
57000-FRINGE BENEFITS	4,326,751	4,326,751	4,079,194	(247,557)	[A]
52070-VACATION TRANSFERS AND PAYOUTS	150,000	150,000	350,000	200,000	[B]

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PERSONNEL & FRINGE	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	FN
	(a)	(b)	(c)	(d) = (c - b)	
52110-SALARIES - STUDENT HELPER PROGRAM	35,000	35,000	160,000	125,000	[C]
57011-FRINGE BENEFITS - STUDENT HELPER PROGRAM	18,200	18,200	16,000	(2,200)	[C]
52300-OVERTIME	20,000	20,000	50,000	30,000	[D]
52130-EMPLOYEE INCENTIVE PROGRAM	1,500	1,500	1,500	-	
Total:	12,872,126	12,872,126	12,772,126	(100,000)	

Salaries & Fringe **decreased a net amount of \$100,000** due to the following:

[A] DECREASE in Salary of (\$205,243) and Fringe of (\$247,557): OHA Administration updated the FY 2022 salary budget to take into consideration savings from higher-than-normal vacancies and eliminated positions, adjusting for any reorganization related costs which should be included in the FY 2021 accrual.

[B] INCREASE in Vacation Transfers and Payouts: OHA Administration updated the vacation payout budget due to higher-than-projected vacation payouts, adjusting for any reorganization related costs which should be included in the FY 2021 accrual.

[C] NET INCREASE in Student Helper Program Salaries and Fringe: OHA Administration updated the FY 2022 salary/fringe budget based on revised estimates, adjusting for any reorganization related costs which should be included in FY 2021 accrual.

[D] NET INCREASE in Overtime: Increase in Overtime costs due to higher than anticipated position vacancies, requiring overtime by existing staff.

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B. Core Non-Personnel Budget Adjustments

The FY 2022 Core Non-Personnel Budget consists of all operational and programmatic costs and has been adjusted to reflect estimated needs through June 30, 2022. OHA's FY 2022 needs are summarized in **Table 7** below.

Table 7: Core Non-Personnel Budget – FY 22

FY 2022 Approved Budget and Realignment #1 Core Non-Personnel Budget Comparisons

Core Non-Personnel	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	FN-Table
	(a)	(b)	(c)	(d) = (c - a)	
Contracts	3,457,396	3,457,396	3,121,238	(336,158)	[A] – 7a,b
Debt Service	553,178	553,178	553,178	-	[B] -8
Equipment	583,348	583,348	1,187,033	603,685	[C] – 9a,b
Grants	15,173,500	15,173,500	15,173,500	-	[D] – 10
Overhead	3,004,448	3,004,448	2,885,687	(118,761)	[E] – 11
Program	590,283	590,283	835,287	245,004	[F] – 12a,b
Travel	447,234	447,234	153,464	(293,770)	[G] – 13a,b
Total	\$23,809,387	\$23,809,387	\$23,909,387	\$100,000	

[A] Contracts Budget Adjustments:

The Contracts Budget includes Services on a Fee and Legal Services as summarized in **Table 7a** below. Highlights of a net decrease in Contracts Account Category of \$336,158 in **Table 7b**.

Table 7a: FY2022 Approved Budget and Realignment Contracts Budget Comparison

CONTRACTS	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Table
	(a)	(b)	(c)	(d) = (c - b)	
57110 SERVICES ON A FEE BASIS	2,706,396	2,706,396	2,567,525	(138,871)	7b
57115 LEGAL SERVICES	751,000	751,000	553,713	(197,287)	7b
TOTAL - CONTRACTS	\$3,457,396	\$3,457,396	\$3,121,238	(\$336,158)	

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Table 7b: FY 2022 Contracts Budget Realignment #2 Highlights

CONTRACTS	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Table
	(a)	(b)	(c)	(d) = (c - b)	
Services on a Fee					
A. State Proviso: Legal Representation	1,048,800	1,048,800	1,048,800	0	
B. Paia Level					
1) Board of Trustees	350,000	350,000	350,000	0	
2) Administration					
CEO			207,275	207,275	
COO	820,046	820,046	291,400	(528,646)	
CFO	487,550	487,550	645,550	158,000	
Corp Counsel			24,500	24,500	
Subtotal 1:	\$2,706,396	\$2,706,396	\$2,567,525	(\$138,871)	7a
Legal Services					
Board of Trustees			200,000	200,000	
Corp Counsel	751,000	751,000	353,713	(397,287)	
Subtotal 2:	\$751,000	\$751,000	\$553,713	(\$197,287)	7a
Total Core Contracts Budget:	\$3,457,396	\$3,457,396	\$3,121,238	(\$336,158)	

[B] Debt Service Adjustments

Includes all expenditures associated with the payment of debt service for BOT-approved obligations. No proposed adjustments.

Table 8: FY2022 Approved Budget and Realignment Debt Budget Comparison

DEBT SERVICE	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
59020-INTEREST EXPENSE	46,429	46,429	46,429	0	
59030-PRINCIPAL EXPENSE	506,749	506,749	506,749	0	
TOTAL - DEBT SERVICE	\$553,178	\$553,178	\$553,178	0	

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[C] Equipment Budget Adjustments:

The Equipment Budget includes Repair & Maintenance, Furniture, Fixtures, and Software and Equipment, as summarized in **Table 9a**. The Equipment Budget has **increased by \$603,685** as highlighted in **Table 9b** and **Table 9c** below primarily due to reclassifications between account categories.

Table 9a: FY2022 Approved Budget and Realignment Equipment Budget Comparison

EQUIPMENT	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
55810 REPAIR & MAINTENANCE	489,837	489,837	1,087,300	597,463	
58400 SOFTWARE & EQUIPMENT	93,511	93,511	99,733	6,222	
TOTAL - EQUIPMENT	583,348	583,348	1,187,033	603,685	

Table 9b: FY 2022 Equipment Budget Realignment #2 Highlights

EQUIPMENT	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	Table
	(a)	(b)	(c)	(d) = (c - b)	
55810 REPAIR & MAINTENANCE					
1) Board of Trustees	0	0	0	0	
2) Administration					
CEO	5,850	5,850	20,000	14,150	Table 9c
COO - Front of House	0	0	688,961	688,961	Table 9c
COO – Back of House	460,427	460,427	360,427	(100,000)	
CFO	16,510	16,510	15,750	(760)	
Corp Counsel	4,050	4,050	2,162	(1,888)	
Subtotal:	\$486,837	\$486,837	\$1,087,300	\$600,463	
58400 SOFTWARE & EQUIPMENT					
COO - Back Office	93,511	93,511	99,733	6,222	
Total Core Contracts Budget:	\$93,511	\$93,511	\$99,733	\$6,222	

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Table 9c: Repair & Maintenance Details

REPAIR & MAINTENANCE	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
55810 REPAIR & MAINTENANCE					
2. CEO	5,850	5,850	20,000	-	
4510 Beneficiary services, for additional Foundant license	-	-	14,000	14,000	
6200 WDC	5,850	5,850	6,000	150	
3A. COO	-	-	688,961		
8300 Land Assets 55810 REPAIR & MAINTENANCE	-	-	2,700	2,700	
8303 Kukaniloko for UH TPSS Contract	-	-	239,000	239,000	
8304 Pahua for PVA Installation Contract	-	-	179,000	179,000	
8305 Waialua Courthouse-for emergency roof repair	-	-	122,000	122,000	
8320 Wao Kele o Puna - forest manager contract	-	-	146,261	146,261	
3B. COO	460,427	460,427	360,427		
8400 Operational adjustments to balance budget	206,632	206,632	106,632	(100,000)	
3600 IT Operational Expense	253,795	253,795	253,795	-	
4. CFO	16,510	16,510	15,750		
3900 Procurement COVID Pandemic restrictions have resulted in decreased demand for travel services.	1,760	1,760	1,000	(760)	
3800 Grants Foundant license renewal and maintenance	14,750	14,750	14,750	-	
5. CCO	4,050	4,050	2,162		
2500 HR Adjusting to match original budget proposal submitted to FS in July 2021	4,050	4,050	2,162	(1,888)	
Grand Total	\$486,837	\$486,837	\$1,087,300	\$ 600,463	

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[D] Grants Budget Adjustments:

Although there are no FY2022 adjustments in the grants budget, there were \$256,300 in FY2021 awards that were declined and Administration recommends the carry-forward of \$156,300 in Community Grants Program, Object Code 56530 and \$100,000 in Kulia Grants, Object Code 56540, to re-award in 2021-2022 (FY22), subject to a future action item being brought to the Board of Trustees (BOT).

Includes all grant opportunities in support of our Native Hawaiian communities to create systemic change and is presented in **Table 10** below:

Table 10: FY2022 Approved Budget and Realignment Equipment Budget Comparison

GRANTS	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
56510-GRANTS IN AID PROGRAM & PROVISIO GRANTS	830,000	830,000	830,000	-	
56530-GRANTS IN AID - COMMUNITY GRANTS	7,300,000	7,300,000	7,300,000	-	
56540-GRANTS IN AID LEVEL II GRANTS	6,500,000	6,500,000	6,500,000	-	
56560-GRANTS IN AID - SPONSORSHIPS	410,921	410,921	410,921	-	
56570-GRANTS IN AID - DISASTER AID	132,579	132,579	132,579	-	
Subtotal - Grants:	\$15,173,500	\$15,173,500	\$15,173,500	\$0	

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[E] Overhead Budget Adjustments:

Overhead includes all expenditures associated with office rents and utilities, communication costs, insurance, supplies, and postage and is detailed in **Table 11** below. The Overhead Budget has a **net decrease of \$118,761** in FY 2022 as detailed in **Table 11** below. Figures reflect updated forecast of year end spend.

Table 11: FY2022 Approved Budget and Realignment Equipment Budget Comparison

OVERHEAD	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
53100-OFFICE SUPPLIES	\$16,060	\$16,060	7,147	(8,913)	
53200-OTHER SUPPLIES	18,975	18,975	19,225	250	
53750-POSTAGE	13,520	13,520	3,080	(10,440)	
53810-TELEPHONE & RELATED SVCS	176,506	176,506	173,106	(3,400)	
53850-CELLULAR PHONE	30,000	30,000	35,000	5,000	
54150-PARKING VALIDATIONS	22,200	22,200	38,860	16,660	
55010-ELECTRICITY	330,790	330,790	188,110	(142,680)	
55200-WATER	1,766	1,766	4,166	2,400	
55510-RENTAL OF LAND & BUILDING	1,181,071	1,181,071	1,156,072	(24,999)	
55515-RENTAL OF LAND & BUILDING - CAM & MISC	722,377	722,377	697,877	(24,500)	
55640-RENTAL OF EQUIPMENT	88,642	88,642	88,742	100	
55910-INSURANCE	372,542	372,542	417,702	45,160	
56810-SETTLEMENT - LAWSUITS	30,000	30,000	30,000	0	
58200-LEASEHOLD IMPROVEMENTS	0	0	25,600	25,600	
59015 BANK FEES	0	0	1,000	1,000	
TOTAL - OVERHEAD	\$3,004,448	\$3,004,448	\$2,885,687	(\$118,761)	

Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

[F] Program Budget Adjustments:

The Program Budget includes Conferences, Meetings, Events – Not Org by OHA, Other Expenses, and so on as summarized in **Table 12a and 12b**. The Program Budget has **net increase of \$245,004**, of which \$242,568 is due to reclassification from Contracts to proper accounting category.

Table 12a: FY2022 Approved Budget and Realignment Program Budget Comparison

PROGRAM	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
53300-PROMOTIONAL ITEMS	8,000	8,000	7,000	(1,000)	
53400-BOOKS & REFERENCE MATLS	4,110	4,110	3,746	(364)	
53510-DUES	32,840	32,840	42,960	10,120	
53520-SUBSCRIPTION	50,080	50,080	52,430	2,350	
53610-FREIGHT & DELIVERY	5,990	5,990	34,790	28,800	Table 12b
53710-BULK MAIL	181,232	181,232	220,000	38,768	Table 12b
53910-PRINTING	8,860	8,860	181,900	173,040	Table 12b
54010-ADVERTISING	48,988	48,988	117,488	68,500	
54190-AUTO ALLOWANCE	3,912	3,912	3,912	0	
55750-OTHER RENTALS	20,444	20,444	23,197	2,753	
57120-HONORARIUM	25,210	25,210	21,070	(4,140)	
57220-VOLUNTEER STIPEND	1,760	1,760	-	(1,760)	
57240-OTHER EXPENSES	15,000	15,000	13,812	(1,188)	
57250-SEMINAR & CONFERENCE FEES	64,707	64,707	37,132	(27,575)	
57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	91,500	91,500	49,000	(42,500)	

Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

PROGRAM	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
57256- CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	11,450	11,450	9,650	(1,800)	
57280-TRUSTEE ALLOWANCE REPORTS	16,200	16,200	16,200	0	
TOTAL - PROGRAM	\$590,283	\$590,283	\$835,287	\$245,004	

Table 12b: FY 2022 Program Budget Realignment #2 Highlights

PROGRAM	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
4210 PR Comm					
4210 PR Comm Ka Wai Ola 53610 FREIGHT & DELIVERY – Reclass from Contracts	-	-	28,800	28,800	
4210 PR Comm Ka Wai Ola 53710 BULK MAIL – Reclass from Contracts	181,232	181,232	220,000	38,768	
4210 PR Comm Ka Wai Ola - 53910 PRINTING – Reclass from Contracts	-	-	175,000	175,000	
Total	\$181,232	\$181,232	423,800	\$242,568	

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Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

[G] Travel Budget Adjustments:

The Travel Budget includes all expenditures associated with In-State and Out-Of-State travel to include transportation, accommodation, car rental, parking, mileage, and subsistence. The Travel Budget has **decreased by \$293,770** in FY 2022 as highlighted in **Table 13a** and **Table 13b** below.

Table 13a: FY2022 Approved Budget and Realignment Travel Budget Comparison

TRAVEL	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
54110 MILEAGE	1,887	1,887	424	(1,463)	
54130 PARKING	7,082	7,082	3,040	(4,042)	
54260 TRANSPORTATION - IN STATE	62,936	62,936	30,000	(32,936)	
54310 SUBSISTENCE - IN STATE	89,632	89,632	45,000	(44,632)	
54460 TRANSPORATION - OUT OF STATE	94,440	94,440	30,000	(64,440)	
54510 SUBSISTENCE - OUT OF STATE	119,774	119,774	20,000	(99,774)	
54610 CAR RENTAL - IN STATE	36,632	36,632	15,000	(21,632)	
54620 CAR RENTAL - OUT OF STATE	18,040	18,040	5,000	(13,040)	
54810 OTHER TRAVEL IN STATE	6,572	6,572	3,000	(3,572)	
54820 OTHER TRAVEL OUT OF STATE	10,240	10,240	2,000	(8,240)	
TOTAL - TRAVEL	447,234	447,234	153,464	(293,770)	

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Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

Table 13b: FY2022 Approved Budget and Realignment Travel Budget Comparison (by Expenditure Type)

TRAVEL	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
In-State Employee Travel	198,169	198,169	93,464	(104,705)	
Out-of-State Employee Travel	232,254	232,254	55,000	(177,254)	
Other and Non-Employee Travel	16,812	16,812	5,000	(11,812)	
Total Core Travel Budget:	\$447,234	\$447,234	\$153,464	(\$293,770)	

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Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

D. Commercial Property Budget Adjustments – FY2022

The Commercial Property Budget consists of Kaka‘ako Makai and Nā Lama Kukui’s revised operational costs to reflect estimated needs through June 30, 2022.

D1. Kaka‘ako Makai

Kakaako Makai Budget has **increased by \$600,000** in FY 2022 as highlighted in **Table 14** below.

Table 14: FY2022 Approved Budget and Realignment Kakaako Makai Budget Comparison

Kaka'ako Makai	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
Beginning Balance*	6,550,082	6,550,082	6,550,082	0	
Gross Projected Revenue	4,551,586	4,551,586	4,551,586	0	
Less: Kakaako Makai Net Revenue (Legacy Use)	(1,363,861)	(1,363,861)	(1,363,861)	0	
Sub-total Available Funds:	\$9,737,807	\$9,737,807	\$9,737,807	\$0	
Less: Expenses					
Contracts	944,443	1,499,443	2,106,885	607,442	
Equipment	243,060	628,060	628,060	0	
Overhead	445,285	391,927	391,927	0	
Personnel	102,819	102,819	102,819	0	
Program	60,651	60,651	53,209	(7,442)	
Travel	0	0	0	0	
Sub-total Expenditures:	\$1,796,258	\$2,682,900	\$3,282,900	\$600,000	
Less: Debt Service					
Estimated Net Available Funds:	7,941,549	7,054,907	6,454,907	(600,000)	

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Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

D2. Nā Lama Kukui

No adjustments in Na Lama Kukui.

Table 15: FY2022 Approved Budget and Realignment Na Lama Kukui Budget Comparison

Na Lama Kukui	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
Beginning Balance*	1,060,531	1,060,531	1,060,531	0	
Gross Projected Revenue	5,189,803	5,189,803	5,189,803	0	
Sub-total Available Funds:	\$6,250,334	\$6,250,334	\$6,250,334	\$0	
<i>Less: Expenses</i>					
Contracts	604,013	555,564	555,564	0	
Equipment	1,065,425	1,391,934	1,391,934	0	
Overhead	942,710	780,354	780,354	0	
Personnel	96,800	96,800	96,800	0	
Program	368,745	319,890	319,890	0	
Travel	0	0	0	0	
Sub-total Expenditures:	\$3,077,693	\$3,144,542	\$3,144,542	\$0	
<i>Less: Debt Service</i>	2,550,979	2,550,979	2,550,979	0	
Estimated Net Available Funds:	\$621,662	\$554,813	\$554,813	\$0	

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Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

E. Iwilei Properties Budget Adjustments – FY2022

The Iwilei Properties Budget consists of 500 N. Nimitz and 501 Sumner operational costs to reflect estimated needs through June 30, 2022. No adjustments in this realignment.

Table 16: FY2022 Approved Budget and Realignment Iwilei Property Comparison

Iwilei Properties	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
500 N Nimitz					
Contracts	N/A	308,250	308,250	0	
Equipment	N/A	166,854	166,854	0	
Overhead	N/A	120,051	120,051	0	
Program	N/A	189,615	189,615	0	
Debt Service	N/A	528,069	528,069	0	
Totals - 500 N Nimitz:		\$1,312,839	\$1,312,839	\$0	
501 Sumner	N/A				
Contracts	N/A	48,250	48,250	0	
Equipment	N/A	154,735	154,735	0	
Overhead	N/A	79,553	79,553	0	
Program	N/A	8,658	8,658	0	
Debt Service		215,178	215,178	0	
Totals - 501 Sumner:	N/A	\$506,374	\$506,374	\$0	

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Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

E. Legacy Property Budget Adjustments

The Legacy Property Budget consists of operational costs associated with the long-term stewardship kuleana of these historical sites—Kukaniloko, Waialua Courthouse, Pahua Heiau, Ho’omana.

E1. Palauea Culture Preserve

Revised needs through June 30, 2022 are estimated and summarized in **Table 17** for the Palauea Culture Preserve and includes a \$17,425 carryover from FY21 unspent budget in Proposed FY22 Realignment #2.

Table 17: FY2022 Approved Budget and Realignment Palauea Culture Preserve Comparison

Palauea Culture Preserve	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
Beginning Balance	264,659	255,489	255,489	(0)	
Gross Projected Revenue	65,570	65,570	65,570	0	
Add: Unspent FY21 (unaudited)			17,425	17,425	
<i>Sub-total Available Funds:</i>	\$330,229	\$330,229	\$338,484	\$17,425	
<i>Less: Expenses</i>					
Contracts	33,600	33,600	33,600	0	
Equipment	31,550	31,550	33,246	1,696	
Grants	0	0	0	0	
Overhead	6,000	6,000	5,500	(500)	
Program	1,250	1,250	0	(1,250)	
Travel	2,340	2,340	2,394	54	
<i>Sub-total Expenditures:</i>	74,740	74,740	74,740	0	
Estimated Net Available Funds:	\$255,489	\$255,489	\$263,744	\$17,425	

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Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

E2. Wao Kele O Puna Management Fund

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

Revised needs through June 30, 2022 are estimated and summarized in **Table 18** for the Wao Kele O Puna and includes a \$24,838 carryover from FY21 unspent budget as approved in Proposed FY22 Realignment #2.

Table 18: FY2022 Approved Budget and Realignment WKOP Comparison

Wao Kele O Puna	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
Beginning Balance	61,244	61,244	61,244	0	
<i>Sub-total Available Funds:</i>	\$61,244	\$61,244	\$61,244	\$0	
<i>Less: Expenses</i>					
Contracts	14,850	14,850	-	(14,850)	
Equipment	186,300	186,300	200,000	13,700	
Program	2,275	2,275	300	(1,975)	
Travel	4,080	4,080	4,080	0	
<i>Sub-total Expenditures:</i>	\$207,505	\$207,505	\$204,380	(\$3,125)	
Add: Native Hawaiian Trust Fund	146,261	146,261	143,136	(3,125)	
Estimated Net Available Funds:	\$0	\$0	\$0	\$0	

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Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

F. Other OHA Programs Budget Adjustments

OHA's Other OHA Programs Budget reflects budgets for other programs funded through non-trust-fund sources, including federal funds and other fund sources.

F1. Federal-funded

OHA's Other Programs – Federal-funded budget requests are summarized in **Table 19** below and reflect updates in the Native Hawaiian Revolving Loan Fund (NHRLF) FY2022 budget as approved by the Administration for Native Americans (ANA).

**Table 19: Other OHA Programs Budget – Federal-funded
FY 2022 Proposed Realignment #3 Adjustments Summary**


Other OHA Programs - Federal	FY 2022				
	Approved Budget	Approved Realignment #1	Proposed Realignment #2	Adjustments	
	(a)	(b)	(c)	(d) = (c - b)	
HLID Project					
Contracts	\$220,000	\$220,000	\$200,000	(\$20,000)	
Equipment	67,300	67,300	100,000	32,700	
Grants	0	0	0	0	
Overhead	31,330	31,330	20,720	(10,610)	
Personnel & Fringe	134,560	134,560	134,560	0	
Program	6,400	6,400	10,400	4,000	
Travel	0	0		0	
Sub-total HLID:	\$459,590	\$459,590	\$465,680	\$6,090	
NHRLF Program					
Contracts	\$365,231	\$365,231	\$365,231	\$0	
Grants	0	0	30,800	30,800	
Personnel & Fringe	57,261	57,261	67,371	10,110	
Program	779,768	779,768	742,276	(37,492)	
Overhead	113,478	113,478	138,128	24,650	
Travel	38,068	38,068	10,000	(28,068)	
Sub-total NHRLF:	\$1,353,806	\$1,353,806	\$1,353,806	\$0	
Other OHA Programs - Federal	\$1,813,396	\$1,813,396	\$1,819,486	\$6,090	

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Action Item RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

G. Chief Financial Officer Certification

The following is the certification by the Chief Financial Officer that the funds are available to effect the realignment actions:



Ramona G Hinck

Chief Financial Officer

Date: Feb 18, 2022

V. REFERENCES

The following action items are provided as references for this and future budget realignment actions:

- A. Action Item RM #21-17: FB22-23 Non-Core Budget Realignment #1, October 26, 2021;
- B. Action Item RM #21-16: Iwilei Commercial Properties Non-Core Operating Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), October 26, 2021; and
- C. Action Item RM #21-08A: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), June 30, 2021.

VI. RECOMMENDED ACTIONS

Motion #1: Approve the fiscal biennium budget realignment #2 for the fiscal biennium periods 2021-2022 (FY22) and 2022-2023 (FY23) as summarized at Attachment #1.

Motion #2: Approve the carry-forward of \$256,300 (\$156,300 in Community Grants Program, Object Code 56530 and \$100,000 in Kulia Grants, Object Code 56540), due to declined FY2021 grants, to re-award in 2021-2022 (FY22), subject to a future action item being brought to the Board of Trustees (BOT).

VII. ALTERNATE ACTIONS

- A. Amend the recommended action.
- B. Do not approve the recommended action.

VIII. ATTACHMENTS

- 1. FY 2022 and FY 2023 Budget Realignment #2
- 2. FY 2022 Budget Realignment #2
- 3. FY 2023 Budget Realignment #2

OFFICE OF HAWAIIAN AFFAIRS
FY 2022 AND FY 2023 BUDGET REALIGNMENT #2

ATTACHMENT 1

2021-2022 (FY22) Core and Non-Core Budgets and 2022-2023 (FY23) Core and Non-Core Budgets - Realignment #2

Table 1. FY2022 REALIGNMENT #2 (February 2022)

FY 2022	FTE	Core	Commercial Property Budget		Iwilei Properties Budget		Legacy Property Budget		Other OHA Programs Budget	FY 2022 Total Operating Budget
			Kaka'ako Makai	Nä Lama Kukui	500 N Nimitz	501 Sumner	Palauea Culture Preserve	WKOP Mgmt Fund*	Federal Funded	
Personnel & Fringe	153	\$12,772,126	\$102,819	\$96,800	\$0	\$0	\$0	\$0	\$876,835	\$13,848,580
Program		835,287	53,209	319,890	189,615	8,658	1,250	300	148,528	1,556,737
Contracts		3,121,238	2,106,885	555,564	308,250	48,250	33,600	-	565,231	6,739,018
Grants		15,173,500	-	-	-	-	-	-	-	15,173,500
Travel		153,464	-	-	-	-	2,340	4,080	10,000	169,884
Equipment		1,043,897	628,060	1,391,934	166,854	154,735	31,550	56,864	130,800	3,604,694
Overhead		2,885,687	391,927	780,354	120,051	79,553	6,000	-	88,091	4,351,663
Debt Service		553,178	-	2,550,979	528,069	215,179	-	-	-	3,847,405
Subtotals:		\$36,538,377	\$3,282,900	\$5,695,521	\$1,312,839	\$506,375	\$74,740	\$61,244	\$1,819,485	\$49,291,481
WKOP Fund		143,136								143,136
Totals:		\$36,681,513	\$3,282,900	\$5,695,521	\$1,312,839	\$506,375	\$74,740	\$61,244	\$1,819,485	\$49,434,617

*With correction from previous version to reflect core support to Wao Kele O Puna. In Realignment #2: \$207,505, of which \$61,244 WKOP Funds and \$143,136 support from the Core Budget

Table 2. FY2023 REALIGNMENT #2 (February 2022)

FY 2023	FTE	Core	Commercial Property Budget		Iwilei Properties Budget		Legacy Property Budget		Other OHA Programs Budget	FY 2023 Total Operating Budget
			Kaka'ako Makai	Nä Lama Kukui	500 N Nimitz	501 Sumner	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	
Personnel & Fringe	153	\$ 13,253,145	\$ 105,904	\$ 99,704	\$ -	\$ -	\$ -	\$ -	\$ 937,721	\$ 14,396,474
Program		589,315	62,471	368,409	252,264	33,205	1,250	0	118,282	1,425,196
Contracts		3,674,487	1,444,443	518,765	411,000	61,000	33,600	0	491,188	6,634,483
Grants		15,173,500	0	0	0	0	0	0	0	15,173,500
Travel		443,154	0	0	0	0	2,340	0	39,210	484,704
Equipment		397,048	2,250,352	1,214,493	194,572	272,981	31,550	0	0	4,360,996
Overhead		3,063,757	486,424	782,003	160,068	106,070	6,000	0	74,376	4,678,698
Debt Service		531,742	0	2,510,952	713,836	290,890	0	0	0	4,047,420
Subtotals:		\$ 37,126,148	\$ 4,349,594	\$ 5,494,326	\$ 1,731,740	\$ 764,146	\$ 74,740	\$ 0	\$ 1,660,777	\$ 51,201,471
WKOP Fund		207,505								207,505
Totals:		\$ 37,333,653	\$ 4,349,594	\$ 5,494,326	\$ 1,731,740	\$ 764,146	\$ 74,740	\$ -	\$ 1,660,777	\$ 51,408,976

*With correction from previous version to reflect core support \$207,505 to Wao Kele O Puna.

2-Year Totals:	\$74,015,166	\$7,632,494	\$11,189,847	\$3,044,579	\$1,270,521	\$149,480	\$61,244	\$3,480,262	\$100,843,593
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OFFICE OF HAWAIIAN AFFAIRS
FY 2022 BUDGET REALIGNMENT #2

ATTACHMENT 2

2021-2022 (FY22) Core and Non-Core Budgets - Original Budget to Realignment #1 and Realignment #1 to Realignment #2

A. FY 2022 TOTAL OPERATING BUDGET (June 2021)

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	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	
Personnel & Fringe	153	\$12,872,126	\$102,819	\$96,800	\$0	\$0	\$914,327	\$13,986,072
Program		590,283	60,651	368,745	1,250	2,275	119,878	1,143,082
Contracts		3,457,396	944,443	604,013	33,600	14,850	585,231	5,639,533
Grants		15,173,500	-	-	-	-	-	15,173,500
Travel		447,234	-	-	2,340	4,080	38,068	491,722
Equipment		437,087	243,060	1,065,425	31,550	40,039	67,300	1,884,461
Overhead		3,004,448	445,285	942,710	6,000	-	88,591	4,487,034
Debt Service		553,178	-	2,550,979	-	-	-	3,104,157
Subtotal:		36,535,252	1,796,258	5,628,672	74,740	61,244	1,813,395	45,909,561
Core Support to WKOP Fund		146,261						146,261
Totals (A):		36,681,513	1,796,258	5,628,672	74,740	61,244	1,813,395	46,055,822

*With correction from previous version to reflect core support to Wao Kele O Puna. In Realignment #2: \$207,505, of which \$61,244 WKOP Funds and \$146,261 support from the Core Budget.

B. FY2022 REALIGNMENT #1 (October 2021)

FY 2022	FTE	Core	Commercial Property Budget		Iwilei Properties Budget		Legacy Property Budget		Other OHA Programs Budget	FY 2022 Total Operating Budget
			Kaka'ako Makai	Nā Lama Kukui	500 Nimitz	501 Sumner	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	
Personnel & Fringe	153	\$12,872,126	\$102,819	\$96,800	\$0	\$0	\$0	\$0	\$914,327	\$13,986,072
Program		590,283	60,651	319,890	189,615	8,658	1,250	2,275	119,878	1,292,500
Contracts		3,457,396	1,499,443	555,564	308,250	48,250	33,600	14,850	585,231	6,502,584
Grants		15,173,500	-	-	-	-	-	-	-	15,173,500
Travel		447,234	-	-	-	-	2,340	4,080	38,068	491,722
Equipment		437,087	628,060	1,391,934	166,854	154,735	31,550	40,039	67,300	2,917,559
Overhead		3,004,448	391,927	780,354	120,051	79,553	6,000	-	88,591	4,470,924
Debt Service		553,178	-	2,550,979	528,069	215,179	-	-	-	3,847,405
Subtotal:		\$36,535,252	\$2,682,900	\$5,695,521	\$1,312,839	\$506,375	\$74,740	\$61,244	\$1,813,395	\$48,682,266
Core Support to WKOP Fund		146,261								146,261
Totals (B):		\$36,681,513	\$2,682,900	\$5,695,521	\$1,312,839	\$506,375	\$74,740	\$61,244	\$1,813,395	\$48,828,527

*With correction from previous version to reflect core support to Wao Kele O Puna. In Realignment #2: \$207,505, of which \$61,244 WKOP Funds and \$146,261 support from the Core Budget.

Difference (C)=(B)-(A)	\$	-	\$ 886,642	\$ 66,849	\$ 1,312,839	\$ 506,375	\$ -	\$ -	\$ -	\$ 2,772,705
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OFFICE OF HAWAIIAN AFFAIRS
FY 2022 BUDGET REALIGNMENT #2

ATTACHMENT 2

2021-2022 (FY22) Core and Non-Core Budgets - Original Budget to Realignment #1 and Realignment #1 to Realignment #2

B'. FY2022 REALIGNMENT #1 (October 2021)

FY 2022	FTE	Core	Commercial Property Budget		Iwilei Properties Budget		Legacy Property Budget		Other OHA Programs Budget	FY 2022
			Kaka'ako Makai	Nä Lama Kukui	500 Nimitz	501 Sumner	Palauca Culture Preserve	WKOP Mgmt Fund	Federal Funded	Total Operating Budget
Personnel & Fringe	153	\$12,872,126	\$102,819	\$96,800	\$0	\$0	\$0	\$0	914,327	\$13,986,072
Program		590,283	60,651	319,890	189,615	8,658	1,250	2,275	119,878	1,292,500
Contracts		3,457,396	1,499,443	555,564	308,250	48,250	33,600	14,850	585,231	6,502,584
Grants		15,173,500	0	0	0	0	-	-	-	15,173,500
Travel		447,234	0	0	0	0	2,340	4,080	38,068	491,722
Equipment		437,087	628,060	1,391,934	166,854	154,735	31,550	40,039	67,300	2,917,559
Overhead		3,004,448	391,927	780,354	120,051	79,553	6,000	-	88,591	4,470,924
Debt Service		553,178	\$0	2,550,979	528,069	215,179	-	-	-	3,847,405
Subtotal:		\$36,535,252	\$2,682,900	\$5,695,521	\$1,312,839	\$506,375	\$74,740	\$61,244	\$1,813,395	\$48,682,266
Core Support to WKOP Fund		146,261								146,261
Totals (B'):		\$36,681,513	\$2,682,900	\$5,695,521	\$1,312,839	\$506,375	\$74,740	\$61,244	\$1,813,395	\$48,828,527

*With correction from previous version to reflect core support to Wao Kele O Puna. In Realignment #2: \$207,505, of which \$61,244 WKOP Funds and \$146,261 support from the Core Budget.

C. FY2022 REALIGNMENT #2 (February 2022)

FY 2022	FTE	Core	Commercial Property Budget		Iwilei Properties Budget		Legacy Property Budget		Other OHA Programs Budget	FY 2022
			Kaka'ako Makai	Nä Lama Kukui	500 Nimitz	501 Sumner	Palauca Culture Preserve	WKOP Mgmt Fund	Federal Funded	Total Operating Budget
Personnel & Fringe	153	\$12,772,126	\$102,819	\$96,800	\$0	\$0	\$0	\$0	876,835	\$13,848,580
Program		835,287	53,209	319,890	189,615	8,658	1,250	300	148,528	1,556,737
Contracts		3,121,238	2,106,885	555,564	308,250	48,250	33,600	-	565,231	6,739,018
Grants		15,173,500	0	0	0	0	-	-	-	15,173,500
Travel		153,464	0	0	0	0	2,340	4,080	10,000	169,884
Equipment		1,043,897	628,060	1,391,934	166,854	154,735	31,550	56,864	130,800	3,604,694
Overhead		2,885,687	391,927	780,354	120,051	79,553	6,000	-	88,091	4,351,663
Debt Service		553,178	\$0	2,550,979	528,069	215,179	-	-	-	3,847,405
Subtotal:		\$36,538,377	\$3,282,900	\$5,695,521	\$1,312,839	\$506,375	\$74,740	\$61,244	\$1,819,485	\$49,291,481
Core Support to WKOP Fund		143,136								143,136
Totals (D):		\$36,681,513	\$3,282,900	\$5,695,521	\$1,312,839	\$506,375	\$74,740	\$61,244	\$1,819,485	\$49,434,617

*With correction from previous version to reflect core support to Wao Kele O Puna. In Realignment #2: \$207,505, of which \$61,244 WKOP Funds and \$143,136 support from the Core Budget.

Difference (D)=(C)-(B')	\$	-	\$	600,000	\$	-	\$	-	\$	-	\$	-	\$	6,090	\$	606,090
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OFFICE OF HAWAIIAN AFFAIRS
FY 2023 BUDGET REALIGNMENT #2

ATTACHMENT 3

2022-2023 (FY23) Core and Non-Core Budgets - Original Budget to Realignment #1 and Realignment #1 to Realignment #2

A. FY 2023 TOTAL OPERATING BUDGET (June 2021)

FY 2023	FTE	Core	Commercial Property Budget		Legacy Property Budget		Other OHA Programs Budget	FY 2022 Total Operating Budget
			Kaka'ako Makai	Nā Lama Kukui	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	
Personnel & Fringe	153	\$13,253,145	\$105,904	\$99,704	\$0	\$0	937,721	\$14,396,474
Program		589,315	62,471	370,055	1,250	-	118,282	1,141,373
Contracts		3,674,487	944,443	612,407	33,600	-	491,188	5,756,125
Grants		15,173,500	0	0	-	-	-	15,173,500
Travel		443,154	0	0	2,340	-	39,210	484,704
Equipment		397,048	250,352	1,228,093	31,550	-	-	1,907,043
Overhead		3,063,757	458,644	958,973	6,000	-	74,376	4,561,750
Debt Service		531,742	0	2,510,952	-	-	-	3,042,694
Subtotal:		37,126,148	1,821,814	5,780,184	74,740	-	1,660,777	46,463,663
Core Support to WKOP Fund		207,505						207,505
Totals (A):		37,333,653	1,821,814	\$5,780,184	\$74,740	\$0	\$1,660,777	46,671,169

*With correction from previous version to reflect core support to Wao Kele O Puna: \$207,505.

B. FY2023 REALIGNMENT #1 (October 2021)

FY 2023	FTE	Core	Commercial Property Budget		Iwilei Properties Budget		Legacy Property Budget		Other OHA Programs Budget	FY 2022 Total Operating Budget
			Kaka'ako Makai	Nā Lama Kukui	500 Nimitz	501 Sumner	Palauea Culture Preserve	WKOP Mgmt Fund	Federal Funded	
Personnel & Fringe	153	\$13,253,145	\$ 105,904	\$ 99,704	\$ -	\$ -	\$ -	\$ -	\$ 937,721	\$ 14,396,474
Program		589,315	62,471	368,409	252,264	33,205	1,250	-	118,282	1,425,196
Contracts		3,674,487	1,444,443	518,765	411,000	61,000	33,600	-	491,188	6,634,483
Grants		15,173,500	-	-	-	-	-	-	-	15,173,500
Travel		443,154	-	-	-	-	2,340	-	39,210	484,704
Equipment		397,048	2,250,352	1,214,493	194,572	272,981	31,550	-	-	4,360,996
Overhead		3,063,757	486,423	782,003	160,068	106,070	6,000	-	74,376	4,678,697
Debt Service		531,742	-	2,510,952	713,836	290,889	-	-	-	4,047,419
Subtotal:		\$37,126,148	\$ 4,349,593	\$5,494,326	\$1,731,740	\$764,145	\$74,740	\$0	\$1,660,777	\$51,201,469
WKOP Fund		207,505								207,505
Totals (B):		\$37,333,653	\$4,349,593	\$5,494,326	\$1,731,740	\$764,145	\$74,740	\$0	\$1,660,777	\$51,408,975

*With correction from previous version to reflect core support to Wao Kele O Puna: \$207,505.

Difference (C)=(B)-(A)	\$	-	\$ 2,527,779	\$ (285,858)	\$ 1,731,740	\$ 764,145	\$ -	\$ -	\$ -	\$ 4,737,806
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2022-2023 (FY23) Core and Non-Core Budgets - Original Budget to Realignment #1 and Realignment #1 to Realignment #2

FY 2023	FTE	Core	Commercial Property Budget		Iwilei Properties Budget		Legacy Property Budget		Other OHA Programs Budget	FY 2022
			Kaka'ako Makai	Nā Lama Kukui	500 N Nimitz	501 Sumner	Palaeua Culture Preserve	WKOP Mgmt Fund	Federal Funded	Total Operating Budget
Personnel & Fringe	153	\$13,253,145	105,904	\$ 99,704	\$ -	\$ -	\$ -	\$ -	\$ 937,721	\$ 14,396,474
Program		589,315	62,471	368,409	252,264	33,205	1,250	-	118,282	1,425,196
Contracts		3,674,487	1,444,443	518,765	411,000	61,000	33,600	-	491,188	6,634,483
Grants		15,173,500	-	-	-	-	-	-	-	15,173,500
Travel		443,154	-	-	-	-	2,340	-	39,210	484,704
Equipment		397,048	2,250,352	1,214,493	194,572	272,981	31,550	-	-	4,360,996
Overhead		3,063,757	486,424	782,003	160,068	106,070	6,000	-	74,376	4,678,698
Debt Service		531,742	-	2,510,952	713,836	290,890	-	-	-	4,047,420
Subtotal:		\$ 37,126,148	\$ 4,349,594	\$5,494,326	\$1,731,740	\$764,146	\$74,740	\$0	\$1,660,777	\$ 51,201,471
WKOP Fund		207,505								207,505
Totals (B'):		\$ 37,333,653	\$ 4,349,594	\$ 5,494,326	\$ 1,731,740	\$ 764,146	\$ 74,740	\$ -	\$ 1,660,777	\$ 51,408,976

C. FY2023 REALIGNMENT #2 (Februrary 2022)

FY 2023	FTE	Core	Commercial Property Budget		Iwilei Properties Budget		Legacy Property Budget		Other OHA Programs Budget	FY 2022
			Kaka'ako Makai	Nā Lama Kukui	500 N Nimitz	501 Sumner	Palaeua Culture Preserve	WKOP Mgmt Fund	Federal Funded	Total Operating Budget
Personnel & Fringe	153	\$ 13,253,145	105,904	\$ 99,704	\$ -	\$ -	\$ -	\$ -	\$ 937,721	\$ 14,396,474
Program		589,315	62,471	368,409	252,264	33,205	1,250	-	118,282	1,425,196
Contracts		3,674,487	1,444,443	518,765	411,000	61,000	33,600	-	491,188	6,634,483
Grants		15,173,500	-	-	-	-	-	-	-	15,173,500
Travel		443,154	-	-	-	-	2,340	-	39,210	484,704
Equipment		397,048	2,250,352	1,214,493	194,572	272,981	31,550	-	-	4,360,996
Overhead		3,063,757	486,424	782,003	160,068	106,070	6,000	-	74,376	4,678,698
Debt Service		531,742	-	2,510,952	713,836	290,890	-	-	-	4,047,420
Subtotal:		\$37,126,148	\$4,349,594	\$5,494,326	\$1,731,740	\$764,146	\$74,740	\$0	\$1,660,777	\$51,201,471
WKOP Fund		207,505								207,505
Totals (C):		\$37,333,653	\$4,349,594	\$5,494,326	\$1,731,740	\$764,146	\$74,740	\$0	\$1,660,777	\$51,408,976

*With correction from previous version to reflect core support \$207,505 to Wao Kele O Puna.

[illegible]



**STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS**

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*

Vacancy, *Hawai'i Island*

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

DATE: Tuesday, February 22, 2022

TIME: 1:30 p.m.

PLACE: Virtual Meeting viewable at www.oha.org/livestream OR

Listen by phone: (213) 338-8477,

Webinar ID: 821 2526 9340

Due to COVID-19, the OHA Board of Trustees and its standing committees will hold virtual meetings until further notice. Pursuant to Governor Ige's January 26, 2022, Emergency Proclamation Related to COVID-19 (Omicron Variant), there will be no in-person location for this meeting that is open to the general public. The virtual meeting can be viewed and observed via livestream on OHA's website at www.oha.org/livestream or can be listened to by phone via the phone number and Webinar ID listed at the beginning of this agenda.

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

None

IV. Unfinished Business

None

V. New Business

A. ACTION ITEM RM #22-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2

B. ACTION ITEM RM #22-02: FB 2022-2023 Hawaiian-Focused Charter School Fund
Administration Grant Recommendation

VI. Announcements

VII. Adjournment


If you require an auxiliary aid or accommodation due to a disability, please contact Everett Ohta at telephone number (808) 594-1988 or by email at: everetto@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.

OFFICE OF HAWAIIAN AFFAIRS
Action Item

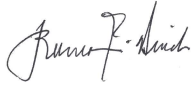
Committee on Resource Management
February 22, 2022

RM #22-02


Action Item Issue: **FB 2022-2023 Hawaiian-Focused Charter School Fund
Administration Grant Recommendation**

Prepared by:  **Feb 17, 2022**


Maile Lu'uwai Date
Pou Kāko'o Kaiāulu, Grants Manager

Reviewed by:  **Feb 17, 2022**

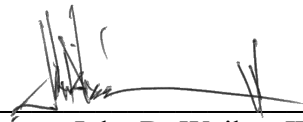
Ramona G. Hinck Date
Ka Pou Kihī Kanaloa Wai, Chief Financial Officer

Reviewed by:  **Feb 17, 2022**

Casey K. Brown Date
Ka Pou Nui, Chief Operating Officer

Reviewed by:  **Feb 17, 2022**

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

Reviewed by:  **Feb 17, 2022**

John D. Waihee IV Date
Luna Ho'omalū o ke Kōmike RM
Committee on Resource Management, Chair

I. Proposed Actions

Motion #1

To approve and authorize the: A) Disbursement of \$2,629,549¹ from the Fiscal Biennium (FB) 2022-2023 Core Operating Budget (Object Code 56540) to fund the FB 2022-2023 Hawaiian-Focused Public Charter Schools (HFPCS) grant to Kanu o ka 'Āina Learning 'Ohana (KALO), for the benefit of 15 HFPCSs; and B) Amendment to KALO contract #3358.01.

Motion #2

To approve and authorize the: A) Disbursement of \$121,040 from the Fiscal Biennium (FB) 2022-2023 Core Operating Budget (Object Code 56540) to fund the FB 2022-2023 Hawaiian-Focused Public Charter Schools (HFPCS) grant to Kanu o ka 'Āina Learning 'Ohana (KALO), for the benefit of Kanuikapono Public Charter School, Anahola, Kaua'i; and B) Amendment to KALO contract #3358.01.

Motion #3

To approve and authorize the: A) Disbursement of \$249,411 from the Fiscal Biennium (FB) 2022-2023 Core Operating Budget (Object Code 56540) to fund the FB 2022-2023 Hawaiian-Focused Public Charter Schools (HFPCS) grant to Kanu o ka 'Āina New Century Public Charter School (KANU); and B) Amendment to KANU contract #3359.01.

II. Issue

Whether (or not) the Committee on Resource Management (RM) should approve, authorize and recommend to the Board of Trustees (BOT) the disbursement of a cumulative amount of \$3,000,000 from the Fiscal Biennium (FB) 2022-2023 Core Operating Budget (Object Code 56540) to fund the FB 2022-2023 Hawaiian-Focused Public Charter Schools (HFPCS) grant.

III. Background & Context

KALO has a long history of successfully serving HFPCSs. The relationships that KALO have built with the schools is unmatched by other non-profit organizations that may assert the capability to administer the referenced grant. This was made evident, when the HFPCS testified adamantly in support of KALO at a 2017 BOT meeting, after the Grants Program recommended that the FB 18-19 Charter School Administration grant be awarded to another vendor.

In response to the 2017 HFPCSs related testimonies and procedural errors by the Transitional Assistance Program (TAP)², the BOT did not approve the award to

¹ KALO - \$2,629,549 for 15 HFPCS + KALO - \$121,040 for Kanuikapono Public Charter School + KANU - \$249,411 = \$3,000,000 for FB2022-2023

² Former name of the Grants Program

another vendor and directed the Grants Program to administer the grant funding for FB 18-19. This directive added 17 individual charter school contracts to the OHA Grants program workload for the two-year grant period 18-19.

For FB 20-21, the Grants Program released the Hawaiian-Focused Public Charter School Administration solicitation. In response, four (4) organizations submitted applications to administer the grant. KALO not only received the highest cumulative score, KALO ranked higher than all other applicants in each of the following experience categories:

- Providing the proposed services to the Native Hawaiian Community;
- Administering grant funding to Hawaiian-focused public charter schools;
- Administering grant funding to multiple grant recipients from one funding source; and
- Facilitating reporting from multiple grant recipients.

The following comments were included in external reviewer evaluation summaries for KALO's application:

- *"This applicant (KALO) seems to have the clearest and most in-depth understanding of how they could best support HFPCS's beyond the level of mere fiscal management of this grant. KALO is the only applicant that strongly demonstrated a commitment to and experience in Hawaiian focused education. KALO is also the only applicant that described significant "value-added" components of what they would bring to administering this grant, that is, supports around advocacy and accreditation, two areas of vital importance to HFPCS's."*
- *"[The] organization has a strong relationship with the large majority of Hawaiian-focused Charter Schools and a plethora of experience funding and collaborating with the schools."*

On October 17, 2019, the BOT approved Action Item BAE-RM #19-08 – FB 20-21 Hawaiian-Focused Public Charter School Fund Administration Grant awarding KALO the grant to administer funding to sixteen (16) HFPCS and for coordination of the annual Charter School Conference.

Since Kanu o ka 'Āina New Century Public Charter School (KANU) is an educational program of KALO, via the same Action Item, the BOT approved KANU to receive its FB 20-21 Charter School Fund disbursement of \$249,411, directly from OHA via a grant agreement managed by the OHA Grants Program.

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**Action Item RM #22-02: FB 2022-2023 Hawaiian-Focused Charter School Fund
Administration Grant Recommendation
Page4**

The sixteen (16) HFPCS FB 20-21 disbursements through KALO were as follows, and the final allocation of FB 22-23 funds will be based on HFPCS final school year 2021-2022 student enrollment count.

School	Island	FB 20-21 Disbursement³
1. Hakipu‘u Learning Center	O‘ahu	\$98,737
2. Hālau Kū Mana Public Charter School	O‘ahu	\$137,360
3. Ka ‘Umeke Kā‘eo	Hawai‘i Island	\$220,048
4. Ka Waihona o ka Na‘auao Public CharterSchool	O‘ahu	\$296,752
5. Kamaile Academy Public Charter School	O‘ahu	\$204,544
6. Kula Aupuni Ni‘ihau A Kahelelani Aloha	Kaua‘i	\$97,388
7. Kanuikapono Public Charter School	Kaua‘i	\$121,040 ⁴
8. Kawaikini New Century Public CharterSchool	Kaua‘i	\$146,608
9. Ke Ana La‘ahana Public Charter School	Hawai‘i Island	\$99,280
10. Ke Kula ‘o Nāwahīokalani‘ōpu‘u Iki Lab Public Charter School	Hawai‘i Island	\$272,000
11. Ke Kula ‘o Samuel M. Kamakau Laboratory Public Charter School	O‘ahu	\$142,528
12. Ke Kula Ni‘ihau o Kekaha Learning Center	Kaua‘i	\$101,456
13. Kua o ka Lā New Century Public CharterSchool	Hawai‘i Island	\$121,040
14. Kualapu‘u School: A Public Conversion Charter	Moloka‘i	\$183,056
15. Mālama Honua	O‘ahu	\$122,944
16. Waimea Middle Public Conversion CharterSchool	Hawai‘i Island	\$105,808

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³ Final individual listed disbursements may be less than total due to rounding.

⁴ Kanuikapono Public Charter School will be listed as a separate motion.

IV. Discussion

A. Kanu o ka ‘Āina Learning ‘Ohana (KALO)

KALO’s original two-year contract included \$2,470,589 for HFPCS disbursements, \$80,000 for the annual Ku’i ka Lono Charter School Conference, and \$200,000 for administrative costs for a total of \$2,750,589.

Over the current grant period, KALO has met the performance targets of its contract and has consistently demonstrated the ability and capacity to work with all HFPCS to meet compliance with its grant agreement. All HFPCS reports were submitted to the Grants Program and disbursements issued in a timely manner. KALO managed to prepare for and host their annual Ku’i ka Lono Charter School conference in 2020 before the pandemic, and with the mandates of COVID-19, KALO conducted virtual site visits with all HFPCS and continued to meet with schools in group or individual sessions during the first year of the grant agreement.

Collectively, in school year 2019-2020, the HFPCS served a total of 4,692 students, 3,425 Native Hawaiians. Enrollment dropped slightly in school year 2020-2021, with 4,103 students enrolled and 3,086 Native Hawaiians. This have been due, in part, to COVID. The 17 HFPCS enrollment in 2019-2020 (4,692) and 2020-2021 (4,103) compared to the total charter school enrollment, in 37 schools, of 11,877 (40%) and 12,213 (34%), respectively.

In June 2020, via Action Item BOT #20-04: OHA Biennium Budget for the Fiscal Biennium Periods 2019-2020 (FY 20) and 2020-2021 (FY 21) – Realignment #2, the BOT approved \$500,000 for Charter Schools Repairs and Maintenance (CSRM) for the 17 HFPCSs. KALO’s contract was amended in June 2021 to include a total of \$454,690, with \$75,000 for administrative costs to administer this grant for all schools (less KANU); and KANU’s contract was amended to add \$45,310 for its proportionate share of the CSRM grant. The grant funds covered facilities repair and maintenance projects and/or other project costs to support the schools in meeting COVID-19 mandates and to complete facility upgrades to mitigate COVID impacts.⁵

B. Kanu o ka ‘Āina New Century Public Charter School (KANU)

KANU also consistently met their performance targets over the current grant period. Even with the COVID-19 mandates in the first grant year, KANU continued to provide a quality culture-based, place-based educational program to its students.

⁵ The award authorization in June 2020 occurred as all Grantees and Grant staff were working to pivot grants programs to meet COVID mandates and schools had completed their planning/budget for SY20-21 by this time. Schools were also experiencing confusion and instability within their systems which made it difficult for KALO to come up with and implement a solid process and plan for the CSRM funds. As schools settled into their new “norm” and started planning for SY21-22, Grants Program was able to work with KALO to finalize a reasonable process to distribute the CSRM funds. The final contract amendment was executed on June 16, 2021.

In school year 2019-2020, the school enrolled 591 students, 313 Native Hawaiians, provided 170 ‘Ohana and Community engagement activities with 500 school ‘ohana members participating, and graduated five seniors with four graduates planning to attend college and one planning to attend trade school.

In school year 2020-2021, KANU increased enrollment to 619 students, 374 Native Hawaiians. Eight (8) ‘Ohana engagement activities were provided virtually and in-person to over 700 school ‘ohana members. KANU had 13 graduates, 11 of which had planned to attend college and two planning to attend tradeschool.

KANU’s contract was also amended in June 2021 to include an additional \$45,310 in Repair & Maintenance funds. The school’s projects include upgrading their temporary tent structure for COVID safe outdoor lunch services, installation of dividers and barriers, preparing outdoor space for learning, accommodations for distance learning, new furniture for these upgraded learning spaces, and annual maintenance activities.

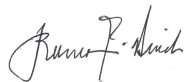
V. Funding Source

Funding for this recommendation was authorized on June 30, 2021, via BOT approval of RM #21-08A OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), which authorized funding of \$3,000,000 for FY 2022 and \$3,000,000 for FY 2023 for OHA’s Hawaiian-focused Public Charter School program.

This action item relates only to \$3.0MM of the FY 2022-2023 budget (\$1.5MM per year), the additional \$3.0MM was budgeted to determine additional needed social services administered through the charter school network, and a specific action item will be brought forward to the Board in the future.

VI. Certification

The following is the certification by the Chief Financial Officer that the funds are available for the recommended award:



Ramona G. Hinck
Chief Financial Officer

Date: Feb 17, 2022

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VII. Recommended Actions

Motion #1

To approve and authorize the: A) Disbursement of \$2,629,549⁶ from the Fiscal Biennium (FB) 2022-2023 Core Operating Budget (Object Code 56540) to fund the FB 2022-2023 Hawaiian-Focused Public Charter Schools (HFPCS) grant to Kanu o ka 'Āina Learning 'Ohana (KALO), for the benefit of 15 HFPCS; and B) Amendment to KALO contract #3358.01.

Motion #2

To approve and authorize the: A) Disbursement of \$121,040 from the Fiscal Biennium (FB) 2022-2023 Core Operating Budget (Object Code 56540) to fund the FB 2022-2023 Hawaiian-Focused Public Charter Schools (HFPCS) grant to Kanu o ka 'Āina Learning 'Ohana (KALO), for the benefit of Kanuikapono Public Charter School, Anahola, Kaua'i; and B) Amendment to KALO contract #3358.01.

Motion #3

To approve and authorize the: A) Disbursement of \$249,411 from the Fiscal Biennium (FB) 2022-2023 Core Operating Budget (Object Code 56540) to fund the FB 2022-2023 Hawaiian-Focused Public Charter Schools (HFPCS) grant to Kanu o ka 'Āina New Century Public Charter School (KANU); and B) Amendment to KANU contract #3359.01.

VIII. Alternatives to Recommended Action

- A. Approve and authorize partial or alternate funding.
- B. Do not approve funding.

IX. Timeframe

Immediate action is recommended to effect notification of awards and commencement of contract amendments.

X. Attachments

- A. Kanu o ka 'Āina Learning 'Ohana Board of Directors and Executive Staff
- B. Kanu o ka 'Āina New Century Public Charter School Board of Directors and Administration

⁶ KALO - \$2,629,549 for 15 HFPCS + KALO - \$121,040 for Kanuikapono Public Charter School + KANU - \$249,411 = \$3,000,000 for FB2022-2023.

**ATTACHMENT A
Kanu o ka ‘Āina Learning ‘Ohana Board of Directors and Executive Staff**

Board of Directors

Ed Teixeira – President

Judy Oliveira – Vice President/Treasurer

Nancy Levenson – Secretary

Hannah Springer – Director

Executive Staff

Taffi Wise – Executive Director

Katie Benioni – Chief Financial Officer

Nancy Levenson – Director of Mālamapōki‘i, Early Childhood Education Program

**ATTACHMENT B
Kanu o ka ‘Āina New Century Public Charter School Board of Directors and
Administration**

Governing Board

Kanani Kapuniai

Keomailani Case

Randy Vitousek

Steve Hurwitz

Nahaku Kalei

Naomi Tachera

John Colson

Administration

Kanoa Castro – Upper School Po‘okumu

Keomailani Case – Elementary School Po‘okumu