

House District(s) \_\_\_\_\_  
Senate District(s) \_\_\_\_\_

THE TWENTY-NINTH LEGISLATURE  
APPLICATION FOR GRANTS  
CHAPTER 42F, HAWAII REVISED STATUTES

Log No: \_\_\_\_\_

For Legislature's Use Only

Type of Grant Request:

GRANT REQUEST – OPERATING

GRANT REQUEST – CAPITAL

"Grant" means an award of state funds by the legislature, by an appropriation to a specified recipient, to support the activities of the recipient and permit the community to benefit from those activities.

"Recipient" means any organization or person receiving a grant.

STATE DEPARTMENT OR AGENCY RELATED TO THIS REQUEST (LEAVE BLANK IF UNKNOWN): \_\_\_\_\_

STATE PROGRAM I.D. NO. (LEAVE BLANK IF UNKNOWN): \_\_\_\_\_

1. APPLICANT INFORMATION:

Legal Name of Requesting Organization or Individual:

Big Island Resource Conservation & Development Council  
as Fiscal Sponsor for The Marine Mammal Center

Dbas:

Street Address: 433 Ulu Mau Pl. Hilo, HI. 96720

Mailing Address: 200 Kanoolehua Avenue, PMB 285, Hilo,  
Hawaii 96720

2. CONTACT PERSON FOR MATTERS INVOLVING THIS APPLICATION:

Name BRANDI MILARE

Title Program Manager

Phone # (808)-935-8426

Fax # (808)-934-0616

E-mail bircd1@gmail.com

3. TYPE OF BUSINESS ENTITY:

- NON PROFIT CORPORATION INCORPORATED IN HAWAII  
 FOR PROFIT CORPORATION INCORPORATED IN HAWAII  
 LIMITED LIABILITY COMPANY  
 SOLE PROPRIETORSHIP/INDIVIDUAL  
 OTHER

6. DESCRIPTIVE TITLE OF APPLICANT'S REQUEST:

Request for Operating Support to Develop and Enhance  
Nā Kōkua o ke Kai: a Project-Based Marine Science and  
Ocean Conservation Education Program for Middle-School  
Youth and Teachers

4. FEDERAL TAX ID #: \_\_\_\_\_

5. STATE TAX ID #: \_\_\_\_\_

7. AMOUNT OF STATE FUNDS REQUESTED:

FISCAL YEAR 2019: \$125,000

8. STATUS OF SERVICE DESCRIBED IN THIS REQUEST:

- NEW SERVICE (PRESENTLY DOES NOT EXIST)  
 EXISTING SERVICE (PRESENTLY IN OPERATION)

SPECIFY THE AMOUNT BY SOURCES OF FUNDS AVAILABLE  
AT THE TIME OF THIS REQUEST:

STATE \$ \_\_\_\_\_

FEDERAL \$ \_\_\_\_\_

COUNTY \$ \_\_\_\_\_

PRIVATE/OTHER \$35,000

TYPE NAME & TITLE OF AUTHORIZED REPRESENTATIVE:

\_\_\_\_\_

AUTHORIZED SIGNATURE

LARRY M. KOMATA

NAME & TITLE

01/16/2018

DATE SIGNED

## Application for Grants

*Please check the box when item/section has been completed. If any item is not applicable to the request, the applicant should enter "not applicable".*

### **I. Background and Summary**

This section shall clearly and concisely summarize and highlight the contents of the request in such a way as to provide the State Legislature with a broad understanding of the request. Please include the following:

1.  A brief description of the applicant's background;

The ocean is in trouble. From declining fish stocks to increasing ocean temperatures and rising sea levels, the marine ecosystems that are vital to the health of all life on earth need our help. For more than forty years, The Marine Mammal Center has been contributing to ocean conservation through marine mammal rescue, science, and education. We bring our decades of experience to the conservation of endangered species, including the Hawaiian monk seal. In 2014, we opened Ke Kai Ola in Kona dedicated to saving this seal, found only in Hawaii's waters, from extinction.

With the support of the community, the Center responds to more stranded marine mammals each year than any other organization in the world. From diagnosing new diseases to sharing our innovative rescue and disentanglement techniques, we contribute what we learn from the patients in our care to increase understanding of the changing health of our ocean. In fact, since the 1990s, our veterinary and scientific staff have been primary investigators or collaborators on nearly half of all peer-reviewed articles on marine mammal health and disease in North America.

Aligning our conservation work with our education programs is essential to ensuring that the next generation grows up to care for the oceans and the environment. The Center engages over 100,000 individuals annually, inspiring environmental stewardship and action. We educate the public at our headquarters, satellite facilities, and in the community, and we provide formal and informal education programs for 40,000 school children a year.

*Working together, we can take action today to protect our shared ocean environment for future generations.*

2.  The goals and objectives related to the request;

The health and welfare of our communities and our planet will depend on youth who are knowledgeable in science and who grow up to care about their community and the environment. The goal of our middle-school marine science and ocean conservation program, Nā Kōkua o ke Kai, is to increase knowledge of and interest in science, with a special emphasis on the biodiversity, natural history, and unique conservation challenges of Hawaii's marine wildlife and ecosystems, and inspire efforts to protect them. Through Nā Kōkua o ke Kai, the Center aims to

support teachers and help them inspire the next generation of informed and engaged citizens who will care for the health of the oceans and environment.

We know that middle-school and high-school teachers need support teaching science (National Science Teachers Association 2017 and other studies) and that students begin to turn away from science studies and career paths during their middle-school years (Degenahrt et al. 2007.) Nā Kōkua o ke Kai addresses these needs by reaching middle-school youth at a formative time in their lives and providing them with rich, hands-on, real-world science experiences and opportunities to design, execute, and present science projects with a conservation call to action relevant to their community and environmental interests.

The intended outcomes for middle-school students are that they will:

- Learn marine, ocean, and environmental science concepts, principles
- Discover and consider STEM career opportunities
- Develop connections to science and appreciation for the relevance of science to everyday life through authentic and culturally-relevant marine science experiences activities
- Learn to apply scientific inquiry, conduct observations, collect and analyze data, discuss results with peers, and propose explanations/share discoveries in line with the inquiry skills identified in the National Science Education Standards
- Develop an understanding of the challenges and solutions related to ocean health and be inspired to take personal action to positively impact the health of the ocean and coastal ecosystem, including Papahānaumokuākea Marine National Monument and other marine sanctuaries

The intended outcomes for middle-school teachers are that they will:

- Build confidence in teaching science concepts and content and using authentic science practices, resources, and data
- Apply the skills learned in our program to their science teaching more broadly
- Develop connections to a peer group of educators and science experts
- Act as ocean stewards themselves, demonstrating kuleana for the environment from mauka to Makai

College student interns will increase skills in science communication and education. Interns will complete a project of interest to them related to this program and receive academic credits and a stipend.

3.  The public purpose and need to be served;

Many teachers have expressed to us that there are not enough relevant science education resources connected to Hawaiian culture and environment. We designed our program in collaboration with teachers and community partners and continue to work with teachers as partners in the program's implementation. Our goal is to provide a program that is relevant and engaging for middle-school students and teachers, and which encourages a sense of empathy and responsibility to the aina.

The future success of our state will depend, in large part, on scientific and technological innovations and knowledge. However, Hawaii ranks 47<sup>th</sup> in the country in terms of the number of STEM-related degrees awarded per 100,000 residents. In the Hawaii State Department of Education's last assessment, only 41% of students scored as proficient or higher in science. In 2016, the State Department of Education approved the adoption of the Next Generation Science Standards; however, most middle-school teachers need training in teaching science to support these standards in their classrooms.

Students need access to high-quality science education programs that help them develop the skills and knowledge they need to be well-informed citizens, to be prepared for college and careers, and to understand and appreciate the relevance of science to a healthy community (<http://www.nsta.org/about/positions/ngss.aspx>).

The National Science Teachers Association recommends strengthening science learning opportunities for *all* students and recommends expanding these opportunities, especially for communities under-represented in STEM fields. The Science Teachers Association also recommends expansion of the role of informal science institutions in the design and delivery of professional support for teachers. Middle-school teachers and students will benefit from programs like ours, which support the Next Generation Science Standards framework and strengthen teaching and learning science in the classroom.

4.  Describe the target population to be served; and

Nā Kōkua o ke Kai's target population is middle-school teachers and students. Our program connects classroom teachers with marine science experts and helps them support and inspire student engagement in science through real-life, contemporary challenges and opportunities. Participation in informal STEM programs with the characteristics of our middle-school marine science and ocean conservation program has been proven to help maintain students' positive attitudes about the sciences throughout middle school and high school. We focus on middle school because research by the National Science Foundation and others has shown that 80% of all students decide before entering high school to opt out of scientific pursuits (Coyle, 2005).

5.  Describe the geographic coverage.

Currently, the program serves 500 middle-school youth and their teachers in three public schools on Hawaii Island. Next year we intend to maintain our participant level at 500-600 students.

Our focus will be on continuing to learn how we can best support teachers and ensure the program is as strong as possible for them. However, our goal is to be serving 1,000 youth by 2020. A map of the program's current geographic coverage is below.

**Community Cohort Partners (Big Island)**

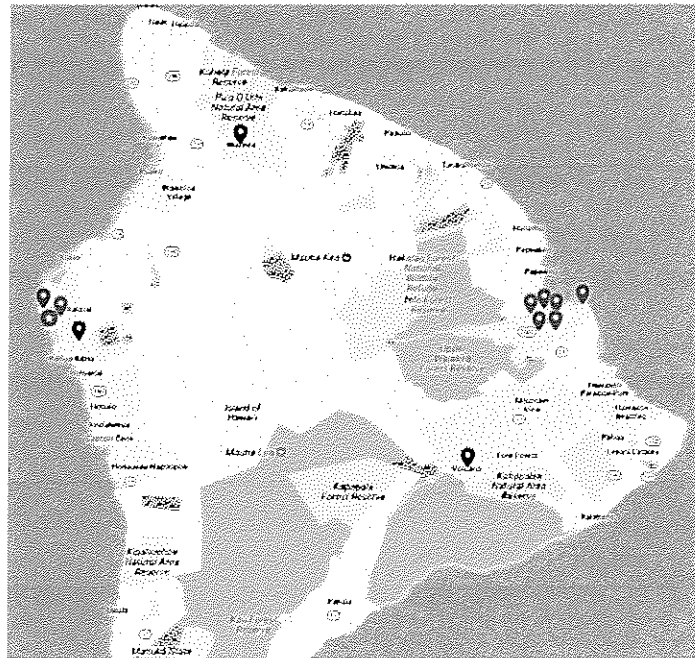
- 📍 Kohala Center
- 📍 DLNR Marine Wildlife Program
- 📍 UH Hilo
- 📍 Hawaii Wildlife Fund

**Field Trip Park Partners**

- 📍 Mokuāpāpapa Discovery Center
- 📍 Richardson Beach Park Ocean Center
- 📍 Imiloa Astronomy Center
- 📍 NELHA

**Schools**

- 📍 Hilo Intermediate
- 📍 Kealakehe Intermediate
- 📍 West Hawaii Explorations Academy
- 📍 Ke Kai Ola



We want the program to be accessible to all youth and all types of schools, public and private. In the coming years, we will explore expanding to neighbor islands.

## **II. Service Summary and Outcomes**

The Service Summary shall include a detailed discussion of the applicant's approach to the request. The applicant shall clearly and concisely specify the results, outcomes, and measures of effectiveness from this request. The applicant shall:

1.  Describe the scope of work, tasks, and responsibilities;

Our program is based on the following ideas a) that children in middle school are in a challenging and transformative time and need programs tailored specifically for them, b) that strong, ongoing teacher professional development is essential and scientific organizations like ours can be an incredible resource for teachers as they adapt to the Next Generation Science Standards; c) that an in-depth, hands-on, project-based learning model can deeply engage a broad range of middle-school students; d) that a high-quality STEM (Science, Technology, Engineering, Math) education can foster students who understand and care deeply about the environment and their community.

We developed the program in collaboration with teachers from Kealakehe Intermediate in Kona and Hilo Intermediate School and with support from many other community collaborators. While program expectations outline parameters around lesson order and timeline, our teacher-centric model is flexible so that teachers may incorporate lessons into their existing curricula as

needed. Teachers may implement lessons as a single unit or interspersed throughout their year. They may influence student projects through their other content and curriculum so that projects vary in specific topic focus from school to school. This enables teachers to insert their style and voice while preserving the integrity of the program. Additionally, many cross-cutting concepts are built into the curriculum related to skills in math, language arts, social studies, geography, and Hawaiian culture.

The structured multi-media curriculum we created includes 10 detailed lesson plans for science teachers; student supply kits for science labs, experiments, and field work; activity guides and resource toolkits for teachers; high-quality online instructional videos; and field trips, including transportation, to the Mokuāpapa Discovery Center and our Hawaiian monk seal facility Ke Kai Ola. To enrich the field trip experiences, we also partner with other community organizations, such as Richardson Beach Park Ocean Center, Imiloa Astronomy Center, and NELHA. We structure our field trips so that students in our program will likely visit one of these centers in addition to Mokuāpapa Discovery Center and Ke Kai Ola. We also work closely with these partners in curriculum development and enhancement. For example, one of the staff at Richardson's Beach Park has voyaged with Hōkūle'a and we featured his story in one of our online curriculum videos for students.

Our qualified education staff support and work closely with middle-school science teachers before, during, and after the school year, helping them implement the program and tailor it to the unique needs of their class. We provide three teacher professional development sessions as well as ongoing 1:1 coaching and support from our staff. We also nurture teacher peer groups or "pods" and set up mentoring and communications systems between experienced and novice teachers. Through these strong professional development activities, we provide teachers with the necessary information and opportunities for learning in environmental education pedagogy, marine mammal, and ocean conservation topics and field trip resources and support. Teachers also serve as key thought partners in the creation, evaluation and ongoing development of the program and they provide each other with suggestions and new ideas. We partner with other local educational non-profits such as The Kohala Center and the Mokuāpapa Discovery Center for their input as well and to ensure we are not duplicating existing programs.

Nā Kōkua o ke Kai is offered at no charge and also provides stipends to teachers for their professional development time and to college interns who support this program. The course incorporates lessons about Papahānaumokuākea Marine National Monument, its extraordinary marine life, and ecosystem, and inspires students to engage their communities in the efforts to protect it. Our program connects youth to real-world science and real environmental challenges. Students learn to present and share their independent research, using illustrated flyers, videos, board games, models, social media, and other media of their own design. Their projects include conservation calls to action, which they share with their peers, family, school, and community members. For many middle-school youth, this is their first experience developing an extensive independent research project and presenting it not only to their peers but also to their communities.

2.  Provide a projected annual timeline for accomplishing the results or outcomes of the service;

The proposed project runs from July 2018, or as soon as funding becomes available, to June 2019. A more detailed timeline follows:

**July –August 2018**

- Staff finalize the curriculum and resources based on the academic year 2017-18 evaluation.
- Sign contracts with the 2018-19 participating schools.
- All updated resources, videos, instructional guides, best practices are uploaded to online teacher portal before the start of the school year.
- Staff lead the first teacher professional development session for the academic year 2018-19 and coordinate with community partners for the lesson and field trips collaboration.
- Staff recruit interns.

**September 2018**

- Staff begin leading 1:1 teacher coaching sessions, observing and evaluating program implementation, and supporting the class and field trip experiences.
- Strategies for the academic year 2019-20 recruitment and growth begin.

**October – December 2018**

- First field trip to Mokuapāpapa Discovery Center.
- Ongoing 1:1 teacher professional development.
- Program evaluation, feedback, and revisions completed by staff and interns.

**January – April 2019**

- Mid-year teacher professional development workshop.
- Second field trip to Ke Kai Ola.

**May 2019**

- Culminating Student Conservation Pono Projects at schools or appropriate community space.
- Teachers and students receive post-program surveys.
- Staff and interns meet with community and curriculum partners (including local, state, and federal partners) to reflect on the academic year and gather feedback.
- Staff and interns analyze evaluation data to finalize curriculum and resources for the launch of the academic year 2019-20.

**June 2019**

- Staff finalizes the academic year 2019-20 curriculum and resources based on evaluation data.
- Sign contracts with the 2019-20 participating schools.
- All updated resources uploaded to the online teacher portal.
- Staff lead the first teacher professional development session for the academic year 2019-20 and coordinate with community partners for the lesson and field trips collaboration.
- Staff recruit next interns.

3.  Describe its quality assurance and evaluation plans for the request. Specify how the applicant plans to monitor, evaluate, and improve their results; and

As we are currently in the first full program year, the evaluation will be largely formative; staff and teachers will provide ongoing feedback for program modifications. However, we also will collect qualitative and quantitative data. Data collection methods will include 1) pre- and post-questionnaires for teachers, 2) one-to-one and group discussions with teachers, 3) pre-program and post-program questionnaires to assess student knowledge and attitude changes, and 4) observations and review of student work.

After the school year completes, staff will distribute post-program surveys to students and teachers and meet with community and curriculum partners to reflect on the past academic year and gather feedback. During the summer our staff will interpret these evaluation results and use to refine and improve the curriculum and resources for the following academic year. *Last year, 84% of student participants in a similar middle-school program we developed in California agreed that knowledge of science will help them protect the environment.*

In addition, the Center has signed a contract and a Memorandum of Understanding with an independent evaluation firm, Public Profit. The firm, in partnership with our staff, has already begun refining the program's logic model. By the end of the current school year, Public Profit will have helped us revise our evaluation instruments, including our survey questions. During the summer, they will help the team analyze and make meaning of the evaluation data collected and help identify and recommend opportunities for improvement.

Program results are shared not only internally with other staff and Board, but also externally with peers. As leaders and participants in networks of local and national informal marine science educators, our staff may write up and present findings from this initiative at conferences such as the Association of Zoos and Aquariums, International Zoo and Aquarium Educators Association, National Docent Symposium, and National Marine Educators Association.

4.  List the measure(s) of effectiveness that will be reported to the State agency through which grant funds are appropriated (the expending agency). The measure(s) will provide a standard and objective way for the State to assess the program's achievement or accomplishment. Please note that if the level of appropriation differs from the amount included in this application that the measure(s) of effectiveness will need to be updated and transmitted to the expending agency.

The Marine Mammal Center will report to the State expending agency quarterly, or as otherwise requested. During the first three quarters, we will report on program progress according to the planned timeline of activities and numbers of schools, teachers, and students served. After the conclusion of the fourth quarter, we will report preliminary evaluation data on the completed school year and plans for incorporating this data and any lessons learned in the next year of the program. Measures will include output indicators such as participation numbers, program hours, and percent of new and returning schools and teachers. Working with Public Profit we will develop new outcome indicators, such as percent increase in students who demonstrate a positive



attitude towards and confidence in their ability to engage in science and who express kuleana and pono as stewards of their local marine wildlife and environment.

**III. Financial**

**Budget**

1.  The applicant shall submit a budget utilizing the enclosed budget forms as applicable, to detail the cost of the request.
  - a. Budget request by source of funds ([Link](#)) page 5 draft started
  - b. Personnel salaries and wages ([Link](#)) page 6 draft started
  - c. Equipment and motor vehicles ([Link](#)) final
  - d. Capital project details ([Link](#)) final
  - e. Government contracts, grants, and grants in aid ([Link](#))
  
2.  The applicant shall provide its anticipated quarterly funding requests for the fiscal year 2019.

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Grant
\$21,250	\$34,584	\$34,583	\$34,583	\$125,000

3.  The applicant shall provide a listing of all other sources of funding that they are seeking for the fiscal year 2019.

We will seek funding from the following sources:

1. NOAA B-WET Hawaii
2. Hawaii Community Foundation Career Connected Learning Initiative
3. County of Hawaii Department of Research & Development
4. Cooke Foundation

4.  The applicant shall provide a listing of all state and federal tax credits it has been granted within the prior three years. Additionally, the applicant shall provide a listing of all state and federal tax credits they have applied for or anticipate applying for pertaining to any capital project, if applicable.

Not Applicable

5.  The applicant shall provide a listing of all federal, state, and county government contracts, grants, and grants in aid it has been granted within the prior three years and will be receiving for the fiscal year 2019 for program funding.

No federal, state, or county government contracts or grants received or confirmed to date for this program.

6.  The applicant shall provide the balance of its unrestricted current assets as of December 31, 2017.  
Unrestricted Current Assets: \$7,213,599

#### **IV. Experience and Capability**

1.  **Necessary Skills and Experience**

The applicant shall demonstrate that it has the necessary skills, abilities, knowledge of, and experience relating to the request. State your experience and appropriateness for providing the service proposed in this application. The applicant shall also provide a listing of verifiable experience of related projects or contracts for the most recent three years that are pertinent to the request.

Founded in California in 1975, The Marine Mammal Center is a 501c3 nonprofit organization and a member of the West Coast and Pacific Islands Regional Marine Mammal Stranding Networks. Over the last five years, the Center has responded each year to an average of 979 stranded marine mammals in California. In Hawaii, the Center has responded to approximately 12 Hawaiian monk seals each year since opening its facility in 2014. The Center's workforce comprises 70 staff and 1,200 active volunteers, nearly 100 of which are in Hawaii. There are currently four full-time positions at Ke Kai Ola; however, many staff in California also support the center's operations.

Annually, the Center reaches over 100,000 people through a suite of education programs offered at its headquarters in Sausalito, California, throughout California, and more recently Hawaii Island. Serving 40,000 students and their teachers from throughout California and now Hawaii, our education programs have supported grade-level science standards and included engaging hands-on activities for more than 30 years. Our middle-school marine science program is guided by years of practical experience and expertise working with middle-school audiences, using educational best practices as we connect to NGSS standards, Hawaii State Standards, Nā Honua Maui Ola (Hawai'i Guidelines for Culturally Healthy and Responsive Learning) and Ocean Literacy Principles.

We completed a successful pilot of the program for 200 students at two schools in spring 2017. Over the summer we incorporated lessons learned from the pilot into the current full-year program, which began this past fall. For example, based on lessons learned from the pilot, we custom designed the field trip experience to the Mokupāpapa Discovery Center in tandem with their staff, as they were also exploring new program options for their new space. We learned that not only middle-school teachers and students but also the field trip partners, needed a considerable amount of logistical support, especially when taking large numbers of students on field trips. We adjusted our field trip resources and planning materials and we will continue to do so as we learn what kinds of experiences and resources teachers and schools need to take large numbers of students on field trips.

From the pilot to the current year, we expanded from serving two schools to three. We also recruited one additional teacher at each of the partner schools. To support the program, we recruited interns from the University of Hawaii, Hilo Marine Options Program.

The Marine Mammal Center has satisfactorily completed multiple government grant contracts for its work in California and in Hawaii through NOAA's Prescott and NOAA PIRO Hawaiian Monk Seal Community Outreach Award programs. A few recent contracts include:

June 1, 2014 – May 31, 2015 (CA \$98,828) NOAA Award #0312.14.045301  
August 1, 2014 – July 31, 2015 (HI \$99,448) NOAA Award #NA14NMF4390204  
June 1, 2015 – August 31, 2015 (CA \$66,506) NOAA Award #0312.15.049836  
August 1, 2015 – July 31, 2016 (HI \$99,465) NOAA Award #NA15NMF4390051  
August 1, 2016 – July 31, 2017 (HI \$99,730) NOAA Award #NA16NMF4390159  
August 1, 2016 – July 31, 2017 (CA \$90,971) NOAA Award #NA16NMF4390148  
Oct. 1, 2017 – Sept. 30, 2018 (HI \$98,951) NOAA Award #NA17NMF4390076 – in progress

We also recently completed our first contract with the Hawaii Tourism Authority and have begun a second. To date, we have received funding to launch the pilot and the first full year implementation from the Hawaii Community Foundation STEM Initiative, the Bill Healy Foundation, the Cooke Foundation, and the National Marine Sanctuary Foundation.

## 2. **Facilities**

The applicant shall provide a description of its facilities and demonstrate its adequacy in relation to the request. If facilities are not presently available, describe plans to secure facilities.

Nā Kōkua o ke Kai occurs in school classrooms, in the field, and at field trip locations. Our staff travel to teachers, their classrooms, and the field trip and partner sites. Our Hawaiian monk seal facility Ke Kai Ola, which opened in 2014, serves as one of the field trip locations for the program. With four in-ground pools, the facility can care for as many as 10 Hawaiian monk seals at one time. There are also offices, a laboratory, a treatment room, an education pavilion, and outdoor educational exhibits for visitors. We selected the location at the Natural Energy Laboratory of Hawaii Authority because it was a safe and secure location and had some existing infrastructure and permitting for access to ocean water for the monk seal patient pools. The site was also chosen for its proximity to the Kona airport and harbor which helps with bringing animals into care and returning them home. Because Ke Kai Ola is a working marine mammal rescue, rehabilitation, and science center, the children, and youth who visit are inspired by the stories of the real patients in our care as well as by the scientists who are working to understand seals and the changing conditions of their open home.

By learning about science at a working marine mammal hospital, children and youth immediately connect science to the real world. At the same time, by witnessing what happens to marine mammals when their habitat is impacted by human action, children learn lifelong lessons about how they can make a difference as environmental stewards and more.

## **V. Personnel: Project Organization and Staffing**

### **1. Proposed Staffing, Staff Qualifications, Supervision and Training**

The applicant shall describe the proposed staffing pattern and proposed service capacity appropriate for the viability of the request. The applicant shall provide the qualifications and experience of personnel for the request and shall describe its ability to supervise, train and provide administrative direction relative to the request.

#### **Project leaders:**

1. Rachel Bergren, Director, Education and Guest Experience. (5% FTE)
2. Jennifer Walker, Manager, School and Extended Learning Programs. (20% FTE)
3. Sara Smith, Coordinator, School and Extended Learning Programs. (30%)

**Rachel Bergren, Director, Education and Guest Experience** came to the Center in 2013 from the Lincoln Park Zoo where she served as Vice President for Education. While there, she helped establish the zoo as a leader in conservation education and informal science learning. Prior to that, she was the Director of Conservation Awareness at the renowned John G. Shedd Aquarium in Chicago for 10 years. Rachel is involved with national and international associations that shape the environmental education community such as the International Zoo Educators Association (where she is on the Board, serving as Secretary/Treasurer for the association) and the Association of Zoos and Aquariums (where she has chaired several committees). Rachel holds a B.S. in Marine Biology and an M.S. in Biology.

**Jennifer Walker, Manager, School and Extended Learning Programs** began at the Center four years ago and was previously the National Director of Teaching and Learning at SPARK, where she established and supported SPARKS's collaboration with 31 middle-school partners nationwide as well as multiple district and community site partners. Jennifer has years of partnership development, teaching, and curriculum development experience in diverse communities across the United States and has her M.A in Education, Curriculum, and Instruction and is participating in climate communication/education training via the National Ocean and Climate Change Interpreters.

**Sara Smith, Coordinator, School and Extended Learning Programs** has a Master's Degree in Zoology/Animal Biology from Miami University and a BS in Environmental Science from the University of Colorado, Boulder. She has worked at The Marine Mammal Center for three years and previously served as a Child and Family Programs Specialist at the Denver Zoo and on the Adjunct Faculty of Miami University's Global Field Program.

The team above leads and implements the project. They are assisted by the full-time Director of Ke Kai Ola (5%) as well as a full-time Marine Science Educator (100%), a website specialist (4%), who ensures the teacher portal and other classroom materials and resources are available

online and who maintains and updates the education pages on the website; and 1-2 college interns a semester.

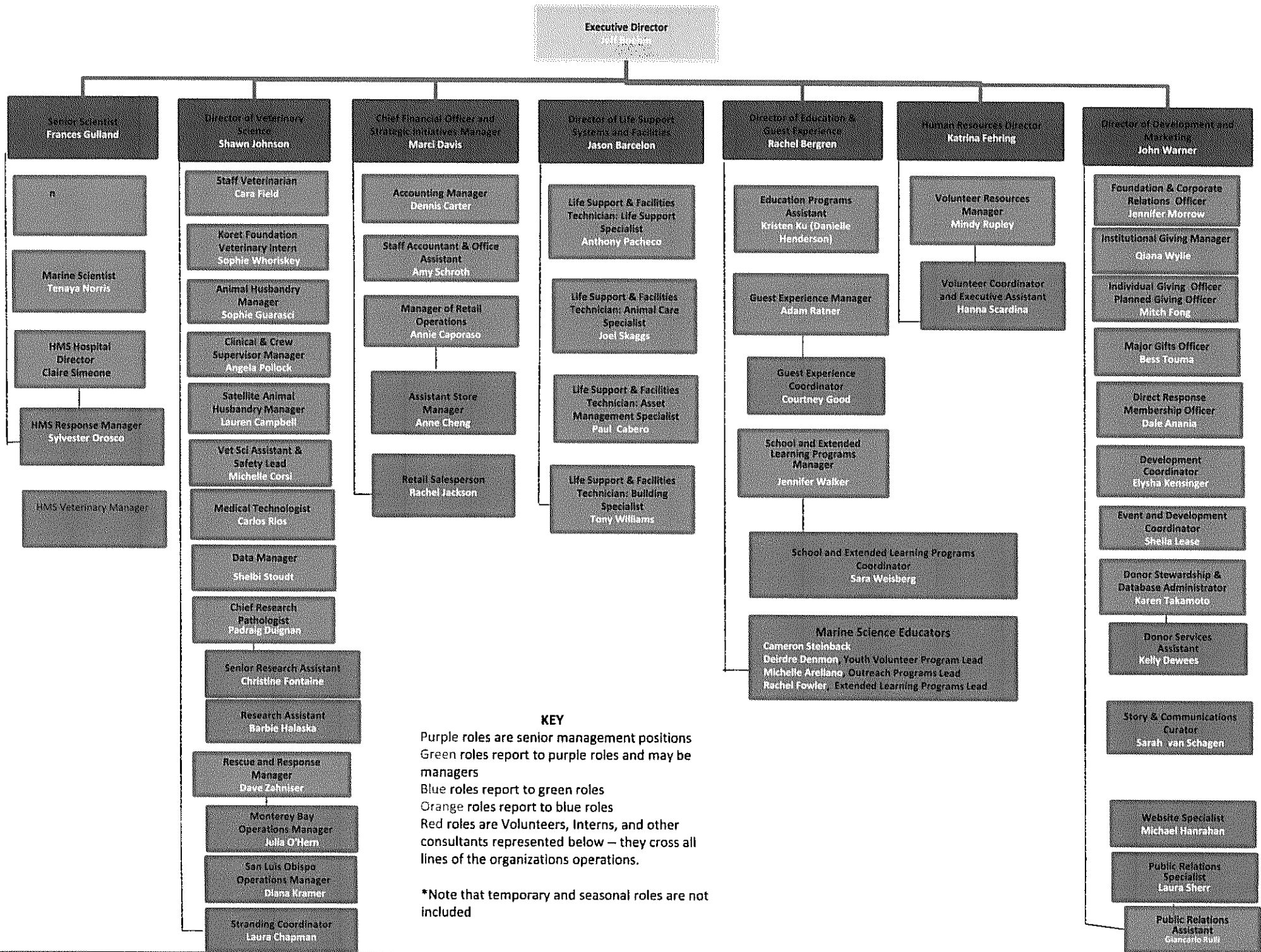
Our Education team participates in a number of environmental science education consortiums, especially related to NGSS/STEM, and may write up and present findings about this program at conferences such as the Association of Zoos and Aquariums, International Zoo and Aquarium Educators Association, National Docent Symposium, and National Marine Educators Association, the National Association of Environmental education and the Society for Marine Mammalogy.

In addition, nearly half of our staff members are in STEM fields, or have STEM degrees, including 17 veterinary and marine scientists and researchers, 11 STEM educators, and a science communications officer. Our science team publishes about 20 papers annually in peer-reviewed journals. More than half of our staff are women and our marine science educators represent the diversity of the students we reach.

**2.  Organization Chart**

The applicant shall illustrate the position of each staff and line of responsibility/supervision. If the request is part of a large, multi-purpose organization, include an organization chart that illustrates the placement of this request.

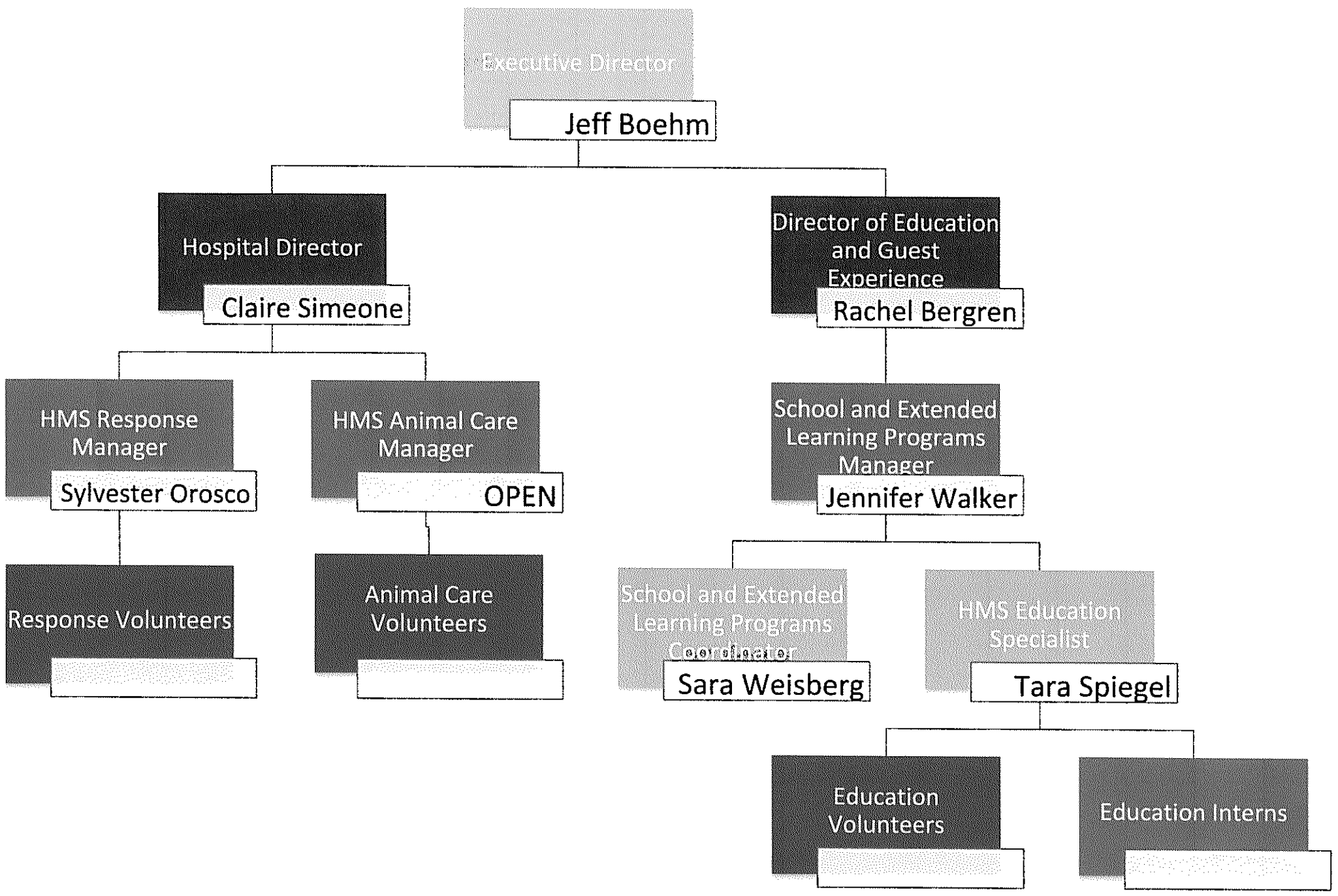
Please see attached.



**KEY**

- Purple roles are senior management positions
- Green roles report to purple roles and may be managers
- Blue roles report to green roles
- Orange roles report to blue roles
- Red roles are Volunteers, Interns, and other consultants represented below – they cross all lines of the organizations operations.

\*Note that temporary and seasonal roles are not included



3.  **Compensation**

The applicant shall provide the annual salaries paid by the applicant to the three highest paid officers, directors, or employees of the organization by position.

1. Executive Director, \$208,000
2. Director of Development & Marketing, \$150,000
3. Chief Financial Officer, \$134,000

**VI. Other**

1.  **Litigation**

The applicant shall disclose any pending litigation to which they are a party, including the disclosure of any outstanding judgment. If applicable, please explain.

Not applicable

2.  **Licensure or Accreditation**

The applicant shall specify any special qualifications, including but not limited to licensure or accreditation that the applicant possesses relevant to this request.

Not applicable

3.  **Private Educational Institutions**

The applicant shall specify whether the grant will be used to support or benefit a sectarian or non-sectarian private educational institution. Please see Article X, Section 1, of the State Constitution for the relevance of this question.

Not applicable

4.  **Future Sustainability Plan**

The applicant shall provide a plan for sustaining after the fiscal year 2018-19 the activity funded by the grant if the grant of this application is:

- (a) Received by the applicant for the fiscal year 2018-19, but
- (b) Not received by the applicant thereafter.

The Marine Mammal Center has a long history of securing the funding needed to launch new programs and to sustain them thereafter. Currently, private donations from individuals,



members, foundations, and corporations support 85% of our annual operating expenses. Less than 5% of our budget comes from government funds. The rest of our expenses are supported by earned revenue from retail sales, endowment interest, and program fees. Should we be awarded funding in the fiscal year 2018-19, but not after we will continue to support Nā Kōkua o ke Kai through a combination of donations, foundation, corporate, and government grants. Next month, we will apply to the NOAA B-Wet Hawaii program and the Hawaii State Grant in Aid award would match this request.

**5.  Certificate of Good Standing (If the Applicant is an Organization)**

If the applicant is an organization, the applicant shall submit one (1) copy of a certificate of good standing from the Director of Commerce and Consumer Affairs that is dated no earlier than December 1, 2017.

See attached.

**6.  Declaration Statement**

The applicant shall submit a declaration statement affirming its compliance with Section 42F-103, Hawaii Revised Statutes. ([Link](#))

**7.  Public Purpose**

The applicant shall specify whether the grant will be used for a public purpose pursuant to Section 42F-102, Hawaii Revised Statutes. ([Link](#))

The grant will be used for a public purpose, as detailed in questions 2-4 and the rest of the proposal, pursuant to Section 42F-102.

## BUDGET REQUEST BY SOURCE OF FUNDS

Period: July 1, 2018 to June 30, 2019

Big Island Resource Conservation &  
Development Council as fiscal sponsor for  
The Marine Mammal Center

Applicant:

BUDGET CATEGORIES	Total State Funds Requested (a)	Total Federal Funds Requested (b)	Total County Funds Requested (c)	Total Private/Other Funds Requested (d)
<b>A. PERSONNEL COST</b>				
1. Salaries	41,947	20,973	10,487	10,490
2. Payroll Taxes & Assessments				
3. Fringe Benefits	10,652	5,326	5,326	0
<b>TOTAL PERSONNEL COST</b>	<b>52,599</b>	<b>26,299</b>	<b>15,813</b>	<b>10,490</b>
<b>B. OTHER CURRENT EXPENSES</b>				
1. Airfare, Inter-Island				
2. Insurance	7,200	2,400	0	0
3. Lease/Rental of Equipment	0	0	0	0
4. Lease/Rental of Space	7,945	2,144	0	224
5. Staff Training	1,000	1,000	0	0
6. Supplies	2,906	2,907	2,187	0
7. Telecommunication	8,000	0	0	0
8. Utilities	15,000	5,000	0	0
9. Student Buses	18,000	6,000	0	0
10. Stipends for Teachers	2,250	750	0	0
11. Curriculum Video Editing	0	1,500	0	1,500
12. Intern Stipeds	4,000	2,000	2,000	0
13. Travel	3,600	0	0	0
14. Evaluation Assistance	2,500	0	0	0
15				
16				
17				
18				
19				
20				
<b>TOTAL OTHER CURRENT EXPENSES</b>	<b>72,401</b>	<b>23,701</b>	<b>4,187</b>	<b>1,724</b>
<b>C. EQUIPMENT PURCHASES</b>				
<b>D. MOTOR VEHICLE PURCHASES</b>				
<b>E. CAPITAL</b>				
<b>TOTAL (A+B+C+D+E)</b>	<b>125,000</b>	<b>50,000</b>	<b>20,000</b>	<b>12,214</b>
<b>SOURCES OF FUNDING</b>		Budget Prepared By:		
(a) Total State Funds Requested	125,000	Jennifer Morrow (415) 75404033		
(b) Total Federal Funds Requested	50,000	Name (Please type or print) Phone		
(c) Total County Funds Requested	20,000	[Redacted] 1/16/2018		
(d) Total Private/Other Funds Requested	12,214	Signature of Authorized Official Date		
<b>TOTAL BUDGET</b>	<b>207,214</b>	Larry M. Komata, President		
		Name and Title (Please type or print)		

## BUDGET JUSTIFICATION - PERSONNEL SALARIES AND WAGES

Period: July 1, 2018 to June 30, 2019

Applicant: Big Island Resource Conservation & Development  
Council as fiscal sponsor for The Marine Mammal Center

POSITION TITLE		FULL TIME EQUIVALENT	ANNUAL SALARY A	% OF TIME ALLOCATED TO GRANT REQUEST B	TOTAL STATE FUNDS REQUESTED (A x B)
Walker	Program Manager	0.2	\$59,000.00	20.00%	\$ 11,800.00
Smith	Program Coordinator	0.3	\$50,000.00	30.00%	\$ 15,000.00
Spiegel	Marine Science Educator	1	\$48,000.00	100.00%	\$ 48,000.00
Simeone	Ke Kai Ola Director	0.05	\$94,000.00	5.00%	\$ 4,700.00
Hanrahan	Website Specialist	0.04	\$66,500.00	4.00%	\$ 2,660.00
Bergren	Director of Education	0.02	\$100,000.00	2.00%	\$ 2,000.00
	Benefits 25%				\$ 21,040.00
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
<b>TOTAL:</b>					<b>105,200.00</b>
<b>JUSTIFICATION/COMMENTS:</b>					

## BUDGET JUSTIFICATION - EQUIPMENT AND MOTOR VEHICLES

Period: July 1, 2018 to June 30, 2019

Applicant: Big Island Resource Conservation & Development Council as fiscal sponsor for The Marine Mammal Center

DESCRIPTION EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
Not applicable			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL:				
JUSTIFICATION/COMMENTS:				

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
Not applicable			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL:				
JUSTIFICATION/COMMENTS:				

## BUDGET JUSTIFICATION - CAPITAL PROJECT DETAILS

Period: July 1, 2018 to June 30, 2019

Applicant: Big Island Resource Conservation & Development as fiscal sponsor for The Marine Mammal Center

FUNDING AMOUNT REQUESTED						
TOTAL PROJECT COST	ALL SOURCES OF FUNDS RECEIVED IN PRIOR YEARS		STATE FUNDS REQUESTED	OF FUNDS REQUESTED	FUNDING REQUIRED IN SUCCEEDING YEARS	
	FY: 2016-2017	FY: 2017-2018	FY: 2018-2019	FY: 2018-2019	FY: 2019-2020	FY: 2020-2021
PLANS						
LAND ACQUISITION						
DESIGN						
CONSTRUCTION						
EQUIPMENT						
<b>TOTAL:</b>						
<b>JUSTIFICATION/COMMENTS:</b>						
NOT APPLICABLE						

## GOVERNMENT CONTRACTS, GRANTS, AND / OR GRANTS IN AID

Applicant: Big Island Resource Conservation &  
 Development Council as fiscal sponsor for The Marine  
 Mammal Center

Contracts Total: -

	CONTRACT DESCRIPTION	EFFECTIVE DATES	AGENCY	GOVERNMENT ENTITY (U.S. / State / Haw / Hon / Kau / Mau)	CONTRACT VALUE
1	No current government grants or contracts for this program.				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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21					
22					
23					
24					
25					
26					
27					
28					
29					

**DECLARATION STATEMENT OF  
APPLICANTS FOR GRANTS PURSUANT TO  
CHAPTER 42F, HAWAII REVISIED STATUTES**

The undersigned authorized representative of the applicant certifies the following:

- 1) The applicant meets and will comply with all of the following standards for the award of grants pursuant to Section 42F-103, Hawaii Revised Statutes:
  - a) Is licensed or accredited, in accordance with federal, state, or county statutes, rules, or ordinances, to conduct the activities or provide the services for which a grant is awarded;
  - b) Complies with all applicable federal and state laws prohibiting discrimination against any person on the basis of race, color, national origin, religion, creed, sex, age, sexual orientation, or disability;
  - c) Agrees not to use state funds for entertainment or lobbying activities; and
  - d) Allows the state agency to which funds for the grant were appropriated for expenditure, legislative committees and their staff, and the auditor full access to their records, reports, files, and other related documents and information for purposes of monitoring, measuring the effectiveness, and ensuring the proper expenditure of the grant.
  
- 2) If the applicant is an organization, the applicant meets the following requirements pursuant to Section 42F-103, Hawaii Revised Statutes:
  - a) Is incorporated under the laws of the State; and
  - b) Has bylaws or policies that describe the manner in which the activities or services for which a grant is awarded shall be conducted or provided.
  
- 3) If the applicant is a non-profit organization, it meets the following requirements pursuant to Section 42F-103, Hawaii Revised Statutes:
  - a) Is determined and designated to be a non-profit organization by the Internal Revenue Service; and
  - b) Has a governing board whose members have no material conflict of interest and serve without compensation.

Pursuant to Section 42F-103, Hawaii Revised Statutes, for grants used for the acquisition of land, when the organization discontinues the activities or services on the land acquired for which the grant was awarded and disposes of the land in fee simple or by lease, the organization shall negotiate with the expending agency for a lump sum or installment repayment to the State of the amount of the grant used for the acquisition of the land.

Further, the undersigned authorized representative certifies that this statement is true and correct to the best of the applicant's knowledge.

Big Island Resource Conservation and Development Council  
(Typed Name of Individual or Organization)



(Signature)

01/16/2018

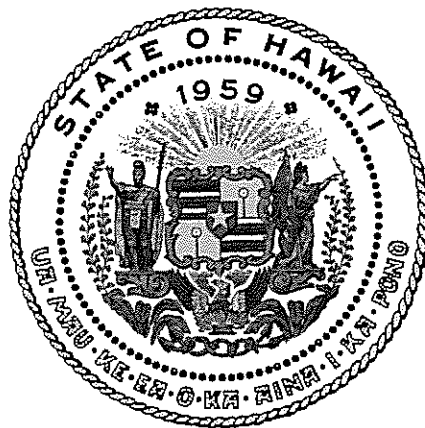
(Date)

Larry M. Komata

(Typed Name)

President

(Title)



## Department of Commerce and Consumer Affairs

### CERTIFICATE OF GOOD STANDING

I, the undersigned Director of Commerce and Consumer Affairs of the State of Hawaii, do hereby certify that

**BIG ISLAND RESOURCE CONSERVATION AND DEVELOPMENT COUNCIL**

was incorporated under the laws of Hawaii on 10/12/1989 ;  
that it is an existing nonprofit corporation; and that,  
as far as the records of this Department reveal, has complied  
with all of the provisions of the Hawaii Nonprofit Corporations  
Act, regulating domestic nonprofit corporations.

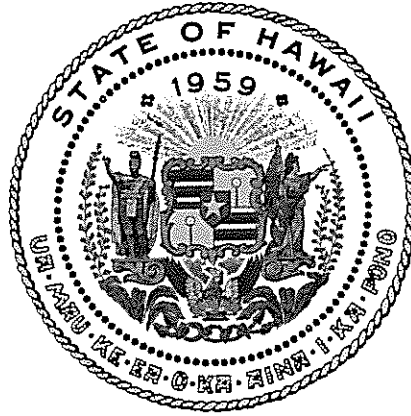
IN WITNESS WHEREOF, I have hereunto set  
my hand and affixed the seal of the  
Department of Commerce and Consumer  
Affairs, at Honolulu, Hawaii.

Dated: January 10, 2018

Director of Commerce and Consumer Affairs







## Department of Commerce and Consumer Affairs

### CERTIFICATE OF GOOD STANDING

I, the undersigned Director of Commerce and Consumer Affairs of the State of Hawaii, do hereby certify that

**THE MARINE MAMMAL CENTER**

incorporated under the laws of California

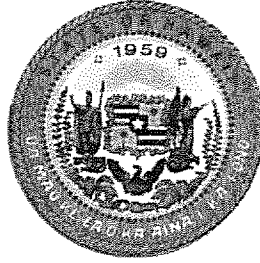
was duly registered to do business in Hawaii as a foreign nonprofit corporation on 12/24/2013, and that, as far as the records of this Department reveal, has complied with all of the provisions of the Hawaii Nonprofit Corporation Act, regulating foreign nonprofit corporations.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Department of Commerce and Consumer Affairs, at Honolulu, Hawaii.

Dated: January 09, 2018

Director of Commerce and Consumer Affairs





STATE OF HAWAII  
STATE PROCUREMENT OFFICE

**CERTIFICATE OF VENDOR COMPLIANCE**

This document presents the compliance status of the vendor identified below on the issue date with respect to certificates required from the Hawaii Department of Taxation (DOTAX), the Internal Revenue Service, the Hawaii Department of Labor and Industrial Relations (DLIR), and the Hawaii Department of Commerce and Consumer Affairs

**Vendor Name:** **BIG ISLAND RESOURCE CONSERVATION AND DEVELOPMENT COUNCIL**

**DBA/Trade Name:** **Big Island Resource Conservation and Development Council,**

**Issue Date:** **01/10/2018**

**Status:** **Compliant**

Hawaii Tax#: [REDACTED]

New Hawaii Tax#:

FEIN/SSN#: [REDACTED]

UI#: XXXXXX8741

DCCA FILE#: 77190

**Status of Compliance for this Vendor on issue date:**

Form	Department(s)	Status
A-6	Hawaii Department of Taxation	Compliant
	Internal Revenue Service	Compliant
COGS	Hawaii Department of Commerce & Consumer Affairs	Exempt
LIR27	Hawaii Department of Labor & Industrial Relations	Compliant

**Status Legend:**

Status	Description
Exempt	The entity is exempt from this requirement
Compliant	The entity is compliant with this requirement or the entity is in agreement with agency and actively working towards compliance
Pending	The entity is compliant with DLIR requirement
Submitted	The entity has applied for the certificate but it is awaiting approval
Not Compliant	The entity is not in compliance with the requirement and should contact the issuing agency for more information

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
2 CUPANIA CIRCLE  
MONTEREY PARK, CA 91755-7406

DEPARTMENT OF THE TREASURY

Date: MAY 10 1994

BIG ISLAND RESOURCE CONSERVATION  
AND DEVELOPMENT COUNCIL  
PO BOX 2975  
KAMUELA, HI 96743-2975

Employer Identification Number:  
99-0279188  
Case Number:  
954108041  
Contact Person:  
CAROLYN TSCHOPIK  
Contact Telephone Number:  
(213) 725-7002  
Our Letter Dated:  
October 17, 1990  
Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).


Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

  
Richard R. Orosco  
District Director

Letter 1050 (DO/CG)



Big Island Resource  
Conservation & Development Council

January 10, 2018

To Whom It May Concern,

I, Larry M. Komata, do certify that this financial statement is a true reflection of the Big Island Resource Conservation and Development Council's finances to the best of my knowledge.



Larry M. Komata  
President  
Big Island RC&D Council

The Big Island Resource Conservation and Development Council is a non-profit, tax exempt 501(c) 3 corporation organized to assist communities of Hawaii to promote the conservation of natural resources, support economic development and enhance our environment and standard of living, with community capacity building. The Big Island Resource Conservation and Development Council is an Equal Opportunity Provider.

**Big Island RC&D  
2017 Operating Budget**

Description	Budget	Remarks
<b>Income</b>		
Admin Fees	\$25,000.00	Projected
Sponsor's Dues	\$2,300.00	
Interests from HFS Account	\$10.00	
Lease/MPU Reefer Truck	<u>\$9,600.00</u>	
<b>Total</b>	<b>\$36,910.00</b>	
<b>Non Personnel Expenses</b>		
Web Hosting/Internet	\$808.00	
Business Phone	\$505.00	
Postage	\$245.00	
Box Rental	\$195.00	
Office Supplies	<u>\$435.00</u>	
<b>Total</b>	<b>\$2,188.00</b>	
<b>Personnel/Professional Fees</b>		
One Employee	\$13,000.00	\$1800 for Comp/\$1500 for Tax Prep
Bookkeeper	\$4,000.00	
CPA	\$3,300.00	
Payroll Taxes	<u>\$5,000.00</u>	
<b>Total</b>	<b>\$25,300.00</b>	
<b>Insurance</b>		
D&O	\$1,000.00	
General Liability	\$750.00	
Workman Comp Insurance	<u>\$310.00</u>	
<b>Total</b>	<b>\$2,060.00</b>	
<b>Other Expenses</b>		
Computer Upgrades	\$200.00	National RC&D Dues/Pac Rim Dues DCCA and efile 990 w/State
Equipment	\$400.00	
Dues	\$650.00	
State Filings	\$340.00	
State GE Taxes	\$400.00	
<b>Total</b>	<b>\$1,990.00</b>	
<b>Travel/Meetings</b>		
Meeting Expenses	\$300.00	
NARCDC Nat'l Conf (7/20/16)	\$2,600.00	
NARCDC BOD	\$1,800.00	
Mileage	\$200.00	

Conferences	\$1,000.00	
<b>Total</b>	<b>\$5,900.00</b>	
<b>Total Operating Expenses</b>	<b>\$37,438.00</b>	

**BIRCD**  
**Balance Sheet**  
 As of December 31, 2017

	Dec 31, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Cash In Bank	
1010 · Cash in bank - unrestricted	73,334.00
1011 · Cash in Bank-restricted	127,522.27
1000 · Cash In Bank - Other	346.00
Total 1000 · Cash In Bank	201,202.27
1050 · CASH IN BANK HSF	
1051 · HFS-Unrestricted	1,025.00
1053 · HFS Savings	4,461.50
Total 1050 · CASH IN BANK HSF	5,486.50
1060 · Bank of Hawaii	8,342.74
Total Checking/Savings	215,031.51
Total Current Assets	215,031.51
<b>TOTAL ASSETS</b>	<b>215,031.51</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3010 · Unrestrict (retained earnings)	189,588.85
3100 · Fund Balance Restricted	75,485.59
Net Income	-50,042.93
Total Equity	215,031.51
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>215,031.51</b>

**BIRCD Restricted Funds**  
**Income & Expense**  
 January through December 2017

	Jan - Dec 17
Ordinary Income/Expense	
Income	
4000 · Project Revenues	
4010 · Indiv/business contribution	24,231.86
4110 · Other Project Revenues	
41101 · Vendor Fees	100.00
41102 · Ticket Sales	-1,860.00
41104 · Registration Fees	-81.00
41105 · Other	775.00
41107 · T-Shirt Sales	1,954.04
41108 · Ribbon Sales	-1,165.00
41109 · Food Booth	-1,321.00
41110 · Vehicle Rental	2,989.30
41111 · Truck Lease Payments	70.00
Total 4110 · Other Project Revenues	1,441.34
4230 · Foundation/trust grants	
42304 · Wild Life Soceity	1,000.00
42313 · Kaimas Foundation	35,000.00
Total 4230 · Foundation/trust grants	36,000.00
4530 · State grants	
4531 · HTA/CPEP	20,000.00
4532 · HTA Other	43,802.38
4533 · Fish and Wildlife	30,000.00
4537 · Aloha Aina	37,200.00
Total 4530 · State grants	131,002.38
4540 · Local government grants	
4541 · County of Hawaii	
45415 · Other Supplemental Funding	47,189.50
45418 · Contingency Fund	33,150.00
Total 4541 · County of Hawaii	80,339.50
Total 4540 · Local government grants	80,339.50
Total 4000 · Project Revenues	273,015.08
4700 · Carry Over Balances	20,202.83
4800 · Refunds	1,284.10
4900 · Donations-Non-Project	59.30
5000 · Earned revenues	
5100 · Program service fees	2,250.00
Total 5000 · Earned revenues	2,250.00
Total Income	296,811.31
Gross Profit	296,811.31
Expense	
7000 · Grant & contract expense	
7010 · Supplies-Program Related	277,496.21
7011 · Administrative Fee	35,007.94
7012 · Permits & Licenses	60.00
7014 · Transportation	300.00
7020 · Professional Fees	
7023 · Bookkeeper	150.00
7020 · Professional Fees - Other	14,103.25
Total 7020 · Professional Fees	14,253.25
7028 · Entry Fees	2,000.00
7030 · Petty Cash	
7000 · Grant & contract expense - Other	405.21
Total 7000 · Grant & contract expense	329,522.61



**BIRCD Restricted Funds**  
**Income & Expense**  
 January through December 2017

	Jan - Dec 17
8100 · Non-personnel expenses	
8140 · Postage, shipping, delivery	58.80
8170 · Printing & copying	1,175.09
<b>Total 8100 · Non-personnel expenses</b>	<b>1,233.89</b>
8300 · Travel & meetings expenses	
8310 · Travel	
8311 · Lodging	6,202.93
8312 · Meals	1,911.33
8313 · Airfare	4,162.00
8310 · Travel - Other	729.10
<b>Total 8310 · Travel</b>	<b>13,005.36</b>
8320 · Conference, convention, meeting	325.00
8300 · Travel & meetings expenses - Other	1,830.09
<b>Total 8300 · Travel &amp; meetings expenses</b>	<b>15,160.45</b>
8500 · Misc expenses	
8520 · Insurance	2,768.23
8570 · Advertising expenses	2,681.75
8580 · Donations	931.00
<b>Total 8500 · Misc expenses</b>	<b>6,380.98</b>
8600 · Business expenses	
8610 · Bank Charges	
8615 · NFS Checks	
8620 · Excise taxes	99.08
<b>Total 8600 · Business expenses</b>	<b>99.08</b>
<b>Total Expense</b>	<b>352,397.01</b>
<b>Net Ordinary Income</b>	<b>-55,585.70</b>
<b>Net Income</b>	<b>-55,585.70</b>

**BIRCD Unrestricted Funds**  
**Income & Expense**  
 January through December 2017

	Jan - Dec 17
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4000 · Project Revenues	
4010 · Indiv/business contribution	97.25
<b>Total 4000 · Project Revenues</b>	97.25
4800 · Refunds	43.00
5000 · Earned revenues	
5100 · Program service fees	35,262.46
5220 · Dues-Organizations	
5222 · Dues-Kau SWCD	200.00
5223 · Dues-Kona SWCD	200.00
5225 · Dues-Puna SWCD	200.00
5226 · Dues-Waikeā SWCD	200.00
5227 · Dues-County of Hawaii	1,500.00
<b>Total 5220 · Dues-Organizations</b>	2,300.00
5310 · Interest-savings/short-term inv	6.15
<b>Total 5000 · Earned revenues</b>	37,568.61
<b>Total Income</b>	37,708.86
<b>Gross Profit</b>	37,708.86
<b>Expense</b>	
7000 · Grant & contract expense	
7012 · Permits & Licenses	3.50
7020 · Professional Fees	
7023 · Bookkeeper	3,750.00
7024 · Web Manager	350.00
<b>Total 7020 · Professional Fees</b>	4,100.00
<b>Total 7000 · Grant &amp; contract expense</b>	4,103.50
7200 · Salaries & related expenses	
7220 · Salaries & wages - other	13,512.40
7250 · Payroll taxes	
72501 · FICA	4,054.46
72502 · State	865.84
72503 · Unemployment	51.87
<b>Total 7250 · Payroll taxes</b>	4,972.17
<b>Total 7200 · Salaries &amp; related expenses</b>	18,484.57
7500 · Other personnel expenses	
7520 · Accounting fees	
7522 · Tax Preparation	1,560.00
<b>Total 7520 · Accounting fees</b>	1,560.00
7580 · Web Hosting	364.42
<b>Total 7500 · Other personnel expenses</b>	1,924.42
8100 · Non-personnel expenses	
8130 · Telephone & telecommunications	
8131 · Internet Access	515.02
8130 · Telephone & telecommunications - Other	557.52
<b>Total 8130 · Telephone &amp; telecommunications</b>	1,072.54
8140 · Postage, shipping, delivery	450.61
8190 · Office Supplies	
8191 · Computer Software	93.59
8192 · Bank Checks	57.95
8190 · Office Supplies - Other	586.65
<b>Total 8190 · Office Supplies</b>	738.19
<b>Total 8100 · Non-personnel expenses</b>	2,269.54

**BIRCD Unrestricted Funds**  
**Income & Expense**  
 January through December 2017

	Jan - Dec 17
8300 · Travel & meetings expenses	
8310 · Travel	
8312 · Meals	250.54
8314 · Mileage	230.00
Total 8310 · Travel	480.54
8320 · Conference, convention, meeting	
8321 · Pacific Rim Conference	1,403.66
Total 8320 · Conference, convention, meeting	1,403.66
<b>Total 8300 · Travel &amp; meetings expenses</b>	<b>1,884.20</b>
8500 · Misc expenses	
8520 · Insurance	
85201 · General Liability	2,216.20
85203 · Workman's Comp.	229.00
Total 8520 · Insurance	2,447.20
<b>Total 8500 · Misc expenses</b>	<b>2,447.20</b>
8600 · Business expenses	
8610 · Bank Charges	92.25
8650 · Taxes - other	1,050.00
<b>Total 8600 · Business expenses</b>	<b>1,142.25</b>
<b>Total Expense</b>	<b>32,255.68</b>
<b>Net Ordinary Income</b>	<b>5,453.18</b>
<b>Net Income</b>	<b>5,453.18</b>