



**DEPT. COMM. NO. 262**

**STATE OF HAWAII  
OFFICE OF HAWAIIAN AFFAIRS**  
560 N. NIMITZ HWY., SUITE 200  
HONOLULU, HAWAII 96817

December 22, 2022

Representative Scott Saiki  
House Speaker  
Hawaii State Capitol  
Room 431  
415 South Beretania Street  
Honolulu, Hawaii 96813

Senator Ronald Kouchi  
Senate President  
Hawaii State Capitol  
Room 409  
415 South Beretania Street  
Honolulu, Hawaii 96813

**RE: Reporting obligations pursuant to HRS 37-47 relating to the Office of Hawaiian Affairs**

**VIA: Reports to the Legislature Web Portal**

Aloha'olua mai,

On behalf of the Board of Trustees of the Office of Hawaiian Affairs (OHA), please accept the Reporting of Non-General Fund Information (Attachment A) to follow through with our reporting obligations as described under HRS 37-47.

Please do not hesitate to contact me at 808-594-1973 or [sylviah@oha.org](mailto:sylviah@oha.org) or have your staff contact Chief Financial Officer, Ramona Hinck, at 808-265-5628 or [ramonah@oha.org](mailto:ramonah@oha.org) should there be any questions regarding this statutory reporting requirement or its attachments.

Mahalo again and we look forward to working with you and your staff during the upcoming legislative session.

'O wau iho nō me ka 'oia'i'o,

A handwritten signature in black ink, appearing to read "Sylvia M. Hussey".

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

Attachments

SH:gc

cc: OHA Board of Trustees

**Report on Non-General Fund Information  
for Submittal to the 2023 Legislature**

Department: Office of Hawaiian Affairs  
 Prog ID(s): OHA 150, 160, 175  
 Name of Fund: Public Land Trust

Contact Name: Ramona Hinck  
 Phone: (808) 594-1999  
 Fund type (MOF) Trust and Special (see Purpose)

T-901, T-902, T-910, T-930,  
 T-938, T-939, T-950, T951,  
 S-310, S-315, S-320

Legal Authority Hawaii State Constitution, Article XII, Section 4

Appropriation Acct. No. \_\_\_\_\_

**Intended Purpose:**

To account for OHA's portion of revenues derived from the public land trust as defined in Section 10-2, HRS. To provide budget for continuous management, maintenance and repair of the Palauea Cultural Preserve of culturally and acahelogically significant sites. To account for the activities related to OHA's management and stewardship of the Forest Reserve, and to receive revenues from the sales of advertising space on OHA's monthly newspaper, Ka Wai Ola. All the appropriation account numbers identified above are Trust assets and during a recent State Review of OHA's funds (Special, Revolving, and Trust Funds), it was determined that these 'Special' funds will be characterized as Trust Funds going forward.

**Source of Revenues:**

- Ceded land revenue at \$15,100,000 per annum, as of FY 2023 increased to \$21,500,000
- Dividend and Interest income from investments
- Realized gains from sales of investments
- Interest earned from Consumer Micro Loan Program
- Revenues generated from OHA's commercial properties operations Kaka'ako Makai parcels, Na Lama Kukui and Iwilei.
- The Declaration of Covenants, Conditions, and Restrictions of the One Palau'ea Bay Community Association require payment of a Historical Archeological Enhancement Fee equivalent to 0.5% of gross selling price each time a lot within One Palau'ea Bay is transferred to a new owner.
- Sales of advertising space on OHA's monthly newspaper, Ka Wai Ola.
- OHA's trust fund as a funding source, when necessary.

**Current Program Activities/Allowable Expenses:**

OHA's ongoing operating and program costs in addition to grants and scholarships funding. Program, grants and scholarship costs are for the betterment of native Hawaiian conditions.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

N/A

Variances:

<b>Financial Data (\$1,000)</b>			
	FY 2022	FY 2023	FY 2024
	(actual-not final)	(estimated)	(estimated)
Appropriation Ceiling	N/A	N/A	N/A
Beginning Cash Balance	28,091	37,331	49,578
Revenues	53,064	62,804	64,123
Expenditures	43,824	50,557	53,085
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Transfer in			
Transfer out	0	0	0
Net Total Transfers	0	0	0
Ending Cash Balance	37,331	49,578	60,615
Encumbrances	15,337	16,000	16,000
Unencumbered Cash Balance	21,994	33,578	44,615

**Additional Information:**

Amount Req. by Bond Covenants	N/A	N/A	N/A
Amount from Bond Proceeds	N/A	N/A	N/A
Amount Held in CODs, Escrow Accounts, or Other Investments	N/A	N/A	N/A

**Report on Non-General Fund Information  
for Submittal to the 2023 Legislature**

Department: Office of Hawaiian Affairs  
 Prog ID(s): \_\_\_\_\_  
 Name of Fund: Federal Fund  
 Legal Authority: HRS 10-13

Contact Name: Ramona Hinck  
 Phone: (808) 594-1999  
 Fund type (MOF) Special  
 Appropriation Acct. No. S-200, S-202

**Intended Purpose:**

S-200 - Hālawā Luluku Interpretive Development (HLID) was created largely to mitigate any adverse impact resulting from the construction of the Interstate H-3 Highway.

S-202 - To provide Native Hawaiians individuals and Native Hawaiian-owned businesses better access to financial capital and financial services

**Source of Revenues:**

S-200 - Federal Highways Administration - 90% funding; Hawai'i Department of Transportation - 10% funding

S-202 - Principal repayments, Interest earned from loans, Interest earned from investments, Miscellaneous revenue derived from loan fees, Recovery of loans written-off.

**Current Program Activities/Allowable Expenses:**

S-200 - Salaries and CIP to maintain the H-3 Highway

S-202 - Expenditures consisted of loan disbursements, loan application fees, legal services, technical assistance, investment management, bad debt,

**Purpose of Proposed Ceiling Adjustment (if applicable):**

N/A

Variances:

<b>Financial Data (\$1,000)</b>			
	FY 2022	FY 2023	FY 2024
	(actual-not final)	(estimated)	(estimated)
Appropriation Ceiling			
Beginning Cash Balance	7,627	6,555	4,838
Revenues	(62)	123	123
Expenditures	1,010	1,840	1,697
<b>Transfers</b>			
List each net transfer in/out/ or projection in/out; list each account number			
Transfer in	0	0	0
Transfer out			
Net Total Transfers	0	0	0
Ending Cash Balance	6,555	4,838	3,264
Encumbrances	865	900	900
Unencumbered Cash Balance	5,690	3,938	2,364
<b>Additional Information:</b>			
Amount Req. by Bond Covenants	N/A	N/A	N/A
Amount from Bond Proceeds	N/A	N/A	N/A
Amount Held in CODs, Escrow Accounts, or Other Investments	N/A	N/A	N/A