

**Hawaii State Legislature
Grant in Aid Application
Capital Improvement Project FY2026-27
January 23 2026**



Contact Persons:

Arts & Sciences Center Board President

Gail Clarke
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Application prepared by:

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Developments and Grants Specialist
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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 (DCCA).

Vendor Name: ARTS & SCIENCES CENTER

DBA/Trade Name: Arts & Sciences Center

Issue Date: 01/06/2026

Status: Compliant

Hawaii Tax#:

New Hawaii Tax#:

FEIN/SSN#:

UI#:

DCCA FILE#:

No record

205096

Status of Compliance for this Vendor on issue date:

Form	Department(s)	Status
A-6	Hawaii Department of Taxation	Compliant
8821	Internal Revenue Service	Compliant
COGS	Hawaii Department of Commerce & Consumer Affairs	Exempt
LJR27	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	A status determination has not yet been made
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

Application for Grants

If any item is not applicable to the request, the applicant should enter "not applicable".

I. Certification – Please attach immediately after cover page

1. Hawaii Compliance Express Certificate (If the Applicant is an Organization)

If the applicant is an organization, the applicant shall submit one (1) copy of a Hawaii Compliance Express Certificate from the Comptroller of the Department of Accounting and General Services that is dated no earlier than December 1, 2025.

Attached

2. Declaration Statement

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

Attached.

3. Public Purpose

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

The funds that the Arts & Sciences Center is requesting will be used for a public purpose, as evidenced by this application, and our status as a 501c3 charitable organization. ASC was formed to provide outstanding support and infrastructure to community based learning, rooted in Puna, Hawaii.

II. Background and Summary

Arts & Sciences Center (ASC) was established in 2003, as a Hawaii not-for-profit corporation and designated as a 501c3 organization by the IRS. ASC is the owner of the land and facilities on our 24-acre parcel, which is home to the WASC accredited Hawaii Academy of Arts and Sciences Public Charter School (HAASPCS). ASC also fulfills its broader mandate by providing educational opportunities and infrastructure support to community members at large, with summer camps for keiki and courses and workshops for adults.

Mission and Goals

ASC formed to provide outstanding support and infrastructure for community based learning, rooted in Puna, Hawaii. ASC supports community development and access to education. We foster a culture and organizational structure that values and supports these guiding principles and priority actions:

1. Access to Education
2. Diversity and Cultural Infusion
3. Stewardship of the Natural and Constructed Environment
4. Community Partnerships and Economic Impact

1. Project Goal

The goal for this Grant-in-Aid is to create a culture of preparedness by laying essential groundwork for the future development of the ASC campus. We are embarking on a multi-year project to build a state-of-the-art community campus to foster lifelong learning for the Puna community. This campus will include additional classrooms for HAASPCS, and STEM and Arts labs, a community event center and commercial kitchen, and a theatre space - all for use by the larger community.

ASC requests assistance from the Hawaii State Grants-in-Aid to fund 2 specific objectives to meet our site preparation goals. These objectives are achievable, not contingent on government approvals, and will increase our effectiveness to achieve the longterm goal of the ASC Campus Expansion.

2. Project Objectives:

ASC is currently in the design and permit amendment phase of the Campus Expansion, with funding from the County of Hawaii for design and planning. Our objectives for this 2026-27 Grant-in-Aid project involve some of the costly aspects needed to prepare for such a large undertaking.

1. **Purchase and installation of ASC Office Trailer.** Our objective with purchasing an office for ASC, is to help facilitate the Project Management of the campus

expansion construction and to house our ASC staff. As we are currently still in the permit amendment phase, we cannot build new structures on the parcels, so we are obligated to buy this mobile office trailer and install it temporarily. The Project Manager and General Contractor will need to be on-site for much of the project and will utilize the office space as needed, which will allow ASC admin staff to effectively communicate with them. This will ultimately lead to an increase in organizational effectiveness, thus positively impacting the overall work ASC does for the community.

2. **Removal of Ironwood trees along Post Office Road.** These trees are impeding future road widening, and are endangering present power lines. Our objective with removing the Ironwood trees is to improve public safety and reduce liability on our campus. We will also need to remove them in order to widen Post Office Road, which the Department of Transportation has told us will be required for the new intersection at Post Office Road and Hwy 130.



3. Public Purpose and Need to be Served

In order for ASC to continue to provide essential educational services and infrastructure to the public; an office space is needed so ASC staff is able to work as a collective and effectively manage projects and programs that directly support the school and community. Currently our staff work alongside HAASPCS staff in a space designated for HAASPCS operations. As a result the larger community, who might not be associated with the school, have limited access to ASC staff and are unable to easily solicit information from the organization due to strict HODOE regulations. As a non-profit organization ASC needs to be in a position where we are able to interact face to face with contractors and individuals from the general public so we are able to fulfill our mission and continue to provide the resources listed below.

Similarly the clearing of the ironwood trees along Post Office road is imperative as it is the only operable route that provides access to the campus for students, families, HAASPCS, ASC staff, emergency personnel and the general public. There are over fifty ironwood trees that line the road that need to be removed as a preventative measure and to widen the road for the new intersection on Highway 130. As shared above, removing the trees will directly improve public safety and reduce liability on the property.

Several essential resources that ASC and HAASPCS currently provides to the community include:

- The special education program (Workplace Readiness) is focused on building life skills, land stewardship and strengthening personal responsibility for students with moderate to severe learning disabilities. We are able to provide this program for eligible students up to the age of 22. It is an essential educational resource for the students and families who need this support.
- As a Hawaii Community Eligible Provider, we are able to feed 100% of our students free breakfast and lunch through the National School Lunch program. An effective commercial kitchen and cafeteria will allow this resource to be better leveraged to benefit the families who depend on it.
- We engage with the greater community on many levels, by hosting classes and events, such as CPR training, entrepreneurship mentoring, and inviting engagement through our garden and orchard activities.
- With our Beyond School after-school programming, we provide safe, secure enrichment opportunities to students outside of school hours, allowing working parents more opportunities to maintain and increase employment.
- With the expanded, consolidated campus, we plan to provide space for Pre-K classrooms, which are sorely needed in our community.
- Once our campus is consolidated, we plan on offering school bus transportation to and from campus. This transportation will be of enormous benefit to working families and will promote equitable access to education in our community.

4. Target Population:

Our target population consists of school-aged youth, and their families. ASC and HAASPCS serve the Puna district of Hawai'i Island. Puna is rural, remote with a very diverse population. Economically, low wage jobs dominate the local economy, as 78% of the Puna district is ALICE (Asset Limited, Income Constrained, Employed) and/or in poverty (United Way, 2017). Puna is a rural but populated district, with a steady increase of residents due to the affordable and available properties in undeveloped subdivisions. The median household income is \$28,149 and the median family income \$39,044.

**Since 1990, Puna's population has grown by 50.8%,
compared to the HI statewide growth rate of 9.3%.**

(Population Demographics from Hawaii Health Matters.org)

5. Geographic coverage:

The Arts and Sciences campus (home of HAAAPCS) is located in the town of Pāhoā, in the Puna region of Hawai'i Island. The school supports students who live between Mountain View and the Puna makai coast; an area larger than the island of O'ahu. The proximity to the Kilauea volcano ensures the threat of lava flows is ever present in the lives of those who live in this district. Our campus is situated in Lava Zone 2, on the edge of Lava Zone 3.

In addition, Puna, being on the windward side, is also the first district to be hit by hurricanes and tropical storms on the island chain. After Hurricane Iselle in 2014, different areas of Puna were without power for weeks.

The challenges in Puna makai are compounded by the proliferation of under-serviced subdivisions. In the years between 1960-1980, huge tracts of lands were purchased, divided by developers and sold. These subdivisions were created without any county or state infrastructure and remain largely so today. Many have no water or waste infrastructure, which directly impacts our students, many who live off-grid.

III. Service Summary and Outcomes

1. Scope of Work:

Purchase, Delivery and Installation of Construction Office Trailer

- Purchase of Mobile Office Trailer unit. ([see quote from HPM](#))
- Installation of unit.
- Installation of utilities; AC, electricity, internet and ADA ramp (the unit will not be connected to water or waste water)

Soliciting, Procurement and Contracting for Tree Removal

- Solicit bids for Tree Removal from local contractors. [Here is one quote](#)
- Choose a contractor and process contract approval with ASC board of directors.
- The contractor removes fifty-five (55) Ironwood trees located along Post Office Road. These trees are currently leaning toward the roadway, fence line, and overhead power lines and present a safety and infrastructure risk.

Results:

- ASC has an effective office for its own administration staff and the Project Manager of the Campus Expansion.
- The site is safer for visitors.
- The property's energy grid is safer and more secure.
- The Ironwood trees on ASC property are no longer an impediment for widening of Post Office Road.

Outcomes:

- The ASC Campus Expansion has the infrastructure needed for effective management.
- ASC administration will have an office to improve organizational capacity.
- The intersection renewal and widening of Post Office Road can happen, resulting in safer pedestrian and roadway traffic for campus visitors.

2. Project Timeline

We hope to contract with partners within a month of the award letter. In order to reduce disruption while students are on campus, some work will need to wait for inter-sessions.

Month 1: Final stages of procurement, board approval for purchase and contracts.

Month 2: Ordering of Office Trailer.

Month 3: Notice to proceed for contractor.

Month 4-5: Trailer Unit arrives, utility and ramp installation begins.

Month 6-9: Possible tree removal over Christmas or Spring Break. Office trailer is up and running.

Months 10-12: Possible tree removal over summer break, if it hasn't happened during inter-sessions.

3. Quality Assurance and Evaluation

The ASC Campus Expansion Project Manager (funded by KERG) as well as our Executive Director will be overseeing and coordinating this work. Working with licensed contractors, we foresee quality assurance of the highest standards, which will be evaluated using Hawaii County and State permitting standards. Our Development and Grant Manager will be tracking outputs and outcomes assiduously for grant reporting and our own records.

4. Measure(s) of Effectiveness

1. Project Timeline and Milestones

- Successful completion of goals and objectives, according to the schedule, or within a reasonable time frame.
- No significant delays or disruptions, or if delays do occur, they should be within an acceptable range with proper documentation and mitigation measures.

2. Cost Control and Budget Adherence

- Achieving objectives within the allocated budget, ensuring that no major cost overruns occur.

3. Functionality, Performance and Site Readiness

- Proper installation of Mobile Office Trailer.
- Utilities and ramp are functional, connected, and operational.
- Ironwood trees are removed safely and ground is restored.

4. Adherence to Safety Codes and Conduct

- Contracted work undertaken using best practices and adherence to safety codes and conduct, including proper implementation of traffic detours and flagging to keep site visitors safe.

5. Documentation and Reporting

- Comprehensive and accurate documentation of all work completed.

IV. Financial

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 (Attached)
 - b. Personnel salaries and wages (n/a)
 - c. Equipment and motor vehicles (Attached)
 - d. Capital project details (Attached)
 - e. Government contracts, grants, and grants in aid (Attached)
2. The applicant shall provide its anticipated quarterly funding requests for the fiscal year 2027.

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Grant
\$118,800	54,500			

3. The applicant shall provide a listing of all other sources of funding that they are seeking for fiscal year 2027.

Hawaii County Wai Wai grant (Programming)
 USDA Farm to School Grant (Campus Garden)
 HCF - East Hawaii Community Grant (Programming)
 Clarence Ching Foundation (Campus Expansion)

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 fiscal year 2027 for program funding.

Attached.

6. The applicant shall provide the balance of its unrestricted current assets as of December 31, 2025.

Unrestricted Assets as of December 31, 2025 were \$396,800.

V. Experience and Capability

1. Necessary Skills and Experience

ASC has owned and managed the ASC campus since 2003. In 2016, the consolidated 10 acre parcel, (made of two parcels ~4 acres and ~6 acres), with structures, was appraised at \$3.96 million as part of refinancing and a request for expanding funding from RAZA-CDF to purchase the adjacent 14 acre parcel, thus currently totalling 24 acres. ASC has been servicing this debt with RAZA since then; it currently has a balance of \$620K.

Since 2005, ASC has hired Carbonaro CPAs Management Group to conduct an annual audit, showing the reliability, accounting systems and controls of ASC for close to 20 years.

ASC, in collaboration with HAASPCS, has developed the campus, with classrooms, offices, a pavilion for gatherings and performances, a 1.5 acre garden, and a mobile commercial kitchen. Since its inception, HAASPCS enrollment has grown from 120 students to over 760 in SY 25-26. Campus serves half the enrolled students onsite and the rest in hybrid (virtual with some elective options) and in satellite sites.

In 2017, ASC began working towards a Master Plan that would bring all students onto its main campus. Work has ramped up on the design and engineering aspect, since being awarded \$336 000 from the Kilauea Eruption Recovery Grant from the County of Hawaii in 2024. An additional \$434,000 was awarded from the County of Hawaii to begin grading, trenching and installation of waste water systems.

Recent successfully executed capital projects include:

- GIA funded Traffic Study and Campus Development Planning (2017-2025)
- Campus Expansion Master Planning with Land Planning and Engineering Partners International. Special Permit amendment review by Windward Planning Commission is currently scheduled for May 2026 (funded by Kilauea Eruption Recovery Grant 2024-25)
- (In Process) - Campus Planning with focus on Flood Mitigation and Wastewater infrastructure Design and Planning (funded by Kilauea Eruption Recovery Grant 2024-25)

2. Description of Facilities

The ASC Campus is located in the town of Pāhoa, district of Puna, East Hawai'i County. The physical address of the property owned by the Arts & Sciences Center is:

Physical Address:

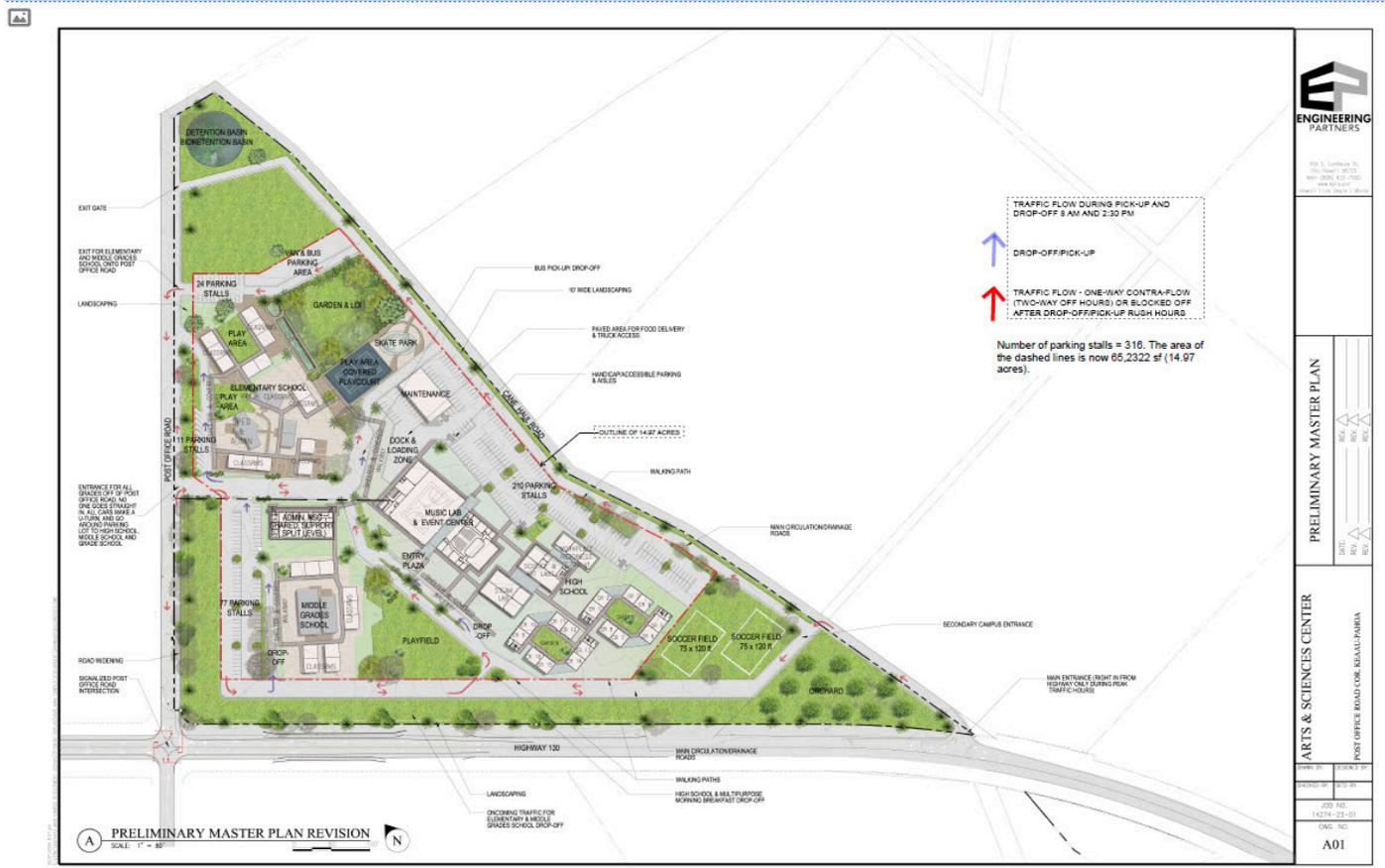
Arts and Sciences Center
15-1397 Post Office Rd,
Pahoa, HI 96778

ASC does not currently have a construction office set up to facilitate this expansion project. The proposed project site is a total of 24.28 acres made up of three adjacent parcels, all owned by ASC. Please refer to [ASC Campus Parcel Map](#). ASC parcels are indicated in TURQUOISE. Parcels 2 & 3 have been consolidated. These parcels have been improved with the construction of:

- Long House, 2 stories, (admin, classrooms)
- Duplex with classrooms B & C
- Pavillion for larger gatherings
- Duplex A (middle school classrooms)
- Duplex B (middle school classrooms)
- Workplace Readiness Program classroom, lanai and greenhouse
- 2 Duplexes with math, music and virtual /inDigitalclassrooms
- 3 temporary office containers - 2 counselor offices and 1 student support services
- Greenhouse
- 1.5 acre garden with teaching classroom structure
- Covered sports area including skate park
- Maintenance building and offices
- Photovoltaic System with 144 panels
- Handicap ramps and sidewalks

ASC Campus Expansion Description

Below you will find our most current master plan, as rendered by Engineering Partners International (EPI). This plan includes approximately forty-five classrooms. Labs, studios, and the event center and theatre will also be accessible for greater community learning and gatherings. The 24-acre campus will be engineered and landscaped for optimal drainage and flow of storm water. Parking and infrastructure will be designed for work space access and traffic flow for students and community.



VI. Personnel: Project Organization and Staffing

1. Proposed Staffing, Staff Qualifications, Supervision and Training

Gail Clarke is Board President of ASC. Gail brings 20+ years of experience navigating community and infrastructure development in Puna, and has a stellar track record of successful collaborations and developments.

Kendra Tidwell is Executive Director of ASC. Kendra brings a wealth of experience both managing and consulting for non-profits, and in an operational capacity for commercial construction firms. Born and raised in Pahoia, she is perfectly suited to support the administration, operations and human resource recruitment for these large projects that will benefit the Puna community.

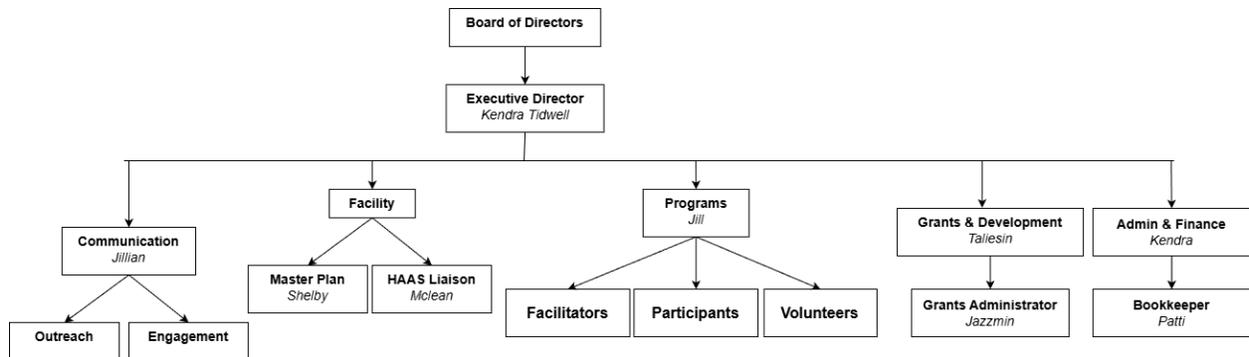
Shelby Smith is contracted as the Facilities and Campus Expansion Manager. Shelby, with his degree in Architecture and long history with ASC and HAASPCS, is well positioned to be working with EPI on engineering and design plans, while liaising with ASC and HAASPCS to ensure project timelines are met.

Taliesin McEnaney is ASC’s Grants and Development Manager. She has more than 20 years experience in the grants space and has been instrumental in creating and streamlining effective financial systems at ASC.

Kendra and Shelby will work together to manage procurement and contracting for the utility installation and tree removal, ensuring that project milestones are met. Shelby will supervise contractors. Kendra will track expenditures. Taliesin will ensure budget adherence and track data for reporting.

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.



3. Compensation

The applicant shall provide an annual salary range paid by the applicant to the three highest paid officers, directors, or employees of the organization by position title, not employee name.

Executive Director: (FTE .88) \$61,250.

Programs and Communications Manager: (FTE .88) \$52,500

Development Manager (FTE .5): \$35,000

VII. Other

1. Litigation

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

None

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.

This funding will not be used to support a private educational institution.

4. Future Sustainability Plan

The applicant shall provide a plan for sustaining after fiscal year 2027 the activity funded by the grant if the grant of this application is:

- (a) Received by the applicant for fiscal year 2027, but
- (b) Not received by the applicant thereafter.

ASC is in the pre-application phase of a \$15 million loan with the USDA Community Facility Program to fund the construction of the campus expansion and events center. This represents a debt service cost of approximately \$53K per month. ASC receives rent from the primary tenant, HAASPCS, through our lease agreement. Once the facilities are in use, ASC will be able to raise the rent paid by HAASPC to service this debt.

At ASC we are in the first stages of establishing a Capital Campaign to fundraise for this expansion. The more money we can raise, the less we will be saddling future generations with debt. Currently ASC has upwards of \$300K in reserve and HAASPCS continues steady enrollment, providing income security to fund operations with an annual waiting list of over 200 interested students.

HAASPCS' lease with ASC is in 5 year cycles, aligned with Charter Commission renewals. HAASPCS receives annual per pupil allocations, Title I, II, and National School Lunch Program/Community Eligibility Provision (CEP). Current enrollment is 776 K-12+ students in classroom and hybrid/virtual learning platforms. The Main Campus currently serves grades 5-12.

Both entities are in good financial standing, and we feel confident that ASC and HAASPCS will be here serving the Puna community for generations to come.

BUDGET REQUEST BY SOURCE OF FUNDS

Period: July 1, 2026 to June 30, 2027

Applicant: Arts & Sciences Center

BUDGET CATEGORIES	Total State Funds Requested (a)	Total Federal Funds Requested (b)	Total County Funds Requested (c)	Total Private/Other Funds Requested (d)
A. PERSONNEL COST				
1. Salaries			9,625.00	
2. Payroll Taxes & Assessments			1,465	
3. Fringe Benefits				
TOTAL PERSONNEL COST			11,090	
B. OTHER CURRENT EXPENSES				
1. Airfare, Inter-Island				
2. Insurance				
3. Lease/Rental of Equipment				
4. Lease/Rental of Space				
5. Staff Training				
6. Supplies				
7. Telecommunication				
8. Utilities				
9. Contract Services (tree removal)	50,000			
10. Contract Services (Project Manager)			2125	
11. Contract Services (utility/ramp installation in Mobile Office)	4000			
12. Delivery Fee (Trailer)	500			
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TOTAL OTHER CURRENT EXPENSES	54,500		2,125	
C. EQUIPMENT PURCHASES	118,800			
D. MOTOR VEHICLE PURCHASES				
E. CAPITAL				
TOTAL (A+B+C+D+E)	173,300		13,215	
SOURCES OF FUNDING		Budget Prepared By:		
(a) Total State Funds Requested	173,300	Talesin McEnaney 808-443-6839		
(b) Total Federal Funds Requested		Name (Please type or print) Phone		
(c) Total County Funds Requested	13,215	<i>Gail E Clarke</i> 1-22-26		
(d) Total Private/Other Funds Requested		Signature of Authorized Official Date		
TOTAL BUDGET	186,515	<i>Gail Clarke - Pres ASC</i>		
		Name and Title (Please type or print)		

BUDGET JUSTIFICATION - EQUIPMENT AND MOTOR VEHICLES Period: July 1, 2026 to June 30, 2027

Applicant: Arts & Sciences Center

DESCRIPTION EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
Mobile Office Trailer - from HPM	1	118,800	118,800	118,800
Mobile Office Trailer - Delivery to ASC site	1	500	500	500
Installation of ADA compliant ramp and utilities	1	4,000	4,000	4,000
			0	
			0	
TOTAL:	3		123,300	123,300

JUSTIFICATION/COMMENTS:
 HPM has the best product for the price and we prefer to purchase locally when possible.

This Mobile Office comes with everything we need to set up an effective office. Quote linked [HERE](#)

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL:				

JUSTIFICATION/COMMENTS:

BUDGET JUSTIFICATION - CAPITAL PROJECT DETAILS Period: July 1, 2026 to June 30, 2027

Applicant: _Arts & Sciences Center

FUNDING AMOUNT REQUESTED						
TOTAL PROJECT COST	ALL SOURCES OF FUNDS RECEIVED IN PRIOR YEARS		STATE FUNDS REQUESTED	OTHER SOURCES OF FUNDS REQUESTED	FUNDING REQUIRED IN SUCCEEDING YEARS	
	FY:2024-2025	FY:2025-2026	FY:2026-2027	FY:2026-2027	FY:2027-2028	FY:2028-2029
PLANS		145000		Kilauea Eruption Recovery Grant 2024-26		
LAND ACQUISITION						
DESIGN	191000			Kilauea Eruption Recovery Grant 2024-26		
CONSTRUCTION		150000		Kilauea Eruption Recovery Grant 2026-28	1.5 Million	2.5 Million
EQUIPMENT			123300			
SITE PREPARATION		150000	50000	Kilauea Eruption Recovery Grant 2026-28	134000	
TOTAL:			173,300			
JUSTIFICATION/COMMENTS:						

ASC will be financing construction with a combination of fundraising, loans, and grants. The Kilauea Eruption Recovery Grant will be partially funding site preparation, with funds going towards grading, trenching for utilities, and digging septic for waste water.

GOVERNMENT CONTRACTS, GRANTS, AND / OR GRANTS IN AID

Applicant: Arts & Sciences Center

Contracts Total: 876,476

	CONTRACT DESCRIPTION	EFFECTIVE DATES	AGENCY	GOVERNMENT ENTITY (U.S./State/Hawaii/ Honolulu/ Kauai/ Maul County)	CONTRACT VALUE
1	Kilauea Eruption Recovery Grant - awaiting Co Resolution for funding	04/2026 - 09/2027	R&D - Disaster Recovery	Hawaii County	434,000
2	Kilauea Eruption Recovery Grant	04-2024 - 04-2026	R&D - Disaster Recovery	Hawaii County	336,000
3	County Contingency	03 2025 - 06 2025	Liquor Board	Hawaii County	2,000
4	County Contingency	4 2025 - 06 2025	Councillor Kierkowicz	Hawaii County	2,500
5	County Contingency	03 2024 - 06 2024	Liquor Board	Hawaii County	2,000
6	Farm to School	07-2024 - 07-2026	USDA	Federal	50,000
7	State GIA - Final billing for a multi year traffic study	ended 01-2025	Legislature	State	9,976
8	County of Hawaii Wai Wai - ASC Community Learning	07/2022-07/2023	County of Hawaii	Hawaii County	40,000
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Balance Sheet

Arts & Sciences Center

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	* \$584,829.38
Accounts Receivable	\$97,481.90
Other Current Assets	\$5,000.00
Total for Current Assets	\$687,311.28
Fixed Assets	\$1,820,310.67
Other Assets	\$211,191.67
Total for Assets	\$2,718,813.62
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	\$8,900.53
Credit Cards	
Other Current Liabilities	\$138,167.34
Total for Current Liabilities	\$147,067.87
Long-term Liabilities	
2002 First Hawaiian Bank (kitchen)	0.00
2004 RAZA Dev/Mod Loan 2016 (new)	572,546.23
2005 Prepaid rent from HAAS	0.00
2200 Long Term Portion of Lease Liability	82,636.44
Total for Long-term Liabilities	\$655,182.67
Total for Liabilities	\$802,250.54
Equity	\$1,916,563.08
Total for Liabilities and Equity	\$2,718,813.62

* GIA IV Financial - Budget #6
Unrestricted Current Assets 12-31-25

Bank Cash \$584.8 K
 Restricted Grants ~ 188. K (KERG + Programs)
\$396.8 K

ME Clarke
1-22-26