A PROFESSIONAL NON-AUDIT SERVICE

Non-Audit Services and Routine Activities

WAI-WAI GRANTS COMPLIANCE REVIEW

Fiscal Award Year 2023-2024

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To: Dr. Holeka Inaba, Council Chair
And Members of the Hawaiʻi County Council

Cc: William V Brilhante Jr., Managing Director
Diane Nakagawa, Finance Director

From: Tyler J. Benner, County Auditor

Subject: Results of Grant-In-Aid Review for Fiscal Year 2023-2024

Date: March 31, 2025

In accordance with our FY 2024-2025 Annual Audit Plan, the Office of the County Auditor (OCA) has completed a special review of grant awards to nonprofit organizations pursuant to Chapter 2, Article 25 of the Hawaiʻi County Code.

Purpose of the Review

This review aimed to assess the compliance of nonprofit organizations that received County grant funds pursuant to Hawai'i County Code Article 25. This review represented a follow-up to the prior year's audit, which focused primarily on the County's administration of the grant program, including processes for awarding, monitoring, and overseeing grants.

This year, the emphasis shifted toward evaluating whether nonprofit recipients complied with the eligibility requirements, use-of-funds restrictions, reporting obligations, and other conditions established by law. The review was part of an ongoing effort to oscillate between internal administrative processes and external compliance by grantees to provide a more complete picture of grant performance and accountability.

Scope

We reviewed grant-in-aid processes for all awardees in FY 2023-2024 that were not previously awarded funds in the FY 2022-2023 cycle, comprising:

- 31 of 69 participating organizations (44.9%)
- 33 of 75 participating programs (44%)
- $1,187,500.00 of $2,497,500.00 funds awarded*

  **Results: Two organizations in the population were never funded as they were determined to be ineligible.*

Methodology

- Reviewed the Hawaiʻi State Constitution Article VII Section 4, Appropriations for Private Purposes Prohibited
- Reviewed the Hawaiʻi County Code Chapter 2, Article 25. Appropriation of Funds to Nonprofit Organizations to verify:
    - 1 Year of Experience
    - Entity Bylaws
    - Articles of Incorporation
    - 501(c)(3)
    - IRS Form 990
    - Nepotism/Conflict of Interest Policy
    - 6-Month Report Received
    - Final Report Received
- Documentation requests to awardees to demonstrate:
    - **Proof of public outreach** - flyers, brochures, or equivalents
    - **Proof of participation** - attendance logs or equivalents
    - **Proof of receipts** - receipts supporting final program expenditures and made comparisons to budget proposals

Purpose of Article 25

The purpose of Article 25 is to establish standards for the appropriation of funds to nonprofit organizations providing programs and services which the County has determined to be in the public interest.

Article 25 seeks to cover all grants made by the County to nonprofit organizations. It is primarily oriented to address Grant-in-Aid, Contingency Relief Funds, and "Other Grants".

The County of Hawai'i's Nonprofit Grants-in-Aid, also known as the "Waiwai Grants Program," aims to bolster qualified nonprofit organizations to enhance the quality of life on Hawai'i Island. Facilitated by the collaboration of efforts of the Hawai'i County Council and the County of Hawai'i's Department of Finance, a minimum of $2.5 million is allocated to various organizations. These programs address educational needs, cultural enrichment, assistance for vulnerable populations (including the impoverished, youth, elderly, and individuals with disabilities), support for victims of crimes of health/social crises, as well as initiatives promoting public health and environmental welfare, as determined by the County.

As currently written, awarded programs can utilize grant funds, covering program-specific categories such as salaries, professional fees, operational expenses, supplies, equipment, and administrative overhead costs. Administrative overhead costs encompass expenses associated with the organization's day-to-day operations and aren't directly linked to specific program objectives. They are permissible but should not exceed 10% of the grant awarded.

Additionally, some expenses are strictly prohibited. For example, travel for training and conferences and administrative and overhead costs exceeding 10% are prohibited.

Rating System Used
As part of a year-over-year review process, OCA developed a uniform rating system to assess compliance with grant terms and conditions outlined in Hawai'i County Code Article 25.

The purpose of this rating system is not to pass judgment on any organization but to promote consistency, transparency, and fairness in how nonprofit compliance is evaluated. It provides a standardized framework that allows for comparative analysis across organizations while highlighting areas of strength and opportunities for improvement.

FY 2023-2024 shifts focus from County administration of the grant process (reviewed FY 2022-2023) to how nonprofit recipients uphold their responsibilities. The rating system supports this shift by providing a precise, structured method to communicate levels of compliance and identify systemic issues, if any, without penalizing organizations based on subjective interpretation.

The procedures performed were limited to those described and did not constitute an audit. Accordingly, we do not express an opinion.

The rating scale is as follows:

Score	Rating	Criteria
1	**No Exceptions Noted**	- Fully compliant with all grant terms, conditions, and reporting requirements. - Proper financial controls and documentation in place. - No significant issues were found. - Timely reporting.
2	**Minor Exceptions**	- Some non-material non-compliance issues. - Occasional late or incomplete reports, corrected upon request. - Minor accounting errors. - Internal controls are present but need improvement.
3	**Major Exceptions / Non-Compliance**	- Significant violations or financial mismanagement. - Repeated reporting failures or unresolved deficiencies. - Misuse or misaccounting of funds. - Lack of controls or failure to meet objectives.

**Please see Attachment 1 for the Rating Scoresheet Template.*

3 Alexander & Duke De Rego Foundation

Program: Water Safety & Ocean Awareness Education

Grant Awarded:	$ 35,000.00
Review Period:	07/2023 - 06/2024
Population Served: (Adolescents)	**Projected:** 700-800
	Actual: 418
Substantiated:	☑

ADDF's Educational Program provides water safety, ocean awareness, and emergency lifesaving education to middle school students aged 11-17 on Hawai'i Island. It integrates with health and physical education curricula, targeting rural schools in West Hawai'i, South Kohala, and Hamakua Districts. Each school participates in a two-day event, including hands-on interactive beach activities on Fridays. Over a nine-week period, the program impacts 700-800 students annually, fostering a culture of water safety as a way of life for youth in some of the island's most remote areas.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: **89%**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 16,000.00	$ 10,000.00	$ 26,000.00	$ 31,700.00
Professional Fees	$ 5,000.00	$ 11,000.00	$ 16,000.00	$ 6,052.48
Operations	$ 1,500.00	$ 3,648.00	$ 5,148.00	$ 2,296.54
Supplies	$ 10,000.00	$ 2,235.00	$ 12,235.00	$ 12,823.10
Equipment	$ 2,500.00	$ 400.00	$ 2,900.00	$ 1,865.28
Admin Overhead	$ -	$ -	$ -	$ -
Transportation/Bus	$ -	$ 4,436.00	$ 4,436.00	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 35,000.00**	**$ 31,719.00**	**$ 66,719.00**	**$ 54,737.40**

Findings & Exceptions

The projected population was 700-800. The program actually served 418 participants. The public benefit is demonstrated through hands-on training in lifesaving skills and water rescue techniques. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found a small rotation away from equipment and into supplies. Minor exceptions noted.

32 Big Island Substance Abuse Council

Program: Youth Services

Grant Awarded:	$ 50,000.00
Review Period:	07/2023 - 06/2024
Population Served: (Youth)	Projected: 200
	Actual: 1,021
Substantiated:	☑

BISAC's Youth Services provide island-wide prevention, intervention, and outreach programs to equip keiki with the knowledge and skills needed for healthy decision-making. The program helps youth navigate life's challenges, build resilience, and engage in positive activities that benefit both themselves and their communities while promoting a clean and sober lifestyle. Offered in middle and high schools, it also provides outpatient care for youth whose substance use has impacted their education, family relationships, or legal situation, ensuring they receive the support needed for recovery and personal growth.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

BIG ISLAND SUBSTANCE ABUSE COUNCIL
Inspiring Change, Reclaiming Lives

GIA Rating Score: 89%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 1,000.00	$ 435,000.00	$ 436,000.00	$ 30,600.00
Professional Fees	$ -	$ 55,000.00	$ 55,000.00	$ -
Operations	$ 1,000.00	$ 5,000.00	$ 6,000.00	$ 7,200.00
Supplies	$ 10,000.00	$ 3,000.00	$ 13,000.00	$ 12,200.00
Equipment	$ 3,000.00	$ 2,000.00	$ 5,000.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ -	$ -	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 15,000.00**	**$ 500,000.00**	**$ 515,000.00**	**$ 50,000.00**

Findings & Exceptions

The projected population was 200. The program actually served 1,021 participants. The public benefit is demonstrated through island-wide prevention, intervention, and outreach services. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found a rotation from originally funded category of equipment to other budget category items. The organization requested $50,000, but only provided Proposed Program Expenses of $15,000. Minor exceptions noted.

44 Boys to Men Mentoring Network of Hawaii

Program: Boys to Men Mentoring Program

Grant Awarded:	$ 50,000.00	
Review Period:	07/2023 -06/2024	
Population Served:	**Projected:**	48
	Actual:	42
Substantiated:	☑	

BTMH's program goal is to provide a safe place for male teens to express themselves, overcome social-emotional barriers while improving their decision-making and communication skills. Learn to set and meet their goals, and learn to be accountable and responsible young men. By empowering them and building their self-esteem, boys build their self-confidence, slay in school, graduate, learn strength in vulnerability and connection, and find new hopes and dreams.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: **78%**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 15,026.00	$ 48,224.00	$ 63,250.00	$ 15,026.00
Professional Fees	$ -	$ -	$ -	$ -
Operations	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -
Equipment	$ 510.00	$ 1,190.00	$ 1,700.00	$ 510.00
Admin Overhead	$ -	$ -	$ -	$ -
Other	$ 34,332.00	$ 42,908.00	$ 77,240.00	$ 77,240.00
Receipts	$ -	$ -	$ -	$ 91,488.49
Expenditure list	$ -	$ -	$ -	$ 54,629.85
Subtotal				
Total Budget	**$ 49,868.00**	**$ 92,322.00**	**$ 142,190.00**	**$ 238,894.34**

Findings & Exceptions

The projected population was 48. The program actually served 42 participants. The public benefit was demonstrated through reduced absenteeism, increased academics, emotional learning and trauma counseling. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no significant unapproved budget shifts, as all spending remained within originally funded categories. Minor exceptions noted.

60 Educators of America, Inc.

Program: Project Based Learning Support - Hawaiʻi County

Grant Awarded:	$ 45,000.00		
Review Period:	07/2023 - 06/2024		
Population Served: (Individuals)	**Projected:**	60	
	Actual:	77+	
Substantiated:	☑		

Educators of America's Professional Development and Instructional Coaching Services help teachers apply proven student-centered learning strategies. This approach reduces truancy, boosts graduation rates, and enhances students' future earning potential by developing their 21st-century skills. A local team of instructional coaches and trainers in Hawai'i County specializes in Project-Based Learning, Technology Integration, and Experiential Learning. They currently support several schools, and with this funding, services can be expanded to every school in the county, improving student outcomes.

Eligibility Requirements

1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 100%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 42,000.00	$ 42,000.00	$ 84,000.00	$ 42,000.00
Professional Fees	$ -	$ -	$ -	$ -
Operations	$ -	$ -	$ -	$ -
Supplies	$ 3,000.00	$ -	$ 3,000.00	$ 2,998.02
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ -	$ -	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 45,000.00**	**$ 42,000.00**	**$ 87,000.00**	**$ 44,998.02**

Findings & Exceptions

The projected population was 60. The program actually served at least 77+ participants. The public benefit isdemonstrated by documented professional development activities, including five events aimed at enhancing student-centered learning. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no unapproved budget shifts, as all spending remained within originally funded categories. No exceptions were noted.

62 Family Support Services of West Hawaiʻi

Program: Healthy Keiki

Grant Awarded:	$ 20,000.00
Review Period:	07/2023 - 06/2024
Population Served: (Families)	**Projected:** 57
	Actual: 57
Substantiated:	☑

The Family Support Hawaii Healthy Keiki Project seeks funding to help low-income families access transportation for medical, dental, nutrition, and social service appointments. This includes trips for SNAP benefits, housing support, job training, and education. In the Early Head Start program, 99% of families live below the Federal Poverty Level, and only 30% have reliable transportation. Limited transportation adds to the struggles of low-income families, foster families, families with children with disabilities, and those experiencing homelessness.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 89%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 3,500.00	$ -	$ 3,500.00	$ 37,359.52
Professional Fees	$ -	$ -	$ -	$ -
Operations	$ 16,500.00	$ -	$ 16,500.00	$ 16,792.86
Supplies	$ -	$ -	$ -	$ -
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ -	$ -	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 20,000.00**	**$ -**	**$ 20,000.00**	**$ 54,152.38**

Findings & Exceptions

The projected population was 57 families. The program actually served 57 families. The public benefit is demonstrated through transportation support for medical, dental, nutrition, and social service appointments. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no unapproved budget shifts, as all spending remained within originally funded categories, with no evidence of funds being diverted to areas without allocated grant revenue. Funds were not specifically allocated to each transportation activity, which may impact transparency in reporting. Minor exceptions noted.

63 Friends of Big Island Drug Court, Inc.

Program: Friends of Big Island Drug Court (FOBIDC)

Grant Awarded:	$ 20,000.00	
Review Period:	07/2023 - 06/2024	
Population Served: (Individuals)	**Projected:**	170
	Actual:	158
Substantiated:	☑	

Established in 2002, the Big Island Drug Court (BIDC) and Big Island Veterans Treatment Court (BIVTC) help adults and veterans in Hawaii County address substance abuse and mental health challenges. BIDC provides up to 140 clients with drug treatment, mental health care, sober support, court monitoring, drug testing, and probation oversight. Participants work toward goals like employment, education, and stable housing. Since its start, 668 clients have participated, with 277 (41%) graduating.

Launched in 2014, BIVTC serves up to 30 non-violent veterans, offering similar support and additional help with military and VA status upgrades.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 67%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ -	$ -	$ -	$ -
Professional Fees	$ -	$ -	$ -	$ -
Operations	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Other	$ 20,000.00	$ 21,312.53	$ 41,312.53	$ 20,000.00
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 20,000.00**	**$ 21,312.53**	**$ 41,312.53**	**$ 20,000.00**

Findings & Exceptions

The projected population was 170. The program actually served 158 participants. The public benefit is demonstrated through services supporting substance abuse recovery, employment training, and housing assistance. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no unapproved budget shifts from allocated grant categories. However, funding was placed entirely in the "Other" category. $3,700 in gift cards was distributed without documented recipients, or a clear chain of custody, raising compliance concerns. Minor exceptions noted.

77 Grassroots Community Development Group

Program: La'au 'Ohana 'Eha

Grant Awarded:	$ 7,500.00
Review Period:	07/2023 - 06/2024
Population Served: (Participants)	**Projected:** 30 - 40
	Actual: 40 +
Substantiated:	☑

It is GCDG's goal to continue capacity building in the cultural practice of Ho'oku'ukahewa/Ho'oponopono in the different moku on the Big Island. In La'au 'Ohana 'Eha which we are seeking funding for. We will provide training in the communities of Honoka'a and Waimea as well as do a special cohort for Kane. As was followed in the 2022-23 cohort of La'au 'Ohana 'Ekolu, Kumu Lahela Kruse will continue to mentor two to four more advanced participants to co-lead the sessions in La'au 'Ohana 'Eha as well as provide support for previous trainees to continue to review and upgrade their previous learning.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GRASSROOTS Community Development

GIA Rating Score: 89%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ -	$ -	$ -	$ -
Professional Fees	$ 7,500.00	$ -	$ 7,500.00	$ 6,900.00
Operations	$ -	$ -	$ -	$ -
Supplies	$ -	$ 250.00	$ 250.00	$ -
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ 250.00	$ 250.00	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Funds Returned	$ (600.00)			
Subtotal				
Total Budget	**$ 6,900.00**	**$ 500.00**	**$ 8,000.00**	**$ 6,900.00**

Findings & Exceptions

The projected population was 30-40. The program actually served was at least 40 participants. The public benefit is demonstrated through cultural capacity-building and mentoring sessions. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found the organization was required to return $600 in grant funds due to an expenditure not included in the originally approved budget. The County cited that "Waiwai Grant Agreements do not allow for budget variances". Minor exceptions noted.

80 Hamakua Harvest, Inc.

Program: Farmer's Market at Hamakua Harvest

Grant Awarded:	$ 30,000.00		
Review Period:	07/2023 - 06/2024		
Population Served: (Participants)	**Projected:**	500	
	Actual:	324	
Substantiated:	☑		

Since 2015, the Farmer's Market at Hamakua Harvest in Honoka'a has supported local food producers by providing income opportunities and market access while offering fresh, local products to the community. We plan to host bi-weekly educational events on agriculture, nutrition, and Native Hawaiian cultural practices to boost attendance. Additionally, we will pilot an Ag-Incubator booth to sell fruits, vegetables, and value-added products from small farmers, backyard gardeners, and on-site projects. These efforts will strengthen support for local food producers, improve economic resilience, and promote agriculture as a sustainable income source.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: **44%**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 16,900.00	$ 41,880.00	$ 58,780.00	$ 8,908.57
Professional Fees	$ 2,000.00	$ 4,800.00	$ 6,800.00	$ 11,211.68
Operations	$ 10,000.00	$ 15,000.00	$ 25,000.00	$ -
Supplies	$ 1,100.00	$ 500.00	$ 1,600.00	$ 346.32
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ -	$ -	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 30,000.00**	**$ 62,180.00**	**$ 92,180.00**	**$ 20,466.57**

Findings & Exceptions

The projected population was 500. the program actually served was approximately 324 participants although the exact amount was difficult to determine. The public benefit was difficult to determine. The report cites a 39% increase in SNAP sales, but no baseline data was provided to contextualize this figure. Vendor participation exceeded expectations, while overall market attendance declined. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found a budget shift, with funds originally allocated for Operations instead spent on Professional Fees. Exhibit B and Exhibit C, were not provided, limiting a full evaluation of all outcomes. Major exceptions noted.

81 Hamakua Institute

Program: Hawai‘i Island Agriculture Partnership

Grant Awarded:	$ 50,000.00
Review Period:	07/2023 - 06/2024
Population Served: Projected:	UTD
Population Served: Actual:	UTD
Substantiated:	☐

County funding is requested to support the Hawai'i Island Agriculture Partnership (HIAP) in advancing the island's agricultural potential through public-private collaboration. The Hamakua Institute will use the funds to coordinate HIAP‘s teams, align goals, and support planning and communication. It will also expand HIAP's membership and improve its website to share resources and information with agricultural producers and stakeholders island-wide.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 78%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 32,000.00	$ -	$ 32,000.00	$ 86,402.73
Professional Fees	$ 12,000.00	$ -	$ 12,000.00	$ 20,241.22
Operations	$ 6,000.00	$ -	$ 6,000.00	$ 5,996.74
Supplies	$ -	$ -	$ -	$ -
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ -	$ -	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 50,000.00**	**$ -**	**$ 50,000.00**	**$ 112,640.69**

Findings & Exceptions

The projected and actual populations served could not be determined, making it difficult to assess the program's reach. Additionally, the public benefit of the funded activities remains unclear due to a lack of specific, measurable outputs such as population served, direct services, or policy recommendations. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no unapproved budget shifts, as all spending remained within originally funded categories. Minor exceptions noted.

82 Hamakua Youth Foundation Inc.

Program: Hamakua Youth Center		
Grant Awarded:	$ 40,000.00	
Review Period:	07/2023 - 06/2024	
Population Served: (Students)	Projected:	48 +
	Actual:	48 +
Substantiated:	☑	

The Hamakua Youth Center program supports students and families through daily homework help, Hawaiian and multicultural education, and twice-monthly food assistance. We begin with 'ike and ʻōlelo activities, expanding to honor Hamakua's diverse cultures. In summer, Mauka to Makai field trips teach environmental stewardship and strengthen ties to ʻāina. By helping keiki succeed in school, easing financial stress, and fostering cultural and community connections, we promote the health, wellness and empowerment of the next generation in Hamakua.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 78%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 24,000.00	$ 153,553.00	$ 177,553.00	$ 33,026.88
Professional Fees	$ -	$ 3,455.00	$ 3,455.00	$ 3,253.20
Operations	$ 5,000.00	$ 20,737.00	$ 25,737.00	$ 6,451.49
Supplies	$ 4,000.00	$ 5,035.00	$ 9,035.00	$ 442.03
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Vehicle Maint.	$ 1,000.00	$ 3,000.00	$ 4,000.00	$ -
Kokua Bags	$ 6,000.00	$ 18,000.00	$ 24,000.00	$ -
Custom3	$ -	$ -	$ -	$ 79.60
Subtotal				
Total Budget	**$ 40,000.00**	**$ 203,780.00**	**$ 243,780.00**	**$ 43,253.20**

Findings & Exceptions

The projected and actual populations served were reported as 48+. The public benefit is partially demonstrated through enrollment growth, completed field trips, and reported improvements in social-emotional growth via the KALM assessment. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found unapproved budget shifts, with funds proposed for vehicle maintenance, kokua bags, supplies being rotated into salary and wages, professional fees and operations. Additionally, some expenses were not substantiated with invoices or receipts, raising concerns about financial oversight and compliance with grant requirements. Minor exceptions noted.

83 Hawaii Aquatics Foundation		

Program: Elementary School Aquatic Education Program

Grant Awarded:	$ 25,000.00	
Review Period:	07/2023 - 06/2024	
Population Served: (Students)	Projected:	600
	Actual:	UTD
Substantiated:	☐	

HAF's Elementary School Aquatic Safety Education Program promotes safety and well-being for all children, regardless of their physical condition or their cultural, social, or economic circumstances, through a combination of classroom- and pool-based curricula. The lesson plans consist of one hour of classroom-based cognitive skill instruction, typically two 30-minute lessons, and four hours of pool-based cognitive and physical skill instruction, typically eight 30-minute lessons (once per week). The students are taught a variety of aquatic safety knowledge and survival swim skills, such as identifying aquatic hazards; understanding personal limits; entering and exiting safely; methods for orienting; life jacket use; and techniques for floating, treading, and swimming on their front, back, and side. Lessons also include affective domain learning objectives that foster the development of students' safe behaviors and positive attitudes and values.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☐
Final Report Received:	☐

GIA Rating Score: **No Rating**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 18,000.00	$ 54,000.00	$ 72,000.00	$ -
Professional Fees	$ -	$ -	$ -	$ -
Operations	$ 500.00	$ 1,500.00	$ 2,000.00	$ -
Supplies	$ 500.00	$ 1,500.00	$ 2,000.00	$ -
Equipment	$ 500.00	$ 1,500.00	$ 2,000.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Student Bussing	$ 4,500.00	$ 13,500.00	$ 18,000.00	$ -
Student Insurance	$ 1,000.00	$ 3,000.00	$ 4,000.00	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 25,000.00**	**$ 75,000.00**	**$ 100,000.00**	**$ -**

Findings & Exceptions

The Projected population was 600. The actual population served was unable to be determined. The organization did not provide the requested documents to the Office of the County Auditor’s (OCA) despite two separate notices mailed and the organization requesting access to OCA's electronic submission folder. Unable to determine expenditures. No rating, noted.

85 Hawaii Environmental Restoration

Program: Keau'ohana Native Rainforest Restoration

Grant Awarded:	$ 35,000.00
Review Period:	07/2023 - 06/2024
Population Served: (Acres / Seedlings) Projected:	~20 / 200
Population Served: (Acres / Seedlings) Actual:	~20 / 1,024
Substantiated:	☑

The Keau'ohana Native Rainforest Restoration program combines forest restoration, community outreach, and volunteer engagement to support conservation efforts. Forest Restoration: A crew of 4-6 technicians restores about 0.5 acre weekly, working 6-hour days. Out-planting happens during wet seasons when available. Community outreach: Daily tasks include coordinating volunteer events, maintaining the website, posting blogs, sending newsletters and handling admin duties, requiring 20-30 hours weekly. This approach blends hands-on restoration with community involvement to maximize impact.

Eligibility Requirements

1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 78%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 25,000.00	$ 15,000.00	$ 40,000.00	$ 32,120.12
Professional Fees	$ 1,000.00	$ 1,000.00	$ 2,000.00	$ 586.39
Operations	$ 9,000.00	$ -	$ 9,000.00	$ 5,525.27
Supplies	$ -	$ 3,000.00	$ 3,000.00	$ -
Equipment	$ -	$ 1,000.00	$ 1,000.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ -	$ -	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 35,000.00**	**$ 20,000.00**	**$ 55,000.00**	**$ 38,231.78**

Findings & Exceptions

The projected population was 20 acres of land restoration and 200 seedlings planted. The program actually served 20 acres of restoration and 1,024 acres of seedling planted. Public benefit is demonstrated though enviromental restoration activities. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found a rotation from operations and professional fees to salary and wages. Operation expenses included rent, software subscriptions, payroll fees, and insurance, raising questions about whether overhead costs directly align with the intended use of funds for conservation efforts. Minor exceptions noted.

86 Hawaii Institute of Pacific Agriculture

Program: The Hawai‘i Food System Leaders Internship			
Grant Awarded:	$ 40,000.00		
Review Period:	07/2023 - 06/2024		
Population Served: (Students / Pounds)	Projected:	See Findings	
	Actual:		
Substantiated:	☑		

HISLI is a partnership with Kohala High School, Kohala Food Hub, Kahua Pa'a Mua, Iole, and the Center for Getting Things Started. HSLI offers a 30-week afterschool internship where students earn money while learning agriculture and culinary skills through workshops on topics like gardening, animal care, and food preparation. The program supports the Kohala High cafeteria, local feeding programs, and community events where students showcase their skills, strengthening the local food system and giving back to the community.

Eligibility Requirements	
1 Year of Experience	☐
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 78%

Budget & Expenditures

**Reflects Final Program Budget Form: Expenses*

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 20,376.18	$ 14,514.24	$ 34,890.42	$ 20,376.18
Professional Fees	$ 1,922.61	$ 706.70	$ 2,629.31	$ 1,922.61
Operations	$ 5,394.16	$ 6,500.00	$ 11,894.16	$ 5,474.77
Supplies	$ 2,539.05	$ 2,180.95	$ 4,720.00	$ 2,458.44
Equipment	$ -	$ 200.00	$ 200.00	$ -
Admin Overhead	$ -	$ -	$ -	$ 502.61
Educational Stipends	$ 9,768.00	$ -	$ 9,768.00	$ 9,768.00
Travel	$ -	$ 1,618.70	$ 1,618.70	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 40,000.00**	**$ 25,720.59**	**$ 65,720.59**	**$ 40,502.61**

Findings & Exceptions

The projected population had multiple deliverables including student learning goals and a 5000 pound produce harvesting target.The program actually provided surveys (as follows) and harvested 1,747 pounds of produce due to external factors such as pig disturbances. Survey results: 100% of surveyed students reporting increased interest in food systems and 88% demonstrating proficiency in HISLI subjects. A planned parent survey was not conducted, and quarterly partner meetings were canceled, faculty and staff meetings were held instead.The public benefit is demonstrated through student engagement and produce harvesting. Interim and final reporting were received, meeting compliance requirements. The organization lacked the required one year of experience, and the County did not explain how eligibility was otherwise satisfied. A review of expenditures found no unapproved budget shifts, as all spending remained within originally funded categories. Minor exceptions noted.

98 Hawaii's Volcano Circus LTD.

Program: **Out on a Limb-Community Agriculture & Food Rescue**

Grant Awarded:	$ 20,000.00		
Review Period:	07/2023 - 06/2024		
Population Served: (People / Pounds)	**Projected:**	See Findings	
	Actual:		
Substantiated:	☑		

Out On a Limb is a community agriculture program with multiple initiatives. We offer workshops on food cultivation and fruit tree care, organize Micro Farm tours where novices learn from local experts, and run a gleaning program that collects and distributes donated tree crops to families in need—25% of whom live below the poverty line. Additionally, with the help of volunteers and partner organizations, we have established community gardens at SPACE, hosting monthly work parties and harvests for local families. Founded in 2021 with a Puna Strong grant, OOAL continues to support sustainable agriculture and food security in the community.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

Seaview Performing Arts Center for Education

GIA Rating Score: **78%**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 3,000.00	$ -	$ 3,000.00	$ 3,000.00
Professional Fees	$ 10,830.00	$ 4,100.00	$ 14,930.00	$ 14,731.86
Operations	$ 600.00	$ -	$ 600.00	$ 660.00
Supplies	$ 2,000.00	$ -	$ 2,000.00	$ 2,167.15
Equipment	$ 700.00	$ -	$ 700.00	$ 871.59
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ -	$ -	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 17,130.00**	**$ 4,100.00**	**$ 21,230.00**	**$ 21,430.60**

Findings & Exceptions

The projected population had multiple deliverables including food cultivation and disribution. The program actually served particpants through volunteer hours increased 50%, harvested 1,500 pounds of fruit with 1,000 pounds distributed, conducted three six-week workshop series, 12 Mālama Māla work parties,12 harvest gleans, and others. The public benefit is demonstrated through volunteer hours, harvests and food distribution. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no unapproved budget shifts, as all spending remained within originally funded categories. The organization requested $20,000, but only provided Proposed Program Expenses of $17,130. Minor exceptions noted.

112 Honokaʻa Hongwanji Mission

Program: Katsu Goto Memorial Committee

This funding request is to contract a new editor to complete post-production on a one-hour documentary about Katsu Goto, who was lynched in Honokaʻa in 1889 for advocating for immigrant laborers on sugar plantations.

Grant Awarded:	$ 45,000.00	
Review Period:	07/2023 - 06/2024	
Population Served: (Participants)	**Projected:**	None
	Actual:	
Substantiated:	☐	

In 2017, the Katsu Goto Memorial Committee received a $21,250 County of Hawaiʻi nonprofit grant, which enabled the team to complete interviews and filming statewide. However, in 2018, film director and editor Danny Miller passed away, causing unexpected project delays. A $2,500 R&D award from County Council member Susan Lee Loy helped cover unanticipated costs, including supplies, equipment rentals, and research to transfer Miller's production data and find a new editor. By 2019, an editor based on Oʻahu with ties to Hawaiʻi Island was selected, and a budget proposal was submitted.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: **44%**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 10,600.00	$ -	$ 10,600.00	$ -
Professional Fees	$ 31,500.00	$ -	$ 31,500.00	$ -
Operations	$ -	$ -	$ -	$ -
Supplies	$ 400.00	$ -	$ 400.00	$ -
Equipment	$ 500.00	$ -	$ 500.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Insurance & Taxes	$ 2,000.00	$ -	$ 2,000.00	$ -
Custom2	$ -	$ -	$ -	$ 47,629.13
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 45,000.00**	**$ -**	**$ 45,000.00**	**$ 47,629.13**

Findings & Exceptions

The projected population was not provided. The program did not actually serve any participants. The public benefit is unclear as the program never promised a deliverable. Key production elements remain incomplete, with trailers (75% done), website (50% done), research (75% done), narration and music (50% done), and final mixing (50% done), distribution planning (60% done). Interim and final reporting were received, meeting compliance requirements. A review of expenditures found rotation away from insurance and taxes, equipment and supplies into other budget categories. The invoice provided was a general contract for production without specific budget allocations, limiting transparency in expense tracking. Major exceptions noted.

113 Hoʻola Na Pua

Program:	**Continuum for Services for At Risk Youth & Victims of Trafficking**

Grant Awarded:	$ 25,000.00	
Review Period:	07/2023 - 06/2024	
Population Served: (Sessions / People)	**Projected:**	24
	Actual:	34
Substantiated:	☐	

HNP will work to prevent victimization and support at-risk and exploited youth on Hawaii Island with trauma-informed care. Grant funds will support two programs over 12 months:
Prevention Education & Awareness Training – HNP will provide CSEC (commercial sexual exploitation of children) training in schools, residential facilities, and youth organizations. Sessions will teach how to recognize warning signs, identify at-risk youth, respond to emergencies, and connect them to resources.
Starfish Mentoring – Youth and young adults under 24 at risk of exploitation will be paired with trained mentors for weekly one-on-one sessions. Mentors will offer life skills guidance and help create a Personal Empowerment Plan with additional support from therapists and professionals.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 67%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 20,000.00	$ 223,893.00	$ 243,893.00	$ 149,796.83
Professional Fees	$ -	$ 11,544.00	$ 11,544.00	$ -
Operations	$ -	$ 39,582.00	$ 39,582.00	$ -
Supplies	$ -	$ -	$ -	$ -
Equipment	$ -	$ 18,295.00	$ 18,295.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Travel & Meeting	$ -	$ 22,100.00	$ 22,100.00	$ -
Client Specific Exp.	$ 5,000.00	$ 11,200.00	$ 16,200.00	$ 5,832.56
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 25,000.00**	**$ 326,614.00**	**$ 351,614.00**	**$ 155,629.39**

Findings & Exceptions

The projected population was 24 sessions. The program actually provided 34 prevention education and awareness sessions. While the program's description provides a clear public benefit, supporting documentation was not verifiable because of the sensitive nature of the program and it's participants. The organization reported 789 one-on-one Starfish Mentorship hours, but without verifiable records, cannot be substantiated. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no unapproved budget shifts, as all spending remained within originally funded categories. However, the organization did not provide a detailed timeline outlining fund expenditures, specific dates, or activity descriptions. Minor exceptions noted.

114 Hospice of Hilo

Program: Community Bereavement & Grief Support Counseling		
Grant Awarded:	$ 20,000.00	
Review Period:	07/2023 - 06/2024	
Population Served: (Families)	Projected:	440
	Actual:	UTD
Substantiated:	☐	

For many, feelings of loss and sadness have become a constant. The HiCARE Bereavement Program offers person- and family-centered support, addressing the lack of free community bereavement counseling and groups on the island.

This project provides professional grief support through regular sessions, seasonal programs, and community events, helping those facing loss, financial hardship, or emotional struggles.

Led by a Licensed Clinical Social Worker (LCSW) and a Licensed Grief Counselor/Board-Certified Chaplain (MDiv), each with over 12 years of experience, the program creates a safe space for vulnerable youth and families coping with chronic illness, disability, and grief.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☐
Final Report Received:	☑

HAWAI'I CARECHOICES

GIA Rating Score: **No Rating**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 12,000.00	$ 170,000.00	$ 182,000.00	$ -
Professional Fees	$ -	$ -	$ -	$ -
Operations	$ 5,000.00	$ 8,000.00	$ 13,000.00	$ -
Supplies	$ 2,500.00	$ 4,000.00	$ 6,500.00	$ -
Equipment	$ 500.00	$ 1,000.00	$ 1,500.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ -	$ -	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 20,000.00**	**$ 183,000.00**	**$ 203,000.00**	**$ -**

Findings & Exceptions

The projected population was 440 families. The actual population served was not provided. The organization did not provide the requested documents to the Office of the County Auditor's (OCA) despite two separate notices being mailed and the organization requesting access to OCA's electronic submission folder. 6-month reporting was missing, while final reporting was received. Unable to determine expenditures. No rating, noted.

117 Hui Aloha Kiholo

Program: Hoa Aina

Grant Awarded:	$ 25,000.00
Review Period:	07/2023 - 06/2024
Population Served: Projected: / Actual:	See Findings
Substantiated:	☑

Our Hoa Aina staff are dedicated to protecting and preserving Kiholo's natural landscape. Community stewardship is central to our mission, but with only four staff members, it is impossible to personally reach the thousands of visitors each year or monitor every part of the park. This project leverages a mix of education and hands-on stewardship to engage visitors in caring for Kiholo. We will use the Outer spatial mobile platform, a GPS-enabled tool, to provide place-based knowledge and educate visitors on best stewardship practices. Additionally, we will engage with fishers, campers, and park visitors to grow a community of informed natural resource stewards.

Eligibility Requirements

1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: **89%**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 20,500.00	$ 46,458.00	$ 66,958.00	$ 20,646.64
Professional Fees	$ -	$ -	$ -	$ -
Operations	$ -	$ -	$ -	$ -
Supplies	$ -	$ 2,200.00	$ 2,200.00	$ -
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Insurance	$ 1,000.00	$ -	$ 1,000.00	$ 2,607.36
Outer-spatial Platform Lic.	$ 3,500.00	$ -	$ 3,500.00	$ 3,500.00
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 25,000.00**	**$ 48,658.00**	**$ 73,658.00**	**$ 26,754.00**

Findings & Exceptions

The projected and actual populations served were multi-faceted as follows: 90 fisheries kits (goal: 50) and engagement with 334 volunteers (goal: 40). Key digital engagement goals fell short, only one of four planned learning campaigns launched due to staffing, only 222 visitors engaged with the Outer spatial app (goal: 500). No visitors submitted documentation of stewardship activities or knowledge gained. Efforts to reduce park rule violations were unsuccessful, with reported violations increasing by 2% instead of the targeted 25% reduction. Public benefit was demonstrated through education and environmental stewardship. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no unapproved budget shifts, as all spending remained within originally funded categories. Minor exceptions noted.

119 Humanity Hale

Program: Abuse Prevention & Diversity Training Program

Grant Awarded:	$ 50,000.00		
Review Period:	07/2023 - 06/2024		
Population Served: (Participants)	**Projected:**	32	
	Actual:	32	
Substantiated:	☑		

Our Abuse Prevention & Diversity Training Program helps foster children and youth understand the origins and impacts of trauma, and learn skills to heal from this trauma. With high percentages of abuse in Hawai'i, it is our goal to break the patterns of trauma, help youth understand how they are being affected by abuse, and work to retrain their mind and body to release trauma. Weekly topics include: Domestic Violence, LGBTQ Sensitivity Training, Sexual Abuse, Suicide Prevention, Substance Abuse, Anger Management, Human Rights, Respect in Relationships, Respect of Differences, Sex Trafficking Awareness, & Healing from Within: Body, Mind & Spirit. This program is led by licensed professionals, including psychologists and counselors, who deploy a variety of tools and have a deep investment in our youth. Participants' include primarily Native Hawaiian foster youth between 8-17 years old who are experiencing trauma within the home.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 67%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 20,000.00	$ -	$ 20,000.00	$ -
Professional Fees	$ 2,500.00	$ -	$ 2,500.00	$ -
Operations	$ 10,000.00	$ -	$ 10,000.00	$ -
Supplies	$ 10,000.00	$ -	$ 10,000.00	$ -
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Transportation	$ 7,500.00	$ -	$ 7,500.00	$ -
Custom2	$ -	$ -	$ -	$ 49,822.17
Custom3	$ -	$ -	$ -	$ 3,717.12
Subtotal				
Total Budget	**$ 50,000.00**	**$ -**	**$ 50,000.00**	**$ 53,539.29**

Findings & Exceptions

The projected population was 32. The program actually served 32 participants. The public benefit was demonstrated through a baseline measure of trauma related concerns, group therapy and post-assessments. A review of expenditures was provided by the organization without supporting receipts or invoices. The report covered January to December 2024, which was partially outside the review period. As a result, budget expenses could not be properly allocated to categories or verified. Minor exceptions noted.

130 Japanese Cultural Center of Kona

Program: Office Modernization

We are requesting funds for professional services, including accounting, legal, video production, and other specialized services, as well as rental of space, vehicles, and office equipment.

Grant Awarded:	N/A	
Review Period:	07/2023 - 06/2024	
Population Served:	**Projected:**	0
	Actual:	0
Substantiated:	☐	

As we move closer to securing a location, we need expert guidance to ensure our purchase meets our needs. Our vision is to develop a center with multiple buildings, including a multi-purpose auditorium, a commercial kitchen, and an income-generating coffee farm.
Currently, we have no office but are gathering equipment and documents for our future center. A central location will help streamline operations, promote our project, and support fundraising.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☐

A Gathering Place for the World

GIA Rating Score: **No Rating**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ -	$ -	$ -	$ -
Professional Fees	$ 27,500.00	$ 10,000.00	$ 37,500.00	$ -
Operations	$ 11,000.00	$ 7,000.00	$ 18,000.00	$ -
Supplies	$ 4,500.00	$ 3,000.00	$ 7,500.00	$ -
Equipment	$ 6,000.00	$ 5,000.00	$ 11,000.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ -	$ -	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 49,000.00**	**$ 25,000.00**	**$ 74,000.00**	**$ -**

Findings & Exceptions

Funds were never released to the organization - Not a public purpose.

131 Junior Achievement of Hawaii Inc.

Program: Future Proofing Hawaii Island's Keiki		
Grant Awarded:	$ 30,000.00	
Review Period:	07/2023 - 06/2024	
Population Served: (Students)	Projected:	600
	Actual:	> 612
Substantiated:	☑	

The Future Proofing Hawaii Island's Keiki program aims to equip at least 600 K-12 students with workplace readiness, entrepreneurship, and financial literacy skills through curriculum-based lessons. Junior Achievement offers a library of 53 courses, allowing educators to customize programming to meet student and community needs. Educator-requested and volunteer-led, these lessons are designed to inspire students with new perspectives on their future. Coordinated by a JA Hawaii staff member, lessons are delivered by local financial professionals, entrepreneurs, and business leaders who volunteer their time and expertise to guide and motivate Hawaii Island youth.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 67%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 14,500.00	$ -	$ 14,500.00	$ 59,065.38
Professional Fees	$ 1,000.00	$ -	$ 1,000.00	$ 1,465.97
Operations	$ 5,800.00	$ -	$ 5,800.00	$ -
Supplies	$ 3,350.00	$ -	$ 3,350.00	$ 10,025.08
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
License Fee	$ 4,000.00	$ -	$ 4,000.00	$ 4,096.00
Travel	$ 350.00	$ -	$ 350.00	$ -
etc.)	$ 1,000.00	$ -	$ 1,000.00	$ -
Subtotal				
Total Budget	**$ 30,000.00**	**$ -**	**$ 30,000.00**	**$ 74,652.43**

Findings & Exceptions

The projected population was 600. The program actually served at least 612 participants. The public benefit is demonstrated through curriculum-based lessons in workplace readiness, entrepreneurship, and financial literacy. Interim and final reporting were received, meeting compliance requirements. A review of expenditures noted rotations out of misc., travel and operations and into salary, wages and supplies and full accounting is lacking due to missing receipts and invoices. Minor exceptions noted.

132 Kahilu Theatre Foundation

Program: Kahilu Performing Arts, Education and Exhibits

Grant Awarded:	$ 50,000.00
Review Period:	07/2023 - 06/2024
Population Served: (Participants)	**Projected:** 44,070
	Actual: > 44,070
Substantiated:	☑

Kahilu offers a season of in-person and digital performances, featuring music, theater, dance, visual arts, and educational programs. Our youth programs include camps, workshops, master classes, and performances that help students explore the arts, express themselves, and build confidence.
Arts on Demand brings guest artists into 33 Hawaiʻi Island schools digitally, with plans to expand to 60 schools in 2023-24. In-School Residencies place Kahilu teaching artists in classrooms for interactive arts activities.
Kahilu Exhibits showcase local artists through free solo, group, and juried shows, with artist talks, demos, and tours available in-person and on Kahilu TV.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: **89%**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ -	$ 617,000.00	$ 617,000.00	$ -
Professional Fees	$ -	$ 72,000.00	$ 72,000.00	$ -
Operations	$ -	$ 118,200.00	$ 118,200.00	$ -
Supplies	$ 10,000.00	$ 120,000.00	$ 130,000.00	$ 15,965.28
Equipment	$ -	$ 40,500.00	$ 40,500.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Digital Platform	$ 10,000.00	$ 26,000.00	$ 36,000.00	$ 36,208.24
Performance Fees	$ 25,000.00	$ 225,000.00	$ 250,000.00	$ 49,000.00
Advertising/Marketing	$ 5,000.00	$ 125,000.00	$ 130,000.00	$ 5,787.01
Accommodations	$ -	$ 258,500.00	$ 258,500.00	$ -
Subtotal				
Total Budget	**$ 50,000.00**	**$ 1,602,200.00**	**$ 1,652,200.00**	**$ 106,960.53**

Findings & Exceptions

The projected population was 44,070 viewership. The program actually served at least 44,070 viewers. The public benefit is demonstrated through workshops, exhibitions, and digital performances aimed at increasing arts access and education. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no unapproved budget shifts, with all spending remaining within allocated grant categories. We note the organization's large operating budget. Minor exceptions noted.

144 Koa Community Clinic, Inc.

Program: Perinatal Support Program			
Grant Awarded:	$ 20,000.00		
Review Period:	07/2023 - 06/2024		
Population Served: (Participants)	Projected:	30	
	Actual:	21	
Substantiated:	☑		

The Koa Community Health Foundation (KCHF) Perinatal Program works to improve maternal and infant health on Hawaiʻi Island through culturally responsive peer and clinical support. It combines on-demand Telehealth with group care.

resources, the free weekly educational opportunities and promotional literature created for the CCI will

1) Support at-risk perinatal families, focusing on behavioral health, lactation, and infant nutrition.
2) Explore sustainable funding, including insurance reimbursement, and collaborate with local providers
3) Expand postpartum care beyond current limits, aligning with Medicaid's 12-month coverage.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 56%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ -	$ -	$ -	$ -
Professional Fees	$ 9,500.00	$ -	$ 9,500.00	$ 9,400.00
Operations	$ 10,000.00	$ -	$ 10,000.00	$ 6,300.00
Supplies	$ 500.00	$ -	$ 500.00	$ 300.00
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ -	$ -	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Funds Returned	$ (4,000.00)			
Subtotal				
Total Budget	**$ 16,000.00**	**$ -**	**$ 20,000.00**	**$ 16,000.00**

Findings & Exceptions

The projected population was 30. The program actually served 21 participants. The public benefit is demonstrated through maternal and infant health support. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found minor unapproved budget shifts, with $4,000 returned due to an unimplemented component. While individual clinical support exceeded expectations, group participation was lower than anticipated, limiting broader impact. Minor exception noted.

148	**Kona Dance and Performing Arts, Inc.**

Program: Youth After School & Weekend Program

Grant Awarded:	$ 15,000.00	
Review Period:	07/2023 - 06/2024	
Population Served: (Participants)	**Projected:**	UTD
	Actual:	62
Substantiated:	☑	

The mission of Kona Dance and Performing Arts is to provide high quality instruction and education in dance and performing arts to the local youth and community of South and North Kona. The vision is for every Island family to be empowered through dance and performing arts. The Youth Program provides a safe afternoon and weekend place where youth participate in organized programs that help them develop physical, creative, intellectual, and emotional skills that will serve them well as adults.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☐

KONA DANCE & PERFORMING ARTS

GIA Rating Score: 44%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 15,000.00	$ 47,800.00	$ 62,800.00	$ -
Professional Fees	$ -	$ 33,200.00	$ 33,200.00	$ -
Operations	$ -	$ 9,962.00	$ 9,962.00	$ -
Supplies	$ -	$ 5,153.00	$ 5,153.00	$ -
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Rent & Utilities	$ -	$ -	$ -	$ 15,000.00
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 15,000.00**	**$ 96,115.00**	**$ 111,115.00**	**$ 15,000.00**

Findings & Exceptions

The projected population was not determined. The program actually served 62 participants. The public benefit is demonstrated through youth engagement in dance and performing arts. Supporting documentation was only provided for the first half of the fiscal year. A review of expenditures found funds rotated from salary and wages into rent and utilities. Incomplete documentation prevents full verification of proper fund use for the entire grant period. Major exceptions noted.

164 Maka'i Health Corporation

Grant Awarded:	N/A		
Review Period:	07/2023 - 06/2024		
Population Served:	**Projected:**	900	
	Actual:	0	
Substantiated:	☐		

Program: Pilina Care at Home

Grant funds shall be used to expand quality clinical services to our island's vulnerable homebound population (E.g., Kupuna aging-in-place, recipients of palliative care, residents living with disabilities, etc.) through the expansion of our Pilina Care Program. As such, funding will assist in the development and implementation of a Remote Patient Monitoring (RPM) program and educational campaign associated with the role of preventative care in overall health and wellness. In addition to our Chronic Care Management program, this addition to our Pilina Care program shall provide for more continuous maintenance of chronic health conditions such as diabetes, hypertension, cardiac and pulmonary diseases.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☐

GIA Rating Score: **No Rating**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 10,000.00	$ 55,700.00	$ 65,700.00	$ -
Professional Fees	$ 5,000.00	$ -	$ 5,000.00	$ -
Operations	$ 6,500.00	$ 5,000.00	$ 11,500.00	$ -
Supplies	$ 6,000.00	$ 9,000.00	$ 15,000.00	$ -
Equipment	$ 22,500.00	$ 7,300.00	$ 29,800.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ -	$ -	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 50,000.00**	**$ 77,000.00**	**$ 127,000.00**	**$ -**

Findings & Exceptions

The organization requested $50,000 grant funds in their application. The agreement was executed with the County. However, the award was never released and/or received by the non-profit organization.

188 Services for Seniors, Inc.

Grant Awarded:	$ 50,000.00
Review Period:	07/2023 - 06/2024
Population Served: (Seniors)	Projected: 30
	Actual: 0
Substantiated:	☑

Program: Services for Seniors

Through person-centered case management, SFS provides essential equipment, service assistance, education, nutrition, and socialization to help seniors stay independent and reduce emergency room visits and institutionalization. Caregivers often struggle with their own health while supporting loved ones. SFS gives them time to work, handle personal matters, or attend medical appointments. Many seniors also lack resources for basic safety equipment. For example, a retired Hilo doctor was ready for discharge but couldn't return home safely without a grab bar. SFS helps prevent such crises by ensuring seniors get the support they need.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 22%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 30,000.00	$ -	$ 30,000.00	$ 5,000.00
Professional Fees	$ -	$ -	$ -	$ -
Operations	$ 1,700.00	$ -	$ 1,700.00	$ 3,070.00
Supplies	$ 1,800.00	$ -	$ 1,800.00	$ 2,268.36
Equipment	$ 4,000.00	$ 2,000.00	$ 6,000.00	$ 8,275.10
Admin Overhead	$ -	$ -	$ -	$ -
Other	$ 10,500.00	$ 1,400.00	$ 11,900.00	$ 9,416.63
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Grant Returned	$ (23,263.08)			
Subtotal				
Total Budget	**$ 24,736.92**	**$ 3,400.00**	**$ 51,400.00**	**$ 28,030.09**

Findings & Exceptions

The projected population was 30 seniors. The program did not serve any participants. Public benefit was not demonstrated, as the program failed to establish operations or provide services. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found disorganized accounting practices, with invoices and receipts not aligned to approved expense categories. Unspent funds totaling $23,263.08 were returned. While some equipment and supplies were purchased, the lack of service delivery raises concerns about feasibility and future funding eligibility. Major exceptions noted.

199 The Food Basket

Program: The Emergency Food Basket

The mission of The Food Basket (TFB) is to end hunger in Hawai'i County. Since the start in 1989, TFB has developed a strong partner agency network of over 150 entities including food pantries, soup kitchens, afterschool/snack programs, health institutions, nutritionists, farmers, ranchers, fisheries, local grocers, and distributors to provide food relief to the people of Hawai'i Island. TFB currently aggregates , warehouses, and distributes food over the 4,028 square miles of Hawai'i County.

Grant Awarded:	$ 50,000.00	
Review Period:	07/2023 - 06/2024	
Population Served: (Meals Served)	**Projected:**	438,000
	Actual:	> 514,456
Substantiated:	☑	

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: **100%**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ -	$ 1,038,418.00	$ 1,038,418.00	$ -
Professional Fees	$ -	$ 153,126.00	$ 153,126.00	$ -
Operations	$ -	$ -	$ -	$ -
Supplies	$ -	$ 115,150.00	$ 115,150.00	$ -
Equipment	$ -	$ 528,280.00	$ 528,280.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Exp.	$ -	$ 79,618.00	$ 79,618.00	$ -
Disb.	$ 50,000.00	$ 872,226.00	$ 922,226.00	$ 50,000.00
In Kind:	$ -	$ 5,000,000.00	$ 5,000,000.00	$ -
Subtotal				
Total Budget	**$ 50,000.00**	**$ 7,786,818.00**	**$ 7,836,818.00**	**$ 50,000.00**

Findings & Exceptions

The projected population was 480,000 meals served. The program actually served 514,456 meals. Public benefit is evident, large-scale food distribution and hunger relief across Hawai'i County. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no unapproved budget shifts, with grant funds used specifically for inventory distribution as allocated. No exceptions were noted, and the program met its intended goals. No exceptions noted.

201 The Food Basket

Program: Senior Brown Bag Program

Grant Awarded:	$ 50,000.00		
Review Period:	07/2023 - 06/2024		
Population Served: (Meals Served)	**Projected:**	13,200	
	Actual:	> 14,400	
Substantiated:	☑		

The Senior Brown Bag Program helps low-income Kupuna by providing supplemental nutrition. Many seniors live on a small, fixed income with no extra earnings and have limited access to supermarkets or transportation. The program distributes food across the island, focusing on rural areas like Kaʻū, North Kohala, and Hāmākua. By reducing food costs, seniors can use their income for other essential expenses. All food is sourced locally, supporting both Kupuna and Hawaiʻi Island's economy.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 100%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ -	$ 55,235.00	$ 55,235.00	$ -
Professional Fees	$ -	$ 8,145.00	$ 8,145.00	$ -
Operations	$ -	$ -	$ -	$ -
Supplies	$ -	$ 6,125.00	$ 6,125.00	$ -
Equipment	$ -	$ 28,100.00	$ 28,100.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Inventory Distribution	$ 50,000.00	$ 46,395.00	$ 96,395.00	$ 50,000.00
Custom2	$ -	$ 4,235.00	$ 4,235.00	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 50,000.00**	**$ 148,235.00**	**$ 198,235.00**	**$ 50,000.00**

Findings & Exceptions

The projected population was 13,200 meals served. The program actually served 14,400 meals. Public benefit is evident, large-scale food distribution targeting low-income seniors in rural areas. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no unapproved budget shifts, with grant funds used specifically for inventory distribution as allocated. No exceptions were noted, and the program met its intended goals. No exceptions noted.

207 Three Ring Ranch, Inc.

Program: Paws Across the Water

Grant Awarded:	$ 35,000.00		
Review Period:	07/2023 - 06/2024		
Population Served: (Pets / Animals)	**Projected:**	100	
	Actual:	201	
Substantiated:	☑		

PAWHI evaluates shelter pets for adoption and moves eligible animals to an adoptable list. They then connect with mainland rescues, which review reports and videos before accepting animals. Once a rescue confirms, PAWHI coordinates with an Animal Flying Companion to transport the pet from Kona or Hilo to the West Coast. Before departure, pets are housed at a local boarding kennel to help them adjust. Dogs that cannot fly due to size or temperament are promoted locally, with PAWHI screening potential adopters and arranging meet-and-greets. By handling these tasks, PAWHI reduces the workload on AC staff, allowing them to focus on emergency calls and saving the county significant resources.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 89%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ -	$ -	$ -	$ -
Professional Fees	$ -	$ -	$ -	$ -
Operations	$ 8,000.00	$ 8,000.00	$ 16,000.00	$ 11,108.06
Supplies	$ 2,000.00	$ 2,500.00	$ 4,500.00	$ 3,794.00
Equipment	$ -	$ 2,000.00	$ 2,000.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Boarding	$ 25,000.00	$ -	$ 25,000.00	$ 30,097.00
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 35,000.00**	**$ 12,500.00**	**$ 47,500.00**	**$ 44,999.06**

Findings & Exceptions

The projected population was 100. The program actually served 201 animals. Public benefit is demonstrated through animal rescue, transport, and local adoption services, reducing the burden on county animal control. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no unapproved budget shifts. Not all invoices were provided, a QuickBooks expense spreadsheet was submitted as verification, along with detailed explanations of various expenses. Minor exceptions noted.

209 VASH Hawaii Island

Program: Visitor Assistance Program

Grant Awarded:	$ 25,000.00	
Review Period:	07/2023 - 06/2024	
Population Served: (Participants)	**Projected:**	723
	Actual:	750+
Substantiated:	☑	

VASH operates remotely with a small team of four (only one full-time) and minimal overhead, using modern technology and a volunteer network. A small storage unit meets logistical needs. Staff actively build partnerships with key industries like law enforcement, healthcare, airlines, and hospitality to maximize impact. Despite being well established, VASH continuously seeks ways to cut costs, improve efficiency, and expand its reach. Grant funding directly supports mission goals, not salaries or infrastructure. The ultimate goal: Export Aloha and transform negative experiences into warm, welcoming memories.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

Visitor Aloha Society of Hawai'i Island

GIA Rating Score: 100%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 19,270.00	$ 128,081.00	$ 147,351.00	$ 73,876.48
Professional Fees	$ -	$ 9,084.00	$ 9,084.00	$ -
Operations	$ 4,917.00	$ 20,428.00	$ 25,345.00	$ 5,697.86
Supplies	$ 813.00	$ 751.00	$ 1,564.00	$ 505.45
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Assistant.	$ -	$ 31,876.00	$ 31,876.00	$ -
Direct to VASH	$ -	$ 78,006.00	$ 78,006.00	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 25,000.00**	**$ 268,226.00**	**$ 293,226.00**	**$ 80,079.79**

Findings & Exceptions

The projected population was 723. The program actually served at least 750 participants. The public benefit was demonstrated through response to medical emergencies and crime related incidents for distressed visitors. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found no unapproved budget shifts, and all spending remained within the originally funded categories. No exceptions noted.

210 Vibrant Hawai‘i

Grant Awarded:	$ 50,000.00
Review Period:	07/2023 - 06/2024
Population Served: Projected:	See Findings
Population Served: Actual:	See Findings
Substantiated:	☑

Program: OAKA

Oaka means to open, sprout, and flash. It signifies new beginnings; an upheaval of energetic motion like that of lightning. 'OAKA is also an acronym for 'Opio Alliance for Kuleana Advancement. 'OAKA is 100% designed for youth and led by youth ages 15-24 to ensure equitable opportunities for youth to develop a strong work ethic, build capacity as civic change agents through mentorship, and gain employability skills through application of knowledge in community based, real world environments. Collectively, 'OAKA's Core Team represents all districts of Hawai'i Island, with a majority of youth representing rural, Native Hawaiian communities.

Eligibility Requirements

1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 78%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 20,000.00	$ 50,000.00	$ 70,000.00	$ 268,901.96
Professional Fees	$ 15,000.00	$ -	$ 15,000.00	$ -
Operations	$ 5,000.00	$ 5,000.00	$ 10,000.00	$ 5,743.71
Supplies	$ 10,000.00	$ 5,000.00	$ 15,000.00	$ 3,721.85
Equipment	$ -	$ 5,000.00	$ 5,000.00	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Custom1	$ -	$ -	$ -	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 50,000.00**	**$ 65,000.00**	**$ 115,000.00**	**$ 278,367.52**

Findings & Exceptions

The projected and actual populations served were multifaceted, with outcomes reflecting various program impacts across different communities. Public benefit was difficult to determine. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found some missing and incomplete invoices that were not itemized to expense categories. The review observed a rotation away from supplies and professional fees and into salary and wages. Minor exceptions noted.

211 Vibrant Hawaiʻi

Program: Vibrant Hawaii Streams

Grant Awarded:	$ 50,000.00
Review Period:	07/2023 - 06/2024
Population Served: (Individuals)	**Projected:** 6,000 / **Actual:** 10,000 +
Substantiated:	☑

VH leads community action in four priority areas, called Streams: Economy, Education, Health and Wellbeing, and Housing. Streams are open to all, with no fees or membership requirements. They foster collaboration and raise awareness of key initiatives, carried out by Core Teams. Core Teams bring together community members from various sectors, including students, retirees, nonprofits, faith groups, businesses, and government. They develop leaders, tackle urgent issues, and implement solutions. Every 90 days, Core Teams reflect on progress through hikaloi (self-reflection) and an After Action Review to improve strategies and drive lasting change.

Eligibility Requirements	
1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

VIBRANT HAWAIʻI

GIA Rating Score: **100%**

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 40,000.00	$ 50,000.00	$ 90,000.00	$ 168,592.77
Professional Fees	$ -	$ 40,000.00	$ 40,000.00	$ -
Operations	$ 5,000.00	$ -	$ 5,000.00	$ 8,735.68
Supplies	$ 5,000.00	$ -	$ 5,000.00	$ 4,826.26
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Software	$ -	$ 2,000.00	$ 2,000.00	$ -
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 50,000.00**	**$ 92,000.00**	**$ 142,000.00**	**$ 182,154.71**

Findings & Exceptions

The projected population was 6,000. The program actually served at least 10,000 individuals. The Public benefit was difficult to determine. Interim and final reporting were received, meeting compliance requirements. No unapproved budget shifts were noted, and all spending remained within the originally funded categories. No exceptions noted.

212 Volcano Art Center

Program: Cultural Connections Initiative

Grant Awarded:	$ 25,000.00		
Review Period:	07/2023 - 06/2024		
Population Served:	Projected:	UTD	
	Actual:	UTD	
Substantiated:	☐		

The Cultural Connections Initiative (CCI) will exponentially increase and expand access to VAC's exceptional art and educational offerings to inspire, encourage, and develop cultural understanding. Utilizing Hawai'i's unique heritage, community character and natural resources, the free weekly educational opportunities and promotional literature created for the CCI will expose and immerse participants to Hawaiian culture, values, traditions and environments. The series of weekly hands-on classes, complimented by instructional handouts, program literature, and online access to the content will share topics such as Hawaiian language, traditional arts, and customs, myths, and legends, which are at the foundation of Hawaiian culture. These connections are an investment into community-based programs, which will guide and reshape the quality of life in Hawai'i for both residents and visitors, creating a society where all people know, honor and respect Hawaiian values and ways of life.

Eligibility Requirements

1 Year of Experience	☑
Entity By-Laws	☑
Articles of Incorporation	☑
501(c)(3)	☑
IRS Form 990	☑
Nepotism/Conflict of Interest Policy	☑
6-Month Report Received:	☑
Final Report Received:	☑

GIA Rating Score: 44%

Budget & Expenditures

Budget Category	Wai Wai Grant	Other Revenue	Total Revenue	Actual Expenses
Salary & Wages	$ 2,500.00	$ 7,000.00	$ 9,500.00	$ -
Professional Fees	$ 17,400.00	$ 3,900.00	$ 21,300.00	$ 17,281.33
Operations	$ 375.00	$ 5,775.00	$ 6,150.00	$ 235.08
Supplies	$ 2,700.00	$ 2,700.00	$ 5,400.00	$ 8,713.02
Equipment	$ -	$ -	$ -	$ -
Admin Overhead	$ -	$ -	$ -	$ -
Marketing	$ 2,025.00	$ 2,490.00	$ 4,515.00	$ 2,025.00
Custom2	$ -	$ -	$ -	$ -
Custom3	$ -	$ -	$ -	$ -
Subtotal				
Total Budget	**$ 25,000.00**	**$ 21,865.00**	**$ 46,865.00**	**$ 28,254.43**

Findings & Exceptions

The projected population was not provided. We were unable to determine the actual populations served. The public benefit is demonstrated through weekly educational opportunities and promotional literature designed to immerse participants in Hawaiian culture, values, traditions, and environments. Interim and final reporting were received, meeting compliance requirements. A review of expenditures found a rotation from salary and wages to supplies. Additionally, invoices and receipts were not categorized, making it difficult to accurately determine where each expense should be allocated. Further, marketing expenses lacked complete invoices for verification. Major exceptions noted.

Observations

- Difficulty in determining a demonstrated public purpose for some programs
- Allowing NPOs to create custom budget line items
- No category defined for Admin Overhead in the application packet
- Significant budget variance between planned and actual expenses
- Requested award amounts do not always match the proposed budgets included in the application
- There are no guidelines for the return of unspent or ineligible grant funds
- Nonprofits have struggled to provide itemized receipts and supporting documents for the second consecutive year to demonstrate program value. The County lacks support software to streamline compliance requirements.

Closing

We would like to express our gratitude for the ongoing efforts to strengthen the operational framework of Article 25. Collaborative efforts of various organizations have enhanced the program over time and show a commitment to continuous improvement.

It is also important to emphasize the further refinement and development opportunities identified through this review. By addressing the observations made in this review, there is an opportunity to elevate the program's effectiveness, transparency, and overall impact on the community. Improvements aligned with best practices ensure that the program remains responsive to the evolving needs of Hawai'i Island's residents.

We thank the various organizations who participated for providing full, free, and unrestricted access to examine and inspect records and speak with employees tasked with management and oversight.

We would also like to thank the Department of Finance and the Hawaiʻi County Council for their commitment to continually improving Article 25. For any questions or concerns, you are welcome to contact me at (808) 961-8386. Aloha.

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Attachment 1: Rating Scoresheet

FOR OFFICE USE ONLY

Rating Scoresheet for: # Organization Name

EXHIBIT A	**YES**	**NO**
◦Provide a detailed timeline linking funds expended to achieved outcomes.	☐	☐
◦Include specific dates, activity descriptions, allocated funds & measurable outcomes.	☐	☐
◦Ensure documentation demonstrates adherence to grant conditions.	☐	☐
◦Clearly outline public benefits derived from County funds.	☐	☐
Comments/Notes:		
EXHIBIT B		
◦Provide verifiable records of participants engagement (e.g., attendance sheets, service logs, workshop participation records).	☐	☐
◦Included comparative dates from the previous year - if tracking year-over-year improvemen	☐	☐
Comments/Notes:		
EXHIBIT C		
◦Submit copies of invoices and receipts supporting program expense reports.	☐	☐
◦Ensure all expenses are reconciled with the financial statements of actual expenditures submitted to the County of Hawai'i.	☐	☐
Comments/Notes:		
In-House doc review		
Planned population served was met or exceeded within the period?	☐	☐

SCORE TOTALS			
	Totals	0.00	0.00
	Rating (%)	**0.00%**	
	Score	3	

MATRIX

Yes Totals	Percentage	Detail/Descriptions
9	**100%**	1 - No exceptions noted
8	88.88%	2 - Minor exceptions noted
7	77.77%	
6	66.66%	
5	55.55%	
4	44.44%	3 - Major deviations/non-compliance
3	33.33%	
2	22.22%	
1	11.11%	
0 or No Rating		Organization did not provide documents for review or was not awarded and/or received grant funds