

Application Submittal Checklist

The following items are required for submittal of the grant application. Please verify and check off that the items have been included in the application packet.

- 1) Certificate of Good Standing (If the Applicant is an Organization)
- 2) Declaration Statement
- 3) Verify that grant shall be used for a public purpose
- 4) Background and Summary
- 5) Service Summary and Outcomes
- 6) Budget
 - a) Budget request by source of funds ([Link](#))
 - b) Personnel salaries and wages ([Link](#))
 - c) Equipment and motor vehicles ([Link](#))
 - d) Capital project details ([Link](#))
 - e) Government contracts, grants, and grants in aid ([Link](#))
- 7) Experience and Capability
- 8) Personnel: Project Organization and Staffing



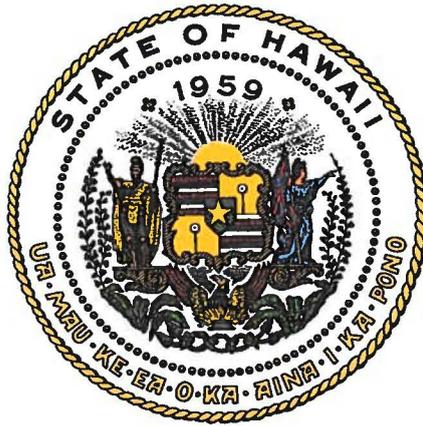
AUTHORIZED SIGNATURE

LARRY M. KOMATA, PRESIDENT

PRINT NAME AND TITLE

01-15-2019

DATE



Department of Commerce and Consumer Affairs

CERTIFICATE OF GOOD STANDING

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

BIG ISLAND RESOURCE CONSERVATION AND DEVELOPMENT COUNCIL

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



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

Dated: January 13, 2019

Director of Commerce and Consumer Affairs



**STATE OF HAWAII
STATE PROCUREMENT OFFICE**

CERTIFICATE OF VENDOR COMPLIANCE

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

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

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

Issue Date: **01/15/2019**

Status: **Compliant**

Hawaii Tax#: W40435414-01

New Hawaii Tax#:

FEIN/SSN#: XX-XXX9188

UI#: XXXXXX8741

DCCA FILE#: 77190

Status of Compliance for this Vendor on Issue date:

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

Status Legend:

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

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

The undersigned authorized representative of the applicant certifies the following:

- 1) The applicant meets and will comply with all of the following standards for the award of grants pursuant to Section 42F-103, Hawaii Revised Statutes:
 - a) Is licensed or accredited, in accordance with federal, state, or county statutes, rules, or ordinances, to conduct the activities or provide the services for which a grant is awarded;
 - b) Complies with all applicable federal and state laws prohibiting discrimination against any person on the basis of race, color, national origin, religion, creed, sex, age, sexual orientation, or disability;
 - c) Agrees not to use state funds for entertainment or lobbying activities; and
 - d) Allows the state agency to which funds for the grant were appropriated for expenditure, legislative committees and their staff, and the auditor full access to their records, reports, files, and other related documents and information for purposes of monitoring, measuring the effectiveness, and ensuring the proper expenditure of the grant.

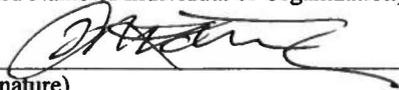
- 2) If the applicant is an organization, the applicant meets the following requirements pursuant to Section 42F-103, Hawaii Revised Statutes:
 - a) Is incorporated under the laws of the State; and
 - b) Has bylaws or policies that describe the manner in which the activities or services for which a grant is awarded shall be conducted or provided.

- 3) If the applicant is a non-profit organization, it meets the following requirements pursuant to Section 42F-103, Hawaii Revised Statutes:
 - a) Is determined and designated to be a non-profit organization by the Internal Revenue Service; and
 - b) Has a governing board whose members have no material conflict of interest and serve without compensation.

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

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

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

 01/15/2019
(Signature) (Date)

Larry M. Komata President
(Typed Name) (Title)

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

DEPARTMENT OF THE TREASURY

Date: MAY 10 1994

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

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

Dear Applicant:

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

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

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

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

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

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

Sincerely yours,



Richard R. Orosco
District Director

Letter 1050 (DO/CG)

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

If the applicant is an organization, the applicant shall submit one (1) copy of a certificate of good standing from the Director of Commerce and Consumer Affairs that is dated no earlier than December 1, 2018.

Please see attached.

2. Declaration Statement

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

Please see 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. ([Link](#))

Please see attached proposal, specifically item #3 under "Background and Summary" for more information. This grant will be used for a public purpose, as detailed in the proposal, pursuant to Section 42F-102.

II. Background and Summary

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

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

Big Island Resource Conservation and Development Council – Fiscal Sponsor

Big Island Resource Conservation and Development Council (BIRCDC) is an incorporated and registered nonprofit organization within the State of Hawai'i, operating since 1975. We provide fiscal sponsorship to support others in their goals to conserve, enhance, and promote the economic, cultural, and natural environment of Hawai'i.

Big Island RC&D Council is made up of an executive committee, representatives from various soil and water conservation districts throughout the Island of Hawaii, a mayor's representative, a program manager, and at-large community representatives. The variety of backgrounds and knowledge base allows for a wide-range of environmental and natural resource concerns to be effectively addressed through the development of projects for public purpose, and the fulfillment of grant opportunities.

Beyond Organic Consulting – Dr. Jana Bogs

Dr. Jana Bogs, of Beyond Organic Consulting, holds a BS in nutrition from the University of Texas and a PhD in horticulture and food science from Colorado State University. She has done original, dissertation research connecting soil health to human health. Several scientific studies of food nutrient databases over several decades have shown significant losses of nutrients in the human food supply (Mayer 1977, Davis, et al, 2004, White and Broadly, 2005). These losses contribute to human nutrient deficiencies which result in increased morbidity.

Dr. Bogs' focus is to restore food nutrient content through addressing soil health. The methods and materials are environmentally sustainable, and result in additional benefits such as improving crop health, naturally decreasing pest and disease issues, increasing crop yields, and improving flavor and shelf life.

Dr. Bogs has had a grant-funded Nutrition Grown™ research and demonstration garden on old sugarcane land on the Big Island since 2016. This garden hosts over 400 school children and agricultural student interns annually, plus supplies produce to the Farm-to-School program. Significant improvements in the soil and in food nutrient content have been realized. Average experimental food nutrient values are roughly double the USDA Food Nutrient Database values, showing that food nutrient content can be restored to values of a century ago through proper management practices.

Dr. Bogs has written a book on the subject and developed and beta-tested an online course based on her book. It is this course, along with hands-on application work, and soil and plant tissue analyses, that is the subject of this proposed project for Big Island food producers.

2. The goals and objectives related to the request;

The goals and objectives related to this educational course include:

Goals

- 1) Teach Nutrition Grown™ farming techniques to twelve (12) Big Island food producers primarily via online methods, but also including on-site, hands-on application education.
- 2) Establish Nutrition Grown™ trial plots on food producers' land for educational purposes.

- 3) Perform pre- and post- soil analyses, and plant tissue nutrient analyses with comparisons to USDA values documented.
- 4) Share information and knowledge gained through online and offline resources, and live presentations at agricultural events.

Objectives

- 1) Allow food producers to learn farming techniques which improve crop success and food quality with environmentally-friendly methods.
- 2) Make more and better-quality foods available to Hawaii residents from locally-grown, environmentally-friendly sources.

3. The public purpose and need to be served;

This project directly addresses the issues of food security, hunger, health and agricultural economic development. With approximately 80% of Hawaii's food being imported, our islands are vulnerable to food shortages in crisis situations. Supplying fresher, more nutrient-rich foods on island will provide needed nutrition for our peoples' health. Growing more of our own foods also drives community economic development and provides jobs.

Dr. Bogs' work to educate the community and Big Island food producers in improving crop success, including the quality and quantity of foods grown, and their marketability will, in turn, help supply more locally-produced, highly nutritious foods to Hawaii residents.

4. Describe the target population to be served; and

The immediate target population are Big Island food producers chosen based on their level of interest in the program and their potential ability to implement the newly-learned farming techniques on a wider scale after completing the course. Ultimately, it is the consumer who benefits from fresh, delicious, healthy foods.

5. Describe the geographic coverage.

This educational course would primarily cover the Big Island of Hawaii, but its outcomes could potentially have a state-wide effect due to exporting foods to other islands and online sharing of information.

III. Service Summary and Outcomes

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

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

Dr. Jana Bogs will deliver to twelve (12) growers the educational course which consists of:

- ❖ Nineteen (19) half-hour online teaching videos with accompanying slide handouts, lesson questions and e-book. These modules, provided at two modules per week, can be completed by students when they have time to view them. See www.nutritiongrown.com/course for more details.
 - ❖ Live, online Zoom group calls that encourage participation and interaction between students and the instructor.
 - ❖ On-site visits to student growing plots as needed for soil samples (pre- and post-growing period), application of soil amendments, and plant tissue samples.
 - ❖ Comprehensive pre- and post-analyses of soil, including microbiology, interpreted by Dr. Bogs for Nutrition Grown™ program, with recommendations for soil amendments/fertilizers.
 - ❖ One-on-one consulting with students as necessary to implement the program.
 - ❖ Supplies for each student with soil amendments/fertilizers needed for a 200sf (200 square feet) experimental plot and assistance as needed with application.
 - ❖ Plant tissue analysis to be performed on final food products for mineral nutrient content and compared to USDA Food Nutrient Database values.
 - ❖ Students are required to manage the crops on a daily basis and keep records. Students who complete the course will receive certificates of completion.
2. Provide a projected annual timeline for accomplishing the results or outcomes of the service;

Projected Timeline:

August-October 2019: Recruiting of students

November 2019: Course begins

December 2019: Soil analysis begins

January 2020: Soil amending begins

March 2020: Crop planting begins

Summer 2020: Crop harvesting/plant tissue analysis (timing depends on crop) and re-sampling of soil for comparison testing

Fall 2020: Dissemination of crop and soil data; completion of course

December 2020: Final report/findings

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

Dr. Bogs will monitor and evaluate the soil pre- and post-intervention, and plant tissue through third-party laboratory testing compared to USDA standards. Students will be required to document their crops' progression, including photo documentation. Students' progress will be tracked throughout the course, with extra attention given to

students who are having difficulty implementing the steps. At the end of the course, students will be asked to fill out course evaluation questionnaires.

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

Effectiveness of the program may be seen in:

- 1) Number of students completing the program.
- 2) Students' responses on evaluation questionnaire.
- 3) Differences in soil quality parameters compared over time (pre- and post-intervention).
- 4) Increases in food nutrient content as compared to USDA Food Nutrient Database values.
- 5) Crop parameters tracked by students regarding crop health, pest and disease issues, crop yields, flavor, appearance, shelf life and marketability.

IV. Financial

Budget

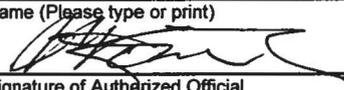
1. The applicant shall submit a budget utilizing the enclosed budget forms as applicable, to detail the cost of the request.
 - a. Budget request by source of funds ([Link](#))
 - b. Personnel salaries and wages ([Link](#))
 - c. Equipment and motor vehicles ([Link](#))
 - d. Capital project details ([Link](#))
 - e. Government contracts, grants, and grants in aid ([Link](#))

Please see all attached budget items.

BUDGET REQUEST BY SOURCE OF FUNDS

Period: July 1, 2019 to June 30, 2020

Applicant: Big Island Resource Conservation and Development Council as Fiscal Sponsor for Beyond Organic Consulting

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	29,000			
2. Payroll Taxes & Assessments				
3. Fringe Benefits				
TOTAL PERSONNEL COST	29,000			
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 (\$300 x 12 Students)	3,600			
7. Telecommunication	700			
8. Utilities				
9. Advertising and Promotion	2,500			
10. Travel Expense (5000 miles x \$0.55/mile)	2,750			
11. Laboratory Fees (\$500 x 12 Students)	6,000			
12. Fiscal Sponsor Indirect Rate (10%)	4,950			
13				
14				
15				
16				
17				
18				
19				
20				
TOTAL OTHER CURRENT EXPENSES	20,500			
C. EQUIPMENT PURCHASES				
D. MOTOR VEHICLE PURCHASES				
E. CAPITAL				
TOTAL (A+B+C+D+E)	49,500			
SOURCES OF FUNDING		Budget Prepared By:		
(a) Total State Funds Requested	49,500	Dr. Jana Bogs (808) 938-9888		
(b) Total Federal Funds Requested	0	Name (Please type or print) Phone		
(c) Total County Funds Requested	10,000			
(d) Total Private/Other Funds Requested	0	Signature of Authorized Official Date 1/15/2019		
TOTAL BUDGET	59,500	Larry M. Komata, President Name and Title (Please type or print)		

BUDGET JUSTIFICATION - EQUIPMENT AND MOTOR VEHICLES

Period: July 1, 2019 to June 30, 2020

Applicant: Big Island Resource Conservation and Development Council as Fiscal Sponsor for Beyond Organic Consulting

DESCRIPTION EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
Not Applicable			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL:				

JUSTIFICATION/COMMENTS:

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
Not Applicable			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL: N/A				

JUSTIFICATION/COMMENTS: N/A

BUDGET JUSTIFICATION - CAPITAL PROJECT DETAILS

Period: July 1, 2019 to June 30, 2020

Applicant: Big Island Resource Conservation and Development Council as Fiscal Sponsor for Beyond Organic Consulting

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: 2017-2018	FY: 2018-2019	FY:2019-2020	FY:2019-2020	FY:2020-2021	FY:2021-2022
PLANS						
LAND ACQUISITION						
DESIGN						
CONSTRUCTION						
EQUIPMENT						
TOTAL:						
JUSTIFICATION/COMMENTS: Not Applicable						

GOVERNMENT CONTRACTS, GRANTS, AND / OR GRANTS IN AID

Applicant: Big Island Resource Conservation and Development Council as Fiscal Sponsor
for Beyond Organic Consulting

Contracts Total: 10,000

	CONTRACT DESCRIPTION	EFFECTIVE DATES	AGENCY	GOVERNMENT ENTITY (U.S. / State / Haw / Hon / Kau / Mau)	CONTRACT VALUE
1	County of Hawaii Nonprofit Grant-in-Aid (Pending Application Approval)	FY 2019-2020	County of Hawaii Finance Department	County of Hawaii	10,000
2					
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29					

2. The applicant shall provide its anticipated quarterly funding requests for the fiscal year 2020.

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Grant
\$15,000	\$15,000	\$15,000	\$4,500	\$49,500

3. The applicant shall provide a listing of all other sources of funding that they are seeking for fiscal year 2020.

County of Hawaii Non-Profit Grant \$10,000 (applied for and awaiting a decision). Other future potential grant funds may come from Specialty Crop Block Grant funding, and/or other organizations.

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 2020 for program funding.

Dr. Jana Bogs, through fiscal sponsor North Kohala Community Resource Center, has received the following grants for a related project—Nutrition Farming for Hawaii Research and Demonstration Garden:

2016 Bill Healy Foundation \$12,000
2017 Atherton Foundation \$10,000
2018 Atherton Foundation \$12,000
2018 Bill Healy Foundation \$10,000

6. The applicant shall provide the balance of its unrestricted current assets as of December 31, 2018.

Big Island Resource Conservation and Development Council: \$80,634
Beyond Organic Research – Dr. Jana Bogs: None at this time

V. Experience and Capability

1. Necessary Skills and Experience

The applicant shall demonstrate that it has the necessary skills, abilities, knowledge of, and experience relating to the request. State your experience and appropriateness for providing the service proposed in this application. The applicant shall also provide a

listing of verifiable experience of related projects or contracts for the most recent three years that are pertinent to the request.

Dr. Jana Bogs has over 10 years of experience with soil and plant tissue analysis. She has developed and proven the efficacy of Nutrition Grown™ methods to significantly improve soil and crops.

Dr. Bogs has had a grant-funded research and demonstration garden since 2016. This project, Nutrition Farming for Hawaii, is fiscally sponsored by the North Kohala Community Resource Center.

Dr. Bogs has written a book, *Beyond Organic... Growing for Maximum Nutrition and Flavor*, which hit #1 on Amazon in two categories. Furthermore, she has developed and beta-tested an online Perfect Soil™ course which has been well received.

2. Facilities

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

Facilities utilized for this educational course consist of third-party testing laboratories, and Dr. Jana Bogs' office and storage space. Growers supply their own growing plots, along with areas for online access to course materials.

VI. Personnel: Project Organization and Staffing

1. Proposed Staffing, Staff Qualifications, Supervision and Training

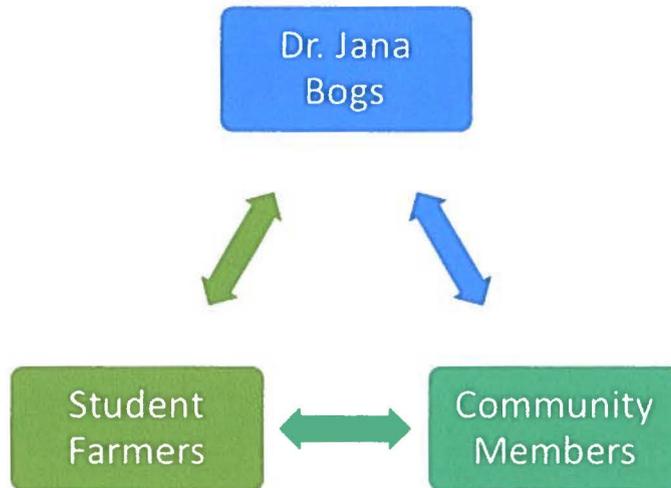
The applicant shall describe the proposed staffing pattern and proposed service capacity appropriate for the viability of the request. The applicant shall provide the qualifications and experience of personnel for the request and shall describe its ability to supervise, train and provide administrative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

Dr. Jana Bogs has melded formal university training in nutrition and horticulture to bring better quality foods to our dinner plates. She has researched, developed and proven the efficacy of Nutrition Grown™ methods of production for significantly improving food quality. Dr. Bogs has a published book and a beta-tested online, interactive course which has helped growers to improve their crops. Now she would like to make this knowledge easily accessible for Big Island food producers through leading this integrated teaching project.

2. Organization Chart

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

Please see organizational chart on following page.



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.

Not Applicable.

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.

Not Applicable.

2. Licensure or Accreditation

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

Dr. Bogs is a member of the Soil Analyst Cooperative as a registered soil consultant, and a member (and former board member) of Hawaii Farmers Union United.

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.

No.

4. Future Sustainability Plan

The applicant shall provide a plan for sustaining after fiscal year 2019-20 the activity funded by the grant if the grant of this application is:

- (a) Received by the applicant for fiscal year 2019-20, but
- (b) Not received by the applicant thereafter.

Funding is being sought from other sources, such as the County of Hawaii Non-profit Grant, the Specialty Crop Block Grant program, and potentially other funding sources.



Big Island Resource
Conservation & Development Council

January 15, 2019

To Whom It May Concern,

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


Larry M. Komata
President
Big Island RC&D Council

Please Note: The information contained in these documents is confidential, privileged and only for the information of the intended recipient and may not be used, published or redistributed without the prior written consent of Big Island Resource Conservation and Development Council, unless required by law.

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

**BIG ISLAND RESOURCE CONSERVATION AND DEVELOPMENT COUNCIL
2018 PROJECTED BUDGET**

Description	Budget	Remarks
INCOME		
Admin Fees	\$25,000.00	
Sponsor's Dues	\$2,300.00	
Interest from HFS Account	\$10.00	
Lease/MPU Reefer Truck	\$9,600.00	
Refunds	\$0.00	
Donations	\$0.00	
TOTAL INCOME	\$36,910.00	
NON-PERSONNEL EXPENSES		
Web Hosting/Internet	\$808.00	
Business Phone	\$505.00	
Postage	\$275.00	
Mail Box Rental	\$195.00	
Bank Fees	\$50.00	
Office Supplies	\$500.00	
TOTAL	\$2,333.00	
PERSONNEL/PROFESSIONAL FEES		
Employees	\$17,800.00	
Bookkeeper	\$4,000.00	
CPA	\$3,300.00	
Web Manager	\$350.00	
Payroll Taxes	\$5,000.00	
TOTAL	\$30,450.00	
INSURANCE		
D&O	\$1,309.00	
General Liability	\$909.00	
Workman's Comp	\$229.00	
TOTAL	\$2,447.00	
OTHERS EXPENSES		
Computer Upgrades	\$200.00	
Equipment	\$400.00	
Dues (Redirected to Conferences)	\$0.00	
State Filings	\$350.00	
State GE Taxes	\$400.00	
TOTAL	\$1,350.00	
TRAVEL/MEETINGS		
Meetings	\$300.00	
NARCDC National Conference	\$2,600.00	
NARCDC BOD	\$1,800.00	
Mileage	\$200.00	
Conferences	\$1,650.00	
TOTAL	\$6,550.00	
TOTAL OPERATING EXPENSES	\$41,130.00	

01/15/19

BIRCD
Balance Sheet
As of December 31, 2018

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash In Bank	
1010 · Cash in bank - unrestricted	75,147.39
1011 · Cash in Bank-restricted	122,429.94
1000 · Cash In Bank - Other	-328.12
Total 1000 · Cash In Bank	197,249.21
1050 · CASH IN BANK HSF	
1051 · HFS-Unrestricted	1,025.00
1053 · HFS Savings	4,461.50
Total 1050 · CASH IN BANK HSF	5,486.50
1060 · Bank of Hawaii	8,342.74
Total Checking/Savings	211,078.45
Total Current Assets	211,078.45
TOTAL ASSETS	211,078.45
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2200 · Funds Held For Others	1,071.00
Total Other Current Liabilities	1,071.00
Total Current Liabilities	1,071.00
Total Liabilities	1,071.00
Equity	
3010 · Unrestrict (retained earnings)	133,012.39
3100 · Fund Balance Restricted	75,485.59
Net Income	1,509.47
Total Equity	210,007.45
TOTAL LIABILITIES & EQUITY	211,078.45

BIRCD RESTRICTED FUNDS
INCOME & EXPENSE
 January through December 2018

Jan - Dec 18

Ordinary Income/Expense

Income

4000 · Project Revenues

4010 · Indiv/business contribution	21,035.76
4110 · Other Project Revenues	
41101 · Vendor Fees	1,750.00
41102 · Ticket Sales	4,438.06
41104 · Registration Fees	9,442.30
41105 · Other	780.00
41108 · Ribbon Sales	1,440.00
41110 · Vehicle Rental	860.00
41111 · Truck Lease Payments	7,946.94

Total 4110 · Other Project Revenues 26,657.30

4530 · State grants

4531 · HTA/CPEP	30,000.00
4532 · HTA Other	32,000.00
4537 · Aloha Aina	9,292.92
4538 · GIA	160,000.00

Total 4530 · State grants 231,292.92

4540 · Local government grants

4541 · County of Hawaii

45412 · Research & Development	31,500.00
45413 · County Council Discretionary	3,400.00
45417 · Nonprofit Grant	
454171 · Nonprofit Grants 2018	3,650.00
45417 · Nonprofit Grant - Other	2,562.50

Total 45417 · Nonprofit Grant 6,212.50

45418 · Contingency Fund 20,171.34

Total 4541 · County of Hawaii 61,283.84

Total 4540 · Local government grants 61,283.84

Total 4000 · Project Revenues 340,269.82

4600 · Other Project Revenues 170.00

4700 · Carry Over Balances

4800 · Refunds 200.00

4900 · Donations-Non-Project -25.00

Total Income 340,614.82

Gross Profit 340,614.82

Expense

7000 · Grant & contract expense

7010 · Supplies-Program Related	92,741.39
7011 · Administrative Fee	27,701.16
7012 · Permits & Licenses	335.00
7014 · Transportation	1,250.00
7020 · Professional Fees	
7023 · Bookkeeper	750.00
7020 · Professional Fees - Other	172,184.82

Total 7020 · Professional Fees 172,934.82

7028 · Entry Fees 1,300.00

7029 · Returned Funds 20,653.69

Total 7000 · Grant & contract expense 316,916.06

8100 · Non-personnel expenses

8140 · Postage, shipping, delivery	61.17
8170 · Printing & copying	126.75

Total 8100 · Non-personnel expenses 187.92

BIRCD RESTRICTED FUNDS
INCOME & EXPENSE
 January through December 2018

	Jan - Dec 18
8300 · Travel & meetings expenses	
8310 · Travel	
8311 · Lodging	3,109.43
8312 · Meals	3,559.13
8313 · Airfare	2,919.97
Total 8310 · Travel	9,588.53
8320 · Conference, convention, meeting	375.00
8300 · Travel & meetings expenses - Other	2,735.79
Total 8300 · Travel & meetings expenses	12,699.32
8500 · Misc expenses	
8520 · Insurance	2,901.13
8530 · Membership dues - organization	383.00
8570 · Advertising expenses	4,745.23
8500 · Misc expenses - Other	3.20
Total 8500 · Misc expenses	8,032.56
8600 · Business expenses	
8610 · Bank Charges	
8615 · NFS Checks	
Total 8600 · Business expenses	-
Total Expense	337,835.86
Net Ordinary Income	2,778.96
Net Income	2,778.96

BIRCD UNRESTRICTED FUNDS
INCOME & EXPENSE
 January through December 2018

	Jan - Dec 18
Ordinary Income/Expense	
Income	
4600 · Other Project Revenues	400.00
4800 · Refunds	116.89
5000 · Earned revenues	
5180 · Program service fees	27,551.81
5220 · Dues-Organizations	
5223 · Dues-Kona SWCD	400.00
5225 · Dues-Puna SWCD	200.00
5226 · Dues-Waikea SWCD	200.00
5227 · Dues-County of Hawaii	1,500.00
Total 5220 · Dues-Organizations	2,300.00
Total 5000 · Earned revenues	29,851.81
Total Income	30,368.70
Gross Profit	30,368.70
Expense	
7000 · Grant & contract expense	
7010 · Supplies-Program Related	
7011 · Administrative Fee	
7012 · Permits & Licenses	30.50
7020 · Professional Fees	
7023 · Bookkeeper	2,725.00
7024 · Web Manager	50.00
Total 7020 · Professional Fees	2,775.00
Total 7000 · Grant & contract expense	2,805.50
7200 · Salaries & related expenses	
7220 · Salaries & wages - other	16,986.29
7250 · Payroll taxes	
72501 · FICA	5,112.60
72502 · State	1,290.84
72503 · Unemployment	348.39
Total 7250 · Payroll taxes	6,751.83
Total 7200 · Salaries & related expenses - Other	789.52
Total 7200 · Salaries & related expenses	24,527.64
7500 · Other personnel expenses	
7520 · Accounting fees	
7522 · Tax Preparation	1,560.00
Total 7520 · Accounting fees	1,560.00
7580 · Web Hosting	220.82
Total 7500 · Other personnel expenses	1,780.82
8100 · Non-personnel expenses	
8110 · Supplies	88.29
8130 · Telephone & telecommunications	
8131 · Internet Access	234.10
8130 · Telephone & telecommunications - Other	230.82
Total 8130 · Telephone & telecommunications	464.92
8140 · Postage, shipping, delivery	356.00
8190 · Office Supplies	
8191 · Computer Software	279.00
8192 · Bank Checks	107.49
8190 · Office Supplies - Other	234.31
Total 8190 · Office Supplies	620.80
Total 8100 · Non-personnel expenses	1,530.01