

Hui O Wa'a Kaulua Summary

Mission: Maui's Voyaging Society: Using voyaging to practice, perpetuate, and education the community on Hawaiian canoe building, wayfinding, and voyaging arts.

Category: Environment preservation and education

Contact: Amy Hanaiali'i Gilliom, President

Address: P.O. Box 330258, Kahului, HI 96733-0258

Grant History: 2015: \$25,000
2018: \$20,000
TOTAL GRANTS TO DATE: \$45,000

2023 Request:	\$68,800 for general operating support
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Notes:

- Hui O Wa'a Kaulua means "Assembly of the double-hull canoe."
 - Formed in 1975.
 - Provides hands-on voyaging programs to learn astronomy and Hawaiian behavior norms of cooperation, helping, excellence, management, caring for the land, relationships, responsibility, hospitality, and perseverance.
 - 2020 donations decreased 40% compared to 2019.
 - Online classes for Kamehameha Schools
 - Mo'okiha dry dock
 - 2021 goals:
 - Re-launch Mo'okiha and Mo'olele double hull canoes after dry dock work completed
 - Re'brand of organization
 - Update website
 - REQUESTED FINANCIAL & TAX INFORMATION 1/24/21 – NO RESPONSE RECEIVED
 - Declined: 2021 request for general operating support.
- 2023:** Application requests a grant equivalent to ½ year's worth of operating expenses.





2023 Board of Directors

President

Amy Hanaiali'i Gilliom

Vice President

Brad Scott

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Pua Turqueza

Treasurer

Clifford Libed

Directors

Rick Bissen

**Cultural Advisors
(Directors)**

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Micah Kamohoalii

Makalapua Kanuha

Captain

Timi Gilliom

Asst Captain

Maleko Lorenzo

Rodney Gazman

Education Director

Kala Tanaka

Executive Director

Beth Montalvo

Address:

PO Box 330258

Kahului HI 96733-0258

808.205.7412

www.huiowaa.org

huiowaaoffice@gmail.com

February 07, 2023

Dorcy Hawaiian Foundation
81 East Seventh Street #125
St Paul MN 55101

Jeff Peterson,

Hui O Wa'a Kaulua a Maui non-profit organization that is committed to developing and conducting model educational programs for our youth using voyaging to challenge students and their communities to learn about, respect, and care for the natural and social environment.

We currently have two Wa'a (canoes). Mo'okiha O Pi'ilani is a 62-foot 5-inch *wa'a kaulua* Hawaiian double hull canoe which is made from wood, fiberglass and resin with a twin mast, skillfully crafted for transoceanic voyaging. Mo'olele is a solid wood 42-foot *wa'a kaulua* Hawaiian double hull canoe with a single mast and a traditional crab claw sail. *Hui O Wa'a Kaulua* uses both Mo'olele & Mo'okiha as "floating classrooms".

Papa Ho'okele is our junior voyaging program, which reaches thousands of school children and community members each year. The program concludes with a 2-3 day voyage on Mo'okiha O Pi'ilani, usually to a neighboring island, where the voyagers participate in community outreach at festivals and public events.

Papa Holokai is our crew training program, where crew members receive in depth education of Hawaiian voyaging knowledge, including the history of voyaging, cultural protocol, celestial navigation, sense of place, nature awareness, ocean safety, health and fitness, cultivation and the use of native plants.

Hui O Wa'a Kaulua is a 501(c)(3) non-profit organization
Your generous gift is tax deductible by law. Tax ID # 99-0222917

We are in need of assistance with covering general operating expenses for the 1st half of 2023, which include:

- Monthly liability insurance premium
\$2,500 x 6 months = \$15,000
- Captain's Salary
\$1,000 x 6 months = \$6,000
- Executive Director / Bookkeeper
\$2,500 x 6 months = \$15,000
- Mooring Fees - DLNR
\$1,050 x 6 months = \$6,300
- Office & Admin monthly expenses
\$500 x 6 months = \$3,000
- Repair & Maintenance of Vessels
\$14,000
- Creating ADA access to Mo'okiha at her slip in Ma'alaea Harbor
\$2,000
- Merchandise (low inventory)
\$7,500

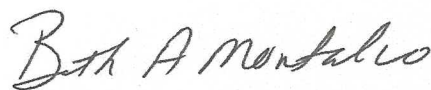
In Summary, a request of \$68,800 (or any portion thereof) to cover expenses for the 1st half of 2023.

Any help would be greatly appreciated.

Mahalo Nui for your time and any support,



Amy Hanaiali'i Gilliom, President



Beth A Montalvo, Executive Director

HUI O WA'A KAULUA

Statement of Financial Position As of June 30, 2021

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents (Note 2)	\$ 9,960
Net Current Assets	9,960

PROPERTY AND EQUIPMENT (Note 2)

Buildings and Improvements	42,840
Boats and Canoes	1,032,063
Furniture and Equipment	38,809
Less Accumulated Depreciation	(438,690)
Net Property and Equipment	675,022

TOTAL ASSETS	\$ 684,982
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Short-term Portion of Note Payable (Note 8)	\$ 28,209
Total Current Liabilities	28,209

NET ASSETS (Note 2)

Net Assets Without Donor Restrictions	656,773
Net Assets With Donor Restrictions	-
Total Net Assets	656,773

TOTAL LIABILITIES AND NET ASSETS	\$ 684,982
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HUI O WA'A KAULUA

Statement of Activities and Changes in Net Assets For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE			
Grants and Donations	\$ 102,281	\$ -	\$ 102,281
In-kind Donations (Note 5)	94,500	-	94,500
Net Assets Released from Restrictions	-	-	-
Total Revenue	196,781	-	196,781
EXPENSES			
Direct Program Services	254,787	-	254,787
Management and General	35,292	-	35,292
Fundraising	-	-	-
Total Expenses	290,079	-	290,079
Change in Net Assets	(93,298)	-	(93,298)
NET ASSETS AT BEGINNING OF YEAR	750,071	-	750,071
NET ASSETS AT END OF YEAR	\$ 656,773	\$ -	\$ 656,773

The accompanying notes are an integral part of these financial statements.

HUI O WA'A KAULUA

Statement of Functional Expenses For the Year Ended June 30, 2021

	Direct Program Services	Supporting Services		Total
		Management and General	Fundraising	
EXPENSES				
In-kind Expense (Note 5)	\$ 94,500	\$ -	\$ -	\$ 94,500
Depreciation	57,635	-	-	57,635
Professional Fees	31,798	18,897	-	50,695
Insurance	24,923	4,399	-	29,322
Supplies	22,647	-	-	22,647
Advertising (Note 2)	15,000	390	-	15,390
Rent	6,576	6,576	-	13,152
Office Expense	47	2,331	-	2,378
Travel	1,661	-	-	1,661
Interest Expense	-	1,354	-	1,354
Bank Fees	-	1,040	-	1,040
Licenses and Fees	-	306	-	306
TOTAL EXPENSES	<u>\$ 254,787</u>	<u>\$ 35,292</u>	<u>\$ -</u>	<u>\$ 290,079</u>

The accompanying notes are an integral part of these financial statements.

HUI O WA'A KAULUA

Statement of Cash Flows
For the Year Ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Contributions	\$ 102,281
Cash Paid to Employees and Vendors	<u>(137,944)</u>
Net Cash Used by Operating Activities (Note 4)	(35,663)

CASH FLOWS FROM INVESTING ACTIVITIES

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CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from Note Payable	20,000
Principle Payments on Note Payable	<u>(7,012)</u>
Net Cash Provided by Financing Activities	12,988
Net Decrease in Cash for the Year	<u>(22,675)</u>

CASH BALANCE, BEGINNING OF YEAR

32,635

CASH BALANCE, ENDING OF YEAR

\$ 9,960

The accompanying notes are an integral part of these financial statements.

Hui O Wa'a Kaulua

99-0222917

	2021	2020	Diff
REVENUE			
Contributions and grants.....	228,434	102,281	126,153
Program service revenue.....	10,070	0	10,070
Other revenue.....	-626	0	-626
Total revenue.....	237,878	102,281	135,597
EXPENSES			
Salaries, other compen., emp. benefits...	26,831	0	26,831
Other expenses.....	235,132	290,444	-55,312
Total expenses.....	261,963	290,444	-28,481
NET ASSETS OR FUND BALANCES			
Revenue less expenses.....	-24,085	-188,163	164,078
Total assets at end of year.....	632,324	684,983	-52,659
Total liabilities at end of year.....	0	28,575	-28,575
Net assets/fund balances at end of year.	632,324	656,408	-24,084

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2021 calendar year, or tax year beginning 7/01, 2021, and ending 6/30, 2022

B Check if applicable:	C	D Employer identification number	E Telephone number	G Gross receipts \$	H(a) Is this a group return for subordinates?	H(b) Are all subordinates included?	H(c) Group exemption number
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Hui O Wa'a Kaulua P.O. Box 330258 Kahului, HI 96733	99-0222917		238,758.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
F Name and address of principal officer:		Amy Hanaiali'i Gilliom					
I Tax-exempt status:		Same As C Above					
J Website:		huiowaa.org					
K Form of organization:		X Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <input type="checkbox"/>					
L Year of formation:		M State of legal domicile: HI					

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>Design, construction, sailing, and maintenance of traditional Hawaiian double-hulled sailing canoes. The Organization also provides education to the public regarding traditional Hawaiian canoes.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	8
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	85
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	102,281.	228,434.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		10,070.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-626.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	102,281.	237,878.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		26,831.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25)		4,088.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	290,444.	235,132.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	290,444.	261,963.
	19	Revenue less expenses. Subtract line 18 from line 12	-188,163.	-24,085.
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year
21		Total liabilities (Part X, line 26)	684,983.	632,324.
22		Net assets or fund balances. Subtract line 21 from line 20	28,575.	0.
			656,408.	632,324.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date		
	Amy Hanaiali'i Gilliom		President		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Guru Kirin Khalsa	Guru Kirin Khalsa			P01778929
	Firm's name	Firm's EIN			
	Khalsa CPA Services LLC	873326334			
	Firm's address	Phone no.			
	135 S Wakea Ave, Suite 202	(808) 871-8822			
	Kahului, HI 96732				

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101L 09/22/21

Form 990 (2021)

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, and Other Similar Amounts	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e 137,934.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1 f 90,500.				
	g Noncash contributions included in lines 1a-1f.	1 g 90,500.				
	h Total. Add lines 1a-1f.		228,434.			
	2 a <u>Education Programs</u>	Business Code	10,070.	10,070.		
b						
c						
d						
e						
f All other program service revenue.						
g Total. Add lines 2a-2f.		10,070.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real (ii) Personal				
	b Less: rental expenses	6 b				
	c Rental income or (loss)	6 c				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses	7 b				
	c Gain or (loss)	7 c				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18.	8 a				
	b Less: direct expenses	8 b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19.	9 a				
	b Less: direct expenses	9 b				
	c Net income or (loss) from gaming activities					
	10 a Gross sales of inventory, less. returns and allowances.	10 a 254.				
	b Less: cost of goods sold.	10 b 880.				
	c Net income or (loss) from sales of inventory		-626.	-626.		
Miscellaneous Revenue	11 a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d.					
	12 Total revenue. See instructions		237,878.	9,444.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	26,831.	4,025.	20,123.	2,683.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.				
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	5,755.	863.	4,316.	576.
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	21,284.	12,564.	8,720.	
12 Advertising and promotion.	1,854.	618.	618.	618.
13 Office expenses.	2,111.	211.	1,689.	211.
14 Information technology.				
15 Royalties.				
16 Occupancy.	102,908.	102,908.		
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	309.		309.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	53,022.	47,720.	5,302.	
23 Insurance.	23,304.	16,312.	6,992.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Program Supplies	23,702.	23,702.		
b Bank Fees	496.		496.	
c Dues & Licenses	387.	387.		
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	261,963.	209,310.	48,565.	4,088.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing.....	9,960.	1	10,323.
	2 Savings and temporary cash investments.....		2	
	3 Pledges and grants receivable, net.....		3	
	4 Accounts receivable, net.....		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).....		6	
	7 Notes and loans receivable, net.....		7	
	8 Inventories for sale or use.....		8	
	9 Prepaid expenses and deferred charges.....		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a 1,113,712.		
	b Less: accumulated depreciation.....	10b 491,711.	675,023.	10c 622,001.
	11 Investments — publicly traded securities.....		11	
	12 Investments — other securities. See Part IV, line 11.....		12	
	13 Investments — program-related. See Part IV, line 11.....		13	
	14 Intangible assets.....		14	
	15 Other assets. See Part IV, line 11.....		15	
16 Total assets. Add lines 1 through 15 (must equal line 33).....	684,983.	16	632,324.	
Liabilities	17 Accounts payable and accrued expenses.....		17	
	18 Grants payable.....		18	
	19 Deferred revenue.....		19	
	20 Tax-exempt bond liabilities.....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D.....		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		22	
	23 Secured mortgages and notes payable to unrelated third parties.....	28,575.	23	
	24 Unsecured notes and loans payable to unrelated third parties.....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.....		25	
	26 Total liabilities. Add lines 17 through 25.....	28,575.	26	0.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions.....	656,408.	27	632,324.
	28 Net assets with donor restrictions.....		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds.....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund.....		30	
	31 Retained earnings, endowment, accumulated income, or other funds.....		31	
	32 Total net assets or fund balances.	656,408.	32	632,324.
	33 Total liabilities and net assets/fund balances.	684,983.	33	632,324.

BAA

TEEA0111L 09/22/21

Form 990 (2021)