



HEADQUARTERS
STATE AREA COMMAND
HAWAII ARMY NATIONAL GUARD

3949 DIAMOND HEAD ROAD, HONOLULU, HAWAII 96816-4495

Supplement to Policy Directive 2002-1

1 August 2003

SUBJECT: Use and Rental of Armory Buildings, Grounds, Ranges and Other Facilities in the Hawaii Army National Guard Installation

1-1 PURPOSE: These Standing Operating Procedures (SOP) establishes the policies and guidelines for the use and rental of armory buildings and other facilities and grounds within the Hawaii National Guard.

1-2 REFERENCES:

- a. NGR 5-1, Grants and Cooperative Agreements
- b. NGR 405-80, Army National Guard Program
- c. AR 405-80, Management of Title and Granting Use of Real Property
- d. AR 360-1, The Army Public Affairs Program

1-3 GENERAL: This SOP supplement instructions contained in State of Hawaii Department of Defense Policy Directive 2002-1 dated 8 February 2002 and under the authority of Section 121-19, Hawaii Revised Statutes (HRS).

1-4 POLICIES: The following policies are established relative to the use and rental of armories and other military facilities and grounds covered by state and federal laws.

- a. The policy of the department is to permit public use of the department's facilities on a non-interference basis with Hawaii Army National Guard requirements.
- b. The use of armories and other facilities for purposes which directly benefits a private individual or business venture is prohibited, except for film and photographic activities of film production enterprises promoted and coordinated through the Hawaii Film Industry Branch, Department of Business, Economic Development and Tourism.
- c. The use of armories and other facilities for events or activities, which directly or indirectly benefits or appears to benefits, or appears to benefit or favor any political group, or is associated with the solicitation of votes in an election, is prohibited.
- d. Any other request to use or rent department facilities for other than public

purposes (rental of unused buildings or storage spaces to private organizations or business enterprises) must be processed through and received approval according to State/Federal laws and rules.

e. Any request for billeting refer to Billeting SOP and use of ranges, refer to HIARNG Regulation No 210-6, Use of Hawaii National Guard Firing Ranges SOP for additional instructions.

1-5 DEFINITION OF USE CATEGORY TYPES

a. Type I – This category includes all National Guard units and other governmental agencies (Federal, State and County) that may require the use of facilities for the purpose of:

(1) Sponsoring meetings, classes and other activities.

(2). Hosting athletic events or competitions.

(3). Examples:

(a). Department of Human Resource Development sponsored in or out service training conferences or classes.

(b). County Parks and Recreation sponsored athletic and recreation programs.

(c). Government sponsored public hearings or meetings.

(d). Unit sponsored youth organizations and activities such as Boy Scouts, physically challenge children groups, Big Brothers, etc.

(e). Public school sponsored classes.

b. Type II – This category includes all non-profit public and eleemosynary organizations conducting community or group activities to which no admission is charged, donation is solicited or received, or collection is taken.

Examples: Community, youth, veterans, religious, educational, social and health organizations such as Kiwanis, Jaycees, Lions Club, Civitans, YMCA, YWCA, YBA, CYO, American Legion, DAV, Club 100, Scout District Councils, American Red Cross, Hawaii Heart Association, etc. Membership dues collected by the association or organization as stipulated in the by-laws or constitution are not to be interpreted as admission charged, collected or donated.

c. Type III - This category includes the whole range of film production enterprises seeking to use Department of Defense (DOD) controlled facilities and grounds for filming or photographic activities.

1-6 RESPONSIBILITIES

a. Facility Management Office (FMO)

(1). Establishes policies and rental rates, and prepares all long term use agreements.

(2). Reviews and/or coordinates all requests for usage of facility with the Armory Facility Administrators and resolves all questionable applications for propriety.

(3). Approve short-term (less than 7 days) use of armories and facilities by executing a "Use Permit" for facilities on Army controlled property Up to 7 consecutive days or not to exceed 30 non-consecutive days in any 12-month period.

(4). Prepares Report of Availability for long-term use and submit to National Guard Bureau for approval.

(5). Approves long term (more than 15 days) use of armories by executing a "Use Permit" for state DOD facilities.

(6). Determines maintenance costs and utility consumption for long term uses and reimbursement purposes.

(7). Coordinates all Type III film industry requests, including requests, which require Federal approvals will be forwarded through channels to the appropriate authority.

(8). Conduct annual internal audit to ensure AFA's are in compliance with Facility Use Standard Operating Procedures.

b. Armory Facility Administrator (AFA):

(1). Determines category of use and processes applications for the use of Armories and facilities for which they are responsible.

(2). Coordinates and schedules use of armories and facilities in accordance with policies and procedures stated herein.

(3). Administer and approves short-term (less than 15 days) Type I and II requests and recommends approval or denial of Type III and long term (more than 15 days) Type I and II request for state DOD facilities to the Facility Management Office.

(4). Coordinates and recommend approval or denial of Type I, II and III request for Army controlled facilities to Facility Management Office.

(5). Collects rental and/or fees and ensures that funds are turned in to Administrative Services Office for deposit to the credit of State of Hawaii Department of Defense. Prepares AGS Form 11 for personal services. (Encl 6)

(6). Maintain records of facility use request along with required documents.

c. Administrative Service Officer (ASO)

(1). Checks if charges listed are in accordance with the schedule of fees and service charges.

- (2). Ensures charges are collected by AFA.
- (3). Ensures deposits of all fees and rental receipts.

1-7 APPLICATION PROCEDURES

a. Applicant

- (1). Send a request to the AFA.
- (2). Any request received by the FMO will require coordination with AFA for the respective armory or facility to ensure there is no conflict in the use of the facility on the date required. FMO will notify and provide application packet to the requestor.
- (3). Requirements for Type I and II request:
 - (a). Form AGO 3, "Application for the Use of Armories, Facilities or Grounds" (see Encl. 2).
 - (b). Form AGO 4, "Statement of Indemnifying State Against Liability Claim", (see Encl. 3).
 - (c). Certificate of Insurance (not required for Type I request) (see Encl. 4) required in the amounts stipulated, naming the State of Hawaii, Department of Defense as additional insured. This insures the Department is covered under the requester's insurance policy for the duration of the requested dates. The following should be in the lower left hand corner of the certificate:

State of Hawaii
Department of Defense
3949 Diamond Head Road
Honolulu, HI 96816-4495
 - (d). Internal Revenue Service Documentation of Federal Income Tax status and Federal Identification Number for the organization (see Encl. 5), not later than two (2) days before the scheduled use. Documentation is proof of nonprofit status.
- (4). Submit application along with required documents no later than 10 days before anticipated dates requested.
- (5). Additional requirements for TYPE III request:
 - (a). Submit request through the State of Hawaii Film Industry Branch, Department of Business, Economic Development and Tourism.
 - (b). Complies with Federal regulations and procedures for obtaining approvals, if necessary.

(c). Complies with all the conditions and additional stipulations as may be provided within Use Permit Agreements.

b. Armory Facility Administrator (AFA)

(1). Types I and II requests

(a). Check if there is a conflict on the use of the facility on date requested. If there is a conflict, notify applicant and suggests an alternative date or facility. AFA may waive requirements that application be submitted ten (10) days before anticipated use if user can be accommodated without undue hardship to employees.

(b). Notifies applicant of approval or denial. If custodial services are provided beyond normal workday, fill in proper charges in the space provided on the application. For TYPE II short-term request, ensure that all required documents outlined in Paragraph 6 are submitted.

(c). Send the original copy of the application and payment to the ASO. If custodial services were provided, attach the original and one (1) copy of the AGS Form 11, "Payroll for Personal Service" (Encl. 6). Send a copy of all the documents to the FMO.

(2). Statement of Release of Liability

(a). All applicants other than State agencies must submit a "Statement Indemnifying State Against Liability Claim", (Form AGO 4).

(b). User has the option of having a notary public notarized form or having the AFA, or his representative, verify and witness the signature.

(3). Insurance

(a). For all approved TYPE II users, the applicant is required to obtain general insurance of \$1,000,000 per occurrence/\$2,000,000 general aggregate and forward current certificates of insurance naming the Department of Defense and the State of Hawaii as additional insured. This requirement does not apply to Type II uses of indoor and outdoor pistol/rifle ranges (see paragraph (c) below).

(b). For all approved TYPE III users, the applicant is required to obtain general liability insurance of \$2,000,000 per occurrence/\$4,000,000 general aggregate and forward current certificates of insurance naming the Department of Defense and the State of Hawaii as additional insured.

(c). For all approved TYPE II users involving the use of indoor and outdoor pistol/rifle ranges, the applicant is required to obtain general liability insurance of \$2,000,000 per occurrence/\$4,000,000 general aggregate and forward current certificates of insurance naming the Department of Defense and the State of Hawaii as additional insured.

Additionally, each applicant must comply with the requirements established in HIARNG Regulation No 210-6.

(4). Police Security

(a). Although not required, the AFA may require that the user organization provide police security when the activity will attract a large crowd or, in his opinion, it would be prudent to require the presence of police officers due to the nature of the activity.

(b). Applicant must arrange to hire and to pay for police security.

(5). Federal Tax Status and Identification Number

In accordance with Section 121-19, HRS, all TYPE II users must provide a copy of the Federal Internal Revenue Service (IRS) letter (see Encl. 5) that identifies their organization as nonprofit and provides the Federal Identification Number. No exceptions are authorized.

(6). Service Lines and Meters for Use of Facility and Grounds.

(a). For all approved TYPE II users longer than six months, a temporary water meter and electric meters are required to be installed, the user agency will make the necessary arrangements and pay for all expenses related to the installation and utility charges.

(b). The FMO must approve connection of lines to existing systems.

(7). Facility Fees and Rentals – see Encl 1.

FOR THE COMMANDER:


GARY M. HARA
Colonel, GS, HIARNG
Chief Of Staff

Encl 1 - FEES AND SERVICE CHARGES

Applies to all types of request for Hawaii Army National Guard Facilities

	<u>Duty Hours</u>	<u>Non Duty Hours</u>
Classrooms	\$25.00/day	\$75.00/day
Gymnasium	\$60.00/day	\$110.00/day
Dining Facility	\$75.00/day	\$125.00/day
Auditorium	\$75.00/day	\$125.00/day
Grounds/ranges	\$25.00/day	\$75.00/day
Parking lot	\$25.00/day	\$75.00/day

Billeting - Refer to Billeting SOP

When Custodial services: A minimum charge of \$50.00 per custodian for custodial services provided during non-work hours and an additional charge of \$25.00 per hour per custodian beyond the first two (2) hours if such services are provided.

Special Instruction:

1. Armory Facility Administrator has the authority to approve short-term usage, less than 15 days for State DOD facilities.
2. Request to use facility longer than 15 days will be forwarded to CFMO office for processing and approval of the use permit along with required documents.
3. All required documents forwarded to ASO along with the payments Check payable to "State of Hawaii, Department of Defense".

DEPARTMENT OF DEFENSE-STATE OF HAWAII
**Application for Use and Rental of Armory Buildings, Grounds, Ranges and Other
Facilities in the Hawaii Army National Guard Installations**

NAME OF ORGANIZATION: _____ # OF PEOPLE: _____
PERIOD (TIME/HOURS): FROM _____ TO _____
PURPOSE/ACTIVITY: _____

I, the undersigned, in behalf of the organization I represent, will be responsible for the proper care of the buildings, equipment and facilities and for payment of the charges as shown below, assessed in accordance with Department of Defense Policies and Procedures. I further agree that all City and/or County ordinances and Department of Defense policies as they relate to Fire Marshal's Regulations, Department of Health Regulations, Alcoholic Beverages, Police Protections, etc., will be complied with. I understand that arrangements for Police Protection and payment for services when required, must be made by me and that the name of the officer will be submitted at least two (2) days prior to the scheduled event to the Armory Facility Administrator (AFA).

For other than Departmental or State Agency use, attached is a statement of indemnifying the Department of Defense, its employees and the State of Hawaii from any responsibility or claim arising out of injuries and/or damages incurred during the use of the facilities to conduct the activities described in the application.

I further agree to comply with the provisions of the Title IV of the Civil Rights Act of 1964, "Nondiscrimination in Federally Assisted Programs" in connection with the use of the above described space and facilities. Admission, participation, seating of participants and spectators, and the use of facilities during the exhibit, competition, entertainment, or other public event shall be without regard to race, color or national origin. Any person who is not a member may be denied admission whenever attendance at the event for which the facilities are used is limited to the membership of a particular organization or organizations, and all persons who are not members are excluded without regard to race, color or national origin.

This application may be rescinded with 48 hours notice should it conflict with the Department of Defense requirement

NAME OF APPLICANT: _____ SIGNATURE/DATE: _____
ADDRESS: _____
PHONE: _____ EMAIL ADDRESS (Optional) _____

REQUESTED FACILITY (Armory/classroom/mess/parking lot, etc.)	FEES/RENTAL RATES	DAYS/HRS	ESTIMATE	ACTUAL
_____	\$ _____	_____	\$ _____	\$ _____
_____	\$ _____	_____	\$ _____	\$ _____
_____	\$ _____	_____	\$ _____	\$ _____
_____	\$ _____	_____	\$ _____	\$ _____

* Payment is payable to "STATE OF HAWAII, DEPARTMENT OF DEFENSE" TOTAL \$ _____ \$ _____

TYPE I / II / III _____ APPROVED/Recommend APPROVAL _____ DISAPPROVED/Recommends DISAPPROVAL

REASONS: _____

AFA's SIGNATURE: _____ DATE: _____

**Forward documents for request over 14 days (State DOD Facility) and all request for Army Controlled Facility (Wheeler & Kalaeloa) to Facility Management Office (FMO) for final processing.

***INSURANCE CERTIFICATE REQUIRED YES / NO IRS NON PROFIT STATUS ID REQUIRED YES / NO

DEPARTMENT OF DEFENSE-STATE OF HAWAII
STATEMENT INDEMNIFYING STATE AND
THE HAWAII ARMY NATIONAL GUARD AGAINST LIABILITY CLAIMS
(Application for Use of Armories, Facilities or Grounds)

Armory or Facility: _____

As the undersigned parent or legal guardian of a minor child under the age of 18 or as the adult over age 18, my heirs, personal representatives, assigns, and successors in interest, for and in consideration of the State of Hawaii Department of Defense permitting or allowing the use of the above-designated armory, building, facility, or property, do hereby promise and agree to hold harmless, indemnify and defend against all legal claims or lawsuits brought against the State of Hawaii Department of Defense for any and all losses, injuries, liabilities, demands, judgments, lawsuits, legal actions or proceedings, which may be brought against the State of Hawaii Department of Defense by the undersigned or on behalf of the undersigned, or their minor child or legal ward due to any injury, damage, loss, or death suffered or sustained as a result of participating or attending any activity, event, or function at or in the armory, building, facility, or property named above. I fully understand all the terms and conditions stated herein and do knowingly and voluntarily agree to hold harmless, indemnify and defend the State of Hawaii Department of Defense and its officers, directors, supervisors, members, employees, agents, against all legal claims and lawsuits of any nature or type that I or my minor child, or legal ward, legal representative, assignee or successor may ever bring or file.

Print Name of Adult/Parent or Legal Guardian

Signature Adult/Parent/Legal Guardian

Name of Organization

Print Name(s) of Minor Child or Children
Under age 18

Subscribed and sworn to before me

This _____ Day of _____, 20____

Notary Public, _____
State of Hawaii, Department of Defense

State of Hawaii, County of: _____
My Commission Expires: _____

Armory/Facility Administrator

Date

ACORD CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YY)
10/07/02

PRODUCER
thur J. Gallagher & Co.
00 N.W. 41st Street
Suite 200
Miami, FL 33166

INSURED

P.O. Box 2030
Somerville, NJ 08876

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURERS AFFORDING COVERAGE

INSURER A: **Vigilant Insurance Co.**
INSURER B:
INSURER C:
INSURER D:
INSURER E:

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
A	GENERAL LIABILITY	35367273	05/10/02	05/10/03	EACH OCCURRENCE	\$1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY				FIRE DAMAGE (Any one fire)	\$
	<input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR				MED EXP (Any one person)	\$10,000
					PERSONAL & ADV INJURY	\$1,000,000
					GENERAL AGGREGATE	\$2,000,000
					PRODUCTS - COMP/OP AGG	\$1,000,000
					GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	
	AUTOMOBILE LIABILITY					
	<input type="checkbox"/> ANY AUTO				COMBINED SINGLE LIMIT (Ea accident)	\$
	<input type="checkbox"/> ALL OWNED AUTOS				BODILY INJURY (Per person)	\$
	<input type="checkbox"/> SCHEDULED AUTOS				BODILY INJURY (Per accident)	\$
	<input type="checkbox"/> HIRED AUTOS				PROPERTY DAMAGE (Per accident)	\$
	<input type="checkbox"/> NON-OWNED AUTOS					
	GARAGE LIABILITY				AUTO ONLY - EA ACCIDENT	\$
	<input type="checkbox"/> ANY AUTO				OTHER THAN AUTO ONLY: EA ACC	\$
					AGG	\$
	EXCESS LIABILITY				EACH OCCURRENCE	\$
	<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE				AGGREGATE	\$
	<input type="checkbox"/> DEDUCTIBLE					\$
	<input type="checkbox"/> RETENTION \$					\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY				WC STATU-TORY LIMITS	OTH-ER
					E.L. EACH ACCIDENT	\$
					E.L. DISEASE - EA EMPLOYEE	\$
					E.L. DISEASE - POLICY LIMIT	\$
	OTHER					

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL PROVISIONS
Re: Parking for Visitors to Doris Duke Foundation for Islamic Art (DDFIA) at 22nd Avenue Parking Lot at 22nd Avenue & Diamond Head Road October 22-24, 29.

CERTIFICATE HOLDER

ADDITIONAL INSURED; INSURER LETTER: _____

CANCELLATION

National Guard Facilities
Management Office
3949 Diamond Head Road
Honolulu, HI 96816

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE
[Signature]

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP. 09 1998

Employer Identification Number:
13-4008719
DLN:
17053187017018
Contact Person:
D. A. DOWNING
Contact Telephone Number:
(513) 241-5199
Accounting Period Ending:
December 31
Addendum Applies:
no

ART
650 FIFTH AVE 19TH FLOOR
NEW YORK, NY 10019

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). We also determined that you are a private foundation within the meaning of section 509(a) of the Code.

Based on the information you submitted with your application, we have determined that you are likely to qualify as a private operating foundation described in section 4942(j)(3) of the Code. Accordingly, you are treated as a private operating foundation for your first year of exempt status. After that, you will be treated as a private operating foundation as long as you continue to meet the requirements of section 4942(j)(3).

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know any changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA). However, since you are a private foundation, you are subject to excise taxes under Chapter 42 of the Code. You also may be subject to other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions only to the extent their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Publication 1391, which sets forth guidelines on when payments made by taxpayers for admission

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to, or other participation in fundraising activities for charity are deductible as charitable contributions.

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation. Form 990-PF must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual return available for public inspection within 180 days after the date of publication of its availability, and you must publish the notice of availability no later than the date required for filing the return. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

You need an employer identification number even if you have no employees. If you did not enter an employer identification number on your application, we will assign a number to you and let you know. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of

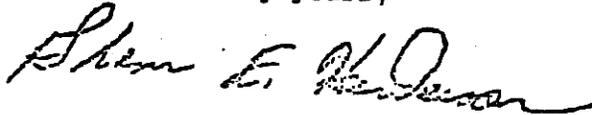
funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

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 exempt status and private foundation status, you should keep it for your records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Sherman E. Anderson".

District Director

STATE OF HAWAII
Payroll For Personal Services

Department Defense

Appropriation Title Def 110 Supporting Service-Made-Disaster

SSN	Active No.	Rate %	Name	Rate of Pay	Hours Worked	Gross Amount Earned	Retirement System	State Tax	Federal Tax	Net Amount Due
[REDACTED]	WE-0	HWE-0	Glenn	25.00	40.00	1,000.00		54.00	198.00	748.00
[REDACTED]	WE-0	HWE-0	Blake	25.00	26.00	650.00		29.00	116.00	505.00
[REDACTED]	WE-0	HWE-0	Ashley	25.00	34.00	850.00		43.00	162.00	645.00
			HAWAII STATE TAX COLLECTOR (030422-00)							126.00
			FIRST HAWAIIAN BANK AC DIRECTOR OF INTERNAL REVENUE SERVICE (103904-00)							476.00
<p>*I certify that the above listed individuals performed custodial services, relative to the use of Bldg 300, Fort Ruger for the months of July thru September, 2001.*</p> <p style="text-align: right;"><i>Neal Milsuyoshi</i> Neal Milsuyoshi, Contracting, & Engineering Officer</p>										
			TOTAL-Carried Forward			2,500.00		126.00	476.00	2,500.00

SAMPLE

1 Aug 03

Use and Rental of HIARNG Facilities CHECKLIST

REQUIREMENTS

1. Form AGO 3, Application for Use of Armories, Facilities or Grounds.
2. Form AGO 4, Statement Indemnifying State Against Liability Claim for each user.
3. Certificate of Insurance naming the State of Hawaii Department of Defense as an additional insured.
4. Internal Revenue Service Documentation (Proof of nonprofit status).

FEES AND SERVICE CHARGES

Applies to all types of request for Hawaii Army National Guard Facilities. **ONLY HAWAII NATIONAL GUARD USER ON OFFICIAL BUSINESS ARE EXEMPT.**

	<u>Duty Hours</u>	<u>Non Duty Hours</u>
Classrooms	\$25.00/day	\$75.00/day
Gymnasium	\$60.00/day	\$110.00/day
Dining Facility	\$75.00/day	\$125.00/day
Auditorium	\$75.00/day	\$125.00/day
Grounds/ranges	\$25.00/day	\$75.00/day
Parking lot	\$25.00/day	\$75.00/day

Billeting - Refer to Billeting SOP

When Custodial services: A minimum charge of \$50.00 per custodian for custodial services provided during non-work hours and an additional charge of \$25.00 per hour per custodian beyond the first two (2) hours if such services are provided.

Special Instruction:

1. Armory Facility Administrator has the authority to approve short-term usage, less than 15 days for State DOD facilities.
2. Request to use facility longer than 15 days will be forwarded to CFMO office for processing and approval of the use permit along with required documents.
3. All required documents forwarded to ASO along with the payments Check payable to "State of Hawaii, Department of Defense".