

**Budget &  
Fiscal Services  
(BFS)**



OFFICE OF THE CITY CLERK City and  
 County of Honolulu Honolulu Hale  
 Honolulu, Hawaii 96813-3077  
 Telephone: 768-3810

DISCLOSURE OF FINANCIAL INTERESTS  
 PUBLIC DISCLOSURE FORM

FOR CALENDAR YEAR 2014

RECEIVED  
 CITY CLERK  
 C & C OF HONOLULU  
 2015 JAN 12 AM 9:49

(PRINT OR TYPE CLEARLY)

NAME Nelson H Koyanagi Jr. POSITION/ELECTIVE OFFICE Director  
 DEPARTMENT/AGENCY Budget & Fiscal Services  
 NAME OF SPOUSE Michelle

Check the appropriate box and fill in any applicable dates:

- INITIAL STATEMENT:** Date on which you assumed office or began employment in this position \_\_\_\_\_ . You must file within twenty (20) working days after this date disclosing financial interests held during the preceding calendar year.
- ANNUAL STATEMENT:** You are required to file not later than January 31 of each year disclosing all financial interests held during the preceding year.
- LEAVING OFFICE STATEMENT:** You are leaving or have left your office on \_\_\_\_\_ and must file a statement within ten (10) working days of that date. You must disclose financial interests held during the preceding calendar year.
- CANDIDATE STATEMENT:** You must file no later than ten (10) working days after the deadline for filing as a candidate for office disclosing interests held during the calendar year preceding the due date of the statement.

VERIFICATION

I declare that I have used all reasonable diligence in preparing this form, that I have reviewed Item Nos. 1 through 9, and to the best of my knowledge the information provided in this form is true and correct.

Date January, 11, 2015 Signature Nelson Koyanagi

2. **CREDITORS.** Do not report any debts of less than \$3,000. Do not report debts that arise out of retail installment transactions for the purchase of consumer goods, whatever the amount. Do report a secured obligation such as a home mortgage or a car loan. Do report student loans.

None  Additional sheets attached

| Person(s) Incurring Debt   | Creditor            | Original Loan Amount | Amount Outstanding |
|----------------------------|---------------------|----------------------|--------------------|
| Nelson & Michelle Koyanagi | Wells Fargo         | I                    | H                  |
| Nelson & Michelle Koyanagi | First Hawaiian Bank | F                    | E                  |

3. **OWNERSHIP OR INTERESTS IN BUSINESSES IN THE STATE.** Only report ownerships or beneficial interests having a value of \$5,000 or more or equal to 10% or more of ownership of businesses incorporated, regulated, or licensed to carry on business in Hawaii. Do not report accounts in federal or state regulated financial institutions, mutual insurance policies, or individual items in a mutual fund or blind trust, if the fund or trust is disclosed under this item.

None  Additional sheets attached

| Owner(s) | Business Name and Address | Nature of Business | Percentage of Interest | Value of Interest |
|----------|---------------------------|--------------------|------------------------|-------------------|
|          |                           |                    |                        |                   |

4. **OWNERSHIP OR INTERESTS TRANSFERRED.** Only report transfers of ownerships or interests in businesses incorporated, regulated, or licensed to carry on business in Hawaii during this past year.

None     Additional sheets attached

| Ownership or Interest | Date of Transfer |  |
|-----------------------|------------------|--|
|                       |                  |  |

5. **FIDUCIARY POSITIONS.** Fiduciary positions include, but are not limited to, officerships, directorships, or positions as trustee in any business or organization, whether or not operated for profit. Fiduciary positions also include being a majority shareholder in a small or closely held corporation. Be sure to report fiduciary positions in non-profit corporations.

None     Additional sheets attached

| Position | Holder | Name & Address of Business or Organization | Term of Office | Annual Compensation |
|----------|--------|--|----------------|---------------------|
|          |        |  |                |                     |

6. **CREDITOR INTERESTS IN INSOLVENT BUSINESS** worth \$5,000 or more.

None     Additional sheets attached

| Holder | Name & Address of Business | Nature of Business | Value |
|--------|----------------------------|--------------------|-------|
|        |                            |                    |       |

7. **CLIENTS PERSONALLY REPRESENTED BEFORE CITY AGENCIES.** Only report representation for which you have received compensation during the preceding calendar year. Do not report representation involving ministerial matters. "Ministerial matters" do not require discretionary authority and do not need to be disclosed.

None       Additional sheets attached

| Representative | Client | City Agency | Nature of Representation |
|----------------|--------|-------------|--------------------------|
|                |        |             |                          |

8. **REAL PROPERTY OWNED.** Only report real property owned. Report the value of the property in any reasonable manner, such as assessed value. You are not required to report the tax map key number and street address for your personal residence or the personal residence of your spouse or dependent children; if you choose not to report the tax map key number and street address, identify instead as "personal residence."

None       Additional sheets attached

| Owner(s)                   | Tax Map Key Number & Street Address | Value | Year Obtained |
|----------------------------|-------------------------------------|-------|---------------|
| Nelson & Michelle Koyanagi | 950600020000/95-1052 Kualapa Street | P     | 1995          |

9. **REAL PROPERTY TRANSFERRED.** Only report real property transferred in the City and County of Honolulu during the preceding calendar year. For this item, indicate the actual amount of the transaction, even if it is less than the value (as in the case of a gift). You are not required to report the tax map key number and street address for your personal residence or the personal residence of your spouse or dependent children; if you choose not to report the tax map key number and street address, identify instead as "personal residence."

None       Additional sheets attached

| Seller/Donor | Buyer/Donee | Date | Price | Tax Map Key Number & Street Address |
|--------------|-------------|------|-------|-------------------------------------|
|              |             |      |       |                                     |



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 PUBLIC DISCLOSURE FORM**

FOR CALENDAR YEAR 2015

RECEIVED  
 CITY CLERK  
 O & C OF HONOLULU  
 2015 JAN 12 PM 1:46

(PRINT OR TYPE CLEARLY)

NAME Gary Kurokawa POSITION/ELECTIVE OFFICE Deputy Director  
 DEPARTMENT/AGENCY Budget and Fiscal Services  
 NAME OF SPOUSE \_\_\_\_\_

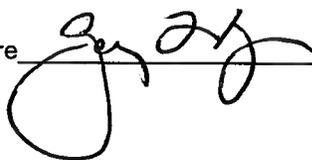
Check the appropriate box and fill in any applicable dates:

- INITIAL STATEMENT:** Date on which you assumed office or began employment in this position \_\_\_\_\_. You must file within twenty (20) working days after this date disclosing financial interests held during the preceding calendar year.
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**VERIFICATION**

I declare that I have used all reasonable diligence in preparing this form, that I have reviewed Item Nos. 1 through 9, and to the best of my knowledge the information provided in this form is true and correct.

Date January 12, 20 15

Signature 

## GENERAL INSTRUCTIONS

All questions must be answered in regard to yourself, your spouse, and all dependent children. Use Abbreviations:

- "F" for filer
- "SP" for spouse
- "DC" for dependent children
- "JT" for joint interests of the filer and filer's spouse

All items on the form must be completed. If you have no information to disclose under a particular item, check "None". If additional space is required to complete an item, check "Additional sheets attached". Make a copy of your completed financial disclosure form for your records for future reference.

Disclosures need not be made by exact dollar amounts but may be reported by "range of value". You may indicate the value of a reportable interest by using the appropriate letter from the following codes:

- |                        |                          |                          |                          |
|------------------------|--------------------------|--------------------------|--------------------------|
| A. Less than \$1,000   | E. \$50,000 - \$99,999   | I. \$300,000 - \$399,999 | M. \$700,000 - \$799,999 |
| B. \$1,000 - \$9,999   | F. \$100,000 - \$149,999 | J. \$400,000 - \$499,999 | N. \$800,000 - \$899,999 |
| C. \$10,000 - \$24,999 | G. \$150,000 - \$199,999 | K. \$500,000 - \$599,999 | O. \$900,000 - \$999,999 |
| D. \$25,000 - \$49,999 | H. \$200,000 - \$299,999 | L. \$600,000 - \$699,999 | P. At least \$1,000,000  |

1. **INCOME.** Only report compensation earned for services rendered equal to \$1,000 a year or more from any employment including, but not limited to, income from the City, retirement, social security, and deferred compensation. Do not report interest, dividends, alimony, property settlements, or child support payments. Individual items of compensation that constitute a portion of the gross income of a business or profession need not be disclosed. Report income from rental property here.

- None     Additional sheets attached

| Recipient     | Employer/Source     | Position/Service Rendered | When | Annual Income |
|---------------|---------------------|---------------------------|------|---------------|
| Gary Kurokawa | CC Honolulu         | Deputy Director           | 2014 | F             |
| Gary Kurokawa | GK Appraisals, Inc. | VP Consultant/Appraiser   | 2014 | C             |
| Gary Kurokawa | Rental              | Rental                    | 2014 | C             |

2. **CREDITORS.** Do not report any debts of less than \$3,000. Do not report debts that arise out of retail installment transactions for the purchase of consumer goods, whatever the amount. Do report a secured obligation such as a home mortgage or a car loan. Do report student loans.

None  Additional sheets attached

| Person(s) Incurring Debt | Creditor              | Original Loan Amount | Amount Outstanding |
|--------------------------|-----------------------|----------------------|--------------------|
| Gary Kurokawa            | American Savings Bank | F                    | E                  |
| Gary Kurokawa            | Bank of America       | J                    | J                  |
| Gary Kurokawa            | Bank of America       | F                    | F                  |
| Gary Kurokawa            | American Savings Bank | E                    | E                  |

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None  Additional sheets attached

| Owner(s)      | Business Name and Address | Nature of Business     | Percentage of Interest | Value of Interest |
|---------------|---------------------------|------------------------|------------------------|-------------------|
| Gary Kurokawa | GK Appraisals Inc.        | Real Estate Consultant | 51%                    | F                 |

4. **OWNERSHIP OR INTERESTS TRANSFERRED.** Only report transfers of ownerships or interests in businesses incorporated, regulated, or licensed to carry on business in Hawaii during this past year.

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None  Additional sheets attached

| Position       | Holder        | Name & Address of Business or Organization     | Term of Office | Annual Compensation |
|----------------|---------------|--|----------------|---------------------|
| Vice President | Gary Kurokawa | GK Appriasals, Inc.<br>1225 Kahoa Street, Hilo | Contiuous      | C                   |

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None       Additional sheets attached

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|---------------|-------------------------------------|-------|---------------|
| Gary Kurokawa | 33033080 3534 Maluhia Street        | 0     | 1998          |

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