

Report to the Twenty-Sixth Legislature  
2011 Regular Session

ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS  
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES



Prepared by

THE STATE OF HAWAII  
DEPARTMENT OF LAND AND NATURAL RESOURCES

In response to Section 37-52.5, Hawaii Revised Statutes

Honolulu, Hawaii

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**ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS  
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES**

Section 37-52.5, Hawaii Revised Statutes, requires expending departments or agencies to submit a report to the Legislature of newly administratively established accounts or funds.

The report shall include:

- (1) The justification for the establishment of the account or fund, and
- (2) The sources of revenue for the fund.

In Fiscal Year 2010, four federal and three special fund accounts were administratively established by the Department of Land and Natural Resources.

**Department:** Land and Natural Resources  
**Name of Fund:** American Recovery and Reinvestment Act (ARRA) - Forest Resource Management & Development  
**Legal Authority:** N/A  
**Fund Type (MOF):** Federal (N)  
**Appropriation:** S-232-C

**Intended Purpose:**

To account for ARRA grant funds received from the United States Department of Agriculture, Forest Service.

**Current Program Activities:**

To record the revenues and expenditures for the “*Monitoring and Control of Invasive Plants in Hawaii*” project.

<b>Financial Data</b>		
	<b>FY 2010</b>	<b>FY 2011</b>
Beginning Cash Balance	0	170,983
Beginning Encumbrances	0	2,732,330
Revenues	596,262	
Expenditures	425,279	
Transfers	0	
Ending Cash Balance	170,983	

**Department:** Land and Natural Resources  
**Name of Fund:** ARRA - Native Resources & Fire Protection  
**Legal Authority:** N/A  
**Fund Type (MOF):** Federal (N)  
**Appropriation:** S-233-C

**Intended Purpose:**

To account for the American Recovery and Reinvestment Act (ARRA) grant funds received from the United States Department of Agriculture, Forest Service.

**Current Program Activities:**

To record the revenues and expenditures for the “*Wildfire Management - Fuel Hazard Reduction*” project.

<b>Financial Data</b>		
	<b>FY 2010</b>	<b>FY 2011</b>
Beginning Cash Balance	0	55,733
Beginning Encumbrances	0	315,884
Revenues	74,969	
Expenditures	19,236	
Transfers	0	
Ending Cash Balance	55,733	

**Department:** Land and Natural Resources  
**Name of Fund:** ARRA – Natural Area Reserves & Watershed Management  
**Legal Authority:** N/A  
**Fund Type (MOF):** Federal (N)  
**Appropriation:** S-234-C

**Intended Purpose:**

To account for a pass-through program from the Research Corporation of the University of Hawaii (RCUH). RCUH received ARRA grant funds from the Commission for National and Community Services.

**Current Program Activities:**

To record the revenues and expenditures for the “*Hawaii Youth Conservation*” project.

<b>Financial Data</b>		
	<b>FY 2010</b>	<b>FY 2011</b>
Beginning Cash Balance	0	132,623
Beginning Encumbrances	0	463,742
Revenues	772,386	
Expenditures	639,763	
Transfers	0	
Ending Cash Balance	132,623	

**Department:** Land and Natural Resources  
**Name of Fund:** ARRA – United States Department of Agriculture - Forest Service Insects & Disease  
**Legal Authority:** N/A  
**Fund Type (MOF):** Federal (N)  
**Appropriation:** S-235-C

**Intended Purpose:**

To account for ARRA grant funds received from the United States Department of Agriculture, Forest Service.

**Current Program Activities:**

To record the revenues and expenditures for the “*Widland Fire Management - Insect & Disease*” project.

<b>Financial Data</b>		
	<b>FY 2010</b>	<b>FY 2011</b>
Beginning Cash Balance	0	14,207
Beginning Encumbrances	0	125,901
Revenues	18,789	
Expenditures	4,582	
Transfers	0	
Ending Cash Balance	14,207	

**Department:** Land and Natural Resources  
**Name of Fund:** Recreational Renaissance - Parks  
**Legal Authority:** N/A  
**Fund Type (MOF):** Special (S)  
**Appropriation:** S-350-C

**Intended Purpose:**

To account for revenues and expenditures related to the Department of Land and Natural Resources' Recreational Renaissance Program.

**Current Program Activities:**

To deposit new revenues generated from park entry fees, camping permits; and record expenditures related to the repair, maintenance and improvements of state park facilities.

<b>Financial Data</b>		
	<b>FY 2010</b>	<b>FY 2011</b>
Beginning Cash Balance	0	118,668
Beginning Encumbrances	0	379
Revenues	118,668	
Expenditures	0	
Transfers	0	
Ending Cash Balance	118,668	

**Department:** Land and Natural Resources  
**Name of Fund:** Recreational Renaissance - Boating  
**Legal Authority:** N/A  
**Fund Type (MOF):** Special (S)  
**Appropriation:** S-351-C

**Intended Purpose:**

To account for revenues and expenditures related to the Department of Land and Natural Resources' Recreational Renaissance Program.

**Current Program Activities:**

To deposit new revenues generated from boating and ocean recreation facilities; and record expenditures for the repair, maintenance and improvements of small boat harbors, and ocean recreation facilities statewide.

<b>Financial Data</b>		
	<b>FY 2010</b>	<b>FY 2011</b>
Beginning Cash Balance	0	188,512
Beginning Encumbrances	0	0
Revenues	281,127	
Expenditures	92,615	
Transfers	0	
Ending Cash Balance	188,512	



**Department:** Land and Natural Resources  
**Name of Fund:** Recreational Renaissance - Forestry  
**Legal Authority:** N/A  
**Fund Type (MOF):** Special (S)  
**Appropriation:** S-352-C

**Intended Purpose:**

To account for revenues and expenditures related to the Recreational Renaissance Program.

**Current Program Activities:**

To deposit new revenues generated from trails and camping fees, and record expenditures for the repair, maintenance and improvements of related facilities.

<b>Financial Data</b>		
	<b>FY 2010</b>	<b>FY 2011</b>
Beginning Cash Balance	0	616
Beginning Encumbrances	0	0
Revenues	616	
Expenditures	0	
Transfers	0	
Ending Cash Balance	616	