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

October 2009
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 2009, one federal account was administratively established by the Department of Land and Natural Resources.
**Department:** Land and Natural Resources  
**Name of Fund:** Emergency Watershed Protection Program  
**Legal Authority:** N/A  
**Fund Type (MOF):** Federal (N)  
**Appropriation:** S-231-C

**Intended Purpose:**

To account for federal grant received from the United States Department of Agriculture

**Current Program Activities:**

To install emergency watershed protection measures to relieve hazards and damages created by the flood of March 2006 for the following projects:
- Makaua Stream restoration and debris removal, Oahu
- Kilauea River/Wailapa Stream debris and sediment removal, Kauai.

<table>
<thead>
<tr>
<th>Financial Data</th>
<th>FY 2009</th>
<th>FY 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Cash Balance</td>
<td>0</td>
<td>418,422</td>
</tr>
<tr>
<td>Beginning Encumbrances</td>
<td>0</td>
<td>4,800,000</td>
</tr>
<tr>
<td>Revenues</td>
<td>418,422</td>
<td></td>
</tr>
<tr>
<td>Expenditures</td>
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<td></td>
</tr>
<tr>
<td>Transfers</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Ending Cash Balance</td>
<td>418,422</td>
<td></td>
</tr>
</tbody>
</table>