

Report to the Thirty-Second Legislature
2024 Regular Session

ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2023



Prepared by

THE STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES

In response to Section 37-52.5, Hawaii Revised Statutes

Honolulu, Hawaii

November 2023

**ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2023**

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

The report shall include:

- (1) The justification for the establishment of the account or fund, and
- (2) The program activities associated with the fund.

The following special fund accounts were administratively established by the Department of Land and Natural Resources (DLNR):

Department: Land and Natural Resources
Name of Fund: Conservation & Resources Enforcement
Legal Authority: Act 296, Session Laws of Hawaii (SLH) 1996
Fund Type (MOF): Special (B)
Appropriation: S-302-C

Intended Purpose:

To receive funds from Boating Special Fund to fund marine patrol responsibilities that were transferred from the Department of Public Safety pursuant to Act 296, SLH 1996.

Current Program Activities:

Expenses associated with the enforcement of marine boating and ocean recreation rules relating to boating safety, conservation, and search and rescue.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 537,645 | 521,473 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 11,763 | |
| Expenditures | 0 | |
| Transfers | (27,935) | 0 |
| Ending Cash Balance | 521,473 | |

Department: Land and Natural Resources
Name of Fund: Water and Land Development
Legal Authority: Act 213, SLH 2007, as amended by Act 158, SLH 2008
Fund Type (MOF): Special (B)
Appropriation: S-303-C

Intended Purpose:

To fund for geothermal/mineral resource management responsibilities and address public safety related to rockfalls or slope movement on lands under the jurisdiction of DLNR.

Current Program Activities:

Payroll, fringe benefits and operating expenses for program activities.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 1,272,784 | 1,343,763 |
| Beginning Encumbrances | 394,979 | 478,525 |
| Revenues | 27,193 | |
| Expenditures | 631,872 | |
| Transfers | 675,658 | 650,000 |
| Ending Cash Balance | 1,343,763 | |

Department: Land and Natural Resources
Name of Fund: **Park Administration and Operation**
Legal Authority: Section 184 – 3.4 HRS
Fund Type (MOF): Special (B)
Appropriation: S-305-C

Intended Purpose:

To track expenditures of revenue allocated to DLNR from Transient Accommodations Tax.

Current Program Activities:

Funds are to be used to comport with Hawaii Tourism Authority’s strategic plan for tourism, land-related repairs, and maintenance of State Parks.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 596,142 | 1,560,928 |
| Beginning Encumbrances | 263,551 | 1,376,130 |
| Revenues | 24,951 | |
| Expenditures | 960,165 | |
| Transfers | 1,900,000 | 1,900,000 |
| Ending Cash Balance | 1,560,928 | |

Department: Land and Natural Resources
Name of Fund: Na Ala Hele Program
Legal Authority: Act 200, SLH 2003
Fund Type (MOF): Special (B)
Appropriation: S-306-C

Intended Purpose:

To account for the collection of Highway Fuel Tax, contributions, and fees to implement the Na Ala Hele - Hawaii Statewide Trail and Access Program.

Current Program Activities:

Activities include the planning, developing, acquiring of land and rights for public use of land, constructing, restoring, engaging in coordination activities, and managing the trails and trail access system.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 244,203 | 270,925 |
| | | |
| Beginning Encumbrances | 103,690 | 178,794 |
| | | |
| Revenues | 284,050 | |
| | | |
| Expenditures | 429,177 | |
| | | |
| Transfers | 171,849 | 200,000 |
| | | |
| Ending Cash Balance | 270,925 | |

Department: Land and Natural Resources
Name of Fund: LNR – Natural Physical Environment
Legal Authority: Act 200, SLH 2003
Fund Type (MOF): Special (B)
Appropriation: S-308-C

Intended Purpose:

To account for risk management costs imposed on special funds and serves as operating account for positions funded by special funds.

Current Program Activities:

Personal services and other costs associated with special funds positions and risk management, and costs imposed on special funds.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 1,822,557 | 2,088,297 |
| Beginning Encumbrances | 99,979 | 0 |
| Revenues | 81,006 | |
| Expenditures | 2,089,154 | |
| Transfers | 2,273,888 | 2,300,000 |
| Ending Cash Balance | 2,088,297 | |

Department: Land and Natural Resources
Name of Fund: Forest and Wildlife Resources
Legal Authority: Act 200, SLH 2003
Fund Type (MOF): Special (B)
Appropriation: S-314-C

Intended Purpose:

To receive funds from Special Land and Development Fund (SLDF) to develop a rapid response capacity within DLNR to address invasive species on public lands.

Current Program Activities:

Coordinating efforts with the Invasive Species Committees (ISC) on addressing issues and activities to mitigate and eradicate invasive species statewide.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 0 | 0 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 0 | |
| Expenditures | 0 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 0 | |

Department: Land and Natural Resources
Name of Fund: SHPD - SLDF
Legal Authority: Act 53, SLH 2018
Fund Type (MOF): Special (B)
Appropriation: S-319-C

Intended Purpose:

To receive funds from Special Land and Development Fund (SLDF) to account for appropriations from Legislature and to procure archaeological services.

Current Program Activities:

Archaeological services for program reviews and legal services for the review and revision of administrative rules.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 909,122 | 1,073,128 |
| Beginning Encumbrances | 199,986 | 0 |
| Revenues | 15,838 | |
| Expenditures | 534,684 | |
| Transfers | 682,852 | 750,000 |
| Ending Cash Balance | 1,073,128 | |

Department: Land and Natural Resources
Name of Fund: Prevention of Natural Disasters
Legal Authority: Act 213, SLH 2007, as amended by Act 158, SLH 2008
Fund Type (MOF): Special (B)
Appropriation: S-323-C

Intended Purpose:

To fund expenses related to flood control and dam safety activities.

Current Program Activities:

Payroll, fringe benefits and operating expenses for program activities.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 1,184,099 | 1,306,282 |
| Beginning Encumbrances | 195,541 | 190,171 |
| Revenues | 21,089 | |
| Expenditures | 1,067,854 | |
| Transfers | 1,168,948 | 950,000 |
| Ending Cash Balance | 1,306,282 | |

Department: Land and Natural Resources
Name of Fund: DOCARE - SLDF
Legal Authority: Act 53, SLH 2018
Fund Type (MOF): Special (B)
Appropriation: S-351-C

Intended Purpose:

To receive funds from Special Land and Development Fund (SLDF) to fund DLNR's Division of Conservation and Resources Enforcement's (DOCARE's) overtime and other cost differentials.

Current Program Activities:

Personal services, overtime and other cost differentials.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 556,041 | 757,402 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 9,250 | |
| Expenditures | 137,889 | |
| Transfers | 330,000 | 330,000 |
| Ending Cash Balance | 757,402 | |

Department: Land and Natural Resources
Name of Fund: DOFAW - SLDF
Legal Authority: Act 119, SLH 2015
Fund Type (MOF): Special (B)
Appropriation: S-353-C

Intended Purpose:

To establish subaccounts for special funds received from Special Land and Development Fund (SLDF).

Current Program Activities:

The subaccount will be used to replace former conveyance tax distribution for Forestry Resource Management and Development program.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 1,371,639 | 1,396,340 |
| Beginning Encumbrances | 840,512 | 758,730 |
| Revenues | 27,187 | |
| Expenditures | 957,961 | |
| Transfers | 955,475 | 955,475 |
| Ending Cash Balance | 1,396,340 | |

Department: Land and Natural Resources
Name of Fund: CWRM - SLDF
Legal Authority: Section 174C-5.5, HRS
Fund Type (MOF): Special (B)
Appropriation: S-354-C

Intended Purpose:

To establish subaccounts for special funds received from Special Land and Development Fund (SLDF).

Current Program Activities:

The subaccount will be used to receive SLDF to fund payroll and hydrological studies of DLNR's Commission on Water Resources Management (CWRM).

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 392,263 | 469,005 |
| Beginning Encumbrances | 40,192 | 30,000 |
| Revenues | 5,591 | |
| Expenditures | 734,812 | |
| Transfers | 805,963 | 750,000 |
| Ending Cash Balance | 469,005 | |

Department: Land and Natural Resources
Name of Fund: State Parks - SLDF
Legal Authority: Act 119, SLH 2015
Fund Type (MOF): Special (B)
Appropriation: S-355-C

Intended Purpose:

To receive funds from Special Land and Development Fund (SLDF).

Current Program Activities:

Lifeguard services at Kaena Point State Park, Oahu.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 711,687 | 676,474 |
| Beginning Encumbrances | 50,125 | 0 |
| Revenues | 14,912 | |
| Expenditures | 634,341 | |
| Transfers | 584,216 | 584,216 |
| Ending Cash Balance | 676,474 | |

Department: Land and Natural Resources
Name of Fund: Ocean Stewardship Special Fund
Legal Authority: Act 46, SLH 2021
Fund Type (MOF): Special (B)
Appropriation: S-357-C

Intended Purpose:

To receive deposits collected from revenues from land lease and any other moneys and/or funding such as fines, grants, awards, donations, gifts, transfers, and other monetary contributions derived from private and public, anticipated to be received for the purposes authorized by Act 46, SLH 2021.

Current Program Activities:

Marine resource conservation, restoration, enhancement, research, regulatory measures, enforcement actions, educational activities, or any other management measures intended to conserve, restore, and enhance marine resources under the jurisdiction of the State, as authorized by Act 46, SLH 2021.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 0 | 0 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 0 | |
| Expenditures | 0 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 0 | |

Department: Land and Natural Resources
Name of Fund: IUCN - SLDF
Legal Authority: Act 122, SLH 2014
Fund Type (MOF): Special (B)
Appropriation: S-371-C

Intended Purpose:

To fund expenses related to International Union for Conservation of Nature (IUCN) World Congress.

Current Program Activities:

None

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 110 | 0 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 0 | |
| Expenditures | 0 | |
| Transfers | (110) | 0 |
| Ending Cash Balance | 0 | |

The following trust fund accounts were administratively established by the Department of Land and Natural Resources:

Department: Land and Natural Resources
Name of Fund: Ceded Lands Proceeds - Oahu
Legal Authority: Section 171-18, Hawaii Revised Statutes (HRS)
Fund Type (MOF): Trust (T)
Appropriation: T-901-C

Intended Purpose:

To receive all revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland licenses).

Current Program Activities:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for the betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 123,337 | 3,243 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 1,252,377 | |
| Expenditures | 1,372,471 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 3,243 | |

Department: Land and Natural Resources
Name of Fund: Ceded Lands Proceeds - Maui
Legal Authority: Section 171-18, HRS
Fund Type (MOF): Trust (T)
Appropriation: T-902-C

Intended Purpose:

To receive all revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugar land licenses).

Current Program Activities:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for the betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 18,882 | 14,246 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 606,474 | |
| Expenditures | 611,110 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 14,246 | |

Department: Land and Natural Resources
Name of Fund: Ceded Lands Proceeds - Hawaii
Legal Authority: Section 171-18, HRS
Fund Type (MOF): Trust (T)
Appropriation: T-903-C

Intended Purpose:

To receive all revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugar land licenses).

Current Program Activities:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for the betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 48,851 | 90,877 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 2,285,490 | |
| Expenditures | 2,243,464 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 90,877 | |

Department: Land and Natural Resources
Name of Fund: Ceded Lands Proceeds - Kauai
Legal Authority: Section 171-18, HRS
Fund Type (MOF): Trust (T)
Appropriation: T-904-C

Intended Purpose:

To receive all revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugar land licenses).

Current Program Activities:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for the betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 76,399 | 3,512 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 1,115,620 | |
| Expenditures | 1,188,507 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 3,512 | |

Department: Land and Natural Resources
Name of Fund: Temporary Deposits
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-905-C

Intended Purpose:

To account for temporary deposits such as security deposits for leases, permits and licenses, and for the payment of appraisal fees chargeable to the applicant.

Current Program Activities:

This account is being used as a holding account.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 1,756,483 | 1,856,959 |
| Beginning Encumbrances | 51,457 | 0 |
| Revenues | 298,985 | |
| Expenditures | 198,509 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 1,856,959 | |

Department: Land and Natural Resources
Name of Fund: Temporary Deposits – Undistributed Proceeds
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-906-C

Intended Purpose:

To receive deposit from land rental and water license revenues collected by DLNR to be transferred to various departments.

Current Program Activities:

This serves as a holding account for revenues generated by the rental property or from water licenses managed by DLNR for other State agencies.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 1,400,809 | 1,501,308 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 1,325,494 | |
| Expenditures | 1,224,995 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 1,501,308 | |

Department: Land and Natural Resources
Name of Fund: Donations, Gifts, & Grants-Private & Gov.
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-907-C

Intended Purpose:

To account for donations, gifts and grants from private entities to be spent for specific purposes.

Current Program Activities:

Holding account for various receipts and expenditures.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 22,438,528 | 26,213,189 |
| Beginning Encumbrances | 2,273,574 | 467,225 |
| Revenues | 5,814,308 | |
| Expenditures | 2,039,655 | |
| Transfers | 8 | 0 |
| Ending Cash Balance | 26,213,189 | |

Department: Land and Natural Resources
Name of Fund: Land Div – Water Monitoring Services
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-911-C

Intended Purpose:

To account for donations received from various subsidiaries of sugar plantations for the operation and maintenance of sugarcane irrigation stations.

Current Program Activities:

This account serves as a clearing account for private parties to obtain and pay for stream gauging services rendered by United States Geological Survey (USGS).

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 12,231 | 8,727 |
| Beginning Encumbrances | 12,128 | 8,370 |
| Revenues | 16,994 | |
| Expenditures | 20,498 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 8,727 | |

Department: Land and Natural Resources
Name of Fund: Water Security Grant Program
Legal Authority: Act 172, SLH 2016
Fund Type (MOF): Trust (T)
Appropriation: T-914-C

Intended Purpose:

To establish a two-year pilot program for a water security advisory group to enable public-private partnerships that increase water security by providing matching state funds for projects and programs that increase recharge of groundwater resources, encourage reuse of water and reduce use of potable water for landscaping irrigation and improve efficiency of potable and agricultural water use.

Current Program Activities:

The water security advisory group shall advise DLNR on the priority of all proposals for projects or programs submitted by public or private agencies or organizations to increase water security in the State and recommend high-priority programs for the award of matching funds through the pilot program.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 0 | 0 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 0 | |
| Expenditures | 0 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 0 | |

Department: Land and Natural Resources
Name of Fund: Boating Security Deposits
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-915-C

Intended Purpose:

To account for security deposits collected from the boating tenants of small boat harbors.

Current Program Activities:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 2,163,133 | 2,144,494 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 192,601 | |
| Expenditures | 211,240 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 2,144,494 | |

Department: Land and Natural Resources
Name of Fund: Boating Ceded Land Proceeds - Oahu
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-921-C

Intended Purpose:

To comply with Executive Orders 03-03 and 06-06, which set up the procedures for the transfer of ceded land receipts of the Office of Hawaiian Affairs (OHA).

Current Program Activities:

Funds accumulated in this account are transferred to OHA at the end of each quarter.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 1,379,599 | 706,654 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 2,242,262 | |
| Expenditures | 2,915,207 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 706,654 | |

Department: Land and Natural Resources
Name of Fund: Boating Ceded Land Proceeds - Maui
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-922-C

Intended Purpose:

To comply with Executive Orders 03-03 and 06-06, which set up the procedures for the transfer of ceded land receipts of the Office of Hawaiian Affairs (OHA).

Current Program Activities:

Funds accumulated in this account are transferred to OHA at the end of each quarter.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 501,838 | 533,799 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 1,545,222 | |
| Expenditures | 1,513,261 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 533,799 | |

Department: Land and Natural Resources
Name of Fund: Boating Ceded Land Proceeds - Hawaii
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-923-C

Intended Purpose:

To comply with Executive Orders 03-03 and 06-06, which set up the procedures for the transfer of ceded land receipts of the Office of Hawaiian Affairs (OHA).

Current Program Activities:

Funds accumulated in this account are transferred to OHA at the end of each quarter.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 301,315 | 338,331 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 1,073,771 | |
| Expenditures | 1,036,755 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 338,331 | |

Department: Land and Natural Resources
Name of Fund: Boating Ceded Land Proceeds - Kauai
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-924-C

Intended Purpose:

To comply with Executive Orders 03-03 and 06-06, which set up the procedures for the transfer of ceded land receipts of the Office of Hawaiian Affairs (OHA).

Current Program Activities:

Funds accumulated in this account are transferred to OHA at the end of each quarter.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 141,599 | 139,503 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 432,713 | |
| Expenditures | 434,809 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 139,503 | |

Department: Land and Natural Resources
Name of Fund: Assistance in Managing Land Fund
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-926-C

Intended Purpose:

This account was established to assist the Office of Hawaiian Affairs (OHA) in the management of the 25,856-acre Wao Kele O Puna Forest Reserve on the Island of Hawaii.

Current Program Activities:

Expenditures related to the management of land.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 25,675 | 26,160 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 485 | |
| Expenditures | 0 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 26,160 | |

Department: Land and Natural Resources
Name of Fund: Ceded Land Proceeds, GF Portion - Oahu
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-931-C

Intended Purpose:

To comply with Executive Order 06-06, which carries out the requirements of Act 178, SLH 2006.

Current Program Activities:

Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$3,775,000 to be transferred to OHA at the end of each fiscal quarter.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 1,859,025 | 2,757,735 |
| | | |
| Beginning Encumbrances | 0 | 0 |
| | | |
| Revenues | 898,710 | |
| | | |
| Expenditures | 0 | |
| | | |
| Transfers | 0 | 0 |
| | | |
| Ending Cash Balance | 2,757,735 | |

Department: Land and Natural Resources
Name of Fund: Ceded Land Proceeds, GF Portion - Maui
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-932-C

Intended Purpose:

To comply with Executive Order 06-06, which carries out the requirements of Act 178, SLH 2006.

Current Program Activities:

Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$3,775,000 to be transferred to OHA at the end of each fiscal quarter.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 663,124 | 918,308 |
| | | |
| Beginning Encumbrances | 0 | 0 |
| | | |
| Revenues | 255,184 | |
| | | |
| Expenditures | 0 | |
| | | |
| Transfers | 0 | 0 |
| | | |
| Ending Cash Balance | 918,308 | |

Department: Land and Natural Resources
Name of Fund: Ceded Land Proceeds, GF Portion - Hawaii
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-933-C

Intended Purpose:

To comply with Executive Order 06-06, which carries out the requirements of Act 178, SLH 2006.

Current Program Activities:

Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$3,775,000 to be transferred to OHA at the end of each fiscal quarter.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 2,445,676 | 3,686,363 |
| | | |
| Beginning Encumbrances | 0 | 0 |
| | | |
| Revenues | 1,240,687 | |
| | | |
| Expenditures | 0 | |
| | | |
| Transfers | 0 | 0 |
| | | |
| Ending Cash Balance | 3,686,363 | |

Department: Land and Natural Resources
Name of Fund: Ceded Land Proceeds, GF Portion - Kauai
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-934-C

Intended Purpose:

To comply with Executive Order 06-06, which carries out the requirements of Act 178, SLH 2006.

Current Program Activities:

Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$3,775,000 to be transferred to OHA at the end of each fiscal quarter.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 1,006,218 | 1,509,958 |
| | | |
| Beginning Encumbrances | 0 | 0 |
| | | |
| Revenues | 503,740 | |
| | | |
| Expenditures | 0 | |
| | | |
| Transfers | 0 | 0 |
| | | |
| Ending Cash Balance | 1,509,958 | |

Department: Land and Natural Resources
Name of Fund: In-Lieu Fee Mitigation Program
Legal Authority: N/A
Fund Type (MOF): Trust (T)
Appropriation: T-935-C

Intended Purpose:

To account for the Department’s In-Lieu Fee Mitigation Program. The 2008 Federal Mitigation Rule requires the establishment of a separate account for this program.

Current Program Activities:

The account may be used for the selection, design, acquisition, implementation, and management of in-lieu compensatory mitigation projects, and administrative expenditures.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2022 | FY 2023 |
| Beginning Cash Balance | 5,704,899 | 5,799,592 |
| Beginning Encumbrances | 334,108 | 492,365 |
| Revenues | 153,075 | |
| Expenditures | 58,382 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 5,799,592 | |

Department: Land and Natural Resources
Name of Fund: Water Audits of Public Water Systems
Legal Authority: Act 169, SLH 2016
Fund Type (MOF): Trust (T)
Appropriation: T-938-C

Intended Purpose:

Implementation of a standardized water audits of public water systems in accordance with the method adopted by the American Water Works Association’s Water Audits and Loss Control Programs, Manual of Water Supply Practices – M36, as amended.

Current Program Activities:

Establishment by the Commission on Water Resources Management of a five-year program to provide technical assistance to public water systems to conduct standardized water audits of public water systems in accordance with the method adopted by the American Water Works Association’s Water Audits and Loss Control Programs, Manual Supply Practices – M36, as amended. Funds appropriated used to establish and implement the program to conduct standardized water audits of public water systems.

| Financial Data | | |
|------------------------|----------------|----------------|
| | FY 2023 | FY 2024 |
| Beginning Cash Balance | 0 | 0 |
| Beginning Encumbrances | 0 | 0 |
| Revenues | 0 | |
| Expenditures | 0 | |
| Transfers | 0 | 0 |
| Ending Cash Balance | 0 | |