

DAVID Y. IGE
GOVERNOR OF
HAWAII



DEPT. COMM. NO. 104

SUZANNE D. CASE
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE MANAGEMENT

ROBERT K. MASUDA
FIRST DEPUTY

M. KALEO MANUEL
DEPUTY DIRECTOR - WATER

AQUATIC RESOURCES
BOATING AND OCEAN RECREATION
BUREAU OF CONVEYANCES
COMMISSION ON WATER RESOURCE MANAGEMENT
CONSERVATION AND COASTAL LANDS
CONSERVATION AND RESOURCES ENFORCEMENT
ENGINEERING
FORESTRY AND WILDLIFE
HISTORIC PRESERVATION
KAHOOLAWE ISLAND RESERVE COMMISSION
LAND
STATE PARKS

**STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES**

POST OFFICE BOX 621
HONOLULU, HAWAII 96809

December 13, 2019

The Honorable Ronald D. Kouchi,
President
and Members of the Senate
Thirtieth State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

The Honorable Scott K. Saiki, Speaker
and Members of the House of
Representatives
Thirtieth State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

For your information and consideration, I am transmitting a copy of the Annual Report On Administratively Established Accounts and Funds of the Department of Land and Natural Resources for Fiscal Year 2019 report, as required by Section 37.52.5, Hawaii Revised Statutes (HRS). In accordance with Section 93-16, HRS, a copy of this report has been transmitted to the Legislative Reference Bureau and the report may be viewed electronically at <http://files.hawaii.gov/dlnr/reports-to-the-legislature/2020/ASO20-Admin-Accts-and-Funds-FY19.pdf>.

Sincerely,

A handwritten signature in blue ink that reads "Suzanne D. Case".

SUZANNE D. CASE
Chairperson

Enclosure

Report to the Thirtieth State Legislature
2020 Regular Session

ANNUAL REPORT ON ADMINISTRATIVELY ESTABLISHED
ACCOUNTS AND FUNDS OF THE
DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2019



Prepared by:

THE STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES

(As required by Section 37-52.5, Hawaii Revised Statutes)

Honolulu, Hawaii

December 2019

ANNUAL REPORT ON ADMINISTRATIVELY ESTABLISHED
ACCOUNTS AND FUNDS OF THE
DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2019

Pursuant to Section 37-52.5, Hawaii Revised Statutes (HRS), each department or agency shall submit to the Legislature a report of administratively established accounts and funds.

The report shall include:

- (1) The justification for the establishment of the account and fund, and
- (2) All revenues, expenditures, encumbrances, and ending balances of each account or fund.

The following were accounts and funds 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 2019	FY 2020
Beginning Cash Balance	434,123	387,490
Beginning Encumbrances	180,513	103,168
Revenues	1,994	
Expenditures	498,256	
Transfers	449,629	449,629
Ending Cash Balance	387,490	

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 costs imposed on special funds.

Financial Data		
	FY 2019	FY 2020
Beginning Cash Balance	414,527	605,595
Beginning Encumbrances	57,240	116,254
Revenues	79,276	
Expenditures	1,996,872	
Transfers	2,108,664	2,100,000
Ending Cash Balance	605,595	

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 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 2019	FY 2020
Beginning Cash Balance	832,357	0
Beginning Encumbrances	0	0
Revenues	7,000	
Expenditures	0	
Transfers	(839,357)	0
Ending Cash Balance	0	

Department: Land and Natural Resources
Name of Fund: State Historic Preservation Division (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 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 2019	FY 2020
Beginning Cash Balance	0	201,000
Beginning Encumbrances	0	0
Revenues	0	
Expenditures	99,000	
Transfers	300,000	300,000
Ending Cash Balance	201,000	

Department: Land and Natural Resources
Name of Fund: Division of Conservation and Resources Enforcement (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 Development Fund (SLDF) to fund DOCARE's overtime and other cost differentials.

Current Program Activities:

Personal services, overtime and other cost differentials.

Financial Data		
	FY 2019	FY 2020
Beginning Cash Balance	0	173,339
Beginning Encumbrances	0	1,058
Revenues	0	
Expenditures	156,661	
Transfers	330,000	330,000
Ending Cash Balance	173,339	

Department: Land and Natural Resources
Name of Fund: Division of Forestry and Wildlife (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 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 2019	FY 2020
Beginning Cash Balance	896,753	1,458,081
Beginning Encumbrances	691,794	1,079,369
Revenues	9,156	
Expenditures	673,303	
Transfers	1,225,475	955,475
Ending Cash Balance	1,458,081	

Department: Land and Natural Resources
Name of Fund: Commission on Water Resource Management (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 Development Fund (SLDF).

Current Program Activities:

The subaccount will be used to receive SLDF to fund payroll and hydrological studies of CWRM.

Financial Data		
	FY 2019	FY 2020
Beginning Cash Balance	670,510	969,253
Beginning Encumbrances	101,319	192,983
Revenues	6,450	
Expenditures	455,096	
Transfers	747,389	820,000
Ending Cash Balance	969,253	

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 Development Fund (SLDF).

Current Program Activities:

Lifeguard services at Kaena Point State Park, Oahu.

Financial Data		
	FY 2019	FY 2020
Beginning Cash Balance	475	93,274
Beginning Encumbrances	0	89,490
Revenues	3,309	
Expenditures	494,726	
Transfers	584,216	584,216
Ending Cash Balance	93,274	

Department: Land and Natural Resources
Name of Fund: Ceded Lands Proceeds - Oahu
Legal Authority: Section 171-18, 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 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 Funds.

Financial Data		
	FY 2019	FY 2020
Beginning Cash Balance	0	0
Beginning Encumbrances	0	0
Revenues	928,604	
Expenditures	928,604	
Transfers	0	0
Ending Cash Balance	0	

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 Funds.

Financial Data		
	FY 2019	FY 2020
Beginning Cash Balance	0	0
Beginning Encumbrances	0	0
Revenues	332,393	
Expenditures	332,393	
Transfers	0	0
Ending Cash Balance	0	

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 Funds.

Financial Data		
	FY 2019	FY 2020
Beginning Cash Balance	0	9
Beginning Encumbrances	0	0
Revenues	1,221,038	
Expenditures	1,221,029	
Transfers	0	0
Ending Cash Balance	9	

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 Funds.

Financial Data		
	FY 2019	FY 2020
Beginning Cash Balance	0	0
Beginning Encumbrances	0	0
Revenues	476,806	
Expenditures	476,806	
Transfers	0	0
Ending Cash Balance	0	

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 2019	FY 2020
Beginning Cash Balance	1,788,837	1,756,446
Beginning Encumbrances	0	9,200
Revenues	229,080	
Expenditures	261,472	
Transfers	0	0
Ending Cash Balance	1,756,445	

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 2019	FY 2020
Beginning Cash Balance	694,199	988,265
Beginning Encumbrances	0	0
Revenues	491,272	
Expenditures	197,206	
Transfers	0	0
Ending Cash Balance	988,265	

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 2019	FY 2020
Beginning Cash Balance	16,764,691	21,751,907
Beginning Encumbrances	2,430,701	3,854,137
Revenues	9,787,090	
Expenditures	4,831,371	
Transfers	31,497	0
Ending Cash Balance	21,751,907	

Department: Land and Natural Resources
Name of Fund: Land Division – 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 2019	FY 2020
Beginning Cash Balance	96	0
Beginning Encumbrances	0	0
Revenues	0	
Expenditures	0	
Transfers	(96)	0
Ending Cash Balance	0	

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 the Department 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 2019	FY 2020
Beginning Cash Balance	189,646	130,874
Beginning Encumbrances	116,576	57,740
Revenues	0	
Expenditures	58,772	
Transfers	0	0
Ending Cash Balance	130,874	

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 2019	FY 2020
Beginning Cash Balance	2,026,546	2,135,142
Beginning Encumbrances	0	0
Revenues	201,471	
Expenditures	92,875	
Transfers	0	0
Ending Cash Balance	2,135,142	

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 2019	FY 2020
Beginning Cash Balance	180,245	145,407
Beginning Encumbrances	0	0
Revenues	527,736	
Expenditures	562,574	
Transfers	0	0
Ending Cash Balance	145,407	

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 2019	FY 2020
Beginning Cash Balance	293,732	290,748
Beginning Encumbrances	0	0
Revenues	886,296	
Expenditures	889,280	
Transfers	0	0
Ending Cash Balance	290,748	

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 2019	FY 2020
Beginning Cash Balance	160,802	155,196
Beginning Encumbrances	0	0
Revenues	474,842	
Expenditures	480,448	
Transfers	0	0
Ending Cash Balance	155,196	

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 2019	FY 2020
Beginning Cash Balance	61,119	57,549
Beginning Encumbrances	0	0
Revenues	197,389	
Expenditures	200,959	
Transfers	0	0
Ending Cash Balance	57,549	

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 2019	FY 2020
Beginning Cash Balance	125,673	23,812
Beginning Encumbrances	0	0
Revenues	1,104	
Expenditures	102,965	
Transfers	0	0
Ending Cash Balance	23,812	

Department: Land and Natural Resources
Name of Fund: Ceded Land Proceeds, General Fund (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 2019	FY 2020
Beginning Cash Balance	2,090,951	967,907
Beginning Encumbrances	0	0
Revenues	967,907	
Expenditures	2,090,951	
Transfers	0	0
Ending Cash Balance	967,907	

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 2019	FY 2020
Beginning Cash Balance	1,118,785	346,887
Beginning Encumbrances	0	0
Revenues	346,887	
Expenditures	1,118,785	
Transfers	0	0
Ending Cash Balance	346,887	

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 2019	FY 2020
Beginning Cash Balance	2,554,660	1,137,988
Beginning Encumbrances	0	0
Revenues	1,137,989	
Expenditures	2,554,661	
Transfers	0	0
Ending Cash Balance	1,137,988	

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 2019	FY 2020
Beginning Cash Balance	973,887	525,894
Beginning Encumbrances	0	0
Revenues	525,894	
Expenditures	973,887	
Transfers	0	0
Ending Cash Balance	525,894	

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 2019	FY 2020
Beginning Cash Balance	6,099,739	6,022,612
Beginning Encumbrances	349,698	330,602
Revenues	50,959	
Expenditures	128,086	
Transfers	0	0
Ending Cash Balance	6,022,612	

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 Resource 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 2019	FY 2020
Beginning Cash Balance	31,400	0
Beginning Encumbrances	0	0
Revenues	0	
Expenditures	0	
Transfers	(31,400)	0
Ending Cash Balance	0	