

DAVID Y. IGE  
GOVERNOR OF  
HAWAII



DEPT. COMM. NO. 60

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 2, 2020

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

The Honorable Scott K. Saiki, Speaker  
and Members of the House of  
Representatives  
Thirty-First 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 2020 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 <https://files.hawaii.gov/dlnr/reports-to-the-legislature/2021/ASO21-Admin-Accts-and-Funds-FY20.pdf>.

Sincerely,

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

SUZANNE D. CASE  
Chairperson

Enclosure

Report to the Thirty-First Legislature  
2021 Regular Session

ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS  
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES  
FOR FISCAL YEAR 2020



Prepared by

THE STATE OF HAWAII  
DEPARTMENT OF LAND AND NATURAL RESOURCES

In response to Section 37-52.5, Hawaii Revised Statutes

Honolulu, Hawaii

December 2020

**ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS  
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES  
FOR FISCAL YEAR 2020**

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 2020	FY 2021
Beginning Cash Balance	387,489	491,748
Beginning Encumbrances	103,168	64,444
Revenues	21,163	
Expenditures	398,869	
Transfers	481,965	569,621
Ending Cash Balance	491,748	

**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 2020	FY 2021
Beginning Cash Balance	1,724,523	1,757,360
Beginning Encumbrances	539,577	520,981
Revenues	61,747	
Expenditures	673,096	
Transfers	644,186	796,620
Ending Cash Balance	1,757,360	

**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 2020	FY 2021
Beginning Cash Balance	605,594	941,139
Beginning Encumbrances	116,254	35,090
Revenues	78,438	
Expenditures	2,168,185	
Transfers	2,425,292	2,400,000
Ending Cash Balance	941,139	

**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 the 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 2020	FY 2021
Beginning Cash Balance	0	50
Beginning Encumbrances	0	0
Revenues	16,542	
Expenditures	0	
Transfers	(16,492)	0
Ending Cash Balance	50	

**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 the 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 by the State Historic Preservation Division (SHPD).

Financial Data		
	FY 2020	FY 2021
Beginning Cash Balance	201,000	508,011
Beginning Encumbrances	0	298,986
Revenues	7,011	
Expenditures	0	
Transfers	300,000	300,000
Ending Cash Balance	508,011	

**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 2020	FY 2021
Beginning Cash Balance	607,058	859,088
Beginning Encumbrances	320,562	252,062
Revenues	24,908	
Expenditures	846,531	
Transfers	1,073,653	1,076,401
Ending Cash Balance	859,088	

**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 Development Fund (SLDF) to fund the 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 2020	FY 2021
Beginning Cash Balance	173,339	243,321
Beginning Encumbrances	1,058	0
Revenues	71,010	
Expenditures	331,028	
Transfers	330,000	330,000
Ending Cash Balance	243,321	

**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 the 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 of the Division of Forestry and Wildlife (DOFAW).

Financial Data		
	FY 2020	FY 2021
Beginning Cash Balance	1,458,082	1,356,174
Beginning Encumbrances	1,079,369	856,336
Revenues	48,830	
Expenditures	1,106,213	
Transfers	955,475	955,475
Ending Cash Balance	1,356,174	

**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 the Special Land and Development Fund (SLDF).

**Current Program Activities:**

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

Financial Data		
	FY 2020	FY 2021
Beginning Cash Balance	969,255	1,010,977
Beginning Encumbrances	192,983	49,034
Revenues	43,245	
Expenditures	781,704	
Transfers	780,181	830,309
Ending Cash Balance	1,010,977	

**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 the Special Land and Development Fund (SLDF).

**Current Program Activities:**

Lifeguard services at Kaena Point State Park, Oahu.

Financial Data		
	FY 2020	FY 2021
Beginning Cash Balance	93,273	230,720
Beginning Encumbrances	89,490	215,395
Revenues	11,542	
Expenditures	458,311	
Transfers	584,216	584,216
Ending Cash Balance	230,720	

**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 2020	FY 2021
Beginning Cash Balance	19,874	20,163
Beginning Encumbrances	0	0
Revenues	289	
Expenditures	0	
Transfers	0	0
Ending Cash Balance	20,163	

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, 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 Funds.

Financial Data		
	FY 2020	FY 2021
Beginning Cash Balance	0	13,326
Beginning Encumbrances	0	0
Revenues	692,559	
Expenditures	679,233	
Transfers	0	0
Ending Cash Balance	13,326	

**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 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 Funds.

Financial Data		
	FY 2020	FY 2021
Beginning Cash Balance	0	56,258
Beginning Encumbrances	0	0
Revenues	544,943	
Expenditures	488,686	
Transfers	0	0
Ending Cash Balance	56,258	

**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 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 Funds.

Financial Data		
	FY 2020	FY 2021
Beginning Cash Balance	9	45,198
Beginning Encumbrances	0	0
Revenues	1,104,950	
Expenditures	1,059,761	
Transfers	0	0
Ending Cash Balance	45,198	

**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 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 Funds.

Financial Data		
	FY 2020	FY 2021
Beginning Cash Balance	0	86,248
Beginning Encumbrances	0	0
Revenues	758,743	
Expenditures	672,495	
Transfers	0	0
Ending Cash Balance	86,248	

**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 2020	FY 2021
Beginning Cash Balance	1,756,446	1,753,594
Beginning Encumbrances	9,200	21,498
Revenues	62,095	
Expenditures	64,947	
Transfers	0	0
Ending Cash Balance	1,753,594	

**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 2020	FY 2021
Beginning Cash Balance	988,264	1,148,872
Beginning Encumbrances	0	0
Revenues	333,927	
Expenditures	173,319	
Transfers	0	0
Ending Cash Balance	1,148,872	

**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 2020	FY 2021
Beginning Cash Balance	21,751,907	20,257,215
Beginning Encumbrances	3,854,137	5,969,690
Revenues	3,231,858	
Expenditures	4,726,550	
Transfers	0	0
Ending Cash Balance	20,257,215	

**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 the United States Geological Survey.

Financial Data		
	FY 2020	FY 2021
Beginning Cash Balance	0	20,720
Beginning Encumbrances	0	20,720
Revenues	20,720	
Expenditures	0	
Transfers	0	0
Ending Cash Balance	20,720	

**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 2020	FY 2021
Beginning Cash Balance	130,874	0
Beginning Encumbrances	57,740	0
Revenues	0	
Expenditures	130,874	
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 2020	FY 2021
Beginning Cash Balance	2,135,143	2,464,318
Beginning Encumbrances	0	0
Revenues	405,211	
Expenditures	76,036	
Transfers	0	0
Ending Cash Balance	2,464,318	

**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 2020	FY 2021
Beginning Cash Balance	145,407	606,668
Beginning Encumbrances	0	0
Revenues	1,173,976	
Expenditures	712,715	
Transfers	0	0
Ending Cash Balance	606,668	

**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	290,748	218,014
Beginning Encumbrances	0	0
Revenues	948,609	
Expenditures	1,021,343	
Transfers	0	0
Ending Cash Balance	218,014	

**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 2020	FY 2021
Beginning Cash Balance	155,196	204,409
Beginning Encumbrances	0	0
Revenues	738,293	
Expenditures	689,080	
Transfers	0	0
Ending Cash Balance	204,409	

**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 2020	FY 2021
Beginning Cash Balance	57,548	71,041
Beginning Encumbrances	0	0
Revenues	278,242	
Expenditures	264,749	
Transfers	0	0
Ending Cash Balance	71,041	

**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 2020	FY 2021
Beginning Cash Balance	23,813	25,203
Beginning Encumbrances	0	0
Revenues	1,390	
Expenditures	0	
Transfers	0	0
Ending Cash Balance	25,203	

**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 2020	FY 2021
Beginning Cash Balance	967,907	723,821
Beginning Encumbrances	0	0
Revenues	710,934	
Expenditures	955,020	
Transfers	0	0
Ending Cash Balance	723,821	

**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 2020	FY 2021
Beginning Cash Balance	346,887	789,196
Beginning Encumbrances	0	0
Revenues	783,372	
Expenditures	341,063	
Transfers	0	0
Ending Cash Balance	789,196	

**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 2020	FY 2021
Beginning Cash Balance	1,137,859	1,226,647
Beginning Encumbrances	0	0
Revenues	1,210,599	
Expenditures	1,121,811	
Transfers	0	0
Ending Cash Balance	1,226,647	

**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 2020	FY 2021
Beginning Cash Balance	525,894	472,190
Beginning Encumbrances	0	0
Revenues	466,158	
Expenditures	519,862	
Transfers	0	0
Ending Cash Balance	472,190	

**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 2020	FY 2021
Beginning Cash Balance	6,022,612	6,110,019
Beginning Encumbrances	330,602	349,051
Revenues	222,761	
Expenditures	135,354	
Transfers	0	0
Ending Cash Balance	6,110,019	

**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 2020	FY 2021
Beginning Cash Balance	0	0
Beginning Encumbrances	0	0
Revenues	0	
Expenditures	0	
Transfers	0	0
Ending Cash Balance	0	