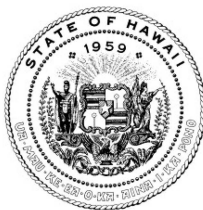
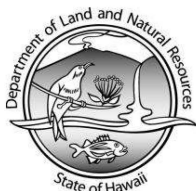


DAVID Y. IGE  
GOVERNOR OF  
HAWAII



DEPT. COMM. NO. 04

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

November 25, 2022

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

The Honorable Scott K. Saiki, Speaker  
and Members of the House of  
Representatives  
Thirty Second 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 Administratively Established Accounts and Funds of The Department of Land and Natural Resources for Fiscal Year 2022 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/2023/ASO23-Admin-Accts-and-Funds-FY22.pdf>.

Sincerely,

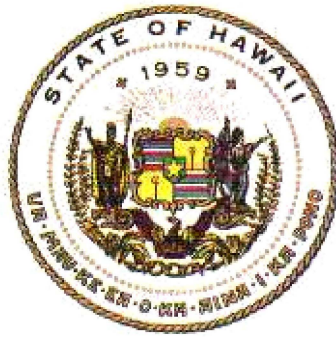
A handwritten signature in cursive script that reads "Suzanne D. Case".

SUZANNE D. CASE  
Chairperson

Enclosure

Report to the Thirty-Second Legislature  
2023 Regular Session

ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS  
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES  
FOR FISCAL YEAR 2022



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 2022

**ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS  
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES  
FOR FISCAL YEAR 2022**

Section 37-52.5, Hawaii Revised Statutes (HRS), 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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	557,001	537,645
Beginning Encumbrances	118,885	0
Revenues	2,538	
Expenditures	96,858	
Transfers	74,964	(537,645)
Ending Cash Balance	537,645	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	1,352,183	1,272,784
Beginning Encumbrances	458,782	394,979
Revenues	6,631	
Expenditures	770,709	
Transfers	684,679	820,000
Ending Cash Balance	1,272,784	

**Department:** Land and Natural Resources  
**Name of Fund:** Park Administration and Operation  
**Legal Authority:** 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 Accommodation 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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	680,770	596,142
Beginning Encumbrances	66,000	263,551
Revenues	3,918	
Expenditures	1,988,546	
Transfers	1,900,000	1,900,000
Ending Cash Balance	596,142	

**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 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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	202,077	244,203
Beginning Encumbrances	103,554	103,690
Revenues	253,898	
Expenditures	392,297	
Transfers	180,525	200,000
Ending Cash Balance	244,203	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	1,380,581	1,822,557
Beginning Encumbrances	104,029	99,979
Revenues	58,253	
Expenditures	2,029,890	
Transfers	2,413,613	2,500,000
Ending Cash Balance	1,822,557	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
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 for the State Historic Preservation Division (SHPD).

**Current Program Activities:**

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

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	712,260	909,122
Beginning Encumbrances	199,986	199,986
Revenues	2,716	
Expenditures	105,854	
Transfers	300,000	683,000
Ending Cash Balance	909,122	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	1,083,446	1,184,099
Beginning Encumbrances	183,877	195,541
Revenues	3,923	
Expenditures	1,030,846	
Transfers	1,127,576	1,136,049
Ending Cash Balance	1,184,099	

**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) overtime and other cost differentials.

**Current Program Activities:**

Personal services, overtime and other cost differentials.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	231,856	556,041
Beginning Encumbrances	0	0
Revenues	1,350	
Expenditures	7,165	
Transfers	330,000	330,000
Ending Cash Balance	556,041	

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

**Current Program Activities:**

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

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	1,412,540	1,371,639
Beginning Encumbrances	917,744	840,512
Revenues	5,903	
Expenditures	1,002,279	
Transfers	955,475	955,475
Ending Cash Balance	1,371,639	

**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 the Commission on Water Resource Management (CWRM).

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	276,922	392,263
Beginning Encumbrances	59,454	40,192
Revenues	2,587	
Expenditures	700,014	
Transfers	812,768	700,000
Ending Cash Balance	392,263	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	659,449	711,687
Beginning Encumbrances	0	50,125
Revenues	2,113	
Expenditures	534,091	
Transfers	584,216	584,216
Ending Cash Balance	711,687	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
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 the International Union for Conservation of Nature (IUCN) World Congress.

**Current Program Activities:**

None

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	37	110
Beginning Encumbrances	0	0
Revenues	73	
Expenditures	0	
Transfers	0	0
Ending Cash Balance	110	



The following trust fund accounts were administratively established by DLNR:

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	17,912	123,337
Beginning Encumbrances	0	0
Revenues	1,548,861	
Expenditures	1,443,436	
Transfers	0	0
Ending Cash Balance	123,337	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	10,289	18,882
Beginning Encumbrances	0	0
Revenues	601,081	
Expenditures	592,488	
Transfers	0	0
Ending Cash Balance	18,882	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	21,654	48,851
Beginning Encumbrances	0	0
Revenues	2,006,663	
Expenditures	1,979,466	
Transfers	0	0
Ending Cash Balance	48,851	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	7,236	76,399
Beginning Encumbrances	0	0
Revenues	1,163,646	
Expenditures	1,094,483	
Transfers	0	0
Ending Cash Balance	76,399	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	1,774,577	1,756,483
Beginning Encumbrances	59,705	51,457
Revenues	211,660	
Expenditures	229,754	
Transfers	0	0
Ending Cash Balance	1,756,483	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	1,319,991	1,400,809
Beginning Encumbrances	0	0
Revenues	704,101	
Expenditures	623,283	
Transfers	0	0
Ending Cash Balance	1,400,809	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	18,591,118	22,438,528
Beginning Encumbrances	59,705	2,273,574
Revenues	6,845,151	
Expenditures	2,997,741	
Transfers	0	0
Ending Cash Balance	22,438,528	

**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 the United States Geological Survey.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	10,695	12,231
Beginning Encumbrances	0	12,128
Revenues	16,238	
Expenditures	14,702	
Transfers	0	0
Ending Cash Balance	12,231	



**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	2,023,522	2,163,133
Beginning Encumbrances	0	0
Revenues	356,101	
Expenditures	216,490	
Transfers	0	0
Ending Cash Balance	2,163,133	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	87,201	1,379,599
Beginning Encumbrances	0	0
Revenues	2,818,316	
Expenditures	1,525,918	
Transfers	0	0
Ending Cash Balance	1,379,599	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	73,550	501,838
Beginning Encumbrances	0	0
Revenues	1,425,534	
Expenditures	997,246	
Transfers	0	0
Ending Cash Balance	501,838	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	45,270	301,315
Beginning Encumbrances	0	0
Revenues	827,734	
Expenditures	571,689	
Transfers	0	0
Ending Cash Balance	301,315	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	12,435	141,599
Beginning Encumbrances	0	0
Revenues	411,077	
Expenditures	281,913	
Transfers	0	0
Ending Cash Balance	141,599	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	25,389	25,675
Beginning Encumbrances	0	0
Revenues	286	
Expenditures	0	
Transfers	0	0
Ending Cash Balance	25,675	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	949,282	1,859,025
Beginning Encumbrances	0	0
Revenues	909,743	
Expenditures	0	
Transfers	0	0
Ending Cash Balance	1,859,025	



**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	443,524	663,124
Beginning Encumbrances	0	0
Revenues	219,600	
Expenditures	0	
Transfers	0	0
Ending Cash Balance	663,124	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	1,229,393	2,445,676
Beginning Encumbrances	0	0
Revenues	1,216,283	
Expenditures	0	
Transfers	0	0
Ending Cash Balance	2,445,676	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	503,677	1,006,218
Beginning Encumbrances	0	0
Revenues	502,541	
Expenditures	0	
Transfers	0	0
Ending Cash Balance	1,006,218	

**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 DLNR'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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	5,972,126	5,704,899
Beginning Encumbrances	549,749	334,108
Revenues	25,184	
Expenditures	292,411	
Transfers	0	0
Ending Cash Balance	5,704,899	

**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.

<b>Financial Data</b>		
	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Cash Balance	0	0
Beginning Encumbrances	0	0
Revenues	0	
Expenditures	0	
Transfers	0	0
Ending Cash Balance	0	