ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2014

Prepared by

THE STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES

In response to Section 37-52.5, Hawaii Revised Statutes

Honolulu, Hawaii

October 2014
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Section 37-52.5, Hawaii Revised Statutes, requires expending departments or agencies to submit a report to the Legislature of newly administratively established accounts or funds.

The report shall include:

1. The justification for the establishment of the account or fund, and
2. The sources of revenue for the fund.

In Fiscal Year 2014, only one trust account was administratively established by the Department of Land and Natural Resources (Department).

**Department:** Land and Natural Resources

**Name of Fund:** The World Conservation Congress Fund

**Legal Authority:** N/A

**Fund Type (MOF):** Trust (T)

**Appropriation:** T-936-C

**Intended Purpose:**
To account for the revenues and expenditures of the 2016 International Union for the Conservation of Nature (IUCN) World Conservation Congress in Hawaii.

**Current Program Activities:**
The trust fund will used to deposit funds received from state agencies (Office of Hawaiian Affairs, Hawaii Tourism Authority), Hawaii counties, federal agencies, nonprofits organizations and private sector. The Department anticipates receiving and expending over $11.5 for the IUCN.

<table>
<thead>
<tr>
<th>Financial Data</th>
<th>FY 2014</th>
<th>FY 2015</th>
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<tbody>
<tr>
<td>Beginning Cash Balance</td>
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<tr>
<td>Beginning Encumbrances</td>
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<td>Revenues</td>
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<td>Expenditures</td>
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<td>Transfers</td>
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<tr>
<td>Ending Cash Balance</td>
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