

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 405  
 Name of Fund: Conservation and Resources Enforcement  
 Legal Authority: Act 296, SLH 1996

Contact Name: Jamie Shindo  
 Phone: 587-0066  
 Fund type (MOF): Special - B  
 Appropriation Acct. No.: S-302-C

**Intended Purpose:**

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

**Source of Revenues:**

Funds received from the Boating Special Fund.

**Current Program Activities/Allowable Expenses:**

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

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

Expected decrease in expenditures from FY 19 onward due to transfer of personnel from special funds to general funds.

| Financial Data  |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 1,626,083 | 1,952,117 | 1,952,117 | 2,111,339 | 464,671     | 464,671     | 464,671     |
| Beginning Cash Balance  | 10,521    | 46,180    | 100,367   | 154,180   | 434,123     | 312,423     | 190,723     |
| Revenues  | 402       | 504       | 3,137     | 3,334     | 3,300       | 3,300       | 3,300       |
| Expenditures  | 1,408,386 | 1,509,989 | 1,861,830 | 1,891,932 | 300,000     | 300,000     | 300,000     |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| See attached list   | 1,443,643 | 1,563,672 | 1,912,506 | 2,168,541 | 175,000     | 175,000     | 175,000     |
| Net Total Transfers   | 1,443,643 | 1,563,672 | 1,912,506 | 2,168,541 | 175,000     | 175,000     | 175,000     |
| Ending Cash Balance   | 46,180    | 100,367   | 154,180   | 434,123   | 312,423     | 190,723     | 69,023      |
| Encumbrances  | 51,527    | 125,589   | 169,022   | 180,513   | 10,000      | 10,000      | 10,000      |
| Unencumbered Cash Balance   | (5,347)   | (25,222)  | (14,842)  | 253,610   | 302,423     | 180,723     | 59,023      |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

| Program ID | MOF | Appn Type | Fund | FY   | Account | Function | Net Amount   | Trans Type | Trans Code | Opt Dept Data | Doc No   | Doc Date   |
|------------|-----|-----------|------|------|---------|----------|--------------|------------|------------|---------------|----------|------------|
| LNR405     | B   | 2 S       |      | 2016 | 302     | DA       | (6,834.14)   | JRNL       | 972        |               | 00JS0504 | 8/11/2017  |
| LNR405     | B   | 2 S       |      | 2017 | 302     | DA       | (20,000.00)  | JRNL       | 972        |               | 00JS0052 | 7/12/2017  |
| LNR405     | B   | 2 S       |      | 2017 | 302     | DA       | 34,653.61    | JRNL       | 971        |               | 00JS0503 | 8/11/2017  |
| LNR405     | B   | 2 S       |      | 2017 | 302     | DA       | 6,834.14     | JRNL       | 971        |               | 00JS0504 | 8/11/2017  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | (21,113.00)  | JRNL       | 972        | RISK MGT      | 00JM3313 | 12/31/2017 |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS2902 | 1/11/2018  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS3037 | 1/17/2018  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS3050 | 1/18/2018  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS3260 | 1/31/2018  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 100,000.00   | JRNL       | 971        |               | 00JS3478 | 2/15/2018  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS3577 | 2/22/2018  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS3723 | 2/28/2018  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS3793 | 3/7/2018   |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 100,000.00   | JRNL       | 971        |               | 00JS4019 | 3/20/2018  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 100,000.00   | JRNL       | 971        |               | 00JS4352 | 4/12/2018  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 200,000.00   | JRNL       | 971        |               | 00JS4540 | 4/20/2018  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 100,000.00   | JRNL       | 971        |               | 00JS4688 | 4/30/2018  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 100,000.00   | JRNL       | 971        |               | 00JS4765 | 5/3/2018   |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 100,000.00   | JRNL       | 971        |               | 00JS4813 | 5/7/2018   |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 100,000.00   | JRNL       | 971        |               | 00JS4579 | 4/23/2018  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 20,000.00    | JRNL       | 971        |               | 00JS0052 | 7/12/2017  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 250,000.00   | JRNL       | 971        |               | 00JS0055 | 7/12/2017  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 100,000.00   | JRNL       | 971        |               | 00JS0503 | 8/11/2017  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 60,000.00    | JRNL       | 971        |               | 00JS0719 | 8/28/2017  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 80,000.00    | JRNL       | 971        |               | 00JS1201 | 9/26/2017  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS1457 | 10/10/2017 |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS1498 | 10/11/2017 |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 65,000.00    | JRNL       | 971        |               | 00JS1926 | 11/3/2017  |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS2054 | 11/13/2017 |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS2174 | 11/21/2017 |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS2231 | 11/24/2017 |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS2514 | 12/13/2017 |
| LNR405     | B   | 2 S       |      | 2018 | 302     | DA       | 50,000.00    | JRNL       | 971        |               | 00JS2696 | 12/27/2017 |
|            |     |           |      |      |         |          | 2,168,540.61 |            |            |               |          |            |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 141  
 Name of Fund: Water and Land Development  
 Legal Authority: Act 49, SLH 2017

Contact Name: Alyson Yim  
 Phone: 587-0259  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-303-C

Intended Purpose:

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

Source of Revenues:

Investment Pool proceeds; transfer of vacation earned with other departments.

Current Program Activities/Allowable Expenses:

Payroll, fringe benefits and operating expenses for program activities

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data  |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 702,663   | 709,916   | 709,916   | 722,550   | 722,550     | 722,550     | 722,550     |
| Beginning Cash Balance  | 1,611,636 | 1,730,949 | 1,901,096 | 1,341,396 | 1,581,168   | 1,863,668   | 2,096,168   |
| Revenues  | 7,640     | 4,040     | 12,714    | 10,447    | 10,000      | 10,000      | 10,000      |
| Expenditures  | 587,876   | 485,409   | 379,126   | 438,220   | 450,000     | 500,000     | 500,000     |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| See attached list   | 699,549   | 651,516   | (193,288) | 667,545   | 722,500     | 722,500     | 722,500     |
| Net Total Transfers   | 699,549   | 651,516   | (193,288) | 667,545   | 722,500     | 722,500     | 722,500     |
| Ending Cash Balance   | 1,730,949 | 1,901,096 | 1,341,396 | 1,581,168 | 1,863,668   | 2,096,168   | 2,328,668   |
| Encumbrances  | 379,327   | 212,480   | 141,746   | 476,138   | 500,000     | 500,000     | 500,000     |
| Unencumbered Cash Balance   | 1,351,622 | 1,688,616 | 1,199,650 | 1,105,030 | 1,363,668   | 1,596,168   | 1,828,668   |

Additional Information:

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

| Program ID | MOF | Appn Type | Fund | FY   | Account | Function | Net Amount        | Trans Type | Trans Code | Opt Dept Data | Doc No   | Doc Date   |
|------------|-----|-----------|------|------|---------|----------|-------------------|------------|------------|---------------|----------|------------|
| LNR141     | B   | 2 S       |      | 2017 | 303     | DO       | (800,000.00)      | JRNL       | 972        |               | 00JS0052 | 7/12/2017  |
| LNR141     | B   | 2 S       |      | 2017 | 303     | DO       | (402,188.17)      | JRNL       | 972        |               | 00JS0665 | 8/23/2017  |
| LNR141     | B   | 2 S       |      | 2018 | 303     | DO       | (2,737.00)        | JRNL       | 972        | RISK MGT      | 00JM3313 | 12/31/2017 |
| LNR141     | B   | 2 S       |      | 2018 | 303     | DO       | 800,000.00        | JRNL       | 971        |               | 00JS0052 | 7/12/2017  |
| LNR141     | B   | 2 S       |      | 2018 | 303     | DO       | 386,275.00        | JRNL       | 971        |               | 00JS0540 | 8/15/2017  |
| LNR141     | B   | 2 S       |      | 2018 | 303     | DO       | 402,188.17        | JRNL       | 971        |               | 00JS0665 | 8/23/2017  |
| LNR141     | B   | 2 S       |      | 2018 | 303     | DO       | (102,268.00)      | JRNL       | 972        |               | 00JS0998 | 9/14/2017  |
| LNR141     | B   | 2 S       |      | 2018 | 303     | DO       | <u>386,275.00</u> | JRNL       | 971        |               | 00JS2380 | 11/30/2017 |
|            |     |           |      |      |         |          | <u>667,545.00</u> |            |            |               |          |            |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 806  
 Name of Fund: Park Development and Operation  
 Legal Authority: Administratively Established within Special Funds, 184-3.4 HRS  
Funded directly by 237D-6.5 HRS, as amended by Act 161 SLH 2013

Contact Name: Curt A Cottrell/Piikea Tomczyk  
 Phone: 587-0290/587-0304  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-305-C

Intended Purpose:

Act 120, SLH 2000, established the State Park Special Fund to maintain and operate the State Parks system.

Source of Revenues:

Transient Accommodations tax

Current Program Activities/Allowable Expenses:

To supplement the general funds for land-related repairs and maintenance of State Parks facilities.

Purpose of Proposed Ceiling Adjustment (if applicable):

There will an attempt to increase funding for S-305 for SLH 2019 through the TAT funds

Variances:

Projected lifeguard contracts have been steadily increasing in costs.

| Financial Data  |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 2,500,000 | 2,500,000 | 2,000,000 | 2,000,000 | 2,000,000   | 5,500,000   | 5,500,000   |
| Beginning Cash Balance  | 220,344   | 136,287   | 74,726    | 982,776   | 648,708     | 5,000       | 10,000      |
| Revenues  | 780       | 281       | 2,004,878 | 6,601     | 5,000       | 5,000       | 5,000       |
| Expenditures  | 84,837    | 61,842    | 1,096,828 | 2,240,669 | 2,548,708   | 3,000,000   | 3,000,000   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           | 1,900,000 | 1,900,000   | 3,000,000   | 3,000,000   |
| Net Total Transfers   | 0         | 0         | 0         | 1,900,000 | 1,900,000   | 3,000,000   | 3,000,000   |
| Ending Cash Balance   | 136,287   | 74,726    | 982,776   | 648,708   | 5,000       | 10,000      | 15,000      |
| Encumbrances  | 31,343    | 26,360    | 416,043   | 483,655   | 5,000       | 10,000      | 15,000      |
| Unencumbered Cash Balance   | 104,944   | 48,366    | 566,733   | 165,053   | 0           | 0           | 0           |

Additional Information:

|   |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                                 |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                     |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow<br>Accounts, or Other Investments |  |  |  |  |  |  |  |

| Program ID | MOF | Appn Type | Fund | FY   | Account | Function | Net Amount   | Trans Type | Trans Code | Opt Dept Data | Doc No   | Doc Date   |
|------------|-----|-----------|------|------|---------|----------|--------------|------------|------------|---------------|----------|------------|
| LNR806     | B   | 2 S       |      | 2016 | 305     | KEQ      | (29.28)      | JRNL       | 972        |               | 00JS0052 | 7/12/2017  |
| LNR806     | B   | 2 S       |      | 2017 | 305     | KEQ      | (350,000.00) | JRNL       | 972        |               | 00JS0052 | 7/12/2017  |
| LNR806     | B   | 2 S       |      | 2017 | 305     | KEQ      | (219,811.48) | JRNL       | 972        |               | 00JS0665 | 8/23/2017  |
| LNR806     | B   | 2 S       |      | 2018 | 305     | KEQ      | 316,666.00   | JRNL       | 971        | STATE PA      | 00JS3418 | 2/13/2018  |
| LNR806     | B   | 2 S       |      | 2018 | 305     | KEQ      | 158,333.00   | JRNL       | 971        | STATE PA      | 00JS3674 | 2/28/2018  |
| LNR806     | B   | 2 S       |      | 2018 | 305     | KEQ      | 158,333.00   | JRNL       | 971        | STATE PA      | 00JS4172 | 3/31/2018  |
| LNR806     | B   | 2 S       |      | 2018 | 305     | KEQ      | 158,333.00   | JRNL       | 971        | STATE PA      | 00JS4578 | 4/23/2018  |
| LNR806     | B   | 2 S       |      | 2018 | 305     | KEQ      | 158,333.00   | JRNL       | 971        | STATE PA      | 00JS5295 | 5/31/2018  |
| LNR806     | B   | 2 S       |      | 2018 | 305     | KEQ      | 158,337.00   | JRNL       | 971        | STATE PA      | 00JS5836 | 6/28/2018  |
| LNR806     | B   | 2 S       |      | 2018 | 305     | KEQ      | 350,029.28   | JRNL       | 971        |               | 00JS0052 | 7/12/2017  |
| LNR806     | B   | 2 S       |      | 2018 | 305     | KEQ      | 219,811.48   | JRNL       | 971        |               | 00JS0665 | 8/23/2017  |
| LNR806     | B   | 2 S       |      | 2018 | 305     | KEQ      | 633,332.00   | JRNL       | 971        | STATE PA      | 00JS1647 | 10/17/2017 |
| LNR806     | B   | 2 S       |      | 2018 | 305     | KEQ      | 158,333.00   | JRNL       | 971        | STATE PA      | 00JS2653 | 12/22/2017 |
|            |     |           |      |      |         |          | 1,900,000.00 |            |            |               |          |            |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 804  
 Name of Fund: Na Ala Hele Program  
 Legal Authority: Act 200, SLH 2003

Contact Name: Michael Millay  
 Phone: 587-4175  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-306-C

**Intended Purpose:**

This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants-in-aid,

**Source of Revenues:**

Funds collected via the Highway Fuel Tax under Chapter 243, Hawaii Revised Statutes (HRS), to implement the Hawaii Statewide Trail and Access Program (Na Ala Hele).

**Current Program Activities/Allowable Expenses:**

Activities include the planning, developing, acquiring land or rights for public use of land, constructing, restoring, engaging in coordination activities in managing the trails and the trail access system for public hunting; development and implementation of management plans targeting public hunting.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

The variance is due to lesser encumbrances for FY 18 ot be paid in FY 19

| Financial Data  |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 1,207,912 | 1,082,471 | 1,098,414 | 1,155,431 | 1,155,431   | 1,155,431   | 1,155,431   |
| Beginning Cash Balance  | 46,226    | 437,150   | 119,623   | 160,726   | 35,545      | 5,545       | 545         |
| Revenues  | 272,730   | 283,077   | 283,553   | 286,448   | 295,000     | 320,000     | 350,000     |
| Expenditures  | 629,085   | 845,051   | 486,369   | 656,201   | 575,000     | 575,000     | 575,000     |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| See attached list   | 747,279   | 244,447   | 243,919   | 244,572   | 250,000     | 250,000     | 250,000     |
| Net Total Transfers   | 747,279   | 244,447   | 243,919   | 244,572   | 250,000     | 250,000     | 250,000     |
| Ending Cash Balance   | 437,150   | 119,623   | 160,726   | 35,545    | 5,545       | 545         | 25,545      |
| Encumbrances  | 263,127   | 100,868   | 82,636    | 29,897    |             |             |             |
| Unencumbered Cash Balance   | 174,023   | 18,755    | 78,090    | 5,648     | 5,545       | 545         | 25,545      |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

| Program ID | MOF | Appn Type | Fund | FY   | Account | Function | Net Amount  | Trans Type | Trans Code | Opt Dept Data | Doc No   | Doc Date   |
|------------|-----|-----------|------|------|---------|----------|-------------|------------|------------|---------------|----------|------------|
| LNR804     | B   | 2 S       |      | 2016 | 306     | DA       | (87.01)     | JRNL       | 972        |               | 00JS0052 | 7/12/2017  |
| LNR804     | B   | 2 S       |      | 2016 | 306     | DA       | (54,675.70) | JRNL       | 972        |               | 00JS0665 | 8/23/2017  |
| LNR804     | B   | 2 S       |      | 2017 | 306     | DA       | (5,000.00)  | JRNL       | 972        |               | 00JS0052 | 7/12/2017  |
| LNR804     | B   | 2 S       |      | 2017 | 306     | DA       | (18,394.24) | JRNL       | 972        |               | 00JS0665 | 8/23/2017  |
| LNR804     | B   | 2 S       |      | 2018 | 306     | DA       | (5,428.00)  | JRNL       | 972        | RISK MGT      | 00JM3313 | 12/31/2017 |
| LNR804     | B   | 2 S       |      | 2018 | 306     | DA       | 5,087.01    | JRNL       | 971        |               | 00JS0052 | 7/12/2017  |
| LNR804     | B   | 2 S       |      | 2018 | 306     | DA       | 250,000.00  | JRNL       | 971        |               | 00JS0540 | 8/15/2017  |
| LNR804     | B   | 2 S       |      | 2018 | 306     | DA       | 73,069.94   | JRNL       | 971        |               | 00JS0665 | 8/23/2017  |
|            |     |           |      |      |         |          | 244,572.00  |            |            |               |          |            |



**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 906  
 Name of Fund: LNR - Natural Physical Environment  
 Legal Authority: Act 200, SLH 2003

Contact Name: Grace L. Teves  
 Phone: 587-0335  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-308-C

**Intended Purpose:**

This fund was established to account for risk management costs imposed on special funds; it is also the operating account for position funded by special funds.

**Source of Revenues:**

Transfer from various Special fund accounts and administrative fees collected from enforcement activities under Civil Resource Violations System.

**Current Program Activities/Allowable Expenses:**

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

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variations:**

Variance in expenditures is due to increase in fringe benefit rate and collective bargaining costs.

| Financial Data  |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 1,174,291 | 1,431,618 | 1,663,511 | 1,958,011 | 2,049,537   | 2,049,537   | 2,049,537   |
| Beginning Cash Balance  | 610,349   | 606,703   | 664,153   | 465,033   | 414,527     | 364,527     | 314,527     |
| Revenues  | 39,755    | 55,046    | 45,135    | 78,288    | 50,000      | 50,000      | 50,000      |
| Expenditures  | 1,213,404 | 1,027,324 | 1,354,480 | 1,814,086 | 1,900,000   | 1,900,000   | 1,900,000   |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| See attached list   | 1,170,003 | 1,029,728 | 1,110,225 | 1,685,292 | 1,800,000   | 1,800,000   | 1,800,000   |
| Net Total Transfers   | 1,170,003 | 1,029,728 | 1,110,225 | 1,685,292 | 1,800,000   | 1,800,000   | 1,800,000   |
| Ending Cash Balance   | 606,703   | 664,153   | 465,033   | 414,527   | 364,527     | 314,527     | 264,527     |
| Encumbrances  | 2,583     | 35,868    | 121,493   | 57,240    | 60,000      | 60,000      | 60,000      |
| Unencumbered Cash Balance   | 604,120   | 628,285   | 343,540   | 357,287   | 304,527     | 254,527     | 204,527     |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

| Program ID | MOF | Appn Type | Fund | FY   | Account | Function | Net Amount   | Trans Type | Trans Code | Opt Dept Data | Doc No   | Doc Date   |
|------------|-----|-----------|------|------|---------|----------|--------------|------------|------------|---------------|----------|------------|
| LNR906     | B   | 2 S       |      | 2016 | 308     | DA       | (3,035.61)   | JRNL       | 972        |               | 00JS0665 | 8/23/2017  |
| LNR906     | B   | 2 S       |      | 2017 | 308     | DA       | (200,000.00) | JRNL       | 972        |               | 00JS0052 | 7/12/2017  |
| LNR906     | B   | 2 S       |      | 2017 | 308     | DA       | (141,259.64) | JRNL       | 972        |               | 00JS0665 | 8/23/2017  |
| LNR906     | B   | 2 S       |      | 2018 | 308     | DA       | 111,210.00   | JRNL       | 971        | RISK MGT      | 00JM3313 | 12/31/2017 |
| LNR906     | B   | 2 S       |      | 2018 | 308     | DA       | 152,873.30   | JRNL       | 971        |               | 00JS5766 | 6/26/2018  |
| LNR906     | B   | 2 S       |      | 2018 | 308     | DA       | 14,126.00    | JRNL       | 971        |               | 00JS6059 | 6/30/2018  |
| LNR906     | B   | 2 S       |      | 2018 | 308     | DA       | 200,000.00   | JRNL       | 971        |               | 00JS0052 | 7/12/2017  |
| LNR906     | B   | 2 S       |      | 2018 | 308     | DA       | 361,792.00   | JRNL       | 971        |               | 00JS0540 | 8/15/2017  |
| LNR906     | B   | 2 S       |      | 2018 | 308     | DA       | 144,295.25   | JRNL       | 971        |               | 00JS0665 | 8/23/2017  |
| LNR906     | B   | 2 S       |      | 2018 | 308     | DA       | 1,045,291.00 | JRNL       | 971        |               | 00JS0998 | 9/14/2017  |
|            |     |           |      |      |         |          | 1,685,292.30 |            |            |               |          |            |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 111  
 Name of Fund: Bureau of Conveyances Special Fund  
 Legal Authority: Section 508-8, HRS

Contact Name: Leslie Kobata  
 Phone: 587-0023  
 Fund type (MOF): Special - B  
 Appropriation Acct. No.: S-309-C

**Intended Purpose:**

This fund was established to pay for the daily operating expense of the Bureau of Conveyances (BOC) and allows for the continual improvement of services to the public through the implementation of an electronic land records system, the ongoing digitization and preservation of our physical records, increasing efficiencies with workflow optimization and the forward planning and implementation for disaster recovery contingencies.

**Source of Revenues:**

Monies received from recording fees, miscellaneous service fees and legislatively mandated "transaction fees" (Act 120, SLH 2009) on Regular System recordings.

**Current Program Activities/Allowable Expenses:**

Activities include planning, design, equipment/software acquisition and systems implementation as well as staffing, training and workflow improvements and the digitization, preservation and accessibility of all land records, maps and miscellaneous documents under the BOC's responsibility.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Continue with the digitization, preservation and access to the public land records, improve and preserve the physical records and support facilities at the Bureau as a business/cultural resource and to implement plans that streamline the Land Court certification workflow.

**Variances:**

The increase in expenditures in each fiscal year are for the anticipated continuation of the digitization and land records management system projects.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 5,004,966 | 5,763,443 | 6,026,606 | 6,498,148 | 6,848,148   | 7,225,312   | 8,202,476   |
| Beginning Cash Balance  | 2,592,162 | 2,066,398 | 785,871   | 1,396,732 | 4,244,763   | 6,737,903   | 8,098,150   |
| Revenues  | 4,115,138 | 4,292,920 | 6,110,953 | 8,200,547 | 7,955,848   | 7,955,848   | 7,955,848   |
| Expenditures  | 4,528,239 | 5,454,424 | 5,498,913 | 5,062,617 | 5,348,148   | 6,475,312   | 6,952,476   |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| See attached list   | (112,663) | (119,023) | (1,179)   | (289,899) | (114,560)   | (120,288)   | (126,303)   |
| Net Total Transfers   | (112,663) | (119,023) | (1,179)   | (289,899) | (114,560)   | (120,288)   | (126,303)   |
| Ending Cash Balance   | 2,066,398 | 785,871   | 1,396,732 | 4,244,763 | 6,737,903   | 8,098,150   | 8,975,220   |
| Encumbrances  | 738,268   | 901,077   | 230,222   | 1,320,266 | 1,500,000   | 750,000     | 1,250,000   |
| Unencumbered Cash Balance   | 1,328,130 | (115,206) | 1,166,510 | 2,924,497 | 5,237,903   | 7,348,150   | 7,725,220   |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

| Program ID | MOF | Appn Type | Fund | FY   | Account | Function | Net Amount   | Trans Type | Trans Code | Opt Dept Data | Doc No   | Doc Date   |
|------------|-----|-----------|------|------|---------|----------|--------------|------------|------------|---------------|----------|------------|
| LNR111     | B   | 2 S       |      | 2017 | 309     | AK       | (900,000.00) | JRNL       | 972        |               | 00JS0052 | 7/12/2017  |
| LNR111     | B   | 2 S       |      | 2018 | 309     | AK       | (2,753.00)   | JRNL       | 972        | RISK MGT      | 00JM3313 | 12/31/2017 |
| LNR111     | B   | 2 S       |      | 2018 | 309     | AK       | (27,921.00)  | JRNL       | 972        |               | 00JS4753 | 5/3/2018   |
| LNR111     | B   | 2 S       |      | 2018 | 309     | AK       | (152,873.30) | JRNL       | 972        |               | 00JS5766 | 6/26/2018  |
| LNR111     | B   | 2 S       |      | 2018 | 309     | AK       | 900,000.00   | JRNL       | 971        |               | 00JS0052 | 7/12/2017  |
| LNR111     | B   | 2 S       |      | 2018 | 309     | AK       | (106,352.00) | JRNL       | 972        |               | 00JS0998 | 9/14/2017  |
|            |     |           |      |      |         |          | (289,899.30) |            |            |               |          |            |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 806  
 Name of Fund: State Parks Special Funds  
 Legal Authority: Section 184-3.4, HRS

Contact Name: Curt A Cottrell/Piikea Tomczyk  
 Phone: 587-0290/587-0304  
 Fund type (MOF): Special - B  
 Appropriation Acct. No. S-312

**Intended Purpose:**

Act 120, SLH 2000, established the State Park Special Fund to maintain and operate the State Parks system.

**Source of Revenues:**

Camping entry and other park user fees, leases, and licensing.

**Current Program Activities/Allowable Expenses:**

To supplement the general funds for land-related repairs and maintenance of State Parks facilities.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Projected ceiling** increase in FY 2021 to accommodate the anticipated increase of revenue from and expenditures for three new park areas (Makena, Kokee, and Haena)

**Variances:**

Increase in projected revenue from three new park areas (Makena, Kokee, and Haena) which will start collecting entry fees and proposed fee increases for parking, entry, lodging, and camping.

Lower revenue expected in FY 19 due parks from flooding at Kalalalau.

\$1,000,000 in unencumbered cash will be reserved at the end of each fiscal year to cover the 1st quarter expenditures in the following year.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 5,561,885 | 6,475,547 | 6,563,662 | 6,971,321 | 6,971,321   | 6,971,321   | 8,000,000   |
| Beginning Cash Balance  | 2,424,364 | 1,758,207 | 1,446,788 | 1,727,686 | 1,679,426   | 1,579,426   | 2,079,426   |
| Revenues  | 4,155,579 | 4,986,318 | 4,790,296 | 4,976,405 | 4,500,000   | 6,000,000   | 8,000,000   |
| Expenditures  | 5,258,503 | 5,143,973 | 4,375,613 | 4,892,854 | 4,600,000   | 5,500,000   | 7,500,000   |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| See attached list   | 436,767   | (153,764) | (133,785) | (131,811) |             |             |             |
| Net Total Transfers   | 436,767   | (153,764) | (133,785) | (131,811) | 0           | 0           | 0           |
| Ending Cash Balance   | 1,758,207 | 1,446,788 | 1,727,686 | 1,679,426 | 1,579,426   | 2,079,426   | 2,579,426   |
| Encumbrances  |           |           |           |           |             |             |             |
| Unencumbered Cash Balance   | 1,758,207 | 1,446,788 | 1,727,686 | 1,679,426 | 1,579,426   | 2,079,426   | 2,579,426   |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

| Program ID | MOF | Appn Type | Fund | FY   | Account | Function | Net Amount   | Trans Type | Trans Code | Opt Dept Data | Doc No   | Doc Date   |
|------------|-----|-----------|------|------|---------|----------|--------------|------------|------------|---------------|----------|------------|
| LNR806     | B   | 2 S       |      | 2016 | 312     | KEA      | (5,604.28)   | JRNL       | 972        |               | 00JS0665 | 8/23/2017  |
| LNR806     | B   | 2 S       |      | 2017 | 312     | KEA      | (700,000.00) | JRNL       | 972        |               | 00JS0052 | 7/12/2017  |
| LNR806     | B   | 2 S       |      | 2017 | 312     | KEA      | (749,017.11) | JRNL       | 972        |               | 00JS0665 | 8/23/2017  |
| LNR806     | B   | 2 S       |      | 2018 | 312     | KEA      | (42,954.00)  | JRNL       | 972        | RISK MGT      | 00JM3313 | 12/31/2017 |
| LNR806     | B   | 2 S       |      | 2018 | 312     | KEA      | 27,921.00    | JRNL       | 972        |               | 00JS4753 | 5/3/2018   |
| LNR806     | B   | 2 S       |      | 2018 | 312     | KEA      | (14,126.00)  | JRNL       | 972        |               | 00JS6059 | 6/30/2018  |
| LNR806     | B   | 2 S       |      | 2018 | 312     | KEA      | 700,000.00   | JRNL       | 971        |               | 00JS0052 | 7/12/2017  |
| LNR806     | B   | 2 S       |      | 2018 | 312     | KEA      | 754,621.39   | JRNL       | 971        |               | 00JS0665 | 8/23/2017  |
| LNR806     | B   | 2 S       |      | 2018 | 312     | KEA      | (99,552.00)  | JRNL       | 972        |               | 00JS0998 | 9/14/2017  |
| LNR806     | B   | 2 S       |      | 2018 | 312     | KEA      | (3,100.00)   | JRNL       | 972        | TDR 2117      | 00JS2353 | 11/30/2017 |
|            |     |           |      |      |         |          | (131,811.00) |            |            |               |          |            |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 153  
 Name of Fund: Commercial Fisheries Special Fund  
 Legal Authority: Chapter 171-HRS

Contact Name: Brian Kanenaka  
 Phone: 587-0332  
 Fund type (MOF): Special - B  
 Appropriation Acct. No.: S-313

**Intended Purpose:**

Act 220, SLH 1996, established the Commercial Fisheries Special Fund to develop and conduct programs and activities for projects concerning aquatic life used for commercial purposes. Revenues from commercial fishing licenses, permits, fees, etc., are deposited into this account. Act121, SLH 2000, permanently established the Commercial Fisheries Special Fund for the management and conservation of aquatic life used for commercial purposes.

**Source of Revenues:**

All fees collected from the sale of commercial fishing licenses and other permits related to the commercial use of aquatic resources and its investment pool.

**Current Program Activities/Allowable Expenses:**

Developing and conducting resource monitoring programs and studies to determine sustainable use of aquatic life for commercial purposes. Also, to implement research programs and activities concerning the conservation and management of aquatic life for commercial purposes.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Ceiling increase for FY 20 & 21 to accommodate increased expenditures and revenues due to the anticipated non-resident license fees increase.

**Variances:**

Projected revenue increases will begin this year and increase significantly next year and beyond along with expenditures and encumbrances due to the increase in the commercial marine license fee from the current \$50 to \$100 in January this year and projected increase in the non-resident license fee.

| <b>Financial Data</b>   |                 |                  |                 |                 |                 |                  |                  |
|---|-----------------|------------------|-----------------|-----------------|-----------------|------------------|------------------|
|   | FY 2015         | FY 2016          | FY 2017         | FY 2018         | FY 2019         | FY 2020          | FY 2021          |
|   | (actual)        | (actual)         | (actual)        | (actual)        | (estimated)     | (estimated)      | (estimated)      |
| Appropriation Ceiling   | 641,399         | 306,750          | 346,163         | 368,306         | 368,306         | 390,000          | 415,000          |
| Beginning Cash Balance  | 819,288         | 574,137          | 389,008         | 249,080         | 272,331         | 297,331          | 247,331          |
| Revenues  | 292,335         | 249,157          | 201,335         | 266,745         | 350,000         | 375,000          | 400,000          |
| Expenditures  | 481,937         | 296,345          | 267,226         | 162,024         | 250,000         | 325,000          | 375,000          |
| <b>Transfers</b>  |                 |                  |                 |                 |                 |                  |                  |
| List each net transfer in/out/ or projection in/out; list each account number |                 |                  |                 |                 |                 |                  |                  |
| 00JM3313, 12/31/17  | (55,549)        | (137,941)        | (74,037)        | (6,029)         | (75,000)        | (100,000)        | (125,000)        |
| 00JMS0998, 09/14/17   |                 |                  |                 | (75,441)        |                 |                  |                  |
| <b>Net Total Transfers</b>  | <b>(55,549)</b> | <b>(137,941)</b> | <b>(74,037)</b> | <b>(81,470)</b> | <b>(75,000)</b> | <b>(100,000)</b> | <b>(125,000)</b> |
| Ending Cash Balance   | 574,137         | 389,008          | 249,080         | 272,331         | 297,331         | 247,331          | 147,331          |
| Encumbrances  | 212,544         | 133,992          | 38,553          | 33,490          | 40,000          | 75,000           | 100,000          |
| Unencumbered Cash Balance   | 361,593         | 255,016          | 210,527         | 238,841         | 257,331         | 172,331          | 47,331           |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 101  
 Name of Fund: Special Land and Development Fund  
 Legal Authority: Section 171-19, HRA

Contact Name: Russell Tsuji  
 Phone: 587-0422  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-316, S-318

**Intended Purpose:**

To fund the operations of the Land Management Division and to assist with funding for the operations and maintenance of public lands under the management jurisdiction of the Board and Department of Land and Natural Resources.

**Source of Revenues:**

Primary sources of funding for the Special Land and Development Fund include rents from leases and land dispositions of the Land Management Division.

**Current Program Activities/Allowable Expenses:**

Key activities include sales in fee, sale of general leases, issuance of revocable permits and the maintenance of public lands.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

2018 revenue increase due to Sand Island Industrial Park.

Transient accomodation tax, \$3,000,000. TAT limited to State Parks, DOCARE and OCCL

Increased expenditure and encumbrances projections Pulehunui and East Kapolei development projects and Hilo Land Offices. GM needed for ceiling increases.

Amount transferred increased due to collective bargaining increases and \$500K appropriation from Act 181 (SLH 2018)

| <b>Financial Data</b>   |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016     | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)    | (actual)    | (actual)    | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 8,469,163   | 9,223,150   | 11,149,738  | 12,606,981  | 12,718,613  | 15,718,613  | 15,718,613  |
| Beginning Cash Balance  | 13,791,611  | 12,221,047  | 13,653,067  | 16,647,735  | 21,120,143  | 22,985,714  | 22,351,285  |
| Revenues  | 12,313,732  | 12,378,399  | 15,847,414  | 20,655,377  | 20,220,000  | 20,220,000  | 20,220,000  |
| Expenditures  | 6,586,987   | 6,676,145   | 9,245,606   | 9,028,540   | 9,500,000   | 12,000,000  | 12,000,000  |
| <b>Transfers</b>  |             |             |             |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |             |             |             |             |             |             |             |
|   | (7,297,309) | (4,270,234) | (3,607,140) | (7,154,429) | (8,854,429) | (8,854,429) | (8,854,429) |
| Net Total Transfers   | (7,297,309) | (4,270,234) | (3,607,140) | (7,154,429) | (8,854,429) | (8,854,429) | (8,854,429) |
| Ending Cash Balance   | 12,221,047  | 13,653,067  | 16,647,735  | 21,120,143  | 22,985,714  | 22,351,285  | 21,716,856  |
| Encumbrances  | 1,350,219   | 3,180,527   | 3,033,514   | 2,965,074   | 3,000,000   | 6,000,000   | 6,000,000   |
| Unencumbered Cash Balance   | 10,870,828  | 10,472,540  | 13,614,221  | 18,155,069  | 19,985,714  | 16,351,285  | 15,716,856  |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |



| Program ID                               | MOF | Appn Type | Fund | FY      | Account | Function | Net Amount     | Trans Type |
|--|-----|-----------|------|---------|---------|----------|----------------|------------|
| LNR101                                   | B   | 2         | S    | 2016    | 316     | DA       | (1,996.10)     | JRNL       |
| LNR101                                   | B   | 2         | S    | 2017    | 316     | DA       | (9,000,000.00) | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (3,280.00)     | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (315,000.00)   | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (316,666.00)   | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (158,333.00)   | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (158,333.00)   | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (158,333.00)   | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (158,333.00)   | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (158,337.00)   | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | 9,001,996.10   | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (2,648,076.00) | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (600,000.00)   | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (361,791.00)   | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (633,332.00)   | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (1,926,282.00) | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 316     | DA       | (158,333.00)   | JRNL       |
|  |     |           |      |         |         |          | (7,754,429.00) |            |
| LNR101                                   | B   | 2         | S    | 2016    | 318     | DA       | (3,000.00)     | JRNL       |
| LNR101                                   | B   | 2         | S    | 2017    | 318     | DA       | (20,000.00)    | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 318     | DA       | 23,000.00      | JRNL       |
| LNR101                                   | B   | 2         | S    | 2018    | 318     | DA       | 600,000.00     | JRNL       |
|  |     |           |      |         |         |          | 600,000.00     |            |
| Total                                    |     |           |      |         |         |          | (7,154,429.00) |            |
| Add 2019 Collective Bargaining Increases |     |           |      | 1200000 |         |          |                |            |
| Act 181 (SLH 201)                        |     |           |      | 500000  |         |          | -8854429       |            |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 101  
 Name of Fund: Land Conservation Fund  
 Legal Authority: HRS, Chapter 173A

Contact Name: David Smith  
 Phone: (808) 587-4181  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-317-C

**Intended Purpose:**

To provide funding to county agencies, state agencies, and non-profit organizations for the acquisition (interests in fee simple or conservation easement) of lands having value as a resource to the State.

**Source of Revenues:**

Each fiscal year, ten percent or \$6,800,000, whichever is less, of the State real property Conveyance Tax, shall be paid into the land conservation fund pursuant to section 173A-5.

**Current Program Activities/Allowable Expenses:**

- (1) The acquisition of interests or rights in land having value as a resource to the State, whether in fee title or through the establishment of permanent conservation easements under chapter 198 or agricultural easements;
- (2) The payment of any debt service on state financial instruments relating to the acquisition of interests or rights in land having value as a resource to the State;
- (3) Annual administration costs for the fund, not to exceed five per cent of annual fund revenues of the previous year[; and]
- (4) Costs related to the operation, maintenance, and management of lands acquired by way of this fund that are necessary to protect, maintain, or or restore resources at risk on these lands, or that provide for greater public access and enjoyment of these lands; provided that the costs related to the operation, maintenance, and management of lands acquired by way of this fund do not exceed five per cent of annual fund revenues of the previous year.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Provide additional funding for the acquisition of land having value as a resource to the State and for the protection of resources for public benefit.

**Variances:**

Variances in revenues are a function of variance in statutory revenue caps, real property market dynamics, state investment pool performance, and the timing for returning money from discontinued and unused grant awards to the Land Conservation Fund.

Variances in expenditures are a function of variance in appropriation ceilings and in the timing of completed real estate transactions.

| <b>Financial Data</b>   |            |            |            |             |             |             |             |
|---|------------|------------|------------|-------------|-------------|-------------|-------------|
|   | FY 2015    | FY 2016    | FY 2017    | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)   | (actual)   | (actual)   | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 5,019,644  | 5,147,006  | 5,117,250  | 5,117,250   | 6,965,748   | 7,482,155   | 7,482,155   |
| Beginning Cash Balance  | 16,278,836 | 22,415,656 | 19,429,704 | 20,567,919  | 25,290,088  | 31,401,797  | 35,383,960  |
| Revenues  | 7,975,148  | 6,742,309  | 6,965,748  | 8,605,754   | 10,995,294  | 6,965,748   | 6,965,748   |
| Expenditures  | 1,869,784  | 9,728,261  | 5,827,533  | 1,883,585   | 1,883,585   | 1,883,585   | 1,883,585   |
| <b>Transfers</b>  |            |            |            |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |            |            |            |             |             |             |             |
|   | 31,456     | 0          | 0          | (2,000,000) | (3,000,000) | (1,100,000) | (2,033,333) |
| Net Total Transfers   | 31,456     | 0          | 0          | (2,000,000) | (3,000,000) | (1,100,000) | (2,033,333) |
| Ending Cash Balance   | 22,415,656 | 19,429,704 | 20,567,919 | 25,290,088  | 31,401,797  | 35,383,960  | 38,432,790  |
| Encumbrances  | 11,554,163 | 4,695,000  | 3,968,531  | 6,704,695   | 5,082,163   | 5,598,570   | 5,598,570   |
| Unencumbered Cash Balance   | 10,861,493 | 14,734,704 | 16,599,388 | 18,585,393  | 26,319,634  | 29,785,390  | 32,834,220  |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

| Program ID | MOF | Appn Type | Fund | FY   | Account | Function | Net Amount      | Trans Type | Trans Code | Opt Dept Data | Doc No   | Doc Date  |
|------------|-----|-----------|------|------|---------|----------|-----------------|------------|------------|---------------|----------|-----------|
| LNR101     | B   | 2 S       |      | 2017 | 317     | DA       | (12,000,000.00) | JRNL       | 972        |               | 00JS0052 | 7/12/2017 |
| LNR101     | B   | 2 S       |      | 2018 | 317     | DA       | 12,000,000.00   | JRNL       | 971        |               | 00JS0052 | 7/12/2017 |
| LNR101     | B   | 2 S       |      | 2018 | 317     | DA       | (2,000,000.00)  | JRNL       | 972        | HILO FOR      | 00JS2002 | 11/8/2017 |
|            |     |           |      |      |         |          | (2,000,000.00)  |            |            |               |          |           |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 802  
 Name of Fund: SHPD - SLDF  
 Legal Authority: Act 53, SLH 2018

Contact Name: Randolph M. K. Lee III  
 Phone: 692-8033  
 Fund type (MOF): Special - B  
 Appropriation Acct. No.: S-319-C

**Intended Purpose:**

This fund was established by Act 53, SLH 2018, to account for appropriations from the Legislature, and to procure archaeological services to conduct program reviews of backlog permits and submittals, as well as contract a legal fellow to assist in reviewing, updating, and the drafting of revisions for the Division's administrative rules.

**Source of Revenues:**

Funds transferred from the Special Land and Development Fund (S-316-C) into this subaccount.

**Current Program Activities/Allowable Expenses:**

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

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

This is a on-time appropriation from the legislator for contracting a legal fellow to assist the Division in upgrading its administrative rules (\$100,000) and for archaeological services to assist SHPD in reducing its backlog of permits, submittals and federal undertakings that require statutory review.

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          | 300,000     | 300,000     | 300,000     |
| Beginning Cash Balance  |          | 0        | 0        | 0        | 0           | 0           | 0           |
| Revenues  |          |          |          |          | 0           |             |             |
| Expenditures  |          |          |          |          | 300,000     |             |             |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          | 300,000     |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | 300,000     | 0           | 0           |
| Ending Cash Balance   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Encumbrances  |          |          |          |          |             |             |             |
| Unencumbered Cash Balance   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 802  
 Name of Fund: Hawaii Historic Preservation Special Fund  
 Legal Authority: Section 6E-16, HRS

Contact Name: Randolph M. K. Lee III  
 Phone: 692-8033  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-321-C

**Intended Purpose:**

This fund was established by Act 388, SLH 1989, to account for appropriations from the Legislature, gifts, donations, grants, and interest income to provide financial assistance to public and private agencies in accordance with Chapter 42Fm HRS, involved in historic preservation activities other than those covered in by Section 6E-9, HRS.

**Source of Revenues:**

Fees charged to archaeology firms for Division review of reports and submittal, as well as for archaeology permit fees.

**Current Program Activities/Allowable Expenses:**

To provide State Grant-in-Aid and for historic preservation activities expenditures.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

Revenues reflect the projected fee increases for report reviews, permits and submittals; Expenditure increase in FY 2016 is due to expenditures from S-209 being transferred into S-321.

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 59,783   | 264,316  | 318,030  | 350,509  | 350,509     | 350,509     | 350,509     |
| Beginning Cash Balance  | 90,982   | 140,029  | 3,985    | 53,320   | 10,687      | 10,687      | 10,687      |
| Revenues  | 75,684   | 73,827   | 137,789  | 66,709   | 107,817     | 60,000      | 60,000      |
| Expenditures  | 23,638   | 208,582  | 87,104   | 109,855  | 230,567     | 60,000      | 60,000      |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
| See attached list   | (2,999)  | (1,289)  | (1,350)  | 513      | 122,750     |             |             |
| Net Total Transfers   | (2,999)  | (1,289)  | (1,350)  | 513      | 122,750     | 0           | 0           |
| Ending Cash Balance   | 140,029  | 3,985    | 53,320   | 10,687   | 10,687      | 10,687      | 10,687      |
| Encumbrances  | 3,679    | 5,053    | 1,305    | 1,299    |             |             |             |
| Unencumbered Cash Balance   | 136,350  | (1,068)  | 52,015   | 9,388    | 10,687      | 10,687      | 10,687      |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

| Program ID | MOF | Appn Type | Fund | FY   | Account | Function | Net Amount  | Trans Type | Trans Code | Opt Dept Data | Doc No   | Doc Date   |
|------------|-----|-----------|------|------|---------|----------|-------------|------------|------------|---------------|----------|------------|
| LNR802     | B   | 2 S       |      | 2017 | 321     | KEA      | (30,000.00) | JRNL       | 972        |               | 00JS0052 | 7/12/2017  |
| LNR802     | B   | 2 S       |      | 2017 | 321     | KEA      | (22,097.06) | JRNL       | 972        |               | 00JS0997 | 9/14/2017  |
| LNR802     | B   | 2 S       |      | 2018 | 321     | KEA      | (2,587.00)  | JRNL       | 972        | RISK MGT      | 00JM3313 | 12/31/2017 |
| LNR802     | B   | 2 S       |      | 2018 | 321     | KEA      | 30,000.00   | JRNL       | 971        |               | 00JS0052 | 7/12/2017  |
| LNR802     | B   | 2 S       |      | 2018 | 321     | KEA      | 22,097.06   | JRNL       | 971        |               | 00JS0997 | 9/14/2017  |
| LNR802     | B   | 2 S       |      | 2018 | 321     | KEA      | 3,100.00    | JRNL       | 971        | TDR 2117      | 00JS2353 | 11/30/2017 |
|            |     |           |      |      |         |          | 513.00      |            |            |               |          |            |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 810  
 Name of Fund: Prevention of Natural Disasters  
 Legal Authority: Act 49, SLH 2017

Contact Name: Edwin Matsuda  
 Phone: 808 587-0268  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-323-C

Intended Purpose:

Operating special fund for LNR 810 program for expenses related to flood control and dam safety activities

Source of Revenues:

Investment Pool proceeds; transfer of vacation earned with other departments/agencies.

Current Program Activities/Allowable Expenses:

Payroll, fringe benefits and operating expenses for program activities

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 702,314  | 819,450  | 839,896  | 950,203  | 1,025,381   | 1,127,919   | 1,240,711   |
| Beginning Cash Balance  | 213,055  | 188,743  | 263,179  | 320,729  | 482,767     | 649,015     | 874,844     |
| Revenues  | 1,371    | 4,448    | 2,343    | 30,057   | 0           | 0           | 0           |
| Expenditures  | 694,761  | 749,462  | 784,689  | 818,222  | 859,133     | 902,090     | 947,194     |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
| 00JS0540, 08/15/17  | 669,078  | 819,450  | 839,896  | 475,102  | 1,025,381   | 1,127,919   | 1,240,711   |
| 00JS2380, 11/30/17  |          |          |          | 475,101  |             |             |             |
| Net Total Transfers   | 669,078  | 819,450  | 839,896  | 950,203  | 1,025,381   | 1,127,919   | 1,240,711   |
| Ending Cash Balance   | 188,743  | 263,179  | 320,729  | 482,767  | 649,015     | 874,844     | 1,168,361   |
| Encumbrances  |          | 601      | 33       | 1,158    | 10,000      | 10,000      | 10,000      |
| Unencumbered Cash Balance   | 188,743  | 262,578  | 320,696  | 481,609  | 639,015     | 864,844     | 1,158,361   |

Additional Information:

|   |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                                 |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                     |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow<br>Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 101  
 Name of Fund: Beach Restoration Special Fund  
 Legal Authority: Section 171-156, HRS, Act 84, SLH 199

Contact Name: Sam Lemmo  
 Phone: 587-0391  
 Fund type (MOF): Special - B  
 Appropriation Acct. No.: S-325-C

**Intended Purpose:**

Act 84, SLH 1999 established this fund to provide for the restoration of public beach lands in those instances in which such restoration is considered to benefit the people of the State.

**Source of Revenues:**

Monies received from lease or development of public lands; fines for unauthorized shoreline structures, donations, fees for processing applications, and grants. Funds also received from the Transient Accommodations Tax.

**Current Program Activities/Allowable Expenses:**

Develop plans and programs for the reformation and protection of beach lands of the state and implementation of beach reformation projects.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

Expenditures from this fund are project driven. Timing and project costs are difficult to judge. For the remainder of FY19 we plan to construct a groin at Kuhio Beach. This, in addition to some other operating miscellaneous project expenses will result in approximately \$500,000 in expenditures. For FY 2020, we will commit funds to find new sand sources for Oahu beaches in partnership with the City and County of Honolulu. This, including other miscellaneous project cost will result in \$1,000,000 in expenditures. For 2021, we submitted for a CIP appropriation for \$1,500,000. These funds will support additional beach restoration construction projects at Waikiki Beach.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 600,000   | 600,000   | 1,000,000 | 1,000,000 | 1,000,000   | 1,000,000   | 1,000,000   |
| Beginning Cash Balance  | 1,498,883 | 1,189,382 | 1,143,028 | 1,702,113 | 2,375,079   | 2,674,779   | 2,474,479   |
| Revenues  | 403,811   | 166,524   | 846,935   | 822,917   | 800,000     | 800,000     | 800,000     |
| Expenditures  | 311,312   | 212,878   | 287,694   | 149,573   | 500,000     | 1,000,000   | 1,500,000   |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| 00JM3404, 01/06/17  | (402,000) |           | (156)     | (378)     | (300)       | (300)       | (300)       |
| Net Total Transfers   | (402,000) | 0         | (156)     | (378)     | (300)       | (300)       | (300)       |
| Ending Cash Balance   | 1,189,382 | 1,143,028 | 1,702,113 | 2,375,079 | 2,674,779   | 2,474,479   | 1,774,179   |
| Encumbrances  | 186,246   | 145,162   | 113,475   | 331,248   | 200,000     | 200,000     | 200,000     |
| Unencumbered Cash Balance   | 1,003,136 | 997,866   | 1,588,638 | 2,043,831 | 2,474,779   | 2,274,479   | 1,574,179   |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |



**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 404  
 Name of Fund: Water Resource Management Fund  
 Legal Authority: Section 174C-5.5, HRS

Contact Name: Michael Yoshinaga  
 Phone: 587-0241  
 Fund type (MOF): Special - B  
 Appropriation Acct. No.: S-326

**Intended Purpose:**

Act 200, SLH 2000 established the Water Resource Management Fund, to be used for the following: 1) Monitoring program and activities concerning water resource quality, protection and management, 2) Research programs and activities concerning water conservation and investigation of alternative sources of water, 3) Preparation and dissemination of information to the public concerning activities authorized under Chapter 174, HRS, 4) Data collection, development and update of long-range planning documents, and 5) Any other protection, management, operational or maintenance function authorized and deemed necessary by the Commission on Water Resource Management. From FY 02, funds for the Special Land and Development Fund (S-304-C) have been deposited into the Water Resource Management Fund as needed, to revise and update the Hawaii Water Plan.

**Source of Revenues:**

Water permits filling fees, fines and penalties, copying costs, 25% of fees derived from water licenses.

**Current Program Activities/Allowable Expenses:**

Monitoring program activities, research program and activities, plan and studies, data collection.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

Variance in Revenues between FY 2017 & FY 2018 due to less water permits being issued.

Variance in Revenues between FY 2018 & FY 2019 due to increases in water permit fees.

Variance in Encumbrances between FY 2017 & FY 2018 due to difficulty in determining when & what kind of expenditures are made.

Variance in Encumbrances between FY 2018 & FY 2019 due to difficulty in determining when & what kind of expenditures are made.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 866,878   | 978,575   | 356,474   | 356,474   | 356,474     | 356,474     | 356,474     |
| Beginning Cash Balance  | 1,454,062 | 1,468,833 | 1,242,796 | 1,056,131 | 766,190     | 751,190     | 736,190     |
| Revenues  | 67,249    | 66,132    | 74,455    | 71,967    | 117,000     | 117,000     | 117,000     |
| Expenditures  | 511,831   | 245,500   | 225,701   | 324,381   | 100,000     | 100,000     | 100,000     |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| See attached list   | 459,353   | (46,669)  | (35,419)  | (37,527)  | (32,000)    | (32,000)    | (32,000)    |
| Net Total Transfers   | 459,353   | (46,669)  | (35,419)  | (37,527)  | (32,000)    | (32,000)    | (32,000)    |
| Ending Cash Balance   | 1,468,833 | 1,242,796 | 1,056,131 | 766,190   | 751,190     | 736,190     | 721,190     |
| Encumbrances  |           |           |           |           |             |             |             |
| Unencumbered Cash Balance   | 1,468,833 | 1,242,796 | 1,056,131 | 766,190   | 751,190     | 736,190     | 721,190     |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

| Program ID | MOF | Appn Type | Fund | FY   | Account | Function | Net Amount   | Trans Type | Trans Code | Opt Dept Data | Doc No   | Doc Date   |
|------------|-----|-----------|------|------|---------|----------|--------------|------------|------------|---------------|----------|------------|
| LNR404     | B   | 2 S       |      | 2015 | 326     | DL       | (183.89)     | JRNL       | 972        |               | 00JS0054 | 7/12/2017  |
| LNR404     | B   | 2 S       |      | 2016 | 326     | DL       | (37,500.00)  | JRNL       | 972        |               | 00JS0054 | 7/12/2017  |
| LNR404     | B   | 2 S       |      | 2016 | 326     | DL       | (15,000.00)  | JRNL       | 972        |               | 00JS0997 | 9/14/2017  |
| LNR404     | B   | 2 S       |      | 2017 | 326     | DL       | (400,000.00) | JRNL       | 972        |               | 00JS0054 | 7/12/2017  |
| LNR404     | B   | 2 S       |      | 2017 | 326     | DL       | (250,708.45) | JRNL       | 972        |               | 00JS0997 | 9/14/2017  |
| LNR404     | B   | 2 S       |      | 2018 | 326     | DL       | (1,493.00)   | JRNL       | 972        | RISK MGT      | 00JM3313 | 12/31/2017 |
| LNR404     | B   | 2 S       |      | 2018 | 326     | DL       | 437,683.89   | JRNL       | 971        |               | 00JS0054 | 7/12/2017  |
| LNR404     | B   | 2 S       |      | 2018 | 326     | DL       | 265,708.45   | JRNL       | 971        |               | 00JS0997 | 9/14/2017  |
| LNR404     | B   | 2 S       |      | 2018 | 326     | DL       | (34,987.00)  | JRNL       | 972        |               | 00JS0998 | 9/14/2017  |
| LNR404     | B   | 2 S       |      | 2018 | 326     | DL       | (1,047.00)   | JRNL       | 972        | TDR 2175      | 00JS2353 | 11/30/2017 |
|            |     |           |      |      |         |          | (37,527.00)  |            |            |               |          |            |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 810  
 Name of Fund: Dam and Reservoir Safety Special Fund (DRSSF)  
 Legal Authority: Act 262, SLH 2007

Contact Name: Edwin Matsuda  
 Phone: 808 587-0268  
 Fund type (MOF): Special - B  
 Appropriation Acct. No.: S-328-C

**Intended Purpose:**

Provide funding to improve the safety of dams and reservoirs in the State.

**Source of Revenues:**

Appropriations by the legislature; fees and administrative charges collected under Act 262, SLH 2007; fines or penalties imposed under act 262, SLH 2007; moneys from public or private sources to benefit dam and reservoir safety; moneys collected from sale of retail items by DLNR relating to dam and reservoir safety; other moneys collected pursuant to Act 262, SLH 2007 or rules adopted thereunder; and moneys derived from interest, dividends or other income from other sources.

**Current Program Activities/Allowable Expenses:**

Use of the DRSSF includes, but is not limited to, conducting investigations, research, and collection of data; monitoring and inspection programs and activities, including enforcement; preparing and disseminating information to the public related to dam and reservoir safety; provision of training and/or educational activities related to dam and reservoir safety; employing any necessary remedial measures to protect person and property; and administrative or other related costs and expenses for dam and reservoir safety.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

Revenues do not always match expenditures in any given year. In some years we utilize the special fund to bank some of the revenues for larger contract projects. We are currently in the process of executing large inspection contracts which we target doing every 10 years. these contracts will drop our cash balance in the account and may cause expenses to increase beyond revenues for a few years.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000   | 1,300,000   | 1,300,000   |
| Beginning Cash Balance  | 1,930,336 | 2,357,262 | 2,765,906 | 2,908,932 | 3,067,081   | 2,887,081   | 2,707,081   |
| Revenues  | 644,484   | 748,557   | 608,976   | 622,023   | 620,000     | 620,000     | 620,000     |
| Expenditures  | 205,488   | 339,913   | 465,950   | 463,874   | 800,000     | 800,000     | 800,000     |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   | (12,070)  | 0         | 0         | 0         | 0           | 0           | 0           |
| Net Total Transfers   | (12,070)  | 0         | 0         | 0         | 0           | 0           | 0           |
| Ending Cash Balance   | 2,357,262 | 2,765,906 | 2,908,932 | 3,067,081 | 2,887,081   | 2,707,081   | 2,527,081   |
| Encumbrances  | 387,977   | 1,278,285 | 1,115,270 | 1,891,957 | 1,100,000   | 1,100,000   | 1,100,000   |
| Unencumbered Cash Balance   | 1,969,285 | 1,487,621 | 1,793,662 | 1,175,124 | 1,787,081   | 1,607,081   | 1,427,081   |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 804  
 Name of Fund: Wildlife Revolving Fund  
 Legal Authority: Section 183D-10.5, HRS

Contact Name: James Cogswell  
 Phone: 587-4187  
 Fund type (MOF) Revolving - W  
 Appropriation Acct. No. S-343-C

**Intended Purpose:**

This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants-in-aid.

**Source of Revenues:**

License/tag/permit fees, fines

**Current Program Activities/Allowable Expenses:**

Construct and maintain infrastructure and access for to public hunting areas; research and develop lands for public hunting through direct purchases or agreements with landowners; maintain wildfire reduction measures; and conduct surveys of game birds and mammals; construct and maintain other forest recreational facilities; develop and implement management plans for public hunting areas; outreach and education related to conservation and public hunting; and support for endangered species recovery projects statewide

**Purpose of Proposed Ceiling Adjustment (if applicable):**

We expect a large fine for endangered species take in FY19.

**Variances:**

The variance is due to the encumbrances to be paid in FY 19

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 572,088  | 588,820  | 635,428  | 637,857  | 637,857     | 700,000     | 700,000     |
| Beginning Cash Balance  | 16,091   | 58,228   | 296,841  | 445,340  | 621,908     | 746,908     | 846,908     |
| Revenues  | 222,194  | 580,042  | 607,913  | 649,785  | 650,000     | 650,000     | 650,000     |
| Expenditures  | 180,057  | 341,429  | 425,425  | 473,217  | 525,000     | 550,000     | 600,000     |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   | 0        | 0        | (33,989) |          |             |             |             |
| Net Total Transfers   | 0        | 0        | (33,989) | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 58,228   | 296,841  | 445,340  | 621,908  | 746,908     | 846,908     | 896,908     |
| Encumbrances  | 18,332   | 59,151   | 68,448   | 102,455  | 110,000     | 120,000     | 130,000     |
| Unencumbered Cash Balance   | 39,896   | 237,690  | 376,892  | 519,453  | 636,908     | 726,908     | 766,908     |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 172  
 Name of Fund: Forest Stewardship Fund  
 Legal Authority: Section 195F-4, HRS

Contact Name: Irene Sprecher  
 Phone: 587-4167  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-347

**Intended Purpose:**

This fund was established by Act 327, SLH 1991, to provide funding to private landowners to manage, protect, and restore important watersheds, timber resources, native vegetation, fish and wildlife habitats, and isolated populations of rare and endangered plants.

**Source of Revenues:**

Sale of forestry products, timber; special use permits and fees

**Current Program Activities/Allowable Expenses:**

The key activity is to provide financial and technical assistance to landowners to manage, protect, and restore important natural resources in Hawaii's forested and formerly forested lands.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variations:**

The decrease in expenditures between FY 15, 16 & 17 is due to Act 084. Another account was created for DOFAW-Special Land Development Fund.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 3,637,997 | 1,000,000 | 1,500,000 | 1,500,000 | 1,500,000   | 1,500,000   | 1,500,000   |
| Beginning Cash Balance  | 1,876,648 | 2,158,128 | 1,000,637 | 766,488   | 572,861     | 502,861     | 452,861     |
| Revenues  | 340,310   | 418,841   | 363,434   | 399,513   | 430,000     | 450,000     | 470,000     |
| Expenditures  | 4,501,163 | 1,532,755 | 468,724   | 461,750   | 500,000     | 500,000     | 500,000     |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| See Attached List   | 4,442,333 | (43,577)  | (128,859) | (131,390) |             |             |             |
| Net Total Transfers   | 4,442,333 | (43,577)  | (128,859) | (131,390) | 0           | 0           | 0           |
| Ending Cash Balance   | 2,158,128 | 1,000,637 | 766,488   | 572,861   | 502,861     | 452,861     | 422,861     |
| Encumbrances  | 1,651,251 | 569,591   | 417,801   | 339,500   | 350,000     | 350,000     | 350,000     |
| Unencumbered Cash Balance   | 506,877   | 431,046   | 348,687   | 233,361   | 152,861     | 102,861     | 72,861      |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 405  
 Name of Fund: Conservation & Resources Enforcement  
 Legal Authority: Section 183D-10.5, HRS

Contact Name: Jamie Shindo  
 Phone: 587-0066  
 Fund type (MOF) Revolving - W  
 Appropriation Acct. No. S-344-C

**Intended Purpose:**

This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of Source of Revenues:

Hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges.

Current Program Activities/Allowable Expenses:

Matching funds for federal grants-in-aid.

Purpose of Proposed Ceiling Adjustment (if applicable):

**Variances:**

Increase in expenditures in FY2018 was due to correction made for prior years.

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 32,333   | 32,333   | 32,333   | 32,333   | 32,333      | 32,333      | 32,333      |
| Beginning Cash Balance  | 486      | 487      | 487      | 34,476   | 28,954      | 28,954      | 28,954      |
| Revenues  | 1        | 0        | 2,132    | 2,518    | 2,500       | 2,500       | 2,500       |
| Expenditures  | 0        | 0        | 2,132    | 8,040    | 2,500       | 2,500       | 2,500       |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          | 33,989   |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 33,989   | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 487      | 487      | 34,476   | 28,954   | 28,954      | 28,954      | 28,954      |
| Encumbrances  |          |          |          |          |             |             |             |
| Unencumbered Cash Balance   | 487      | 487      | 34,476   | 28,954   | 28,954      | 28,954      | 28,954      |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

| Program ID | MOF | Appn Type | Fund | FY   | Account | Function | Net Amount          | Trans Type | Trans Code | Opt Dept Data | Doc No   | Doc Date   |
|------------|-----|-----------|------|------|---------|----------|---------------------|------------|------------|---------------|----------|------------|
| LNR172     | B   | 2 S       |      | 2016 | 347     | DF       | (1,930.04)          | JRNL       | 972        |               | 00JS0054 | 7/12/2017  |
| LNR172     | B   | 2 S       |      | 2016 | 347     | DF       | (17,780.00)         | JRNL       | 972        |               | 00JS0997 | 9/14/2017  |
| LNR172     | B   | 2 S       |      | 2017 | 347     | DF       | (150,000.00)        | JRNL       | 972        |               | 00JS0054 | 7/12/2017  |
| LNR172     | B   | 2 S       |      | 2017 | 347     | DF       | (179,727.36)        | JRNL       | 972        |               | 00JS0997 | 9/14/2017  |
| LNR172     | B   | 2 S       |      | 2018 | 347     | DF       | (11,747.00)         | JRNL       | 972        | RISK MGT      | 00JM3313 | 12/31/2017 |
| LNR172     | B   | 2 S       |      | 2018 | 347     | DF       | 151,930.04          | JRNL       | 971        |               | 00JS0054 | 7/12/2017  |
| LNR172     | B   | 2 S       |      | 2018 | 347     | DF       | 197,507.36          | JRNL       | 971        |               | 00JS0997 | 9/14/2017  |
| LNR172     | B   | 2 S       |      | 2018 | 347     | DF       | (119,643.00)        | JRNL       | 972        |               | 00JS0998 | 9/14/2017  |
|            |     |           |      |      |         |          | <u>(131,390.00)</u> |            |            |               |          |            |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 805  
 Name of Fund: Sport Fish Special Fund  
 Legal Authority: 187A-9.5, HRS

Contact Name: Brian Kanenaka  
 Phone: 587-0332  
 Fund type (MOF): Special Funds - B  
 Appropriation Acct. No. S-348-C

**Intended Purpose:**

This fund was established by Act 143, SLH 1993, to insure compliance with the Federal Aid Sport Fish Restoration Act (Dingell-Johnson/Wallop-Breaux) for the matching of State funds. Revenues collected from sport fish license fees, permits and interest income are used for sport fish projects.

**Source of Revenues:**

Monies received from collection of sport fish license fees, permits and interest income

**Current Program Activities/Allowable Expenses:**

Monitor recreational fishing success and harvest levels with creel censuses, maintain the statewide system of open-water fish aggregating devices, and maintain and improve existing artificial reefs.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 76,131   | 99,400   | 99,400   | 101,456  | 101,456     | 104,000     | 104,000     |
| Beginning Cash Balance  | 75,008   | 74,409   | 63,495   | 65,798   | 72,260      | 76,760      | 80,760      |
| Revenues  | 28,374   | 25,304   | 27,013   | 27,089   | 27,000      | 27,000      | 27,000      |
| Expenditures  | 28,973   | 36,218   | 24,710   | 21,674   | 22,500      | 23,000      | 23,500      |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
| 00JS2353, 11/30/17  | 0        | 0        | 0        | 1,047    |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 1,047    | 0           | 0           | 0           |
| Ending Cash Balance   | 74,409   | 63,495   | 65,798   | 72,260   | 76,760      | 80,760      | 84,260      |
| Encumbrances  | 9,799    | 13,000   | 18,093   | 15,698   | 15,000      | 15,000      | 15,000      |
| Unencumbered Cash Balance   | 64,610   | 50,495   | 47,705   | 56,562   | 61,760      | 65,760      | 69,260      |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |



**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 405  
 Name of Fund: Conservation and Resources Enforcement  
 Legal Authority: Act 78, SLH 2011

Contact Name: Jamie Shindo  
 Phone: 587-0066  
 Fund type (MOF): Special - B  
 Appropriation Acct. No.: S-349-C

**Intended Purpose:**

This fund was established to deposit grants, awards, donations, gifts, transfers or monies derived from public or private sources for purposes of enforcing the provisions of Title 12, Chapters 6D, 6E, and 6K.

**Source of Revenues:**

Grants, awards, donations, gifts, transfers or monies including fees, reimbursements, administrative charges, penalties collected from enforcement activities, interest, dividend, or other income; Transient Accommodations Tax.

**Current Program Activities/Allowable Expenses:**

Expenditures include, but not limited to training, equipment, IT, safety, wireless communication, travel, work performed in cooperation with enforcement authorities of the state, counties, and federal government, etc.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

Increase in FY 2018 was due to purchase of CODY Records Management System.

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 550,000  | 550,000  | 550,000  | 550,000  | 550,000     | 550,000     | 550,000     |
| Beginning Cash Balance  | 297,176  | 298,325  | 280,622  | 514,723  | 488,689     | 448,689     | 408,689     |
| Revenues  | 68,828   | 412      | 402,417  | 384,054  | 385,000     | 385,000     | 385,000     |
| Expenditures  | 65,679   | 18,115   | 168,316  | 410,088  | 425,000     | 425,000     | 425,000     |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   | (2,000)  | 0        | 0        | 0        |             |             |             |
| Net Total Transfers   | (2,000)  | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 298,325  | 280,622  | 514,723  | 488,689  | 448,689     | 408,689     | 368,689     |
| Encumbrances  | 118,582  | 0        | 0        | 67,767   | 100,000     | 100,000     | 100,000     |
| Unencumbered Cash Balance   | 179,743  | 280,622  | 514,723  | 420,922  | 348,689     | 308,689     | 268,689     |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 405  
 Name of Fund: DOCARE - SLDF  
 Legal Authority: Act 53, SLH 2018

Contact Name: Jamie Shindo  
 Phone: 587-0066  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-351-C

Intended Purpose:

This fund was established by Act 53, SLH 2018 to provide funding for overtime and other cost differentials associated with DOCARE.

Source of Revenues:

Special Land Division Fund

Current Program Activities/Allowable Expenses:

Personal Services Overtime and Other Cost Differentials

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          | 330,000     | 330,000     | 330,000     |
| Beginning Cash Balance  |          | 0        | 0        | 0        | 0           | 0           | 0           |
| Revenues  |          |          |          |          | 330,000     | 330,000     | 330,000     |
| Expenditures  |          |          |          |          | 330,000     | 330,000     | 330,000     |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Encumbrances  |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Unencumbered Cash Balance   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |

Additional Information:

|   |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                                 |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                     |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow<br>Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 172  
 Name of Fund: DOFAW - SLDF  
 Legal Authority: Act 119 SLH 2015

Contact Name: Irene Sprecher  
 Phone: 587-4167  
 Fund type (MOF): Special - B  
 Appropriation Acct. No.: S-353-C

**Intended Purpose:**

This fund was established by Act 119, SLH 2015 to provide funding to replace former conveyance tax distribution for forestry resource management and development

**Source of Revenues:**

Transfer from Special Land Development Fund

**Current Program Activities/Allowable Expenses:**

The key activity is to provide financial and technical assistance to landowners to manage, protect, and restore important natural resources in Hawaii's forested and formerly forested lands.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          | 955,475  | 955,475  | 955,475  | 955,475     | 955,475     | 955,475     |
| Beginning Cash Balance  |          | 0        | 642,453  | 690,632  | 896,753     | 1,052,228   | 1,157,703   |
| Revenues  |          | 0        | 4,985    | 5,795    | 0           | 0           | 0           |
| Expenditures  |          | 313,022  | 912,282  | 755,149  | 800,000     | 850,000     | 900,000     |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
| 00JS0540, 08/15/17  |          | 955,475  | 955,476  | 477,738  | 955,475     | 955,475     | 955,475     |
| 00JS2380, 11/30/17  |          |          |          | 477,737  |             |             |             |
| Net Total Transfers   | 0        | 955,475  | 955,476  | 955,475  | 955,475     | 955,475     | 955,475     |
| Ending Cash Balance   | 0        | 642,453  | 690,632  | 896,753  | 1,052,228   | 1,157,703   | 1,213,178   |
| Encumbrances  |          | 642,453  | 656,792  | 691,794  | 700,000     | 700,000     | 700,000     |
| Unencumbered Cash Balance   | 0        | 0        | 33,840   | 204,959  | 352,228     | 457,703     | 513,178     |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 404  
 Name of Fund: CWRM-SLDF  
 Legal Authority: Section 174C-5.5, HRS

Contact Name: Michael Yoshinaga  
 Phone: 587-0241  
 Fund type (MOF): Special - B  
 Appropriation Acct. No.: S-354-C SLDF

**Intended Purpose:**

To cover salaries and Surface Water Program expenses of the Commission on Water Resource Management.

**Source of Revenues:**

Funds transferred from the Special Land and Development Fund (S-316-C) into this subaccount.

**Current Program Activities/Allowable Expenses:**

Aside from salaries, funds are used to cover Surface Water Program expenses relating to hydrological studies/investigation, data collection, and travel.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

Variance in Revenues between FY 2017 & FY 2018 due to difference in unencumbered cash balances from which interest (revenue) was calculated.

Variance in Expenditures between FY 2017 & FY 2018 due to smaller contracts for professional services.

Variance in Expenditures between FY 2018 & FY 2019 due to all vacant positions expected to be filled.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          | 622,101  | 632,143  | 700,122  | 784,852     | 784,852     | 784,852     |
| Beginning Cash Balance  |          | 0        | 255,243  | 417,626  | 670,510     | 718,862     | 767,214     |
| Revenues  |          | 0        | 2,786    | 3,469    | 3,500       | 3,500       | 3,500       |
| Expenditures  |          | 366,858  | 472,546  | 450,707  | 740,000     | 740,000     | 740,000     |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
| 00JS0540, 08/15/17  |          | 622,101  | 632,143  | 405,061  | 784,852     | 784,852     | 784,852     |
| 00JS2380, 11/30/17  |          |          |          | 295,061  |             |             |             |
| Net Total Transfers   | 0        | 622,101  | 632,143  | 700,122  | 784,852     | 784,852     | 784,852     |
| Ending Cash Balance   | 0        | 255,243  | 417,626  | 670,510  | 718,862     | 767,214     | 815,566     |
| Encumbrances  |          | 64,169   | 100,574  | 101,319  | 100,000     | 100,000     | 100,000     |
| Unencumbered Cash Balance   | 0        | 191,074  | 317,052  | 569,191  | 618,862     | 667,214     | 715,566     |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 806  
 Name of Fund: State Parks - SLDF  
 Legal Authority: Act 119, SLH 2015

Contact Name: Curt A Cottrell/Piikea Tomczyk  
 Phone: 587-0290/587-0304  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-355-C SLDF

**Intended Purpose:**

Lifeguard Services at Keawa'ula Beach, Kaena Point State Park, Oahu

**Source of Revenues:**

Transfer of funds from Special Land Development Fund to State Parks Special Fund sub-account.

**Current Program Activities/Allowable Expenses:**

Lifeguard Services at Keawa'ula Beach, Kaena Point State Park, Oahu

**Purpose of Proposed Ceiling Adjustment (if applicable):**

No ceiling in FY 20 and FY 21 based on new funding for lifeguards to S-305

**Variances:**

Variance is due to the increase in lifeguard services.

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          | 584,216  | 584,216  | 584,216  | 584,216     | 0           | 0           |
| Beginning Cash Balance  |          | 0        | 0        | 146,054  | 0           | 0           | 0           |
| Revenues  |          | 0        | 0        | 474      |             |             |             |
| Expenditures  |          | 584,216  | 438,162  | 730,269  | 584,216     |             |             |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
| 00JS0540, 08/15/17  |          | 584,216  | 584,216  | 584,216  | 584,216     |             |             |
| 00JS2380, 11/30/17  |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 584,216  | 584,216  | 584,216  | 584,216     | 0           | 0           |
| Ending Cash Balance   | 0        | 0        | 146,054  | 0        | 0           | 0           | 0           |
| Encumbrances  |          |          | 146,054  | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 801  
 Name of Fund: Boating Special Fund  
 Legal Authority: Section 248-8, HRS

Contact Name: Randy Nako  
 Phone: 587-0339  
 Fund type (MOF): Special - B  
 Appropriation Acct. No. S-359, 360-C

**Intended Purpose:**

This fund was established pursuant to Section 248-8, HRS, to collect revenues to implement the boating and ocean recreation programs.

**Source of Revenues:**

Monies received from collection of recreational and commercial boaters for the use of boating facilities, overseeing the ocean waters of the state, and for the registration of vessels.

**Current Program Activities/Allowable Expenses:**

Improving and expanding the capacity of existing mooring and launching facilities; operating, administering, maintaining and policing boating harbors and launching ramps; constructing new facilities; registering boats and maintaining a centralized vessel registration file; regulating the commercial use of boating facilities; administering a marine casualty and investigation program; constructing and maintaining navigation aids for boating facilities; conducting public education in boating safety; and overseeing the ocean waters of the state of Hawaii.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016     | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)    | (actual)    | (actual)    | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 17,152,948  | 19,070,872  | 19,223,178  | 20,189,440  | 20,189,440  | 20,187,440  | 20,189,440  |
| Beginning Cash Balance  | 9,371,428   | 9,259,261   | 11,891,244  | 10,047,810  | 11,758,584  | 13,554,896  | 15,441,024  |
| Revenues  | 15,664,684  | 16,548,229  | 16,969,497  | 18,484,647  | 19,408,879  | 20,379,323  | 21,398,289  |
| Expenditures  | 14,148,468  | 12,173,138  | 16,812,208  | 14,428,252  | 15,149,665  | 15,907,148  | 16,702,505  |
| <b>Transfers</b>  |             |             |             |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |             |             |             |             |             |             |             |
| See attached list   | (1,628,383) | (1,743,108) | (2,000,723) | (2,345,621) | (2,462,902) | (2,586,047) | (2,715,350) |
| Net Total Transfers   | (1,628,383) | (1,743,108) | (2,000,723) | (2,345,621) | (2,462,902) | (2,586,047) | (2,715,350) |
| Ending Cash Balance   | 9,259,261   | 11,891,244  | 10,047,810  | 11,758,584  | 13,554,896  | 15,441,024  | 17,421,458  |
| Encumbrances  | 3,342,465   | 3,403,282   | 4,023,209   | 2,976,479   | 4,224,369   | 4,435,588   | 4,657,367   |
| Unencumbered Cash Balance   | 5,916,796   | 8,487,962   | 6,024,601   | 8,782,105   | 9,330,527   | 11,005,436  | 12,764,091  |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

| Program ID | MOF | Appn Type | Fund | FY   | Account | Function | Net Amount     | Trans Type | Trans Code | Opt Dept Data | Doc No   | Doc Date   |
|------------|-----|-----------|------|------|---------|----------|----------------|------------|------------|---------------|----------|------------|
| LNR801     | B   | 2 S       |      | 1998 | 359     | KEV      | (10,058.75)    | JRNL       | 972        |               | 00JS4604 | 4/24/2018  |
| LNR801     | B   | 2 S       |      | 2004 | 359     | KEV      | (61,457.22)    | JRNL       | 972        |               | 00JS4605 | 4/24/2018  |
| LNR801     | B   | 2 S       |      | 2006 | 359     | KEV      | (29,450.00)    | JRNL       | 972        |               | 00JS4607 | 4/24/2018  |
| LNR801     | B   | 2 S       |      | 2009 | 359     | KEV      | (10,409.40)    | JRNL       | 972        |               | 00JS4365 | 4/13/2018  |
| LNR801     | B   | 2 S       |      | 2009 | 359     | KEV      | 10,409.40      | JRNL       | 972        |               | 00JS4730 | 4/30/2018  |
| LNR801     | B   | 2 S       |      | 2009 | 359     | KEV      | (10,409.40)    | JRNL       | 972        |               | 00JS4730 | 4/30/2018  |
| LNR801     | B   | 2 S       |      | 2010 | 359     | KEV      | 519.00         | JRNL       | 971        |               | 00JS4365 | 4/13/2018  |
| LNR801     | B   | 2 S       |      | 2010 | 359     | KEV      | (519.00)       | JRNL       | 971        |               | 00JS4730 | 4/30/2018  |
| LNR801     | B   | 2 S       |      | 2010 | 359     | KEV      | (519.00)       | JRNL       | 972        |               | 00JS4730 | 4/30/2018  |
| LNR801     | B   | 2 S       |      | 2012 | 359     | KEV      | (13,336.38)    | JRNL       | 972        |               | 00JS4364 | 4/13/2018  |
| LNR801     | B   | 2 S       |      | 2016 | 359     | KEV      | (5,484.34)     | JRNL       | 972        |               | 00JS3192 | 1/30/2018  |
| LNR801     | B   | 2 S       |      | 2016 | 359     | KEV      | (150,000.00)   | JRNL       | 972        |               | 00JS0056 | 7/12/2017  |
| LNR801     | B   | 2 S       |      | 2016 | 359     | KEV      | (449,675.46)   | JRNL       | 972        |               | 00JS0542 | 8/15/2017  |
| LNR801     | B   | 2 S       |      | 2016 | 359     | KEV      | 5,484.34       | JRNL       | 971        |               | 00JS1069 | 9/19/2017  |
| LNR801     | B   | 2 S       |      | 2016 | 359     | KEV      | (10,968.68)    | JRNL       | 972        |               | 00JS1320 | 9/30/2017  |
| LNR801     | B   | 2 S       |      | 2017 | 359     | KEV      | (4,000,000.00) | JRNL       | 972        |               | 00JS0055 | 7/12/2017  |
| LNR801     | B   | 2 S       |      | 2017 | 359     | KEV      | (834,808.39)   | JRNL       | 972        |               | 00JS0543 | 8/15/2017  |
| LNR801     | B   | 2 S       |      | 2017 | 359     | KEV      | 14,652.46      | JRNL       | 971        |               | 00JS1125 | 9/21/2017  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 78,256.81      | JRNL       | 971        |               | 00JS2734 | 12/29/2017 |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | (10,711.00)    | JRNL       | 972        | RISK MGT      | 00JM3313 | 12/31/2017 |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 338,798.86     | JRNL       | 971        |               | 00JS2902 | 1/11/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 45,565.30      | JRNL       | 971        |               | 00JS3038 | 1/17/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 107,462.40     | JRNL       | 971        |               | 00JS3050 | 1/18/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | (50,000.00)    | JRNL       | 972        |               | 00JS3037 | 1/17/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 140,963.87     | JRNL       | 971        |               | 00JS3097 | 1/23/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 5,484.34       | JRNL       | 971        |               | 00JS3192 | 1/30/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 102,760.81     | JRNL       | 971        |               | 00JS3260 | 1/31/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 73,542.92      | JRNL       | 971        |               | 00JS3312 | 2/6/2018   |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 129,519.27     | JRNL       | 971        |               | 00JS3349 | 2/8/2018   |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | (100,000.00)   | JRNL       | 972        |               | 00JS3478 | 2/15/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 178,742.34     | JRNL       | 971        |               | 00JS3519 | 2/20/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 39,015.36      | JRNL       | 971        |               | 00JS3529 | 2/20/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 592,805.18     | JRNL       | 971        |               | 00JS3577 | 2/22/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 55,470.43      | JRNL       | 971        |               | 00JS3659 | 2/27/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 142,147.20     | JRNL       | 971        |               | 00JS3714 | 2/28/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 268,451.66     | JRNL       | 971        |               | 00JS3723 | 2/28/2018  |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 122,357.24     | JRNL       | 971        |               | 00JS3760 | 3/5/2018   |
| LNR801     | B   | 2 S       |      | 2018 | 359     | KEV      | 292,092.96     | JRNL       | 971        |               | 00JS3793 | 3/7/2018   |

|        |   |     |      |         |              |      |     |          |           |
|--------|---|-----|------|---------|--------------|------|-----|----------|-----------|
| LNR801 | B | 2 S | 2018 | 359 KEV | 42,337.10    | JRNL | 971 | 00JS3828 | 3/8/2018  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 66,042.80    | JRNL | 971 | 00JS3936 | 3/15/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 236,721.21   | JRNL | 971 | 00JS4019 | 3/20/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 115,420.00   | JRNL | 971 | 00JS4053 | 3/21/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 202,419.85   | JRNL | 971 | 00JS4090 | 3/23/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 152,142.94   | JRNL | 971 | 00JS4109 | 3/27/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 156,814.58   | JRNL | 971 | 00JS4110 | 3/27/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 92,634.71    | JRNL | 971 | 00JS4363 | 4/13/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 13,336.38    | JRNL | 971 | 00JS4364 | 4/13/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 432,965.03   | JRNL | 971 | 00JS4352 | 4/12/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 10,928.40    | JRNL | 971 | 00JS4365 | 4/13/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 197,468.99   | JRNL | 971 | 00JS4541 | 4/20/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | (200,000.00) | JRNL | 972 | 00JS4540 | 4/20/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 84,473.37    | JRNL | 971 | 00JS4561 | 4/23/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 40,828.64    | JRNL | 971 | 00JS4603 | 4/24/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 10,058.75    | JRNL | 971 | 00JS4604 | 4/24/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 61,457.22    | JRNL | 971 | 00JS4605 | 4/24/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 29,450.00    | JRNL | 971 | 00JS4607 | 4/24/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 86,659.68    | JRNL | 971 | 00JS4688 | 4/30/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | (10,928.40)  | JRNL | 971 | 00JS4730 | 4/30/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 10,928.40    | JRNL | 971 | 00JS4730 | 4/30/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 115,761.58   | JRNL | 971 | 00JS4765 | 5/3/2018  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 163,026.42   | JRNL | 971 | 00JS4813 | 5/7/2018  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 144,028.43   | JRNL | 971 | 00JS4579 | 4/23/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 260,108.84   | JRNL | 971 | 00JS5041 | 5/18/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 212,734.53   | JRNL | 971 | 00JS5052 | 5/21/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 215,856.51   | JRNL | 971 | 00JS5091 | 5/22/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 247,768.50   | JRNL | 971 | 00JS5326 | 5/31/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 897,613.30   | JRNL | 971 | 00JS5296 | 5/31/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 233,367.05   | JRNL | 971 | 00JS5380 | 6/7/2018  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 104,698.35   | JRNL | 971 | 00JS5403 | 6/8/2018  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 37,875.84    | JRNL | 971 | 00JS5443 | 6/13/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 251,693.09   | JRNL | 971 | 00JS5703 | 6/22/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 152,448.78   | JRNL | 971 | 00JS5722 | 6/25/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 181,724.84   | JRNL | 971 | 00JS5767 | 6/26/2018 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 221,106.57   | JRNL | 971 | 00JS0053 | 7/12/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 3,750,000.00 | JRNL | 971 | 00JS0055 | 7/12/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 150,000.00   | JRNL | 971 | 00JS0056 | 7/12/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 321,185.30   | JRNL | 971 | 00JS0502 | 8/11/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 531,277.15   | JRNL | 971 | 00JS0503 | 8/11/2017 |



|        |   |     |      |         |              |      |     |          |            |
|--------|---|-----|------|---------|--------------|------|-----|----------|------------|
| LNR801 | B | 2 S | 2018 | 359 KEV | 449,675.46   | JRNL | 971 | 00JS0542 | 8/15/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 834,808.39   | JRNL | 971 | 00JS0543 | 8/15/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 328,703.33   | JRNL | 971 | 00JS0608 | 8/21/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 169,533.41   | JRNL | 971 | 00JS0609 | 8/21/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 113,918.27   | JRNL | 971 | 00JS0646 | 8/22/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 489,891.47   | JRNL | 971 | 00JS0719 | 8/28/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 119,522.58   | JRNL | 971 | 00JS0851 | 8/31/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 249,196.82   | JRNL | 971 | 00JS0880 | 9/6/2017   |
| LNR801 | B | 2 S | 2018 | 359 KEV | 136,602.24   | JRNL | 971 | 00JS0892 | 9/7/2017   |
| LNR801 | B | 2 S | 2018 | 359 KEV | 171,770.10   | JRNL | 971 | 00JS0917 | 9/11/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | (145,257.00) | JRNL | 972 | 00JS0998 | 9/14/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 459,523.14   | JRNL | 971 | 00JS1087 | 9/19/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | (14,652.46)  | JRNL | 972 | 00JS1125 | 9/21/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 104,830.73   | JRNL | 971 | 00JS1201 | 9/26/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 10,968.68    | JRNL | 971 | 00JS1320 | 9/30/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 153,200.60   | JRNL | 971 | 00JS1420 | 10/6/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 132,912.09   | JRNL | 971 | 00JS1457 | 10/10/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 146,322.78   | JRNL | 971 | 00JS1496 | 10/11/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 232,976.88   | JRNL | 971 | 00JS1498 | 10/11/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 268,342.34   | JRNL | 971 | 00JS1539 | 10/13/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 624,465.44   | JRNL | 971 | 00JS1722 | 10/23/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 401,645.82   | JRNL | 971 | 00JS1926 | 11/3/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 118,708.42   | JRNL | 971 | 00JS1927 | 11/3/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 59,054.53    | JRNL | 971 | 00JS1965 | 11/7/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 247,187.58   | JRNL | 971 | 00JS2054 | 11/13/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 631,138.35   | JRNL | 971 | 00JS2174 | 11/21/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 266,830.69   | JRNL | 971 | 00JS2202 | 11/22/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 91,140.54    | JRNL | 971 | 00JS2231 | 11/24/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 94,812.82    | JRNL | 971 | 00JS2260 | 11/27/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 41,836.01    | JRNL | 971 | 00JS2367 | 11/30/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 60,499.89    | JRNL | 971 | 00JS2403 | 12/5/2017  |
| LNR801 | B | 2 S | 2018 | 359 KEV | 102,268.43   | JRNL | 971 | 00JS2511 | 12/13/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 26,813.93    | JRNL | 971 | 00JS2513 | 12/13/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 169,763.05   | JRNL | 971 | 00JS2514 | 12/13/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 56,350.34    | JRNL | 971 | 00JS2538 | 12/14/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 67,837.59    | JRNL | 971 | 00JS2611 | 12/19/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 22,964.20    | JRNL | 971 | 00JS2629 | 12/20/2017 |
| LNR801 | B | 2 S | 2018 | 359 KEV | 105,435.75   | JRNL | 971 | 00JS2696 | 12/27/2017 |

14,622,673.09

|        |   |     |      |         |              |      |     |          |            |
|--------|---|-----|------|---------|--------------|------|-----|----------|------------|
| LNR801 | B | 2 S | 2017 | 360 KEV | (0.50)       | JRNL | 972 | 00JS3577 | 2/22/2018  |
| LNR801 | B | 2 S | 2017 | 360 KEV | (221,106.57) | JRNL | 972 | 00JS0053 | 7/12/2017  |
| LNR801 | B | 2 S | 2017 | 360 KEV | (321,185.30) | JRNL | 972 | 00JS0502 | 8/11/2017  |
| LNR801 | B | 2 S | 2017 | 360 KEV | (169,533.41) | JRNL | 972 | 00JS0609 | 8/21/2017  |
| LNR801 | B | 2 S | 2017 | 360 KEV | (0.11)       | JRNL | 972 | 00JS0719 | 8/28/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (78,256.81)  | JRNL | 972 | 00JS2734 | 12/29/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (388,798.86) | JRNL | 972 | 00JS2902 | 1/11/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (157,462.40) | JRNL | 972 | 00JS3050 | 1/18/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (45,565.30)  | JRNL | 972 | 00JS3038 | 1/17/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (140,963.87) | JRNL | 972 | 00JS3097 | 1/23/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (152,760.81) | JRNL | 972 | 00JS3260 | 1/31/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (73,542.92)  | JRNL | 972 | 00JS3312 | 2/6/2018   |
| LNR801 | B | 2 S | 2018 | 360 KEV | (129,519.27) | JRNL | 972 | 00JS3349 | 2/8/2018   |
| LNR801 | B | 2 S | 2018 | 360 KEV | (178,742.34) | JRNL | 972 | 00JS3519 | 2/20/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (39,015.36)  | JRNL | 972 | 00JS3529 | 2/20/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (642,804.68) | JRNL | 972 | 00JS3577 | 2/22/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (55,470.43)  | JRNL | 972 | 00JS3659 | 2/27/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (142,147.20) | JRNL | 972 | 00JS3714 | 2/28/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (318,451.66) | JRNL | 972 | 00JS3723 | 2/28/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (122,357.24) | JRNL | 972 | 00JS3760 | 3/5/2018   |
| LNR801 | B | 2 S | 2018 | 360 KEV | (342,092.96) | JRNL | 972 | 00JS3793 | 3/7/2018   |
| LNR801 | B | 2 S | 2018 | 360 KEV | (42,337.10)  | JRNL | 972 | 00JS3828 | 3/8/2018   |
| LNR801 | B | 2 S | 2018 | 360 KEV | (66,042.80)  | JRNL | 972 | 00JS3936 | 3/15/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (336,721.21) | JRNL | 972 | 00JS4019 | 3/20/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (115,420.00) | JRNL | 972 | 00JS4053 | 3/21/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (202,419.85) | JRNL | 972 | 00JS4090 | 3/23/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (152,142.94) | JRNL | 972 | 00JS4109 | 3/27/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (156,814.58) | JRNL | 972 | 00JS4110 | 3/27/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (532,965.03) | JRNL | 972 | 00JS4352 | 4/12/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (92,634.71)  | JRNL | 972 | 00JS4363 | 4/13/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (197,468.99) | JRNL | 972 | 00JS4541 | 4/20/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (84,473.37)  | JRNL | 972 | 00JS4561 | 4/23/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (40,828.64)  | JRNL | 972 | 00JS4603 | 4/24/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (186,659.68) | JRNL | 972 | 00JS4688 | 4/30/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (215,761.58) | JRNL | 972 | 00JS4765 | 5/3/2018   |
| LNR801 | B | 2 S | 2018 | 360 KEV | (263,026.42) | JRNL | 972 | 00JS4813 | 5/7/2018   |
| LNR801 | B | 2 S | 2018 | 360 KEV | (244,028.43) | JRNL | 972 | 00JS4579 | 4/23/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (260,108.84) | JRNL | 972 | 00JS5041 | 5/18/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (212,734.53) | JRNL | 972 | 00JS5052 | 5/21/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (215,856.51) | JRNL | 972 | 00JS5091 | 5/22/2018  |

|        |   |     |      |         |                   |     |          |            |
|--------|---|-----|------|---------|-------------------|-----|----------|------------|
| LNR801 | B | 2 S | 2018 | 360 KEV | (247,768.50) JRNL | 972 | 00JS5326 | 5/31/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (897,613.30) JRNL | 972 | 00JS5296 | 5/31/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (233,367.05) JRNL | 972 | 00JS5380 | 6/7/2018   |
| LNR801 | B | 2 S | 2018 | 360 KEV | (37,875.84) JRNL  | 972 | 00JS5443 | 6/13/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (104,698.35) JRNL | 972 | 00JS5403 | 6/8/2018   |
| LNR801 | B | 2 S | 2018 | 360 KEV | (251,693.09) JRNL | 972 | 00JS5703 | 6/22/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (152,448.78) JRNL | 972 | 00JS5722 | 6/25/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (181,724.84) JRNL | 972 | 00JS5767 | 6/26/2018  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (665,930.76) JRNL | 972 | 00JS0503 | 8/11/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (328,703.33) JRNL | 972 | 00JS0608 | 8/21/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (113,918.27) JRNL | 972 | 00JS0646 | 8/22/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (549,891.36) JRNL | 972 | 00JS0719 | 8/28/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (119,522.58) JRNL | 972 | 00JS0851 | 8/31/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (249,196.82) JRNL | 972 | 00JS0880 | 9/6/2017   |
| LNR801 | B | 2 S | 2018 | 360 KEV | (136,602.24) JRNL | 972 | 00JS0892 | 9/7/2017   |
| LNR801 | B | 2 S | 2018 | 360 KEV | (171,770.10) JRNL | 972 | 00JS0917 | 9/11/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (5,484.34) JRNL   | 972 | 00JS1069 | 9/19/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (459,523.14) JRNL | 972 | 00JS1087 | 9/19/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (184,830.73) JRNL | 972 | 00JS1201 | 9/26/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (153,200.60) JRNL | 972 | 00JS1420 | 10/6/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (182,912.09) JRNL | 972 | 00JS1457 | 10/10/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (282,976.88) JRNL | 972 | 00JS1498 | 10/11/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (268,342.34) JRNL | 972 | 00JS1539 | 10/13/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (146,322.78) JRNL | 972 | 00JS1496 | 10/11/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (624,465.44) JRNL | 972 | 00JS1722 | 10/23/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (118,708.42) JRNL | 972 | 00JS1927 | 11/3/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (466,645.82) JRNL | 972 | 00JS1926 | 11/3/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (59,054.53) JRNL  | 972 | 00JS1965 | 11/7/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (297,187.58) JRNL | 972 | 00JS2054 | 11/13/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (681,138.35) JRNL | 972 | 00JS2174 | 11/21/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (266,830.69) JRNL | 972 | 00JS2202 | 11/22/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (141,140.54) JRNL | 972 | 00JS2231 | 11/24/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (94,812.82) JRNL  | 972 | 00JS2260 | 11/27/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (41,836.01) JRNL  | 972 | 00JS2367 | 11/30/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (60,499.89) JRNL  | 972 | 00JS2403 | 12/5/2017  |
| LNR801 | B | 2 S | 2018 | 360 KEV | (26,813.93) JRNL  | 972 | 00JS2513 | 12/13/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (219,763.05) JRNL | 972 | 00JS2514 | 12/13/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (102,268.43) JRNL | 972 | 00JS2511 | 12/13/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (56,350.34) JRNL  | 972 | 00JS2538 | 12/14/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | (67,837.59) JRNL  | 972 | 00JS2611 | 12/19/2017 |

|        |   |     |      |         |                          |     |          |            |
|--------|---|-----|------|---------|--------------------------|-----|----------|------------|
| LNR801 | B | 2 S | 2018 | 360 KEV | (22,964.20) JRNL         | 972 | 00JS2629 | 12/20/2017 |
| LNR801 | B | 2 S | 2018 | 360 KEV | <u>(155,435.75) JRNL</u> | 972 | 00JS2696 | 12/27/2017 |
|        |   |     |      |         | <u>(16,968,294.70)</u>   |     |          |            |
|        |   |     |      |         | 14,622,673.09            |     |          |            |
|        |   |     |      |         | <u>(16,968,294.70)</u>   |     |          |            |
|        |   |     |      |         | <u>(2,345,621.61)</u>    |     |          |            |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 407  
 Name of Fund: IUCN - SLDF  
 Legal Authority: Act 122, SLH 2014

Contact Name: Kristine Castillo  
 Phone: 587-0355  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-371-C

**Intended Purpose:**

This fund was established pursuant to Act 122, SLH 2014 for IUCN - SLDF.

**Source of Revenues:**

Transfer of funds from Special Land Development Fund

**Current Program Activities/Allowable Expenses:**

Expenses related to the UCN World Congress

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| Financial Data  |           |           |           |          |             |             |             |
|---|-----------|-----------|-----------|----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 3,900,000 |           |           |          |             | 0           | 0           |
| Beginning Cash Balance  | 0         | 3,156,374 | 2,062,268 | 19,874   | 19,874      | 19,874      | 19,874      |
| Revenues  | 0         | 0         | 0         | 0        |             |             |             |
| Expenditures  | 743,626   | 1,094,106 | 2,042,394 | 0        |             |             |             |
| <b>Transfers</b>  |           |           |           |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |          |             |             |             |
|   | 3,900,000 | 0         |           |          |             |             |             |
| Net Total Transfers   | 3,900,000 | 0         | 0         | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 3,156,374 | 2,062,268 | 19,874    | 19,874   | 19,874      | 19,874      | 19,874      |
| Encumbrances  | 3,136,500 | 2,042,394 | 0         | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 19,874    | 19,874    | 19,874    | 19,874   | 19,874      | 19,874      | 19,874      |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 802  
 Name of Fund: Hawaii Historic Preservation Special Fund  
 Legal Authority: Act 89, SLH 2015

Contact Name: Kristine Castillo  
 Phone: 587-0355  
 Fund type (MOF): Special - B  
 Appropriation Acct. No.: S-372-C

**Intended Purpose:**

This fund was established pursuant to Act 89, SLH 2015 for SHPD

**Source of Revenues:**

Appropriated out of the general revenues of the State of Hawaii

**Current Program Activities/Allowable Expenses:**

Expenses relating conducting a survey to identify potential historic districts and single-family resided that may be eligible for listing on the Hawaii register of historic places.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          | 100,000  | 100,000  |          |             | 0           | 0           |
| Beginning Cash Balance  | 0        | 0        | 0        | 95,000   | 0           | 0           | 0           |
| Revenues  |          |          | 95,000   | 0        |             |             |             |
| Expenditures  |          |          | 0        | 95,000   |             |             |             |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 0        | 0        | 95,000   | 0        | 0           | 0           | 0           |
| Encumbrances  |          |          | 95,000   | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: Land and Natural Resources  
 Prog ID(s): LNR 802  
 Name of Fund: Hawaii Historic Preservation Special Fund  
 Legal Authority: Act 89, SLH 2015

Contact Name: Kristine Castillo  
 Phone: 587-0355  
 Fund type (MOF) Special - B  
 Appropriation Acct. No. S-373-C

**Intended Purpose:**

This fund was established pursuant to Act 89, SLH 2015 for SHPD

**Source of Revenues:**

Appropriated out of the general revenues of the State of Hawaii

**Current Program Activities/Allowable Expenses:**

Expenses related to implement a data management plan for the digitization of historic preservation records.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          | 150,000  |          |             | 0           | 0           |
| Beginning Cash Balance  | 0        | 0        | 0        | 142,500  | 135,106     | 135,106     | 135,106     |
| Revenues  |          |          | 142,500  | 0        |             |             |             |
| Expenditures  |          |          | 0        | 7,394    |             |             |             |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 0        | 0        | 142,500  | 135,106  | 135,106     | 135,106     | 135,106     |
| Encumbrances  |          |          | 138,162  | 95,634   | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 0        | 4,338    | 39,472   | 135,106     | 135,106     | 135,106     |

**Additional Information:**

|   |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                                 |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                     |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow<br>Accounts, or Other Investments |  |  |  |  |  |  |  |