

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 405
 Name of Fund: Conservation & 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.

Variances:

Appropriation ceiling taken away per Act 88, SLH 2021.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,111,339	464,671	464,671	464,671	0	0	0
Beginning Cash Balance	154,180	434,123	387,489	491,748	557,001	557,001	557,001
Revenues	3,334	1,994	21,163	3,721	0	0	0
Expenditures	1,891,932	498,257	398,869	420,935	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
See attached list	2,168,541	449,629	481,965	482,467	0	0	0
Net Total Transfers	2,168,541	449,629	481,965	482,467	0	0	0
Ending Cash Balance	434,123	387,489	491,748	557,001	557,001	557,001	557,001
Encumbrances	180,513	103,168	64,445	118,885	0	0	0
Unencumbered Cash Balance	253,610	284,321	427,303	438,116	557,001	557,001	557,001

Additional Information:

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

FY 21 Cash Transfers											
Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR405	B	2	S	2021	302	(17,533.00)	JRNL	972	RISK MGT TRAN	00JM3492	1/11/2021
LNR405	B	2	S	2021	302	100,000.00	JRNL	971		00JS3186	1/20/2021
LNR405	B	2	S	2021	302	100,000.00	JRNL	971		00JS4867	4/22/2021
LNR405	B	2	S	2020	302	150,000.00	JRNL	971	ACT 87,SLH 21	00JM7762	6/30/2021
LNR405	B	2	S	2021	302	(150,000.00)	JRNL	972	ACT 87,SLH 21	00JM7762	6/30/2021
LNR405	B	2	S	2020	302	(200,000.00)	JRNL	972		00JS0279	7/29/2020
LNR405	B	2	S	2021	302	200,000.00	JRNL	971		00JS0279	7/29/2020
LNR405	B	2	S	2019	302	(5,895.69)	JRNL	972		00JS0490	8/10/2020
LNR405	B	2	S	2020	302	(221,407.62)	JRNL	972		00JS0490	8/10/2020
LNR405	B	2	S	2021	302	227,303.31	JRNL	971		00JS0490	8/10/2020
LNR405	B	2	S	2021	302	100,000.00	JRNL	971		00JS1659	10/15/2020
LNR405	B	2	S	2021	302	100,000.00	JRNL	971		00JS2298	11/23/2020
LNR405	B	2	S	2021	302	100,000.00	JRNL	971		00JS2747	12/21/2020
					302 Total	482,467.00					

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 141
 Name of Fund: Water and Land Development
 Legal Authority: Act 88, SLH 2021

Contact Name: Alyson Yim
 Phone: 808 587-0259
 Fund type (MOF) Special -
 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

Variations:

Receipt of investment pool revenues varies greatly. Expenditures/encumbrances varies due to staffing levels and related workload.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	722,550	772,550	795,324	796,620	820,764	820,000	820,000
Beginning Cash Balance	1,341,396	1,581,168	1,724,524	1,757,361	1,352,183	1,477,183	1,602,183
Revenues	10,447	13,669	61,747	10,607	5,000	5,000	5,000
Expenditures	438,220	511,355	673,096	1,115,584	700,000	700,000	700,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
See attached list	667,545	641,042	644,186	699,799	820,000	820,000	820,000
Net Total Transfers	667,545	641,042	644,186	699,799	820,000	820,000	820,000
Ending Cash Balance	1,581,168	1,724,524	1,757,361	1,352,183	1,477,183	1,602,183	1,727,183
Encumbrances	2,019,388	539,577	520,982	458,782	100,000	100,000	100,000
Unencumbered Cash Balance	(438,220)	1,184,947	1,236,379	893,401	1,377,183	1,502,183	1,627,183

Additional Information:

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

FY 21 Cash Transfers											
Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR141	B	2	S	2021	303	(2,267.00)	JRNL	972	RISK MGT TRAN	00JM3492	1/11/2021
LNR141	B	2	S	2021	303	(6,482.00)	JRNL	972	ACT 48, SLH 202	00JS3611	2/10/2021
LNR141	B	2	S	2021	303	796,620.00	JRNL	971	TRF FROM SLDF	00JS3797	2/24/2021
LNR141	B	2	S	2021	303	(127,671.00)	JRNL	972	TRF TO S308	00JS3798	2/24/2021
LNR141	B	2	S	2021	303	39,599.00	JRNL	971		00JS5353	5/20/2021
LNR141	B	2	S	2020	303	450,000.00	JRNL	971	ACT 87,SLH 21 1	00JM7762	6/30/2021
LNR141	B	2	S	2021	303	(450,000.00)	JRNL	972	ACT 87,SLH 21 1	00JM7762	6/30/2021
LNR141	B	2	S	2020	303	(1,000,000.00)	JRNL	972		00JS0279	7/29/2020
LNR141	B	2	S	2021	303	1,000,000.00	JRNL	971		00JS0279	7/29/2020
LNR141	B	2	S	2013	303	(5.38)	JRNL	972		00JS0490	8/10/2020
LNR141	B	2	S	2019	303	(28,158.60)	JRNL	972		00JS0490	8/10/2020
LNR141	B	2	S	2020	303	(208,214.86)	JRNL	972		00JS0490	8/10/2020
LNR141	B	2	S	2021	303	236,378.84	JRNL	971		00JS0490	8/10/2020
					303 Total	699,799.00					

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 806
 Name of Fund: Parks Administration and Operation
 Legal Authority: Act 200, SLH 2003

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:

Current Program Activities/Allowable Expenses:

To supplement the general funds for lifeguard related contracts and as available, repairs and maintenance of State Parks facilities.

Variances:

Reflects the actual cash balance plus the anticipated TAT for FY22. By the end of FY22 State Parks anticipates that all current TAT will be spent.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,000,000	2,000,000	2,500,000	2,500,000	2,417,008	2,500,000	2,500,000
Beginning Cash Balance	982,776	648,708	1,411,569	1,046,121	680,770	298,589	277,818
Revenues	6,601	9,363	43,066	9,738	6,000	6,000	6,000
Expenditures	2,240,669	1,146,502	2,308,514	375,089	2,288,181	1,926,771	1,906,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	1,900,000	1,900,000	1,900,000	0	1,900,000	1,900,000	1,900,000
Net Total Transfers	1,900,000	1,900,000	1,900,000	0	1,900,000	1,900,000	1,900,000
Ending Cash Balance	648,708	1,411,569	1,046,121	680,770	298,589	277,818	277,818
Encumbrances	483,655	654,704	341,591	66,000	194,827	277,818	277,818
Unencumbered Cash Balance	165,053	756,865	704,530	614,770	103,762	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 2022 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: William Stormont
 Phone: 974-4216
 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) and transfer of \$100,000 from HTA pursuant to Act 250, SLH 2002.

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 and managing the trails and trail access system.

Variances:

The new budget under this appropriation will allow for more operating funds for projects

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,155,431	1,155,431	837,466	837,466	816,713	837,466	837,466
Beginning Cash Balance	160,726	35,545	31,633	60,939	202,077	252,077	262,077
Revenues	286,448	301,062	275,447	271,191	300,000	300,000	300,000
Expenditures	656,201	548,751	491,152	431,560	500,000	540,000	550,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
See Attached List	244,572	243,777	245,011	301,507	250,000	250,000	250,000
Net Total Transfers	244,572	243,777	245,011	301,507	250,000	250,000	250,000
Ending Cash Balance	35,545	31,633	60,939	202,077	252,077	262,077	262,077
Encumbrances	29,897	9,292	85,380	103,554	80,000	80,000	80,000
Unencumbered Cash Balance	5,648	22,341	(24,441)	98,523	172,077	182,077	182,077

Additional Information:

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

FY 21 Cash Transfers											
Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR804	B	2	S	2021	306	(6,914.00)	JRNL	972	RISK MGT TRAN	00JM3492	1/11/2021
LNR804	B	2	S	2021	306	250,000.00	JRNL	971	TRF FROM SLDF	00JS3797	2/24/2021
LNR804	B	2	S	2021	306	(3,957.00)	JRNL	972	TRF TO S308	00JS3798	2/24/2021
LNR804	B	2	S	2021	306	(122.00)	JRNL	972	ACT 48, SLH 202	00JS5756	6/16/2021
LNR804	B	2	S	2021	306	62,500.00	JRNL	971	TRF FROM SLDF	00JS1280	9/28/2020
					306 Total	301,507.00					

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

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

Contact Name: Kristine Castillo
 Phone: 587-0355
 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 positions funded by special 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

Variances:

Variance in revenue from FY 21 to FY 22 is due to the reimbursement from DOT for a portion of the costs for the Cultural Resource Manager position.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,958,011	2,049,537	2,474,946	2,479,948	2,589,649	2,589,649	2,589,649
Beginning Cash Balance	465,033	414,527	605,594	941,138	1,380,581	1,660,581	1,940,581
Revenues	78,288	79,276	78,437	206,116	80,000	80,000	80,000
Expenditures	1,814,086	1,996,873	2,168,185	1,910,728	2,000,000	2,000,000	2,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
See attached list.	1,685,292	2,108,664	2,425,292	2,144,055	2,200,000	2,200,000	2,200,000
Net Total Transfers	1,685,292	2,108,664	2,425,292	2,144,055	2,200,000	2,200,000	2,200,000
Ending Cash Balance	414,527	605,594	941,138	1,380,581	1,660,581	1,940,581	2,220,581
Encumbrances	57,240	116,254	35,090	104,029			
Unencumbered Cash Balance	357,287	489,340	906,048	1,276,552	1,660,581	1,940,581	2,220,581

Additional Information:

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

FY 21 Cash Transfers											
Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR906	B	2	S	2021	308	62,051.00	JRNL	971	RISK MGT- TRAF	00JM3492	1/11/2021
LNR906	B	2	S	2021	308	(15,165.00)	JRNL	972	ACT 48, SLH 202	00JS3611	2/10/2021
LNR906	B	2	S	2021	308	974,407.00	JRNL	971	TRF FROM SLDF	00JS3797	2/24/2021
LNR906	B	2	S	2021	308	1,157,905.00	JRNL	971		00JS3798	2/24/2021
LNR906	B	2	S	2021	308	(35,143.00)	JRNL	972	ACT 48, SLH 202	00JS5756	6/16/2021
LNR906	B	2	S	2020	308	(400,000.00)	JRNL	972		00JS0279	7/29/2020
LNR906	B	2	S	2021	308	400,000.00	JRNL	971		00JS0279	7/29/2020
LNR906	B	2	S	2019	308	(52,876.05)	JRNL	972		00JS0490	8/10/2020
LNR906	B	2	S	2020	308	(453,171.98)	JRNL	972		00JS0490	8/10/2020
LNR906	B	2	S	2021	308	506,048.03	JRNL	971		00JS0490	8/10/2020
					308 Total	2,144,055.00					

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 111
 Name of Fund: Bureau of Conveyances Special Fund
 Legal Authority: Section 502-8, HRS

Contact Name: Kelsi Nishida
 Phone: 587-0154
 Fund type (MOF): Special - B
 Appropriation Acct. No.: S-309-C

Intended Purpose:

This fund was established to pay for the daily operating expenses of the Bureau of Conveyance (BOC) and also allows for the continual improvement of services to the public through the ongoing digitization and preservation of our physical records, increasing efficiencies with workflow optimization and the forward planning and implementation for business continuity 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 including day-to-day operational expenses and 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.

Variances:

The variance in expenditures from FY21 to FY22 is due to the decrease in ceiling and completion of the land records management system installation.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,498,148	6,848,148	7,555,316	8,068,196	7,613,533	7,864,665	8,123,330
Beginning Cash Balance	1,294,287	4,142,318	5,399,438	5,920,247	4,470,255	4,763,722	4,806,057
Revenues	8,200,547	7,992,515	7,969,075	7,280,399	7,307,000	7,307,000	7,307,000
Expenditures	5,062,617	6,519,624	7,203,856	8,376,152	6,863,533	7,114,665	7,373,330
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(289,899)	(215,771)	(244,410)	(354,239)	(150,000)	(150,000)	(150,000)
Net Total Transfers	(289,899)	(215,771)	(244,410)	(354,239)	(150,000)	(150,000)	(150,000)
Ending Cash Balance	4,142,318	5,399,438	5,920,247	4,470,255	4,763,722	4,806,057	4,589,727
Encumbrances	1,320,266	2,098,565	509,603	805,470	750,000	750,000	750,000
Unencumbered Cash Balance	2,822,052	3,300,873	5,410,644	3,664,785	4,013,722	4,056,057	3,839,727

Additional Information:

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

FY 21 Cash Transfers											
Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR111	B	2	S	2021	309	(2,478.00)	JRNL	972	RISK MGT TRAN	00JM3492	1/11/2021
LNR111	B	2	S	2021	309	(221,197.00)	JRNL	972	ACT 48, SLH 202	00JS3611	2/10/2021
LNR111	B	2	S	2021	309	(121,094.00)	JRNL	972	TRF TO S308	00JS3798	2/24/2021
LNR111	B	2	S	2021	309	(9,470.00)	JRNL	972	ACT 48, SLH 202	00JS5756	6/16/2021
LNR111	B	2	S	2020	309	1,300,000.00	JRNL	971	ACT 87,SLH 21 1	00JM7762	6/30/2021
LNR111	B	2	S	2021	309	(1,300,000.00)	JRNL	972	ACT 87,SLH 21 1	00JM7762	6/30/2021
LNR111	B	2	S	2020	309	(1,000,000.00)	JRNL	972		00JS0279	7/29/2020
LNR111	B	2	S	2021	309	1,000,000.00	JRNL	971		00JS0279	7/29/2020
LNR111	B	2	S	2019	309	(3,422,921.15)	JRNL	972		00JS0490	8/10/2020
LNR111	B	2	S	2020	309	(987,723.23)	JRNL	972		00JS0490	8/10/2020
LNR111	B	2	S	2021	309	4,410,644.38	JRNL	971		00JS0490	8/10/2020
LNR111	B	2	S	2019	309	3,422,921.15	JRNL	972		00JS1030	9/14/2020
LNR111	B	2	S	2020	309	1,000,000.00	JRNL	972		00JS1030	9/14/2020
LNR111	B	2	S	2020	309	987,723.23	JRNL	972		00JS1030	9/14/2020
LNR111	B	2	S	2021	309	(1,000,000.00)	JRNL	971		00JS1030	9/14/2020
LNR111	B	2	S	2021	309	(4,410,644.38)	JRNL	971		00JS1030	9/14/2020
LNR111	B	2	S	2019	309	(3,422,921.15)	JRNL	972		00JS1115	9/18/2020
LNR111	B	2	S	2020	309	3,422,921.15	JRNL	971		00JS1115	9/18/2020
LNR111	B	2	S	2020	309	(4,334,144.55)	JRNL	972		00JS1197	9/23/2020
LNR111	B	2	S	2021	309	4,334,144.55	JRNL	971		00JS1197	9/23/2020
					309 Total	(354,239.00)					

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 806
 Name of Fund: State Parks Special Fund
 Legal Authority: HRS 184-3.4, Act 162, SLH 2009

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

Intended Purpose:

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

Source of Revenues:

Camping, lodging, parking and entry fees, leases, and commercial use fees

Current Program Activities/Allowable Expenses:

To supplement operational expenses, repairs and maintenance, contracts and services and reoccurring costs for the management

Variances:

State Parks is requesting a ceiling increase for FY23 and FY24.

The revenues and expenditures are estimated due to fee increases and the return of tourism to the State.

The anticipated increase in revenues will allow for the increase in expenditures.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,971,321	6,971,321	7,272,722	93,312	93,312	12,000,000	14,000,000
Beginning Cash Balance	1,727,686	1,679,426	1,541,976	2,453,400	3,041,240	17,707,928	22,347,928
Revenues	4,976,405	4,609,408	5,735,033	1,794,140	15,000,000	17,000,000	18,000,000
Expenditures	4,892,854	4,679,840	4,620,687	1,074,616	93,312	10,000,000	12,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3798, 2/24/2021	(131,811)	(67,018)	(202,922)	(131,684)	(240,000)	(2,360,000)	(1,500,000)
Net Total Transfers	(131,811)	(67,018)	(202,922)	(131,684)	(240,000)	(2,360,000)	(1,500,000)
Ending Cash Balance	1,679,426	1,541,976	2,453,400	3,041,240	17,707,928	22,347,928	26,347,928
Encumbrances	0	0	170,382	54,676	54,676	2,000,000	2,500,000
Unencumbered Cash Balance	1,679,426	1,541,976	2,283,018	2,986,564	17,653,252	20,347,928	23,847,928

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 2022 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: (808) 587-0332
 Fund type (MOF) Special - B
 Appropriation Acct. No. S-313

Intended Purpose:

To develop and conduct programs and activities for projects concerning aquatic life used for commercial purposes

Source of Revenues:

Monies from the sale of commercial fishing licenses and other permits related to the commercial use of aquatic resources and periodic resource fines.

Current Program Activities/Allowable Expenses:

Develop and conduct 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.

Variations:

Estimated revenues are expected to significantly increase this fiscal year with the increase in the non-resident commercial fishing license fee from \$100 beginning in the 2nd quarter and a nearly \$50,000 in fines for the illegal taking of aquatic resources. Expenditures are expected to increase by about 25% if the budget proposal to support two office assistant positions with commercial fish special fund monies next year is approved.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	368,306	368,306	375,944	376,212	381,355	385,000	410,000
Beginning Cash Balance	249,080	272,331	333,049	298,087	203,647	443,647	643,647
Revenues	266,745	346,174	337,895	336,366	400,000	425,000	450,000
Expenditures	162,024	168,129	239,124	321,202	300,000	375,000	400,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3611, 2/10/2021	(81,470)	(117,327)	(133,733)	(8,442)	140,000	150,000	160,000
00JS3798, 2/24/2021				(101,162)			
Net Total Transfers	(81,470)	(117,327)	(133,733)	(109,604)	140,000	150,000	160,000
Ending Cash Balance	272,331	333,049	298,087	203,647	443,647	643,647	853,647
Encumbrances	33,490	37,899	28,841	50,973	33,000	35,000	40,000
Unencumbered Cash Balance	238,841	295,150	269,246	152,674	410,647	608,647	813,647

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 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 402
 Name of Fund: Native Resources & Fire Protection Program
 Legal Authority: Act 200, SLH 2003

Contact Name: Afsheen Siddiqi
 Phone: 587-0163
 Fund type (MOF): Special - B
 Appropriation Acct. No.: S-314-C

Intended Purpose:

This fund was administratively established to receive funds from the Special Land and Development Fund to develop a rapid response capacity within DLNR to address invasive species on public lands.

Source of Revenues:

Legislative appropriations for invasive species programs, management of native and endangered wildlife, and as match for federal natural resource conservation grants.

Current Program Activities/Allowable Expenses:

Variances:

Account Closed

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	827,109	832,357	0	50	0	0	0
Revenues	5,248	7,000	16,542	65	0	0	0
Expenditures	0	0	0	115	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	(839,357)	(16,492)	0	0	0	0
Net Total Transfers	0	(839,357)	(16,492)	0	0	0	0
Ending Cash Balance	832,357	0	50	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	832,357	0	50	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 2022 Legislature

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

Contact Name: Russell Y. Tsuji
 Phone: 587-0422
 Fund type (MOF) B - Special Fund
 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:

Primarily rents from land leases and permits; mining rent/royalties; concessions; and renewable energy leases

Current Program Activities/Allowable Expenses:

Among other things, funds 100% of the operating budget for LAND and OCCL; and funds various other offices within the Department as authorized by 171-19 and past budgets.

Variances:

Lower revenues projected in FY21 due to uncertainties brought by Covid-19 pandemic.

FY2021 expenses were high due to 10.0 million leg transfer to the general fund.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	12,606,981	12,718,613	12,980,344	12,995,245	13,191,645	13,191,645	13,191,645
Beginning Cash Balance	16,647,735	21,120,143	26,999,158	29,403,045	26,103,978	26,214,523	26,325,068
Revenues	20,655,377	20,734,013	19,726,120	20,677,270	15,734,000	15,734,000	15,734,000
Expenditures	9,028,540	8,445,865	9,312,325	18,331,584	9,500,000	9,500,000	9,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
See attached list	(7,154,429)	(6,409,133)	(8,009,908)	(5,644,753)	(6,123,455)	(6,123,455)	(6,123,455)
Net Total Transfers	(7,154,429)	(6,409,133)	(8,009,908)	(5,644,753)	(6,123,455)	(6,123,455)	(6,123,455)
Ending Cash Balance	21,120,143	26,999,158	29,403,045	26,103,978	26,214,523	26,325,068	26,435,613
Encumbrances	2,965,074	2,854,325	2,241,861	1,777,458	(2,300,000)	(2,300,000)	(2,300,000)
Unencumbered Cash Balance	18,155,069	24,144,833	27,161,184	24,326,520	28,514,523	28,625,068	28,735,613

Additional Information:

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

FY 21 Cash Transfers											
Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR101	B	2	S	2021	316	(3,363.00)	JRNL	972	RISK MGT TRAN	00JM3492	1/11/2021
LNR101	B	2	S	2021	316	(73,990.00)	JRNL	972	ACT 48, SLH 202	00JS3611	2/10/2021
LNR101	B	2	S	2021	316	(5,267,119.00)	JRNL	972	TRF TO VARIOU	00JS3797	2/24/2021
LNR101	B	2	S	2021	316	(300,000.00)	JRNL	972		00JS3852	2/26/2021
LNR101	B	2	S	2021	316	(300,000.00)	JRNL	972		00JS4159	3/15/2021
LNR101	B	2	S	2021	316	(85,243.00)	JRNL	972		00JS5353	5/20/2021
LNR101	B	2	S	2021	316	(6,484.00)	JRNL	972	ACT 48, SLH 202	00JS5756	6/16/2021
LNR101	B	2	S	2020	316	10,000,000.00	JRNL	971	ACT 87,SLH 21 1	00JM7762	6/30/2021
LNR101	B	2	S	2021	316	(10,000,000.00)	JRNL	972	ACT 87,SLH 21 1	00JM7762	6/30/2021
LNR101	B	2	S	2020	316	(20,000,000.00)	JRNL	972		00JS0279	7/29/2020
LNR101	B	2	S	2021	316	20,000,000.00	JRNL	971		00JS0279	7/29/2020
LNR101	B	2	S	2018	316	(3.78)	JRNL	972		00JS0490	8/10/2020
LNR101	B	2	S	2019	316	(180,928.64)	JRNL	972		00JS0490	8/10/2020
LNR101	B	2	S	2020	316	(6,477,991.84)	JRNL	972		00JS0490	8/10/2020
LNR101	B	2	S	2021	316	6,658,924.26	JRNL	971		00JS0490	8/10/2020
LNR101	B	2	S	2021	316	(146,054.00)	JRNL	972	TRF FROM SLDF	00JS1016	9/14/2020
LNR101	B	2	S	2021	316	(62,500.00)	JRNL	972	TRF FROM SLDF	00JS1280	9/28/2020
					316 Total	(6,244,753.00)					
LNR101	B	2	S	2021	318	300,000.00	JRNL	971		00JS3852	2/26/2021
LNR101	B	2	S	2021	318	300,000.00	JRNL	971		00JS4159	3/15/2021
LNR101	B	2	S	2013	318	(849.36)	JRNL	972		00JS0490	8/10/2020
LNR101	B	2	S	2017	318	(1,200.00)	JRNL	972		00JS0490	8/10/2020
LNR101	B	2	S	2020	318	(494,961.28)	JRNL	972		00JS0490	8/10/2020
LNR101	B	2	S	2021	318	497,010.64	JRNL	971		00JS0490	8/10/2020
					318 Total	600,000.00					

Report on Non-General Fund Information
for Submittal to the 2022 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 \$5,100,000, whichever is less, of the State Real Property Conveyance Tax, is paid into the Land Conservation Fund pursuant to section 173A-5. Sources of additional revenue include interest earned from participation in the State investment pool; revenue sharing from dispositions of land acquired with financing from the Land Conservation Fund; and the return (transfer) of unexpended funds for land acquisitions by State agencies.

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 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.

Variances:

Variances in projected revenues may reflect unexpected variance in conveyance tax collections; unpredictable variance in State investment pool performance and in revenue sharing from dispositions of land acquired with financing from the Land Conservation Fund; and unpredictable variance in the timing and magnitude of transfers that return unused grant funds to the Land Conservation Fund from the Department Trust Fund (T-907) and CIP accounts. Variances in expenditures reflect uncertainty about the timing of complex real estate transactions.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,117,250	6,966,748	5,124,348	5,124,752	6,001,246	7,991,067	5,124,752
Beginning Cash Balance	20,567,919	25,290,088	33,186,109	31,524,777	16,694,184	13,161,245	16,458,031
Revenues	8,605,754	10,589,066	7,507,232	5,302,015	5,121,226	5,121,226	5,121,226
Expenditures	1,883,585	2,693,045	9,172,456	17,124,933	8,685,140	1,824,440	9,319,286
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(2,000,000)	0	3,892	(3,007,675)	30,975	0	0
Net Total Transfers	(2,000,000)	0	3,892	(3,007,675)	30,975	0	0
Ending Cash Balance	25,290,088	33,186,109	31,524,777	16,694,184	13,161,245	16,458,031	12,259,971
Encumbrances	6,704,695	9,098,579	6,681,726	8,783,450	5,325,056	11,491,683	7,297,149
Unencumbered Cash Balance	18,585,393	24,087,530	24,843,051	7,910,734	7,836,189	4,966,348	4,962,822

Additional Information:

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

FY 21 Cash Transfers											
Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR101	B	2	S	2021	317	(1,131.00)	JRNL	972	ACT 48, SLH 202	00JS3611	2/10/2021
LNR101	B	2	S	2021	317	(6,544.00)	JRNL	972	ACT 48, SLH 202	00JS5756	6/16/2021
LNR101	B	2	S	2020	317	15,000,000.00	JRNL	971	ACT 87,SLH 21 1	00JM7762	6/30/2021
LNR101	B	2	S	2021	317	(15,000,000.00)	JRNL	972	ACT 87,SLH 21 1	00JM7762	6/30/2021
LNR101	B	2	S	2019	317	(4,203.90)	JRNL	972		00JS0490	8/10/2020
LNR101	B	2	S	2020	317	(24,838,847.74)	JRNL	972		00JS0490	8/10/2020
LNR101	B	2	S	2021	317	24,843,051.64	JRNL	971		00JS0490	8/10/2020
LNR101	B	2	S	2021	317	(3,000,000.00)	JRNL	972		00JS0735	8/27/2020
LNR101	B	2	S	2019	317	(5,156.94)	JRNL	972		00JS2296	11/23/2020
LNR101	B	2	S	2020	317	(80,487.22)	JRNL	972		00JS2296	11/23/2020
LNR101	B	2	S	2021	317	85,644.16	JRNL	971		00JS2296	11/23/2020
					317 Total	(3,007,675.00)					

Report on Non-General Fund Information
for Submittal to the 2022 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: 808-462-2215
 Fund type (MOF) Special - B
 Appropriation Acct. No. S-319-C

Intended Purpose:

Established by Act 49 SLH 2017, to obtain professional archaeological services in support of reducing the backlog of permits, reports and submittals required for administrative review under the review and compliance program, and legal services to review and assist in the revision of the administrative rules.

Source of Revenues:

Special Land Development Fund

Current Program Activities/Allowable Expenses:

Payroll for Archaeology Branch positions along procurement of archaeological services and legal services.

Variations:

1. FY 23 Ceiling increase is to support the change in method of funding for 3 archaeology branch positions (\$350,000) and procurement of archaeological and legal services (\$300,000).
2. FY 24 Ceiling increase is to support the change in method of funding for 3 archaeology branch positions (\$350,000) and procurement of archaeological and legal services (\$300,000).
3. FY 22, 23, and 24 encumbrances reflect procurement of contract to the authorized amounts.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		300,000	300,000	300,000	300,000	650,000	650,000
Beginning Cash Balance		0	201,000	508,011	712,260	715,260	718,260
Revenues		0	7,011	3,249	3,000	3,000	3,000
Expenditures		99,000	0	99,000	300,000	650,000	650,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3797, 2/24/2021		300,000	300,000	300,000	300,000	650,000	650,000
Net Total Transfers	0	300,000	300,000	300,000	300,000	650,000	650,000
Ending Cash Balance	0	201,000	508,011	712,260	715,260	718,260	721,260
Encumbrances		0	298,986	199,986	3,000	3,000	3,000
Unencumbered Cash Balance	0	201,000	209,025	512,274	712,260	715,260	718,260

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 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 402
 Name of Fund: Native Resources & Fire Protection Program
 Legal Authority: Governor's Emergency Proclamation of April 14, 2011

Contact Name: Afsheen Siddiqi
 Phone: 587-0163
 Fund type (MOF) Interdepartmental - U
 Appropriation Acct. No. S-320-C

Intended Purpose:
 Relocate Nene from Kauai Lagoon Resort (now Hokualea Resort) for air-traffic safety
 Source of Revenues:
 Hawaii Department of Transportation (HDOT)
 Current Program Activities/Allowable Expenses:
 Relocation of Nene
 Variances:
 Project was ended by HDOT April 13, 2016

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,679,079	1,686,056	1,686,056	1,686,056	0	0
Beginning Cash Balance		367,542	370,626	384,252	385,341	385,341	385,341
Revenues		3,084	13,626	1,089	0	0	0
Expenditures		0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	370,626	384,252	385,341	385,341	385,341	385,341
Encumbrances		0	0	0	0	0	
Unencumbered Cash Balance	0	370,626	384,252	385,341	385,341	385,341	385,341

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 2022 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: 808-462-2215
 Fund type (MOF) Special - B
 Appropriation Acct. No. S-321-C

Intended Purpose:

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:

Variances:

1. FY 22 Revenues include: Permits and Report Fees of \$34,000, and fines totaling \$149,200 from a one time enforcement action.
2. FY23 Revenues includes: Permits and Report Fees of \$34,000.
3. FY 24 Revenues include: Permits and Report Fees of \$180,000 reflects the estimated fee revenue with the revised fee and cost schedule from the Administrative Rule changes anticipated to go into effect in FY 24.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	350,509	350,509	195,450	195,902	195,902	195,902	195,902
Beginning Cash Balance	53,320	10,687	75,748	115,657	80,891	154,091	88,091
Revenues	66,709	89,597	132,327	33,035	183,200	34,000	180,000
Expenditures	109,855	24,536	92,418	113,445	110,000	100,000	105,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS5353, 5/20/2021	513	0	0	45,644	0	0	0
Net Total Transfers	513	0	0	45,644	0	0	0
Ending Cash Balance	10,687	75,748	115,657	80,891	154,091	88,091	163,091
Encumbrances	1,299	0	22,008	10,219	10,000	10,000	10,000
Unencumbered Cash Balance	9,388	75,748	93,649	70,672	144,091	78,091	153,091

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 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 810
 Name of Fund: Prevention of Natural Disasters
 Legal Authority Act 88, SLH 2021

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.

Current Program Activities/Allowable Expenses:

Payroll, fringe benefits and operating expenses for program activities

Variances:

Receipt of investment pool revenues varies greatly. Expenditures/encumbrances varies due to staffing levels and related workload.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	950,203	1,025,381	1,073,653	1,076,401	1,127,576	1,125,000	1,125,000
Beginning Cash Balance	320,729	482,767	607,058	859,088	1,083,446	1,103,446	1,123,446
Revenues	30,057	45,743	24,908	25,462	20,000	20,000	20,000
Expenditures	818,222	891,411	846,531	860,567	1,125,000	1,125,000	1,125,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3611, 2/10/2021	950,203	969,959	1,073,653	(6,482)	1,125,000	1,125,000	1,125,000
00JS3797, 2/24/2021				1,076,401			
00JS5756, 6/16/2021				(10,456)			
Net Total Transfers	950,203	969,959	1,073,653	1,059,463	1,125,000	1,125,000	1,125,000
Ending Cash Balance	482,767	607,058	859,088	1,083,446	1,103,446	1,123,446	1,143,446
Encumbrances	1,158	320,563	252,062	183,877			
Unencumbered Cash Balance	481,609	286,495	607,026	899,569	1,103,446	1,123,446	1,143,446

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 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 101
 Name of Fund: Beach Restoration Special Fund
 Legal Authority: Chapter 171-151, HRS

Contact Name: Kimberley Mills
 Phone: 587-0382
 Fund type (MOF) B - Special Fund
 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 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 restoration and protection of beach lands of the state and implementation of beach restoration projects.

Variances:

Expenditures from this fund are project driven. Timing and project costs are difficult to judge from year to year due to complex permitting systems.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Beginning Cash Balance	1,702,113	2,375,079	3,133,023	3,701,097	2,659,073	2,708,773	2,508,473
Revenues	822,917	857,396	1,089,742	227,959	800,000	800,000	800,000
Expenditures	149,573	333,044	521,374	1,269,697	750,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JM3492, 1/11/2021	(378)	233,592	(294)	(286)	(300)	(300)	(300)
Net Total Transfers	(378)	233,592	(294)	(286)	(300)	(300)	(300)
Ending Cash Balance	2,375,079	3,133,023	3,701,097	2,659,073	2,708,773	2,508,473	2,308,173
Encumbrances	331,248	201,283	458,114	477,556	200,000	200,000	200,000
Unencumbered Cash Balance	2,043,831	2,931,740	3,242,983	2,181,517	2,508,773	2,308,473	2,108,173

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 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 404
 Name of Fund: Water Resources 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-C

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 174C, 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.

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.

Variances:

Variance in Expenditures between FY 2022 (estimated) and FY 2023 (estimated) due to expenditures exceeding revenues over the years, shrinking the available case balance below appropriation ceiling.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	356,474	356,474	356,474	356,474	356,474	356,474	356,474
Beginning Cash Balance	1,056,131	766,190	764,881	655,992	592,032	495,032	465,032
Revenues	71,967	119,325	130,481	155,529	120,000	120,000	120,000
Expenditures	324,381	76,478	177,095	168,738	217,000	150,000	150,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JM3492, 01/11/2021	(37,527)	(44,156)	(62,275)	(1,418)	0	0	0
00JS3798, 02/24/2021				(49,333)			
Net Total Transfers	(37,527)	(44,156)	(62,275)	(50,751)	0	0	0
Ending Cash Balance	766,190	764,881	655,992	592,032	495,032	465,032	435,032
Encumbrances		40,841	155,465	59,454	60,000	70,000	70,000
Unencumbered Cash Balance	766,190	724,040	500,527	532,578	435,032	395,032	365,032

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 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 810
 Name of Fund: Dam and Reservoir Safety Special Fund
 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.

Variances:

Expenditures/encumbrances vary due to staff workload and ability to perform dam safety activities under COVID-19 pandemic restrictions.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(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	2,908,932	3,067,081	3,117,531	3,219,246	3,340,630	3,540,630	3,740,630
Revenues	622,023	613,773	734,681	784,713	700,000	700,000	700,000
Expenditures	463,874	563,323	632,966	663,329	500,000	500,000	500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,067,081	3,117,531	3,219,246	3,340,630	3,540,630	3,740,630	3,940,630
Encumbrances	1,891,957	2,214,196	2,161,566	1,990,372	500,000	500,000	500,000
Unencumbered Cash Balance	1,175,124	903,335	1,057,680	1,350,258	3,040,630	3,240,630	3,440,630

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 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 401
 Name of Fund: Ecosystem Protection and Restoration
 Legal Authority: A124/SL16

Contact Name: Ryan Okano
 Phone: 808-587-0083
 Fund type (MOF) Special - B
 Appropriation Acct. No. S-341-C

Intended Purpose:

Provide special funds for permanent civil service staff transferred to LNR 401 instead of LNR 153

Source of Revenues:

Commercial Fisheries Special Fund (S-313) under LNR 153

Current Program Activities/Allowable Expenses:

N/A

Variances:

Expended all but \$10 reduce appropriation ceiling of S-341 to \$10.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	5,620	5,637	5,686	5,769	10	10	10
Revenues	17	49	83	42	0	0	0
Expenditures	0	0	0	5,801	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,637	5,686	5,769	10	10	10	10
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	5,637	5,686	5,769	10	10	10	10

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 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 407
 Name of Fund: Natutal Area Reserve Fund
 Legal Authority: §195-9, Hawaii Revised Statutes

Contact Name: Emma Yuen
 Phone: (808) 366-4788
 Fund type (MOF) Special - B
 Appropriation Acct. No. S-342-C

Intended Purpose:

Implement the purposes of chapter 195-9, Hawaii Revised Statutes, including the identification, establishment, and management of natural area reserves, the acquisition of private lands for new natural area reserves, the operation of the heritage program, and the provision of matching funds for the natural area partnership program.

Source of Revenues:

The Fund consists of moneys received from any public or private sources. The fund shall be held separate and apart from all other moneys, funds, and accounts in the state treasury, except that any moneys received from the federal government or from private contributions shall be deposited and accounted for in accordance with conditions established by the agencies or persons from whom the moneys are received. Investment earnings credited to the assets of the fund shall become a part of the assets of the fund. Any balance remaining in the fund at the end of any fiscal year shall be carried forward in the fund for the next fiscal year.

Current Program Activities/Allowable Expenses:

There has not been a ceiling in the fund since FY15.

Variances:

Variance in expenditure due to special fund transfer to the General Fund as authorized by Act 87, SLH 2021.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	15,220,170	890,440	1,221,572	1,001,660	1,181,660	1,541,660
Revenues	0	127,788	331,132	7,088	180,000	360,000	360,000
Expenditures	0	15,307,518	0	227,000	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	850,000	0	0	0	0	0
Net Total Transfers	0	850,000	0	0	0	0	0
Ending Cash Balance	0	890,440	1,221,572	1,001,660	1,181,660	1,541,660	1,901,660
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	890,440	1,221,572	1,001,660	1,181,660	1,541,660	1,901,660

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 2022 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: Jason Omick
 Phone: 587-4159
 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.

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:

Current activities include education, trail maintenance and research to develop new public hunting areas.

Variations:

Increased expenditures and encumbrances - due to proposed ceiling increase

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	637,857	637,857	644,164	645,490	626,435	795,490	795,490
Beginning Cash Balance	445,340	621,908	689,962	811,271	753,676	778,186	698,186
Revenues	649,785	610,150	604,460	411,050	600,000	600,000	650,000
Expenditures	473,217	542,096	483,151	438,594	545,490	650,000	700,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3651, 2/12/2021	0	0	0	(86)	(30,000)	(30,000)	(30,000)
00JS3798, 2/24/2021				(29,965)			
Net Total Transfers	0	0	0	(30,051)	(30,000)	(30,000)	(30,000)
Ending Cash Balance	621,908	689,962	811,271	753,676	778,186	698,186	618,186
Encumbrances	102,455	126,375	102,560	244,181	100,000	220,000	220,000
Unencumbered Cash Balance	519,453	563,587	708,711	509,495	678,186	478,186	398,186

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 2022 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: Jaime 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 public target ranges. Authorized expenditures include matching funds for federal grants-in-aid.

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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	32,333	32,671	32,671	32,671	32,671	32,671	32,671
Beginning Cash Balance	34,476	28,954	29,556	3,493	5,541	5,541	5,541
Revenues	2,518	1,898	3,493	2,048	1,125	1,125	1,125
Expenditures	8,040	1,296	29,556	0	1,125	1,125	1,125
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	28,954	29,556	3,493	5,541	5,541	5,541	5,541
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	28,954	29,556	3,493	5,541	5,541	5,541	5,541

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 2022 Legislature

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

Contact Name: Jan Pali
 Phone: _____
 Fund type (MOF): Special - B
 Appropriation Acct. No. S-347-C

Intended Purpose:

Support Forest Stewardship Program; Collect money from forest product revenue; Used for (1) replanting, managing, and maintaining timber management areas, (2) enhancing forest reserves with focus on koa, (3) developing environmental education and training programs.

Source of Revenues:

Revenue collected from forest reserves resources, services, and products, and imposition of fines or penalties. Moneys received from any public or private sources.

Current Program Activities/Allowable Expenses:

(I) replanting, managing, and maintaining designated timber management areas; (II) enhancing the management of public forest reserves with an emphasis on restoring degraded koa forests; and (III) developing environmental education and training programs pertaining to sustainable forestry; provided that the activities described in clauses (II) and (III) may not be funded unless the activities described in approved management plans pertaining to clause (i) are adequately funded.

Variances:

There was a decreased in expenditures in FY 20 due to Covid 19 and anticipating to be back to normal phase in FY 22, 23 & 24.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	766,488	572,861	415,438	449,486	479,344	454,344	429,344
Revenues	399,513	420,104	440,102	405,093	450,000	450,000	450,000
Expenditures	461,750	409,319	351,863	369,298	475,000	475,000	475,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JM3492, 1/11/2021	(131,390)	(168,208)	(54,191)	(5,937)	0	0	0
Net Total Transfers	(131,390)	(168,208)	(54,191)	(5,937)	0	0	0
Ending Cash Balance	572,861	415,438	449,486	479,344	454,344	429,344	404,344
Encumbrances	339,500	309,913	38,524	224,519	35,000	35,000	35,000
Unencumbered Cash Balance	233,361	105,525	410,962	254,825	419,344	394,344	369,344

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 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 805
 Name of Fund: Sport Fish Special Fund
 Legal Authority: Chapter 188-50 HRS

Contact Name: Brian Kanenaka
 Phone: (808) 587-0332
 Fund type (MOF) Special Funds -B
 Appropriation Acct. No. S-348-C

Intended Purpose:

To insure compliance with the Federal Aid Sport Fish Restoration Act for the matching of state funds to be used for sport fish projects.

Source of Revenues:

Monies collected from sport fish license fees, permits and interest income.

Current Program Activities/Allowable Expenses:

Monitor recreational fishing success, maintain statewide system of fish aggregating devicesm and maintain and improve existing artificial reefs.

Variances:

Revenues are expected to increase over 10-fold this fiscal year due to the new non-resident marine license expected to be available on-line before the end of the fiscal year. Also, revenues are expected to reach at least a million the following year as the new license fees will be collected over a full 12 months.

Requests for significant ceiling increases and corresponding expenditures to fund new positions and sport fish projects are planned.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	101,456	101,456	103,088	103,180	300,000	1,000,000	1,000,000
Beginning Cash Balance	65,798	72,260	77,546	82,712	74,408	374,408	574,408
Revenues	27,089	27,977	25,449	23,572	600,000	800,000	900,000
Expenditures	21,674	22,691	20,283	23,650	300,000	600,000	600,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JM3492, 1/11/2021	1,047	0	0	(7,171)	0	0	0
00JS3611, 2/10/221				(1,055)			
Net Total Transfers	1,047	0	0	(8,226)	0	0	0
Ending Cash Balance	72,260	77,546	82,712	74,408	374,408	574,408	874,408
Encumbrances	15,698	15,698	15,698	15,698	15,698	15,698	15,698
Unencumbered Cash Balance	56,562	61,848	67,014	58,710	358,710	558,710	858,710

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 2022 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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	550,000	550,000	550,000	550,000	563,523	550,000	550,000
Beginning Cash Balance	514,723	488,689	646,695	477,498	363,177	443,177	523,177
Revenues	384,054	384,737	21,718	3,205	380,000	380,000	380,000
Expenditures	410,088	226,731	190,915	111,619	300,000	300,000	300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS5756, 06/16/2021	0	0	0	(5,907)	0	0	0
Net Total Transfers	0	0	0	(5,907)	0	0	0
Ending Cash Balance	488,689	646,695	477,498	363,177	443,177	523,177	603,177
Encumbrances	67,767	31,535	53,365	0	30,000	30,000	30,000
Unencumbered Cash Balance	420,922	615,160	424,133	363,177	413,177	493,177	573,177

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 2022 Legislature

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

Contact Name: Jaime 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 by DOCARE.

Source of Revenues:

Special Land Division Fund

Current Program Activities/Allowable Expenses:

Personal Services Overtime and Other Cost Differentials

Variances:

Revenue is typically from Investment Pool.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		330,000	330,000	330,000	330,000	343,523	343,523
Beginning Cash Balance		0	173,339	243,321	231,856	238,856	245,856
Revenues		0	71,010	2,642	2,000	2,000	2,000
Expenditures		156,661	331,028	325,479	325,000	325,000	325,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3797, 2/24/2021		330,000	330,000	330,000	330,000	330,000	330,000
00JS5756, 6/16/2021				(18,628)			
Net Total Transfers	0	330,000	330,000	311,372	330,000	330,000	330,000
Ending Cash Balance	0	173,339	243,321	231,856	238,856	245,856	252,856
Encumbrances		1,058	0	0	0	0	0
Unencumbered Cash Balance	0	172,281	243,321	231,856	238,856	245,856	252,856

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 2022 Legislature

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

Contact Name: Jan Pali
 Phone: _____
 Fund type (MOF) Special - B
 Appropriation Acct. No. S-353-C

Intended Purpose:

Transfer into the subaccount as provided by Act 119, SLH 2015

Source of Revenues:

Transfer from Special Land Development Funds

Current Program Activities/Allowable Expenses:

Support of forest management within the public forest reserve system and on private forest lands.

Variances:

Variance in expenditures between FY 19, 20 and 21 is due to encumbrances paid in FY 20 and 21. Variance in revenues in FY 19, 20 & 21 is due to increased in investment pool interes in FY 20; anticipating investment pool interest of \$9,000 from FY 22-24.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	955,475	955,475	955,475	955,475	955,475	955,475	955,475
Beginning Cash Balance	690,632	896,753	1,458,082	1,356,174	1,412,540	1,527,015	1,641,490
Revenues	5,795	9,156	48,830	8,814	9,000	9,000	9,000
Expenditures	755,149	673,302	1,106,213	773,296	850,000	850,000	850,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3797, 2/24/2021	955,475	1,225,475	955,475	955,475	955,475	955,475	955,475
00JS3798, 2/24/2021				(134,627)			
Net Total Transfers	955,475	1,225,475	955,475	820,848	955,475	955,475	955,475
Ending Cash Balance	896,753	1,458,082	1,356,174	1,412,540	1,527,015	1,641,490	1,755,965
Encumbrances	691,794	1,079,369	856,336	917,744	1,000,000	1,000,000	1,000,000
Unencumbered Cash Balance	204,959	378,713	499,838	494,796	527,015	641,490	755,965

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 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 404
 Name of Fund: CWRM-SLDF
 Legal Authority: Administratively Created

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

Surface Water Program monitoring, surveys, investigations, and studies. Surface Water Program travel expenses. Funding authorized special fund positions.

Variances:

Variance in Expenditures between FY 2022 (estimated) and FY 2023 (estimated) due to anticipated increase in fringe benefit rate.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	700,122	784,852	828,436	830,309	812,768	812,768	812,768
Beginning Cash Balance	417,626	670,510	969,255	1,010,977	276,922	376,667	435,635
Revenues	3,469	6,451	43,245	6,220	6,200	6,200	6,200
Expenditures	450,707	455,095	781,704	726,842	719,223	760,000	760,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3611, 2/10/2021	700,122	747,389	780,181	(3,392)	812,768	812,768	812,768
00JS5756, 6/16/2021				(10,041)			
Net Total Transfers	700,122	747,389	780,181	(13,433)	812,768	812,768	812,768
Ending Cash Balance	670,510	969,255	1,010,977	276,922	376,667	435,635	494,603
Encumbrances	101,319	192,983	49,034	40,000	50,000	50,000	50,000
Unencumbered Cash Balance	569,191	776,272	961,943	236,922	326,667	385,635	444,603

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 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 806
 Name of Fund: State Parks - SLDF
 Legal Authority: Act 162 SLH2009

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

Intended Purpose:
 Lifeguard Services at Keawaula Beach, Kaena Point State Park, Oahu
 Source of Revenues:
 Transfer of funds from Special Land Development Fund
 Current Program Activities/Allowable Expenses:

Variations:
 Due to the COVID-19 pandemic lifeguards were not fully contracted.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	584,216	584,216	584,216	584,216	586,216	586,216	586,216
Beginning Cash Balance	146,054	475	93,273	230,720	659,449	714,449	717,449
Revenues	474	3,308	11,542	2,294	5,000	3,000	3,000
Expenditures	730,269	494,726	458,311	303,835	536,216	586,216	586,216
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3797, 2/24/2021	584,216	584,216	584,216	584,216	586,216	586,216	586,216
00JS1016, 9/14/2020				146,054			
Net Total Transfers	584,216	584,216	584,216	730,270	586,216	586,216	586,216
Ending Cash Balance	475	93,273	230,720	659,449	714,449	717,449	720,449
Encumbrances	0	89,490	215,395	0	50,000	50,000	50,000
Unencumbered Cash Balance	475	3,783	15,325	659,449	664,449	667,449	670,449

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 2022 Legislature

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

Contact Name: Kevin Yim
 Phone: 587-1979
 Fund type (MOF) Special - B
 Appropriation Acct. No. S-359, S-360

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.

Variances:

DOBOR's expenditures in FY 21 were impacted by the effects of COVID-19 and the closing of the State's economy. DOBOR had implemented a fee increase months before the State's economy went into quarantine and the full impact of the fee increase was stymied. With the State coming out of the crisis, DOBOR expects to realize the full impact of the fee increase and intends to use it to address improvements at harbors and ramps as well as maintaining navigational aids.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,189,440	20,189,440	20,528,379	22,528,379	22,382,995	22,382,995	23,000,000
Beginning Cash Balance	10,047,810	11,758,584	13,545,560	14,743,933	16,449,831	22,563,503	25,763,503
Revenues	18,484,647	17,886,460	18,523,052	17,838,049	22,000,000	22,500,000	23,000,000
Expenditures	14,428,252	15,311,121	16,325,033	14,968,081	18,500,000	22,000,000	23,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
See attached List	(2,345,621)	(788,363)	(999,646)	(1,164,070)	2,613,672	2,700,000	2,700,000
Net Total Transfers	(2,345,621)	(788,363)	(999,646)	(1,164,070)	2,613,672	2,700,000	2,700,000
Ending Cash Balance	11,758,584	13,545,560	14,743,933	16,449,831	22,563,503	25,763,503	28,463,503
Encumbrances	2,976,479	3,887,020	4,054,282	3,653,252	6,000,000	6,000,000	6,000,000
Unencumbered Cash Balance	8,782,105	9,658,540	10,689,651	12,796,579	16,563,503	19,763,503	22,463,503

Additional Information:

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

FY 21 Cash Transfers											
Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR801	B	2	S	2021	359	266,991.13	JRNL	971		00JS3039	1/7/2021
LNR801	B	2	S	2021	359	(14,684.00)	JRNL	972	RISK MGT TRAN	00JM3492	1/11/2021
LNR801	B	2	S	2021	359	223,686.38	JRNL	971		00JS3185	1/20/2021
LNR801	B	2	S	2021	359	15,831.33	JRNL	971		00JS3187	1/20/2021
LNR801	B	2	S	2021	359	65,411.31	JRNL	971		00JS3188	1/20/2021
LNR801	B	2	S	2021	359	487,355.19	JRNL	971		00JS3181	1/20/2021
LNR801	B	2	S	2021	359	1,080.45	JRNL	971		00JS3182	1/20/2021
LNR801	B	2	S	2021	359	(100,000.00)	JRNL	972		00JS3186	1/20/2021
LNR801	B	2	S	2021	359	192,398.54	JRNL	971		00JS3317	1/25/2021
LNR801	B	2	S	2021	359	708.51	JRNL	971		00JS3459	1/31/2021
LNR801	B	2	S	2021	359	4,411.78	JRNL	971		00JS3460	1/31/2021
LNR801	B	2	S	2021	359	148.23	JRNL	971		00JS3461	1/31/2021
LNR801	B	2	S	2021	359	111,081.11	JRNL	971		00JS3463	1/31/2021
LNR801	B	2	S	2021	359	74,540.51	JRNL	971		00JS3543	2/4/2021
LNR801	B	2	S	2021	359	3,533.31	JRNL	971		00JS3563	2/8/2021
LNR801	B	2	S	2021	359	151,942.90	JRNL	971		00JS3564	2/8/2021
LNR801	B	2	S	2021	359	196.29	JRNL	971		00JS3628	2/10/2021
LNR801	B	2	S	2021	359	1,581.33	JRNL	971		00JS3629	2/10/2021
LNR801	B	2	S	2021	359	(190,974.00)	JRNL	972	ACT 48, SLH 202	00JS3611	2/10/2021
LNR801	B	2	S	2021	359	1,211,184.75	JRNL	971		00JS3752	2/22/2021
LNR801	B	2	S	2021	359	5,693.57	JRNL	971		00JS3790	2/23/2021
LNR801	B	2	S	2021	359	1,690.95	JRNL	971		00JS3791	2/23/2021
LNR801	B	2	S	2021	359	(458,412.00)	JRNL	972	TRF TO S308	00JS3798	2/24/2021
LNR801	B	2	S	2021	359	492,249.19	JRNL	971		00JS3838	2/26/2021
LNR801	B	2	S	2021	359	61,527.08	JRNL	971		00JS4008	3/4/2021
LNR801	B	2	S	2021	359	167,217.66	JRNL	971		00JS4033	3/5/2021
LNR801	B	2	S	2021	359	1,327.86	JRNL	971		00JS4066	3/9/2021
LNR801	B	2	S	2021	359	690.42	JRNL	971		00JS4070	3/9/2021
LNR801	B	2	S	2021	359	49,649.61	JRNL	971		00JS4071	3/9/2021
LNR801	B	2	S	2021	359	363,254.86	JRNL	971		00JS4145	3/12/2021
LNR801	B	2	S	2021	359	1,738.77	JRNL	971		00JS4146	3/12/2021
LNR801	B	2	S	2021	359	188,401.82	JRNL	971		00JS4147	3/12/2021
LNR801	B	2	S	2021	359	177,639.88	JRNL	971		00JS4344	3/24/2021
LNR801	B	2	S	2021	359	426,060.53	JRNL	971		00JS4372	3/25/2021
LNR801	B	2	S	2021	359	84,692.33	JRNL	971		00JS4470	3/31/2021
LNR801	B	2	S	2021	359	222,938.28	JRNL	971		00JS4471	3/31/2021
LNR801	B	2	S	2021	359	240.57	JRNL	971		00JS4511	3/31/2021
LNR801	B	2	S	2021	359	1,489.20	JRNL	971		00JS4512	3/31/2021
LNR801	B	2	S	2021	359	871.91	JRNL	971		00JS4513	3/31/2021
LNR801	B	2	S	2021	359	74,451.24	JRNL	971		00JS4623	4/12/2021
LNR801	B	2	S	2021	359	58,768.05	JRNL	971		00JS4630	4/13/2021
LNR801	B	2	S	2021	359	403,113.43	JRNL	971		00JS4817	4/19/2021

Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR801	B	2	S	2021	359	59,088.84	JRNL	971		00JS4818	4/19/2021
LNR801	B	2	S	2021	359	7,598.34	JRNL	971		00JS4890	4/22/2021
LNR801	B	2	S	2021	359	78,927.29	JRNL	971		00JS4866	4/22/2021
LNR801	B	2	S	2021	359	(100,000.00)	JRNL	972		00JS4867	4/22/2021
LNR801	B	2	S	2021	359	190,648.88	JRNL	971		00JS5011	4/29/2021
LNR801	B	2	S	2021	359	213,496.92	JRNL	971		00JS5035	4/30/2021
LNR801	B	2	S	2021	359	43,021.82	JRNL	971		00JS5121	4/30/2021
LNR801	B	2	S	2021	359	88,422.81	JRNL	971		00JS5122	4/30/2021
LNR801	B	2	S	2021	359	167,858.59	JRNL	971		00JS5164	5/5/2021
LNR801	B	2	S	2021	359	318.46	JRNL	971		00JS5165	5/5/2021
LNR801	B	2	S	2021	359	1,792.56	JRNL	971		00JS5166	5/5/2021
LNR801	B	2	S	2021	359	200,970.00	JRNL	971		00JS5185	5/6/2021
LNR801	B	2	S	2021	359	77,163.89	JRNL	971		00JS5201	5/10/2021
LNR801	B	2	S	2021	359	313,598.23	JRNL	971		00JS5251	5/12/2021
LNR801	B	2	S	2021	359	54,290.11	JRNL	971		00JS5334	5/18/2021
LNR801	B	2	S	2021	359	177,675.74	JRNL	971		00JS5354	5/20/2021
LNR801	B	2	S	2021	359	46,229.61	JRNL	971		00JS5380	5/21/2021
LNR801	B	2	S	2021	359	89,405.07	JRNL	971		00JS5424	5/25/2021
LNR801	B	2	S	2021	359	114,583.17	JRNL	971		00JS5426	5/25/2021
LNR801	B	2	S	2021	359	134,239.41	JRNL	971		00JS5463	5/26/2021
LNR801	B	2	S	2021	359	670,856.96	JRNL	971		00JS5476	5/27/2021
LNR801	B	2	S	2021	359	567,895.52	JRNL	971		00JS5546	5/31/2021
LNR801	B	2	S	2021	359	131,850.91	JRNL	971		00JS5598	6/3/2021
LNR801	B	2	S	2021	359	361.30	JRNL	971		00JS5664	6/8/2021
LNR801	B	2	S	2021	359	2,097.60	JRNL	971		00JS5665	6/8/2021
LNR801	B	2	S	2021	359	132,288.69	JRNL	971		00JS5666	6/8/2021
LNR801	B	2	S	2020	359	(624,146.05)	JRNL	972		00JS5936	6/22/2021
LNR801	B	2	S	2021	359	765,329.30	JRNL	971		00JS5935	6/22/2021
LNR801	B	2	S	2021	359	624,146.05	JRNL	971		00JS5936	6/22/2021
LNR801	B	2	S	2021	359	136,853.51	JRNL	971		00JS6010	6/25/2021
LNR801	B	2	S	2021	359	190,603.68	JRNL	971		00JS6071	6/29/2021
LNR801	B	2	S	2021	359	258,425.59	JRNL	971		00JS6124	6/30/2021
LNR801	B	2	S	2021	359	11,706.75	JRNL	971		00JS6125	6/30/2021
LNR801	B	2	S	2021	359	675,772.42	JRNL	971		00JS6184	6/30/2021
LNR801	B	2	S	2021	359	98,556.48	JRNL	971		00JS0066	7/9/2020
LNR801	B	2	S	2021	359	228,972.77	JRNL	971		00JS0049	7/9/2020
LNR801	B	2	S	2021	359	254,673.66	JRNL	971		00JS6299	6/30/2021
LNR801	B	2	S	2021	359	154,582.90	JRNL	971		00JS6403	6/30/2021
LNR801	B	2	S	2019	359	(617,602.96)	JRNL	972		00JS0145	7/16/2020
LNR801	B	2	S	2021	359	375,442.34	JRNL	971		00JS0142	7/16/2020
LNR801	B	2	S	2021	359	126,708.41	JRNL	971		00JS0143	7/16/2020
LNR801	B	2	S	2021	359	1,337.69	JRNL	971		00JS0144	7/16/2020
LNR801	B	2	S	2021	359	617,602.96	JRNL	971		00JS0145	7/16/2020
LNR801	B	2	S	2020	359	(3,000.00)	JRNL	972		00JS0280	7/29/2020

Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR801	B	2	S	2021	359	103,102.56	JRNL	971		00JS0404	7/31/2020
LNR801	B	2	S	2021	359	152,221.18	JRNL	971		00JS0405	7/31/2020
LNR801	B	2	S	2021	359	57,050.95	JRNL	971		00JS0406	7/31/2020
LNR801	B	2	S	2021	359	46,791.13	JRNL	971		00JS0407	7/31/2020
LNR801	B	2	S	2021	359	1,429.84	JRNL	971		00JS0408	7/31/2020
LNR801	B	2	S	2021	359	1,091.90	JRNL	971		00JS0409	7/31/2020
LNR801	B	2	S	2021	359	204,146.15	JRNL	971		00JS0410	7/31/2020
LNR801	B	2	S	2021	359	94,728.73	JRNL	971		00JS0455	8/7/2020
LNR801	B	2	S	2019	359	(166,530.38)	JRNL	972		00JS0662	8/24/2020
LNR801	B	2	S	2020	359	(9,239,154.59)	JRNL	972		00JS0666	8/24/2020
LNR801	B	2	S	2021	359	121,628.47	JRNL	971		00JS0661	8/24/2020
LNR801	B	2	S	2021	359	166,530.38	JRNL	971		00JS0662	8/24/2020
LNR801	B	2	S	2021	359	165,063.35	JRNL	971		00JS0663	8/24/2020
LNR801	B	2	S	2021	359	9,239,154.59	JRNL	971		00JS0666	8/24/2020
LNR801	B	2	S	2021	359	150,556.40	JRNL	971		00JS0667	8/24/2020
LNR801	B	2	S	2021	359	132,371.93	JRNL	971		00JS0669	8/24/2020
LNR801	B	2	S	2021	359	348,130.15	JRNL	971		00JS0824	8/31/2020
LNR801	B	2	S	2021	359	13,875.36	JRNL	971		00JS0825	8/31/2020
LNR801	B	2	S	2021	359	118,230.70	JRNL	971		00JS0826	8/31/2020
LNR801	B	2	S	2021	359	96,065.91	JRNL	971		00JS0827	8/31/2020
LNR801	B	2	S	2021	359	4,508.35	JRNL	971		00JS0828	8/31/2020
LNR801	B	2	S	2021	359	18,526.01	JRNL	971		00JS0829	8/31/2020
LNR801	B	2	S	2021	359	113,058.17	JRNL	971		00JS0889	9/3/2020
LNR801	B	2	S	2021	359	13,248.53	JRNL	971		00JS0942	9/9/2020
LNR801	B	2	S	2021	359	34,751.50	JRNL	971		00JS0998	9/11/2020
LNR801	B	2	S	2021	359	78,105.67	JRNL	971		00JS0994	9/11/2020
LNR801	B	2	S	2021	359	26,694.88	JRNL	971		00JS1101	9/17/2020
LNR801	B	2	S	2021	359	61,669.78	JRNL	971		00JS1102	9/17/2020
LNR801	B	2	S	2021	359	127,665.63	JRNL	971		00JS1140	9/18/2020
LNR801	B	2	S	2021	359	61,218.02	JRNL	971		00JS1215	9/23/2020
LNR801	B	2	S	2021	359	25,827.87	JRNL	971		00JS1216	9/23/2020
LNR801	B	2	S	2021	359	33,710.75	JRNL	971		00JS1265	9/25/2020
LNR801	B	2	S	2021	359	16,856.98	JRNL	971		00JS1339	9/30/2020
LNR801	B	2	S	2021	359	122,359.41	JRNL	971		00JS1360	9/30/2020
LNR801	B	2	S	2021	359	101,307.87	JRNL	971		00JS1431	9/30/2020
LNR801	B	2	S	2021	359	142,326.53	JRNL	971		00JS1391	9/30/2020
LNR801	B	2	S	2021	359	16,239.06	JRNL	971		00JS1472	10/6/2020
LNR801	B	2	S	2021	359	66,896.47	JRNL	971		00JS1500	10/7/2020
LNR801	B	2	S	2021	359	113,928.78	JRNL	971		00JS1612	10/13/2020
LNR801	B	2	S	2021	359	10,567.40	JRNL	971		00JS1613	10/13/2020
LNR801	B	2	S	2021	359	104,780.72	JRNL	971		00JS1658	10/15/2020
LNR801	B	2	S	2021	359	(100,000.00)	JRNL	972		00JS1659	10/15/2020
LNR801	B	2	S	2021	359	123,349.42	JRNL	971		00JS1803	10/21/2020
LNR801	B	2	S	2021	359	159,570.70	JRNL	971		00JS1842	10/23/2020

Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR801	B	2	S	2021	359	113,897.97	JRNL	971		00JS1890	10/27/2020
LNR801	B	2	S	2021	359	119,019.32	JRNL	971		00JS1891	10/27/2020
LNR801	B	2	S	2021	359	31,200.00	JRNL	971		00JS1981	10/31/2020
LNR801	B	2	S	2021	359	145,179.01	JRNL	971		00JS1982	10/31/2020
LNR801	B	2	S	2021	359	70,877.99	JRNL	971		00JS2108	11/10/2020
LNR801	B	2	S	2021	359	75,684.65	JRNL	971		00JS2109	11/10/2020
LNR801	B	2	S	2021	359	10.00	JRNL	971		00JS2111	11/10/2020
LNR801	B	2	S	2021	359	1,719.36	JRNL	971		00JS2112	11/10/2020
LNR801	B	2	S	2021	359	55,451.77	JRNL	971		00JS2178	11/16/2020
LNR801	B	2	S	2021	359	69,526.88	JRNL	971		00JS2179	11/16/2020
LNR801	B	2	S	2021	359	107,208.66	JRNL	971		00JS2200	11/17/2020
LNR801	B	2	S	2021	359	146,380.66	JRNL	971		00JS2253	11/20/2020
LNR801	B	2	S	2021	359	19,350.58	JRNL	971		00JS2270	11/20/2020
LNR801	B	2	S	2017	359	(95,916.19)	JRNL	972		00JS2297	11/23/2020
LNR801	B	2	S	2021	359	95,916.19	JRNL	971		00JS2297	11/23/2020
LNR801	B	2	S	2021	359	(100,000.00)	JRNL	972		00JS2298	11/23/2020
LNR801	B	2	S	2021	359	75,518.86	JRNL	971		00JS2351	11/27/2020
LNR801	B	2	S	2021	359	25,980.71	JRNL	971		00JS2352	11/27/2020
LNR801	B	2	S	2021	359	106,534.29	JRNL	971		00JS2469	12/3/2020
LNR801	B	2	S	2021	359	458,278.25	JRNL	971		00JS2532	12/8/2020
LNR801	B	2	S	2021	359	55,189.27	JRNL	971		00JS2691	12/16/2020
LNR801	B	2	S	2021	359	72,941.97	JRNL	971		00JS2692	12/16/2020
LNR801	B	2	S	2021	359	39,373.60	JRNL	971		00JS2703	12/17/2020
LNR801	B	2	S	2021	359	169,016.79	JRNL	971		00JS2746	12/21/2020
LNR801	B	2	S	2021	359	(100,000.00)	JRNL	972		00JS2747	12/21/2020
LNR801	B	2	S	2021	359	12,604.21	JRNL	971		00JS2790	12/22/2020
LNR801	B	2	S	2021	359	129,578.67	JRNL	971		00JS2791	12/22/2020
LNR801	B	2	S	2021	359	7,012.79	JRNL	971		00JS2792	12/22/2020
					359 Total	16,763,555.95					
LNR801	B	2	S	2021	360	(266,991.13)	JRNL	972		00JS3039	1/7/2021
LNR801	B	2	S	2019	360	(1,080.45)	JRNL	972		00JS3182	1/20/2021
LNR801	B	2	S	2021	360	(487,355.19)	JRNL	972		00JS3181	1/20/2021
LNR801	B	2	S	2021	360	(223,686.38)	JRNL	972		00JS3185	1/20/2021
LNR801	B	2	S	2021	360	(15,831.33)	JRNL	972		00JS3187	1/20/2021
LNR801	B	2	S	2021	360	(65,411.31)	JRNL	972		00JS3188	1/20/2021
LNR801	B	2	S	2021	360	(192,398.54)	JRNL	972		00JS3317	1/25/2021
LNR801	B	2	S	2019	360	(708.51)	JRNL	972		00JS3459	1/31/2021
LNR801	B	2	S	2020	360	(4,411.78)	JRNL	972		00JS3460	1/31/2021
LNR801	B	2	S	2021	360	(111,081.11)	JRNL	972		00JS3463	1/31/2021
LNR801	B	2	S	2021	360	(148.23)	JRNL	972		00JS3461	1/31/2021
LNR801	B	2	S	2021	360	(74,540.51)	JRNL	972		00JS3543	2/4/2021
LNR801	B	2	S	2020	360	(3,533.31)	JRNL	972		00JS3563	2/8/2021
LNR801	B	2	S	2021	360	(151,942.90)	JRNL	972		00JS3564	2/8/2021

Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR801	B	2	S	2020	360	(1,581.33)	JRNL	972		00JS3629	2/10/2021
LNR801	B	2	S	2021	360	(196.29)	JRNL	972		00JS3628	2/10/2021
LNR801	B	2	S	2021	360	(1,211,184.75)	JRNL	972		00JS3752	2/22/2021
LNR801	B	2	S	2020	360	(5,693.57)	JRNL	972		00JS3790	2/23/2021
LNR801	B	2	S	2021	360	(1,690.95)	JRNL	972		00JS3791	2/23/2021
LNR801	B	2	S	2021	360	(492,249.19)	JRNL	972		00JS3838	2/26/2021
LNR801	B	2	S	2021	360	(61,527.08)	JRNL	972		00JS4008	3/4/2021
LNR801	B	2	S	2021	360	(167,217.66)	JRNL	972		00JS4033	3/5/2021
LNR801	B	2	S	2020	360	(1,327.86)	JRNL	972		00JS4066	3/9/2021
LNR801	B	2	S	2021	360	(690.42)	JRNL	972		00JS4070	3/9/2021
LNR801	B	2	S	2021	360	(49,649.61)	JRNL	972		00JS4071	3/9/2021
LNR801	B	2	S	2019	360	(1,738.77)	JRNL	972		00JS4146	3/12/2021
LNR801	B	2	S	2021	360	(363,254.86)	JRNL	972		00JS4145	3/12/2021
LNR801	B	2	S	2021	360	(188,401.82)	JRNL	972		00JS4147	3/12/2021
LNR801	B	2	S	2021	360	(177,639.88)	JRNL	972		00JS4344	3/24/2021
LNR801	B	2	S	2021	360	(426,060.53)	JRNL	972		00JS4372	3/25/2021
LNR801	B	2	S	2021	360	(84,692.33)	JRNL	972		00JS4470	3/31/2021
LNR801	B	2	S	2021	360	(222,938.28)	JRNL	972		00JS4471	3/31/2021
LNR801	B	2	S	2019	360	(240.57)	JRNL	972		00JS4511	3/31/2021
LNR801	B	2	S	2020	360	(1,489.20)	JRNL	972		00JS4512	3/31/2021
LNR801	B	2	S	2021	360	(871.91)	JRNL	972		00JS4513	3/31/2021
LNR801	B	2	S	2021	360	(74,451.24)	JRNL	972		00JS4623	4/12/2021
LNR801	B	2	S	2021	360	(58,768.05)	JRNL	972		00JS4630	4/13/2021
LNR801	B	2	S	2021	360	(403,113.43)	JRNL	972		00JS4817	4/19/2021
LNR801	B	2	S	2021	360	(59,088.84)	JRNL	972		00JS4818	4/19/2021
LNR801	B	2	S	2021	360	(78,927.29)	JRNL	972		00JS4866	4/22/2021
LNR801	B	2	S	2021	360	(7,598.34)	JRNL	972		00JS4890	4/22/2021
LNR801	B	2	S	2021	360	(190,648.88)	JRNL	972		00JS5011	4/29/2021
LNR801	B	2	S	2021	360	(213,496.92)	JRNL	972		00JS5035	4/30/2021
LNR801	B	2	S	2021	360	(43,021.82)	JRNL	972		00JS5121	4/30/2021
LNR801	B	2	S	2021	360	(88,422.81)	JRNL	972		00JS5122	4/30/2021
LNR801	B	2	S	2019	360	(318.46)	JRNL	972		00JS5165	5/5/2021
LNR801	B	2	S	2020	360	(1,792.56)	JRNL	972		00JS5166	5/5/2021
LNR801	B	2	S	2021	360	(167,858.59)	JRNL	972		00JS5164	5/5/2021
LNR801	B	2	S	2021	360	(200,970.00)	JRNL	972		00JS5185	5/6/2021
LNR801	B	2	S	2021	360	(77,163.89)	JRNL	972		00JS5201	5/10/2021
LNR801	B	2	S	2021	360	(313,598.23)	JRNL	972		00JS5251	5/12/2021
LNR801	B	2	S	2021	360	(54,290.11)	JRNL	972		00JS5334	5/18/2021
LNR801	B	2	S	2021	360	(177,675.74)	JRNL	972		00JS5354	5/20/2021
LNR801	B	2	S	2021	360	(46,229.61)	JRNL	972		00JS5380	5/21/2021
LNR801	B	2	S	2021	360	(89,405.07)	JRNL	972		00JS5424	5/25/2021
LNR801	B	2	S	2021	360	(114,583.17)	JRNL	972		00JS5426	5/25/2021
LNR801	B	2	S	2021	360	(134,239.41)	JRNL	972		00JS5463	5/26/2021
LNR801	B	2	S	2021	360	(670,856.96)	JRNL	972		00JS5476	5/27/2021

Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR801	B	2	S	2021	360	(567,895.52)	JRNL	972		00JS5546	5/31/2021
LNR801	B	2	S	2021	360	(131,850.91)	JRNL	972		00JS5598	6/3/2021
LNR801	B	2	S	2019	360	(361.30)	JRNL	972		00JS5664	6/8/2021
LNR801	B	2	S	2020	360	(2,097.60)	JRNL	972		00JS5665	6/8/2021
LNR801	B	2	S	2021	360	(132,288.69)	JRNL	972		00JS5666	6/8/2021
LNR801	B	2	S	2021	360	(765,329.30)	JRNL	972		00JS5935	6/22/2021
LNR801	B	2	S	2021	360	(136,853.51)	JRNL	972		00JS6010	6/25/2021
LNR801	B	2	S	2021	360	(190,603.68)	JRNL	972		00JS6071	6/29/2021
LNR801	B	2	S	2021	360	(258,425.59)	JRNL	972		00JS6124	6/30/2021
LNR801	B	2	S	2021	360	(11,706.75)	JRNL	972		00JS6125	6/30/2021
LNR801	B	2	S	2021	360	(675,772.42)	JRNL	972		00JS6184	6/30/2021
LNR801	B	2	S	2020	360	(228,972.77)	JRNL	972		00JS0049	7/9/2020
LNR801	B	2	S	2020	360	(98,556.48)	JRNL	972		00JS0066	7/9/2020
LNR801	B	2	S	2021	360	(254,673.66)	JRNL	972		00JS6299	6/30/2021
LNR801	B	2	S	2021	360	(154,582.90)	JRNL	972		00JS6403	6/30/2021
LNR801	B	2	S	2019	360	(1,337.69)	JRNL	972		00JS0144	7/16/2020
LNR801	B	2	S	2020	360	(375,442.34)	JRNL	972		00JS0142	7/16/2020
LNR801	B	2	S	2020	360	(126,708.41)	JRNL	972		00JS0143	7/16/2020
LNR801	B	2	S	2020	360	3,000.00	JRNL	971		00JS0280	7/29/2020
LNR801	B	2	S	2019	360	(1,091.90)	JRNL	972		00JS0409	7/31/2020
LNR801	B	2	S	2020	360	(103,102.56)	JRNL	972		00JS0404	7/31/2020
LNR801	B	2	S	2020	360	(1,429.84)	JRNL	972		00JS0408	7/31/2020
LNR801	B	2	S	2021	360	(152,221.18)	JRNL	972		00JS0405	7/31/2020
LNR801	B	2	S	2021	360	(57,050.95)	JRNL	972		00JS0406	7/31/2020
LNR801	B	2	S	2021	360	(46,791.13)	JRNL	972		00JS0407	7/31/2020
LNR801	B	2	S	2021	360	(204,146.15)	JRNL	972		00JS0410	7/31/2020
LNR801	B	2	S	2021	360	(94,728.73)	JRNL	972		00JS0455	8/7/2020
LNR801	B	2	S	2021	360	(121,628.47)	JRNL	972		00JS0661	8/24/2020
LNR801	B	2	S	2021	360	(165,063.35)	JRNL	972		00JS0663	8/24/2020
LNR801	B	2	S	2021	360	(150,556.40)	JRNL	972		00JS0667	8/24/2020
LNR801	B	2	S	2021	360	(132,371.93)	JRNL	972		00JS0669	8/24/2020
LNR801	B	2	S	2020	360	(4,508.35)	JRNL	972		00JS0828	8/31/2020
LNR801	B	2	S	2021	360	(348,130.15)	JRNL	972		00JS0824	8/31/2020
LNR801	B	2	S	2021	360	(13,875.36)	JRNL	972		00JS0825	8/31/2020
LNR801	B	2	S	2021	360	(118,230.70)	JRNL	972		00JS0826	8/31/2020
LNR801	B	2	S	2021	360	(96,065.91)	JRNL	972		00JS0827	8/31/2020
LNR801	B	2	S	2021	360	(18,526.01)	JRNL	972		00JS0829	8/31/2020
LNR801	B	2	S	2021	360	(113,058.17)	JRNL	972		00JS0889	9/3/2020
LNR801	B	2	S	2021	360	(13,248.53)	JRNL	972		00JS0942	9/9/2020
LNR801	B	2	S	2021	360	(78,105.67)	JRNL	972		00JS0994	9/11/2020
LNR801	B	2	S	2021	360	(34,751.50)	JRNL	972		00JS0998	9/11/2020
LNR801	B	2	S	2021	360	(26,694.88)	JRNL	972		00JS1101	9/17/2020
LNR801	B	2	S	2021	360	(61,669.78)	JRNL	972		00JS1102	9/17/2020
LNR801	B	2	S	2021	360	(127,665.63)	JRNL	972		00JS1140	9/18/2020

Program ID	MOF	Appn Type	Fund	FY	Account	Net Amount	Trans Type	Trans Code	Opt Dept Data	Doc No	Doc Date
LNR801	B	2	S	2021	360	(61,218.02)	JRNL	972		00JS1215	9/23/2020
LNR801	B	2	S	2021	360	(25,827.87)	JRNL	972		00JS1216	9/23/2020
LNR801	B	2	S	2021	360	(33,710.75)	JRNL	972		00JS1265	9/25/2020
LNR801	B	2	S	2021	360	(16,856.98)	JRNL	972		00JS1339	9/30/2020
LNR801	B	2	S	2021	360	(122,359.41)	JRNL	972		00JS1360	9/30/2020
LNR801	B	2	S	2021	360	(101,307.87)	JRNL	972		00JS1431	9/30/2020
LNR801	B	2	S	2021	360	(142,326.53)	JRNL	972		00JS1391	9/30/2020
LNR801	B	2	S	2021	360	(16,239.06)	JRNL	972		00JS1472	10/6/2020
LNR801	B	2	S	2021	360	(66,896.47)	JRNL	972		00JS1500	10/7/2020
LNR801	B	2	S	2020	360	(10,567.40)	JRNL	972		00JS1613	10/13/2020
LNR801	B	2	S	2021	360	(113,928.78)	JRNL	972		00JS1612	10/13/2020
LNR801	B	2	S	2021	360	(104,780.72)	JRNL	972		00JS1658	10/15/2020
LNR801	B	2	S	2021	360	(123,349.42)	JRNL	972		00JS1803	10/21/2020
LNR801	B	2	S	2021	360	(159,570.70)	JRNL	972		00JS1842	10/23/2020
LNR801	B	2	S	2021	360	(113,897.97)	JRNL	972		00JS1890	10/27/2020
LNR801	B	2	S	2021	360	(119,019.32)	JRNL	972		00JS1891	10/27/2020
LNR801	B	2	S	2021	360	(31,200.00)	JRNL	972		00JS1981	10/31/2020
LNR801	B	2	S	2021	360	(145,179.01)	JRNL	972		00JS1982	10/31/2020
LNR801	B	2	S	2019	360	(1,719.36)	JRNL	972		00JS2112	11/10/2020
LNR801	B	2	S	2020	360	(10.00)	JRNL	972		00JS2111	11/10/2020
LNR801	B	2	S	2021	360	(70,877.99)	JRNL	972		00JS2108	11/10/2020
LNR801	B	2	S	2021	360	(75,684.65)	JRNL	972		00JS2109	11/10/2020
LNR801	B	2	S	2021	360	(55,451.77)	JRNL	972		00JS2178	11/16/2020
LNR801	B	2	S	2021	360	(69,526.88)	JRNL	972		00JS2179	11/16/2020
LNR801	B	2	S	2021	360	(107,208.66)	JRNL	972		00JS2200	11/17/2020
LNR801	B	2	S	2021	360	(146,380.66)	JRNL	972		00JS2253	11/20/2020
LNR801	B	2	S	2021	360	(19,350.58)	JRNL	972		00JS2270	11/20/2020
LNR801	B	2	S	2021	360	(75,518.86)	JRNL	972		00JS2351	11/27/2020
LNR801	B	2	S	2021	360	(25,980.71)	JRNL	972		00JS2352	11/27/2020
LNR801	B	2	S	2021	360	(106,534.29)	JRNL	972		00JS2469	12/3/2020
LNR801	B	2	S	2021	360	(458,278.25)	JRNL	972		00JS2532	12/8/2020
LNR801	B	2	S	2021	360	(55,189.27)	JRNL	972		00JS2691	12/16/2020
LNR801	B	2	S	2021	360	(72,941.97)	JRNL	972		00JS2692	12/16/2020
LNR801	B	2	S	2021	360	(39,373.60)	JRNL	972		00JS2703	12/17/2020
LNR801	B	2	S	2021	360	(169,016.79)	JRNL	972		00JS2746	12/21/2020
LNR801	B	2	S	2020	360	(7,012.79)	JRNL	972		00JS2792	12/22/2020
LNR801	B	2	S	2021	360	(12,604.21)	JRNL	972		00JS2790	12/22/2020
LNR801	B	2	S	2021	360	(129,578.67)	JRNL	972		00JS2791	12/22/2020
					360 Total	(17,927,625.95)					

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 405
 Name of Fund: CB Cost Item. BU 14
 Legal Authority: Act 20, SLH 2018

Contact Name: Jamie Shindo
 Phone: 587-0066
 Fund type (MOF) Special - B
 Appropriation Acct. No. S-362-C

Intended Purpose:

This fund was established to fund for fiscal biennium 2017 - 2019 all collective bargaining cost items in the negotiated agreement with Bargaining Unit 14.

Source of Revenues:

General Funds

Current Program Activities/Allowable Expenses:

Authorized salary increases and other cost adjustments applicable to Bargaining Unit 14

Variances:

Account closed

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	2,267	2,303	2,320	2,320	2,320
Revenues		0	36	17	0	0	0
Expenditures		27,326	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		29,593	0	0			
Net Total Transfers	0	29,593	0	0	0	0	0
Ending Cash Balance	0	2,267	2,303	2,320	2,320	2,320	2,320
Encumbrances		0	0	0			
Unencumbered Cash Balance	0	2,267	2,303	2,320	2,320	2,320	2,320

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 2022 Legislature

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

Contact Name: Emma Yuen
 Phone: (808) 366-4788
 Fund type (MOF) Special - B
 Appropriation Acct. No. S-342-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

Variances:

Variance in expenditure due to special fund transfer to the General Fund as authorized by Act 87, SLH 2021.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	19,874	19,874	19,874	20,163	37	37	37
Revenues	0	0	289	150	0	0	0
Expenditures	0	0	0	20,276	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0		0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	19,874	19,874	20,163	37	37	37	37
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	19,874	19,874	20,163	37	37	37	37

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 2022 Legislature

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

Contact Name: Randolph M.K. Lee III
 Phone: 808-462-2215
 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.

Variances:

1. It is SHPD's understanding that the fund closed not available for use.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	142,500	135,106	67,042	68,019	122	122	122
Revenues	0	0	977	504	0	0	0
Expenditures	7,394	68,064	0	68,401	0	0	0
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	135,106	67,042	68,019	122	122	122	122
Encumbrances	95,634	0	0	0	0	0	0
Unencumbered Cash Balance	39,472	67,042	68,019	122	122	122	122

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 2022 Legislature

Department: Land and Natural Resources
 Prog ID(s): LNR 101
 Name of Fund: Turtle Bay Conservation Easement Special Fund
 Legal Authority: Act 121, SLH 2015

Contact Name: Kristine Castillo
 Phone: 587-0355
 Fund type (MOF) Special - B
 Appropriation Acct. No. S-375-C

Intended Purpose:

Reimburse the state general fund for payment of debt service on reimbursable general obligation bonds issued to acquire the conservation easement and other real property interests in Turtle Bay, Oahu.

Source of Revenues:

Transient accommodations tax revenues and funds from Land Conservation Fund.

Current Program Activities/Allowable Expenses:

Reimbursement of State General Fund for debt service charges on general obligation bonds for Turtle Bay conservation easement.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		2,535,069	2,535,069	2,535,069	2,535,069	2,535,069	2,535,069
Beginning Cash Balance	6,000,000	6,540,430	7,005,361	7,297,695	7,801,099	8,270,431	8,736,462
Revenues	3,000,000	3,000,000	2,823,503	3,034,923	3,000,000	3,000,000	3,000,000
Expenditures	2,459,570	2,535,069	2,531,169	2,531,519	2,530,668	2,533,969	2,530,994
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	6,540,430	7,005,361	7,297,695	7,801,099	8,270,431	8,736,462	9,205,468
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	6,540,430	7,005,361	7,297,695	7,801,099	8,270,431	8,736,462	9,205,468

Additional Information:

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