

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: Ceded Lands Proceeds - Oahu
 Legal Authority: Section 171-18,HRS

Contact Name: Lolita Cabante
 Phone: 587-0489
 Fund type (MOF): Trust - T
 Appropriation Acct. No.: T-901-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

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							
Beginning Cash Balance		0	0	13,326	17,912	0	0
Revenues	935,861	928,604	692,559	542,583	553,435	581,106	621,784
Expenditures	935,861	928,604	679,233	537,997	571,347	581,106	621,784
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	13,326	17,912	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	13,326	17,912	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: Ceded Lands Proceeds - Maui
 Legal Authority: Section 171-18,HRS

Contact Name: Lolita Cabante
 Phone: 587-0489
 Fund type (MOF) Trust - T
 Appropriation Acct. No. T-902-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

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							
Beginning Cash Balance	0	0	0	56,258	10,289	0	0
Revenues	357,987	332,393	544,943	446,477	455,407	478,177	511,649
Expenditures	357,987	332,393	488,685	492,446	465,696	478,177	511,649
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	56,258	10,289	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	56,258	10,289	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: Ceded Lands Proceeds - Hawaii
 Legal Authority: Section 171-18,HRS

Contact Name: Lolita Cabante
 Phone: 587-0489
 Fund type (MOF) Trust - T
 Appropriation Acct. No. T-903-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland leases and water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

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							
Beginning Cash Balance	0	0	9	45,197	21,654	0	0
Revenues	1,619,684	1,221,038	1,104,950	1,136,804	1,159,540	1,217,517	1,302,744
Expenditures	1,619,684	1,221,029	1,059,762	1,160,347	1,181,194	1,217,517	1,302,744
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	9	45,197	21,654	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	9	45,197	21,654	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: Ceded Lands Proceeds - Kauai
 Legal Authority: Section 171-18,HRS

Contact Name: Lolita Cabante
 Phone: 587-0489
 Fund type (MOF) Trust - T
 Appropriation Acct. No. T-904-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland leases and water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Funds.

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							
Beginning Cash Balance	0	0	0	86,248	7,236	0	0
Revenues	500,917	476,806	758,743	391,682	399,516	419,491	448,856
Expenditures	500,917	476,806	672,495	470,694	406,752	419,491	448,856
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	86,248	7,236	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	86,248	7,236	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: Temporary Deposits
 Legal Authority: N/A

Contact Name: Lolita Cabante
 Phone: 587-0489
 Fund type (MOF): Trust - T
 Appropriation Acct. No.: T-905-C

Intended Purpose:

This fund was created to account for temporary deposits such as security deposits for leases, permits and licenses, and also for the payment of appraisal fees chargeable to the applicant.

Source of Revenues:

Temporary Deposits

Current Program Activities/Allowable Expenses:

This trust fund is being used as a holding account.

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							
Beginning Cash Balance	1,717,961	1,788,837	1,756,446	1,753,593	1,774,577	1,778,339	1,782,289
Revenues	198,092	229,080	62,095	184,390	188,078	197,482	211,305
Expenditures	127,216	261,471	64,948	163,406	184,316	193,532	207,079
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	1,788,837	1,756,446	1,753,593	1,774,577	1,778,339	1,782,289	1,786,515
Encumbrances	20,727	9,200	21,498	59,705			
Unencumbered Cash Balance	1,768,110	1,747,246	1,732,095	1,714,872	1,778,339	1,782,289	1,786,515

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 906
 Name of Fund: Temporary Deposits - Undistributed Proceeds
 Legal Authority: N/A

Contact Name: Lolita Cabante
 Phone: 587-0489
 Fund type (MOF): Trust - T
 Appropriation Acct. No.: T-906-C

Intended Purpose:

This trust fund was established to deposit land rental and water license revenues that are collected by DLNR for, and later transferred to, the Department of Hawaiian Home Lands, the Department of Agriculture, the Department of Transportation, and the Hawaii Community Development Authority.

Source of Revenues:

Revenues generated by rentals and water license fees managed by DLNR for other State agencies.

Current Program Activities/Allowable Expenses:

This fund serves as a holding account for revenues generated by the rental of property or from water licenses managed by DLNR for other State agencies.

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							
Beginning Cash Balance	574,509	694,199	988,264	1,148,872	1,319,991	1,483,731	1,670,395
Revenues	1,243,892	491,272	333,927	458,656	467,828	491,220	525,605
Expenditures	1,124,202	197,207	173,319	287,537	304,088	304,556	341,643
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	694,199	988,264	1,148,872	1,319,991	1,483,731	1,670,395	1,854,357
Encumbrances							
Unencumbered Cash Balance	694,199	988,264	1,148,872	1,319,991	1,483,731	1,670,395	1,854,357

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 906
 Name of Fund: Donations, Gifts, & Grants from Private a& Governmental Entities
 Legal Authority: N/A

Contact Name: Lolita Cabante
 Phone: 587-0489
 Fund type (MOF): Trust - T
 Appropriation Acct. No.: T-907-C

Intended Purpose:

This fund was created to account for donations, gifts and grants from private entities to be spent for specific purposes.

Source of Revenues:

Donations, gifts, settlement proceeds, etc.

Current Program Activities/Allowable Expenses:

Used primarily as a holding account for various receipts and expenditures.

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							
Beginning Cash Balance	18,105,494	16,764,691	21,751,907	20,257,215	18,591,118	16,911,233	15,197,751
Revenues	1,702,191	9,787,090	3,231,858	3,340,619	3,359,769	3,426,964	3,495,503
Expenditures	3,042,994	4,831,371	4,726,550	5,006,716	5,039,654	5,140,446	5,243,255
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	31,497	0	0			
Net Total Transfers	0	31,497	0	0	0	0	0
Ending Cash Balance	16,764,691	21,751,907	20,257,215	18,591,118	16,911,233	15,197,751	13,449,999
Encumbrances	2,430,701	3,854,137	5,969,691	3,891,806			
Unencumbered Cash Balance	14,333,990	17,897,770	14,287,524	14,699,312	16,911,233	15,197,751	13,449,999

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 906
 Name of Fund: Kaho'olawe Rehabilitation Trust Fund
 Legal Authority: HRS-6K

Contact Name: Michael Nahoopii
 Phone: (808) 243-5020
 Fund type (MOF): Trust - T
 Appropriation Acct. No.: T-909-C

Intended Purpose:

The commission (Kaho'olawe Island Reserve Commission) may use the moneys in the trust fund to carry out the purposes of this chapter (HRS 6K), including hiring employees, specialist and consultants necessary to complete projects relating to the purposes of this chapter" HRS 6K-9.5(b)

Source of Revenues:

This fund was established to receive federal funds, legislative appropriations, and moneys from grants, donations or proceeds for the rehabilitation and environmental restoration of the Island of Kaho'olawe. Additionally, interest or return on investments earned from moneys in the trust fund.

Current Program Activities/Allowable Expenses:

Expenses related to the operation of the Kaho'olawe Island Reserve Commission for the preservation, protection, rehabilitation, revegetation and education of the island.

Variances:

Annual revenues are dependent to the amount and number of competitive grants that the KIRC is able to secure annually. Annual trust fund expenditures are dependent on the amount of trust funds needed to balance the KIRC's mandated operations less the amount of general funds authorized annually by the legislature.

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	415,046	504,212	578,324	1,428,945	1,423,016	1,476,911	1,276,911
Revenues	367,525	216,734	925,772	56,821	560,150	250,000	250,000
Expenditures	278,359	142,622	75,151	62,750	506,255	450,000	450,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	504,212	578,324	1,428,945	1,423,016	1,476,911	1,276,911	1,076,911
Encumbrances	0	31,409	4,003	496,206	443,695	443,695	443,695
Unencumbered Cash Balance	504,212	546,915	1,424,942	926,810	1,033,216	833,216	633,216

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 906
 Name of Fund: LNR-Natural and Physical Environment
 Legal Authority: N/A

Contact Name: Kristine Castillo
 Phone: 587-0355
 Fund type (MOF): Trust - T
 Appropriation Acct. No.: T-910-C

Intended Purpose:

This account was established for the Aha Moku Advisory Committee executive director position and other current operating expenses.

Source of Revenues:

N/A

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

There is no more budgeted position under this account.

Variances:

Account no longer needed.

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	152,871	152,871	1,277	1,277			
Beginning Cash Balance	16,023	8	8	8	8	8	8
Revenues	0	0	0	0	0	0	0
Expenditures	16,015	0	0	0	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	8	8	8	8	8	8	8
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	8	8	8	8	8	8	8

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: Land Div - Water Monitoring Services
 Legal Authority: N/A

Contact Name: Russell Y. Tsuji
 Phone: 587-0422
 Fund type (MOF) T - Trust Fund
 Appropriation Acct. No. T-911

Intended Purpose:

This trust account was created to account for donations received from various subsidiaries of sugar plantations. The donations were to be used for the operation and maintenance of sugarcane irrigation stations. Currently, no donations, gifts, or grants are being made to this account.

Source of Revenues:

Private parties pay for stream gauging services rendered by the United States Geological Survey (USGS).

Current Program Activities/Allowable Expenses:

This account serve as a clearing account for private parties to obtain and pay for stream gauging services rendered by USGS.

Variances:

N/A

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	19,616	96	0	20,720	10,695	10,695	10,695
Revenues	0		20,720	21,355	21,320	21,320	21,320
Expenditures	19,520		0	31,380	21,320	21,320	21,320
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		(96)	0	0			
Net Total Transfers	0	(96)	0	0	0	0	0
Ending Cash Balance	96	0	20,720	10,695	10,695	10,695	10,695
Encumbrances	0	0	20,720	10,660			
Unencumbered Cash Balance	96	0	0	35	10,695	10,695	10,695

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 Deposits
 Legal Authority: See Intended Purpose

Contact Name: Randy Nako
 Phone: 587.0339
 Fund type (MOF) Trust -T
 Appropriation Acct. No. T-915-C

Intended Purpose: This account was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from the boating tenants of small boat harbors.

Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two months' rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

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							
Beginning Cash Balance	1,972,967	2,026,546	2,135,143	2,464,317	2,023,522	1,633,522	1,253,522
Revenues	118,390	201,472	405,211	659,617	710,000	720,000	730,000
Expenditures	64,811	92,875	76,037	1,100,412	1,100,000	1,100,000	1,100,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,026,546	2,135,143	2,464,317	2,023,522	1,633,522	1,253,522	883,522
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	2,026,546	2,135,143	2,464,317	2,023,522	1,633,522	1,253,522	883,522

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: Endangered Species and Trust Fund
 Legal Authority: A144/SL 04

Contact Name: Afsheen Siddiqi
 Phone: 587-0163
 Fund type (MOF) Trust - T
 Appropriation Acct. No. T-919

Intended Purpose:

Habitat restoration, invasive species control recovery and reintroductions of threatened and endangered species

Source of Revenues:

Multiple (Private, and state funds as well as some fees)

Current Program Activities/Allowable Expenses:

Habitat restoration, invasive species control recovery and reintroductions of threatened and

Variances:

Funds are periodically received and deposited for specific projects targeting specific species. Some projects are multi-year project therefore it is difficult to predict when or how much revenue will be received and how rapidly the funds will be expended.

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	4,312,907	4,743,322	3,531,261	3,803,156	2,627,554	2,627,554	2,627,554
Revenues	3,035,594	1,845,991	2,045,734	1,072,803	2,500,000	2,500,000	2,500,000
Expenditures	2,605,179	3,058,052	1,773,839	2,248,405	2,500,000	2,500,000	2,500,000
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	4,743,322	3,531,261	3,803,156	2,627,554	2,627,554	2,627,554	2,627,554
Encumbrances	2,706,027	2,291,185	2,238,820	1,245,143	2,000,000	2,000,000	2,000,000
Unencumbered Cash Balance	2,037,295	1,240,076	1,564,336	1,382,411	627,554	627,554	627,554

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 and Fire Protection Program
 Legal Authority: A 53/SLH 18

Contact Name: Afsheen Siddiqi
 Phone: 587-0163
 Fund type (MOF) Trust - T
 Appropriation Acct. No. T-920-C

Intended Purpose:

Personnel and operating cost for the Landowner Assistance Project and Off-shore Islands Project

Source of Revenues:

Technical service fees

Current Program Activities/Allowable Expenses:

Personnel, contracts and supplies

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	189,799	189,799	191,384	191,384	192,514	192,514	192,514
Beginning Cash Balance	73,856	114,856	87,712	25,078	53	0	0
Revenues	41,000	22,050	16,935	165	50,000	50,000	50,000
Expenditures	0	49,194	79,569	25,190	50,053	50,000	50,000
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	114,856	87,712	25,078	53	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	114,856	87,712	25,078	53	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 801
 Name of Fund: Boating Ceded Lands Proceeds - Oahu
 Legal Authority: See Intended Purpose

Contact Name: Randy Nako
 Phone: 587.0339
 Fund type (MOF) Trust -T
 Appropriation Acct. No. T-921-C

Intended Purpose:

To comply with Executive Orders 03-03 and 06-06, which set up the procedures for the transfer of ceded land receipts of the Office of Hawaiian Affairs (OHA).

Source of Revenues:

20% of revenues derived from the Division of Boating and Ocean Recreation 's ceded lands on the island of Oahu.

Current Program Activities/Allowable Expenses:

At the end of each quarter, funds accumulated in this account are transferred to OHA.

Variances:

N/A

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	260,268	180,245	145,407	606,668	87,201	201	201
Revenues	600,401	527,736	1,173,976	2,048,983	2,270,000	2,400,000	2,450,000
Expenditures	680,424	562,574	712,715	2,568,450	2,357,000	2,400,000	2,450,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	180,245	145,407	606,668	87,201	201	201	201
Encumbrances	0	0	0				
Unencumbered Cash Balance	180,245	145,407	606,668	87,201	201	201	201

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 Ceded Land Proceeds - Maui
 Legal Authority: See Intended Purpose

Contact Name: Randy Nako
 Phone: 587.0339
 Fund type (MOF) Trust -T
 Appropriation Acct. No. T-922-C

Intended Purpose:

To comply with Executive Orders 03-03 and 06-06, which set up the procedures for the transfer of ceded land receipts of the Office of Hawaiian Affairs

Source of Revenues:

20% of revenues derived from the Division of Boating and Ocean Recreation 's ceded lands on the island of Maui.

Current Program Activities/Allowable Expenses:

At the end of each quarter, funds accumulated in this account are transferred to OHA.

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							
Beginning Cash Balance	316,115	293,732	290,748	218,014	73,550	13,550	0
Revenues	863,877	886,296	948,609	705,245	750,000	750,000	760,000
Expenditures	886,260	889,280	1,021,343	849,709	810,000	763,550	760,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	293,732	290,748	218,014	73,550	13,550	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	293,732	290,748	218,014	73,550	13,550	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 801
 Name of Fund: Boating Ceded Lands Proceeds - Hawaii
 Legal Authority: See Intended Purpose

Contact Name: Randy Nako
 Phone: 587.0339
 Fund type (MOF): Trust -T
 Appropriation Acct. No. T-923-C

Intended Purpose:

To comply with Executive Orders 03-03 and 06-06, which set up the procedures for the transfer of ceded land receipts of the Office of Hawaiian Affairs

Source of Revenues:

20% of revenues derived from the Division of Boating and Ocean Recreation 's ceded lands on the island of Hawaii

Current Program Activities/Allowable Expenses:

At the end of each quarter, funds accumulated in this account are transferred to OHA.

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							
Beginning Cash Balance	77,658	160,802	155,196	204,409	45,270	0	1,000
Revenues	381,881	474,842	738,293	586,026	643,730	650,000	650,000
Expenditures	298,737	480,448	689,080	745,165	689,000	649,000	650,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	160,802	155,196	204,409	45,270	0	1,000	1,000
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	160,802	155,196	204,409	45,270	0	1,000	1,000

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 Ceded Lands Proceeds - Kauai
 Legal Authority: See Intended Purpose

Contact Name: Randy Nako
 Phone: 587.0339
 Fund type (MOF): Trust -T
 Appropriation Acct. No. T-924-C

Intended Purpose:

To comply with Executive Orders 03-03 and 06-06, which set up the procedures for the transfer of ceded land receipts of the Office of Hawaiian Affairs

Source of Revenues:

20% of revenues derived from the Division of Boating and Ocean Recreation 's ceded lands on the island of Kauai.

Current Program Activities/Allowable Expenses:

At the end of each quarter, funds accumulated in this account are transferred to OHA.

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							
Beginning Cash Balance	61,265	61,119	57,548	71,041	12,435	435	435
Revenues	176,554	197,389	278,242	244,765	261,000	260,000	270,000
Expenditures	176,700	200,960	264,749	303,371	273,000	260,000	270,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	61,119	57,548	71,041	12,435	435	435	435
Encumbrances							
Unencumbered Cash Balance	61,119	57,548	71,041	12,435	435	435	435

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: Assistance in Managing Land Fund
 Legal Authority: N/A

Contact Name: Jan Pali
 Phone: 587-4166
 Fund type (MOF): Trust - T
 Appropriation Acct. No.: T-926

Intended Purpose:

This account was established will be used to assist the Office of Hawaiian Affairs (OHA) in the management of the 25,856 acre Wao Kele O Puna Forest Reserve on the Island of Hawaii that was acquired via the U.S. Forest Service Forest Legacy Program. As part of the land sale agreement, the department and the Office of Hawaiian Affairs agreed to co-manage the property under the Forest Reserve System for a period of at least 10 years and as detailed in the Memorandum of Agreement between the agencies.

Source of Revenues:

Office of Hawaiian Affairs JV

Current Program Activities/Allowable Expenses:

None

Variances:

FY 19 expenditure of \$102,965 is a one time Journal Voucher (JV) transfer to OHA per JV#JT0146, Proc Date 8/9/18,

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	124,929	125,673	23,813	25,203	25,389	0	0
Revenues	744	1,105	1,390	186	0	0	0
Expenditures	0	102,965	0	0	25,389	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	125,673	23,813	25,203	25,389	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	125,673	23,813	25,203	25,389	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 141
 Name of Fund: Accrued Vacation and Sick Leave Fund
 Legal Authority: Administratively Created

Contact Name: Alyson Yim
 Phone: 808 587-0259
 Fund type (MOF) T - Trust
 Appropriation Acct. No. T-930

Intended Purpose:

Receive, hold and payout funds for vacation leave for CIP staff positions.

Source of Revenues:

Investment Pool proceeds; vacation payouts for employees who transfer into a capital improvement project-funded position from other departments/agencies

Current Program Activities/Allowable Expenses:

Vacation payouts for employees leaving (transfer or retirement) a CIP position.

Variances:

Revenues/expenditures are difficult to predict as they will occur if/when staff leave a CIP position or transfer into a CIP position from another department/agency.

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	197,827	197,827	199,479	199,479	199,479	200,000	200,000
Beginning Cash Balance	391,311	320,111	326,723	338,661	338,661	338,661	338,661
Revenues	0	15,545	11,938	0	10,000	10,000	10,000
Expenditures	71,200	8,933	0	0	10,000	10,000	10,000
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	320,111	326,723	338,661	338,661	338,661	338,661	338,661
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	320,111	326,723	338,661	338,661	338,661	338,661	338,661

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: Ceded Land Proceeds, GF Portion - Oahu
 Legal Authority: N/A

Contact Name: Lolita Cabante
 Phone: 587-0489
 Fund type (MOF): Trust - T
 Appropriation Acct. No.: T-931-C

Intended Purpose:

To comply with Executive Order 06-06, which carries out the requirements of Act 178, SLH 2006.

Source of Revenues:

20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:

Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$3,775,000 to be transferred to OHA at the end of each fiscal quarter.

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							
Beginning Cash Balance	10,500,643	2,090,951	967,907	723,821	949,282	995,802	1,045,592
Revenues	1,044,027	967,907	710,934	949,282	995,802	1,045,592	1,097,872
Expenditures	9,453,719	2,090,951	955,020	723,821	949,282	995,802	1,045,592
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	2,090,951	967,907	723,821	949,282	995,802	1,045,592	1,097,872
Encumbrances							
Unencumbered Cash Balance	2,090,951	967,907	723,821	949,282	995,802	1,045,592	1,097,872

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: Ceded Land Proceeds, GF Portion - Maui
 Legal Authority: N/A

Contact Name: Lolita Cabante
 Phone: 587-0489
 Fund type (MOF) Trust - T
 Appropriation Acct. No. T-932-C

Intended Purpose:

To comply with Executive Order 06-06, which carries out the requirements of Act 178, SLH 2006.

Source of Revenues:

20% of revenues derived from the use of ceded lands on the Island of Maui.

Current Program Activities/Allowable Expenses:

Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$3,775,000 to be transferred to OHA at the end of each fiscal quarter.

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							
Beginning Cash Balance	4,244,772	1,118,785	346,887	789,196	443,524	464,495	510,944
Revenues	646,347	346,887	783,372	443,524	464,495	510,944	587,586
Expenditures	3,772,334	1,118,785	341,063	789,196	443,524	464,495	510,944
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	1,118,785	346,887	789,196	443,524	464,495	510,944	587,586
Encumbrances							
Unencumbered Cash Balance	1,118,785	346,887	789,196	443,524	464,495	510,944	587,586

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: Ceded Land Proceeds, GF Portion - Hawaii
 Legal Authority: N/A

Contact Name: Lolita Cabante
 Phone: 587-0489
 Fund type (MOF): Trust - T
 Appropriation Acct. No.: T-933-C

Intended Purpose:

To comply with Executive Order 06-06, which carries out the requirements of Act 178, SLH 2006.

Source of Revenues:

20% of revenues derived from the use of ceded lands on the Island of Hawaii.

Current Program Activities/Allowable Expenses:

Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$3,775,000 to be transferred to OHA at the end of each fiscal quarter.

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							
Beginning Cash Balance	10,061,680	2,554,661	1,137,859	1,226,647	1,229,393	1,252,661	1,315,294
Revenues	1,222,340	1,137,859	1,210,599	1,229,393	1,252,661	1,315,294	1,407,365
Expenditures	8,729,359	2,554,661	1,121,811	1,226,647	1,229,393	1,252,661	1,315,294
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	2,554,661	1,137,859	1,226,647	1,229,393	1,252,661	1,315,294	1,407,365
Encumbrances							
Unencumbered Cash Balance	2,554,661	1,137,859	1,226,647	1,229,393	1,252,661	1,315,294	1,407,365

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: Ceded Land Proceeds, GF Portion - Kauai
 Legal Authority: N/A

Contact Name: Lolita Cabante
 Phone: 587-0489
 Fund type (MOF): Trust - T
 Appropriation Acct. No.: T-934-C

Intended Purpose:

To comply with Executive Order 06-06, which carries out the requirements of Act 178, SLH 2006.

Source of Revenues:

20% of revenues derived from the use of ceded lands on the Island of Kauai.

Current Program Activities/Allowable Expenses:

Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$3,775,000 to be transferred to OHA at the end of each fiscal quarter.

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							
Beginning Cash Balance	5,060,568	973,887	525,894	472,190	503,377	513,280	538,944
Revenues	526,452	525,894	466,158	503,677	513,280	538,944	576,670
Expenditures	4,613,133	973,887	519,862	472,490	503,377	513,280	538,944
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	973,887	525,894	472,190	503,377	513,280	538,944	576,670
Encumbrances							
Unencumbered Cash Balance	973,887	525,894	472,190	503,377	513,280	538,944	576,670

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: In-Lieu Fee Mitigation Program
 Legal Authority: N/A

Contact Name: Brian Neilson
 Phone: 587-0100
 Fund type (MOF): Trust - T
 Appropriation Acct. No.: T-935-C

Intended Purpose:

To account for the Department's In-Lieu Fee Mitigation Program. The 2008 Federal Mitigation Rule requires the establishment of a separate account for this program.

Source of Revenues:

Fees from permittees, fines, penalties, grants, interest income.

Current Program Activities/Allowable Expenses:

The account may be used for the selection, design, acquisition, implementation, and management of in-lieu compensatory mitigation projects, and administrative expenditures.

Variances:

Expenditures may increase to cover payroll and operating storages this fiscal year and 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							
Beginning Cash Balance	6,174,691	6,099,739	6,022,612	6,110,019	5,972,126	5,837,126	5,702,126
Revenues	39,718	50,959	222,761	35,466	40,000	40,000	40,000
Expenditures	114,670	128,086	135,354	173,359	175,000	175,000	200,000
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	6,099,739	6,022,612	6,110,019	5,972,126	5,837,126	5,702,126	5,542,126
Encumbrances	349,698	330,602	349,051	549,749	375,000	400,000	425,000
Unencumbered Cash Balance	5,750,041	5,692,010	5,760,968	5,422,377	5,462,126	5,302,126	5,117,126

Additional Information:

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