

CON, CONGRESS WOMEN, ~~CONFERENCE~~ COORDINATES w/ COFFEE FARMERS
ORG COFFEE FARMER - ~~COFFEE~~ COFFEE @ A HOBY
TURNED TO LANDSCAPING & GARDENING FOR INCOME

"I represent both the Hawaii Island Landscape Association and the statewide Landscape Industry Council of Hawaii. Our members are part of an industry that produces and exports foliage plants, provides expertise in planning and construction of tropical resort grounds, builds and maintains extensive turf areas for golf courses, multi-family housing, and commercial and industrial as well as residential sites. Combined gross revenues in our industry, in Hawaii, are in excess of \$500 million per year, an amount nearly equal to all the revenues of all diversified ag crops combined. Hawaii's largest industry, tourism, relies to a great degree on the value added to Hawaii's resources by the landscape industry.

We are: Landscape architects, nurserymen, contractors, arborists and tree trimming operations, golf courses, resort and multi-family housing grounds, commercial and resort grounds care specialists, interior plant specialists, residential design, installation and maintenance professionals often supported by the UH College of Tropical Agriculture research and extension.

Our services are often exported. Our landscape architects are sought throughout the Pacific Basin and other tropical areas for their expertise in resort and urban development planning. Our nurserymen supply a worldwide market for foliage and flowering plants. Our service industries create the delightful environment and amenities enjoyed by 10 million tourists a year, importing millions of dollars to Hawaii's economy.

Our greatest challenges are workforce and design development, crop protection in nursery settings, and lack of research in ornamental horticulture and design professions. Every year we face 15 to 20 new pest imports that threaten the beauty of our landscaped grounds.

However, limited resources have been allowed for preventing their arrival or for research into controlling these pests. Wind, excessive rain, flooding, salt spray, pesticide contamination, and hurricanes threaten our foliage crops without any crop insurance or aid in covering losses. Huge demands for landscape design challenge our providers, yet the University of Hawaii has not yet begun to offer a school of landscape architecture. Off

shore designers are often not well versed in tropical plant material nor in the special conditions Hawaii presents. Coconut trees are threatened by an epidemic of fungus, yet the only long term study on the problem was halted over 10 year ago by hurricane Iniki on Kauai and never resumed for lack of funds. Limitations in our workforce exist both in numbers and in quality. Current high employment demands in all industries often robs us of workers who are hard to replace due to the lack of training in the public schools and colleges for landscape specialists. As a result we've been forced to develop largely volunteer-staffed training & certification programs for our workforce.

The federal government can assist Hawaii's landscape industry by:

1. Increasing support for extension, university research, and the soon to be created school of landscape architecture.
2. Adapting gross income limits so crop supports and insurance for foliage crops can become available for our landscape and export nurseries.
3. Recognizing and promoting the high value added services exported by Hawaii in landscape design and city, regional and resort planning/architecture services.
4. Including Hawaii's foliage plant crops in the Specialty Crops Competitiveness Act.
5. Reviewing the applicability of relaxed gross income limitations for conservation project assistance, recognizing the very high land values in Hawaii and the consequent necessity for viable operations to have high enough incomes to support land rents and be economically viable.
6. Creating workforce development assistance to meet training needs on a continuing adult education basis as well as for programs in our schools and community & land grant colleges for youth skill development.

We thank you for hearing about Hawaii's misunderstood economic giant, the landscape industry, and for your attention to our needs in the next farm bill."

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures that the financial statements are reliable and can be audited without issue. The text also mentions that regular reconciliations should be performed to identify any discrepancies between the accounting records and the bank statements.

Furthermore, it is noted that the accounting system should be updated regularly to reflect any changes in the business's operations. This includes recording new assets, liabilities, and equity. The document also highlights the need for proper classification of expenses and revenues to ensure that the financial statements provide a true and fair view of the company's performance. It is advised that the accounting records should be kept for a minimum of seven years for legal and tax purposes.

In addition, the document discusses the importance of maintaining a clear and concise ledger. Each entry should be clearly dated and described. It is also recommended that the accounting records be reviewed periodically to ensure that they are up-to-date and accurate. The text concludes by stating that a well-maintained accounting system is essential for the success of any business, as it provides the necessary information for decision-making and financial planning.

The document is signed by the Chief Financial Officer and dated 10/10/10. It is intended for the use of all staff involved in the accounting process. The document is classified as 'Confidential' and should be handled accordingly.