

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: Budget and Finance
 Prog ID(s): BUF 101 BA
 Name of Fund: Overpayment Collections to OHA - Ceded Lands
 Legal Authority: Executive Order No. 06 - 06

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF): Trust
 Appropriation Acct. No. T-XX-955-O

Intended Purpose:

Account is used to collect overpayments made to the Office of Hawaiian Affairs for ceded lands, and to make up shortage amounts due to OHA pursuant to Executive Order No. 06 - 06.

Source of Revenues:

Account revenues are quarterly amounts paid to OHA in excess of the \$3,775,000, pursuant to Act 178, SLH 2006.

Current Program Activities/Allowable Expenses:

Funds can be expended to make up any shortfalls in payments to OHA per Executive Order No. 06 - 06.

Purpose of Proposed Ceiling Increase (if applicable):

Encumbrances:

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	1,599,188	3,539,318	3,539,318	3,539,318
Revenues			1,599,188	2,058,235			
Expenditures				118,104			
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	1,599,188	3,539,318	3,539,318	3,539,318	3,539,318
Encumbrances							
Unencumbered Cash Balance	0	0	1,599,188	3,539,318	3,539,318	3,539,318	3,539,318

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: Budget and Finance
 Prog ID(s): BUF 101/BA
 Name of Fund: Emergency and Budget Reserve Fund
 Legal Authority: Section 328L-3, HRS

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF) B
 Appropriation Acct. No. S-355-O

Intended Purpose: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues: No revenues anticipated for FYs 12 & 13; for FYs 14 & out, 15% of tobacco settlement revenues after the first \$350,000 are transferred into the emergency and budget reserve fund. Fiscal Year 2015 also reflects the Administration's proposal to recapitalize the Emergency and Budget Reserve Fund.

Current Program Activities/Allowable Expenses: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Purpose of Proposed Ceiling Increase (if applicable): None.

Encumbrances: None.

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	62,493,490	9,667,267	24,196,782	24,196,782	83,148,109	141,115,071	153,404,548
Revenues	6,742,413			57,544,944	57,966,962	12,289,477	12,289,477
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers	(59,568,636)	14,529,515		1,406,383			
Ending Cash Balance	9,667,267	24,196,782	24,196,782	83,148,109	141,115,071	153,404,548	165,694,025
Encumbrances							
Unencumbered Cash Balance	9,667,267	24,196,782	24,196,782	83,148,109	141,115,071	153,404,548	165,694,025

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A, HRS - Act 106, SLH 2010

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF): T
 Appropriation Acct. No. T-11-925-O, T-11-926-O and T-11-927-O

Intended Purpose To meet the requirements of Act 106, SLH 2010. The purpose of this Act is to: 1) extend the enabling law for voluntary employees' beneficiary association trust (VEBA) for six months to provide for a smoother transition to the EUTF; 2) appropriate funds for 5 temporary positions to assist in the transition of public employees and their dependents from the VEBA to the EUTF on January 1, 2011; 3) appropriate funds for 5 permanent positions to assist in the performance of duties of the trust fund; 4) appropriate funds to cover costs associated with the transition from the VEBA to the EUTF.

Source of Revenues:

Employer and employee premium contributions which include administrative fees

Current Program Activities/Allowable Expenses:

Personnel and Contracted Services

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable.

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	700,000						
Beginning Cash Balance	-	98,364	98,364	0	0	0	0
Revenues	-						
Expenditures	482,412						
Transfers							
List each by JV# and date							
JT0160 (8/10/10) - T904 to T927	223,099						
JT0287 (9/13/10) - T903 to T925 & T926	119,226						
JT0764 (2/15/11) - T904 to T925 & T926	238,451						
JT1081 (5/31/13) - T925 & T926 to T903			(98,364)				
Net Total Transfers	580,776		(98,364)				
Ending Cash Balance	98,364	98,364	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	98,364	98,364	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A, HRS

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-903-O

Intended Purpose The fund was created to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements.

Source of Revenues:

Administrative Fees collected from employers and employees. FY 2014, this fund will be closed and an account outside of the State Treasury was established (T-xx-997-O)

Current Program Activities/Allowable Expenses:

Administrative Operating Expenses such as personal services, contracted services, lease rent, insurance and other miscellaneous expenses are included in this appropriation.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,208,426	5,109,314	5,334,612	-	-	-	-
Beginning Cash Balance	2,474,304	2,132,842	2,479,463	1,797,532	-	-	-
Revenues	110,073	373,410	134,622				
Expenditures	4,060,935	4,507,961	5,064,917				
Transfers							
List each by JV# and date							
Transfers from T-904	3,683,065	4,500,000	4,150,000				
Transfers from T-925 & T-926	45,561		98,364				
Transfers to T-925/926	(119,226)	(18,828)					
Net Total Transfers	3,609,400	4,481,172	4,248,364	(1,797,532)			
Ending Cash Balance	2,132,842	2,479,463	1,797,532	-	-	-	-
Encumbrances	2,253,000	2,509,000	1,827,000				
Unencumbered Cash Balance	(120,158)	(29,537)	(29,468)	-	-	-	-

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A, HRS

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-997-O

Intended Purpose The fund was created to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements.

Source of Revenues:
 Administrative Fees collected from employers and employees. Effective July 1, 2013, there was a transition from T-903 to T-997. T-997 is held outside of the State treasury.

Current Program Activities/Allowable Expenses:
 Administrative Operating Expenses such as personal services, contracted services, lease rent, insurance and other miscellaneous expenses are included in this appropriation.

Purpose of Proposed Ceiling Increase (if applicable):
 Additional 6.00 FTE positions, additional office lease space and encryption software.

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				6,415,876	6,496,534	6,496,534	6,496,534
Beginning Cash Balance				-	-	-	-
Revenues				-	-	-	-
Expenditures				6,415,876	6,158,137	6,158,000	6,158,000
Transfers							
List each by JV# and date							
Net Total Transfers				6,415,876	6,158,137	6,158,000	6,158,000
Ending Cash Balance				-	-	-	-
Encumbrances							
Unencumbered Cash Balance				-	-	-	-

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A, HRS

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-942

Intended Purpose

To administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements. Effective July 1, 2013, there was a transition from T-904 to T-942 (an account outside of the State Treasury).

Source of Revenues:

Employer and employee health benefit premium contributions.

Current Program Activities/Allowable Expenses:

Premium payments to insurance carriers, Medicare Part B reimbursements to retirees and their spouses. Administrative fees are transferred to Account T-903 (effective 7/1/13 to T-997).

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable.

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			40,702	24,497,399	131,517,850	131,517,850	131,517,850
Revenues		40,817	54,645,096	900,000,000	900,000,000	900,000,000	900,000,000
Expenditures		115	105,188,399	900,000,000	900,000,000	900,000,000	900,000,000
Transfers							
List each by JV# and date							
Transfers from T-904			75,000,000				
Transfers to T-927							
Net Total Transfers		-	75,000,000	107,020,451	-	-	-
Ending Cash Balance		40,702	24,497,399	131,517,850	131,517,850	131,517,850	131,517,850
Encumbrances							
Unencumbered Cash Balance		40,702	24,497,399	131,517,850	131,517,850	131,517,850	131,517,850

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A, HRS

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-905-O

Intended Purpose To administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements. During 2007, the Trust Fund adopted Governmental Accounting Standards Board ("GASB") Statement No. 43, Financial Reporting for Postemployment Benefit Plans Other than Pensions.

Source of Revenues: Funds are contributed by various employers for pre-funding of Other Post-Employment Benefits (OPEB). At the end of FY 2011, this fund was held outside of the State treasury and became Account No. T-998.

Current Program Activities/Allowable Expenses:
Not applicable.

Purpose of Proposed Ceiling Increase (if applicable):
Not applicable.

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	135,182,090	-	-	-	-	-	-
Revenues	13,588,649						
Expenditures							
Transfers							
List each by JV# and date							
Transfer to T-998	(148,770,739)						
Net Total Transfers	(148,770,739)						
Ending Cash Balance	-	-	-	-	-	-	-
Encumbrances							
Unencumbered Cash Balance	-	-	-	-	-	-	-

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A, HRS

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-998-O

Intended Purpose To administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements. During 2007, the Trust Fund adopted Governmental Accounting Standards Board ("GASB") Statement No. 43, Financial Reporting for Postemployment Benefit Plans Other than Pensions.

Source of Revenues:

Funds are contributed by various employers for pre-funding of Other Post-Employment Benefits (OPEB). At the end of FY 2011, T-905 transferred funds into this T-998 which is held outside of the State treasury. There will be investment earnings due to the investments made with the funds.

Current Program Activities/Allowable Expenses:

Custodial fees and investment consulting service fees are paid from this fund.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		148,770,739	231,706,062	296,132,225	296,132,225	296,132,225	296,132,225
Revenues		83,143,262	64,763,206				
Expenditures		207,939	337,043				
Transfers							
List each by JV# and date							
Transfer from T-905	148,770,739						
Net Total Transfers	148,770,739	-	-				
Ending Cash Balance	148,770,739	231,706,062	296,132,225	296,132,225	296,132,225	296,132,225	296,132,225
Encumbrances							
Unencumbered Cash Balance	148,770,739	231,706,062	296,132,225	296,132,225	296,132,225	296,132,225	296,132,225

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A, HRS

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF) T
 Appropriation Acct. No. Txx-904-O

Intended Purpose

To administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements. Effective 7/1/13, this fund is closed and an account outside of the State Treasury was created (T-942).

Source of Revenues:

Employer and employee health benefit premium contributions.

Current Program Activities/Allowable Expenses:

Premium payments to insurance carriers, Medicare Part B reimbursements to retirees and their spouses. Administrative fees are transferred to Account T-903 (effective 7/1/13 to T-997).

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable.

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	47,414,646	97,513,422	90,403,357	113,436,327	-	-	-
Revenues	761,291,504	873,600,763	905,019,943	-			
Expenditures	707,051,178	875,960,828	802,836,973	-			
Transfers							
List each by JV# and date							
Transfers to T-903/927	(3,903,099)	(4,750,000)	(4,150,000)				
Transfers to T-925/926	(238,451)						
Transfers to T-942			(75,000,000)				
Net Total Transfers	(4,141,550)	(4,750,000)	(79,150,000)	(113,436,327)	-	-	-
Ending Cash Balance	97,513,422	90,403,357	113,436,327	-	-	-	-
Encumbrances							
Unencumbered Cash Balance	97,513,422	90,403,357	113,436,327	-	-	-	-

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 901
 Name of Fund: Public Utilities Commission Special Fund
 Legal Authority: Section 269-33 HRS

Contact Name: Phyllis Paik
 Phone: 586-3753
 Fund type (MOF) Special Fund rev. 12/3/13
 Appropriation Acct. No. S-13-352-O, T-13-933-O

Intended Purpose:

To pay for expenses incurred by the Public Utilities Commission and the Department of Commerce and Consumer Affairs' Division of Consumer Advocacy.

Source of Revenues:

The Special Fund's sources of income include public utility fees, motor carrier fees, penalties and interest, application and intervention filing fees, Hawaii One Call fees, and duplicating fees.

Current Program Activities/Allowable Expenses:

Ensures that regulated companies provide communication, utilities, and transportation services to the public at acceptable standards of quality, dependability and safety at fair rates by adopting and enforcing appropriate service standards. Pursuant to Section 269-33, HRS proceeds of the Special Fund shall be used or all expenses incurred in the administration of chapters 269, 271, 271G, 269E, 486H, and 486J, provided that the expenditures are in accordance with the legislative appropriations. All monies in excess of \$1,000,000 remaining on balance in the Special Fund on June 30 of each year shall lapse to the credit of the State General Fund. The T-XX-933-O account was established by DAGS in FY12, pursuant to Governor approval for the receipt and expenditure by the Commission of Blue Planet Foundation's contribution to defray the cost of a study on the viability of an On-Bill Financing Program. The account was closed in FY13 at the completion of the study; the account had a zero (0) ending balance.

Purpose of Proposed Ceiling Increase (if applicable):

FY14 reflects the addition of CB salary adjustments. FY14 and FY15 reflect the approved funding for the Commission's Office Space Renovation project. FY16 and FY17 reflect the anticipated budget increase request that will be submitted for the Commission's Office Space Renovation Project.

Encumbrances:

FY11-13 are totals of contracts and claims for each FY. No estimates are provided for FYs 14 thru 17.

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	9,249,331	11,049,409	11,269,551	11,412,174	15,270,174	21,435,000	13,635,000
Beginning Cash Balance	16,865,719	12,510,872	13,489,908	15,108,272	15,861,698	12,210,234	11,001,438
Revenues	17,165,178	19,270,946	21,761,873	20,742,094	20,226,204	20,226,204	20,226,204
Expenditures*	21,520,025	18,291,910	20,143,509	19,988,668	23,877,668	21,435,000	13,635,000
Transfers							
List each by JV# and date**							
JV#JM0458(BF11-005), 8/17/2010	(14,752,488)						
JV#JM1060(BF12-020),9/19/2011		(10,012,145)					

Report on Non-General Fund Information
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Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
JV#JS4990(BF11-046), 5/5/2011	(180,000)						
JV#JS4907(BF11-043), 5/2/2011	(45,000)						
JV#JS5509(BF12-33), 5/16/12		(150,000)					
JM#1931(BF13-028), 10/31/13			(13,515)				
JM#2192 (BF13-028), 10/29/12			(10,175,778)				
JM#6622 (BF13-089), 06/21/13			(190,930)				
JS#0072 (13-01) 07/10/12			(4,000)				
JS#1987 (13-18) 10/24/12			(120,000)				
JS#5938 (13-35) 4/30/13			(687,000)				
Net Total Transfers	(14,977,488)	(10,162,145)	(11,191,223)				
Ending Cash Balance	12,510,872	13,489,908	15,108,272	15,861,698	12,210,234	11,001,438	17,592,642
Encumbrances	1,523,896	2,305,687	1,825,294				
Unencumbered Cash Balance	10,986,976	11,184,221	13,282,978	15,861,698	12,210,234	11,001,438	17,592,642

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Note:

*Expenditures include Commission expenditures, General Fund Transfers for preceeding years, encumbrances, and other transfers.

**Effective FY14, the Commission's Non General Fund report reflects the General Fund transfer of monies in excess of \$1M at the end of each FY in the FY the transfer is made, i.e., the General Fund transfer of excess funds for FY12 was made on 10/29/12 and is therefore reflected in FY in FY13. Prior year Non General Fund Reports utilized a modified accrual method for general fund transfers and reported the General Fund transfers in the respective FY; i.e., FY12 General Fund transfer was reported in FY12.

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: BUDGET AND FINANCE
 Prog ID(s): BUF 141
 Name of Fund: Expense Fund
 Legal Authority: Section 88-116,HRS

Contact Name: Larry Wolfe
 Phone: 586-1728
 Fund type (MOF) X
 Appropriation Acct. No. S-xx-315-O

Intended Purpose:

The fund which all money shall be credited to pay for the administrative and operational expenses of the ERS.

Source of Revenues:

ERS' interest earnings.

Current Program Activities/Allowable Expenses:

Under the policy and executive direction of its Board of Trustees, the ERS plans, directs, and coordinates statewide retirement, disability, and survivor benefits program for State and county employees.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable. Increase in FY 2015 Appropriation Ceiling represents full year funding of 3.0 FTE positions approved in SLH 2013 .

Encumbrances:

Not applicable

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,603,291	10,828,223	16,598,987	11,048,393	11,255,963	11,255,963	11,255,963
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Interest Earned - Investment Pool
 Legal Authority: Adminstratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-907-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized investment pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the investment pool. Interest is allocated monthly by the investment pool system, to approx. 2,500 accounts.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2011 *	FY 2012 *	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	17,195,413	2,292,898	620,989	(23,347)	0	0	0
Revenues	8,668,309	703,534	(18,649)	2,883,282	2,000,000	2,000,000	2,000,000
Expenditures	0	0	0	0	0	0	0
Transfers	(23,570,824)	(2,375,443)	(700,687)				
List each by JV# and date			75,000				
Net Total Transfers	(23,570,824)	(2,375,443)	(625,687)	(2,859,935)	(2,000,000)	(2,000,000)	(2,000,000)
Ending Cash Balance	2,292,898	620,989	(23,347)	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	2,292,898	620,989	(23,347)	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Interest Earned - Bond Investment Pool
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-908-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized Bond Investment Pool before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized Bond Investment Pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the Bond pool. Interest is allocated monthly by the Bond Investment pool system.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2011 *	FY 2012 *	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	513,736	1,518,424	1,857,440	55,841	0	0	0
Revenues	1,004,688	339,016	545,697	1,500,000	1,500,000	1,500,000	1,500,000
Expenditures	0	0	0	0			
Transfers			(2,272,296)				
List each by JV# and date			(75,000)				
Net Total Transfers	0	0	(2,347,296)	(1,555,841)	(1,500,000)	(1,500,000)	(1,500,000)
Ending Cash Balance	1,518,424	1,857,440	55,841	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	1,518,424	1,857,440	55,841	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: BUF
 Prog ID(s): BUF115 CA
 Name of Fund: Transient Accommodation Tax Trust Fund
 Legal Authority: Section 237D-5.5, HRS

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No.: T-xx-911-O

Intended Purpose:

Account was established in the State Treasury to serve as a holding account for TAT revenues to supplement shortfalls in the Tourism Special Fund, if that fund does not receive \$63.3 million in TAT transfers.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DoTax.

Current Program Activities/Allowable Expenses:

Any balance remaining in the TAT Trust Fund is to be transferred to General Fund. For FY07, \$11,921,355.96 was transferred to General fund at FYE. Note, per Act 235/SLH2005 the TAT Trust Fund is repealed effective 7/01/07. No activity from FY2008 on.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2011 (actual)	FY 2012 (actual)	FY 2013 (actual)	FY 2014 (estimated)	FY 2015 (estimated)	FY 2016 (estimated)	FY 2017 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Temporary Deposits - Special Purpose Revenue Bond - Security Deposit
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-914-O

Intended Purpose:

To record non-refundable security deposits from project parties for the purpose of reimbursing the State for all the costs and expenses incurred relating to the issuance of special purpose revenue bonds.

Source of Revenues:

Security deposits from the project parties.

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	10,000	12,000	13,000	15,000	0	0	0
Revenues	2,000	1,000	2,000	2,000	2,000	2,000	2,000
Expenditures	0	0	0	0	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers				(17,000)	(2,000)	(2,000)	(2,000)
Ending Cash Balance	12,000	13,000	15,000	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	13,000	15,000	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Other State Agencies
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-916-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of tobacco tax collected by DoTax and distributed per statute to UH per Act 316/SLH2006. It serves as a clearing account for fuel tax revenues pending distribution.

Source of Revenues:

Tobacco Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay UH for their statutory distribution of tobacco tax.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	19,828,074	19,457,024	18,366,176	19,217,091	19,013,430	18,865,566	19,032,029
Expenditures	19,828,074	19,457,024	18,366,176	19,217,091	19,013,430	18,865,566	19,032,029
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties/HTA - TAT
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-917-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of TAT distributed monthly to HTA and semi-annually to the counties. It serves as a clearing account for TAT revenues pending distribution per statute.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to HTA and the counties of their statutory distribution of TAT.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	7,510,359	7,464,548	0	0	0	0	0
Revenues	224,706,283	197,637,490	197,000,000	206,447,924	200,361,805	201,269,910	202,693,213
Expenditures	224,752,095	205,102,037	197,000,000	206,447,924	200,361,805	201,269,910	202,693,213
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	7,464,548	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	7,464,548	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - Fuel Tax
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-918-O

Intended Purpose:

Account was established to enable B7F to generate SWV's on-line for transmittal of liquid fuel tax distributed monthly to the counties. It serves as a clearing account for fuel tax revenues pending distribution per statute.

Source of Revenues:

Liquid Fuel Tax collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	10,000	0	0	0
Revenues	75,299,027	72,297,063	74,416,621	74,004,237	73,572,640	73,997,833	73,858,237
Expenditures	75,299,027	72,297,063	74,406,621	74,014,237	73,572,640	73,997,833	73,858,237
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	10,000	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	10,000	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - GETax surcharge
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-919-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of county GET surcharge collected by DoTax and distributed per statute HRS 248-2.6 to the City & County of Honolulu. It serves as a clearing account for the surcharge pending distribution.

Source of Revenues:

General Excise Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay City & County of Honolulu for their statutory distribution of GETax

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	50,356,185	0	0	0
Revenues	199,009,525	211,849,993	193,136,117	201,054,697	215,932,745	232,559,566	245,815,462
Expenditures	199,009,525	211,849,993	142,779,931	251,410,882	215,932,745	232,559,566	245,815,462
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	50,356,185	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	50,356,185	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Hawaii Children's Trust Fund
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-922-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of taxes collected by DoTax and distributed per statute Act 228/SLH2004 to the Hawaii Children's Trust Fund at the Hawaii Community Foundation.

Source of Revenues:

Income tax refund designation by taxpayer.

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer funds into this account in order to pay HI Community Foundation per income tax refund designation.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8,413	8,413	8,413	8,413	0	0	0
Revenues	129,045	10,885	153,205	137,305	97,712	97,712	97,712
Expenditures	129,045	10,885	153,205	145,718	97,712	97,712	97,712
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	8,413	8,413	8,413	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	8,413	8,413	8,413	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Unclaimed Property Trust Fund
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No.: T-xx-932-O

Intended Purpose:

Account was established to deposit and disburse moneys in Unclaimed Property Program. All funds in excess of \$1.3 million remaining on balance at the end of the fiscal year will be transferred to the general fund.

Source of Revenues:

Property that is held, issued, or owing in the ordinary course of a holder's business and has remained unclaimed by the owner for more than five years after it became payable or distributable is presumed abandoned.

Current Program Activities/Allowable Expenses:

It is estimated that \$15 million will be collected and \$6.5 million was be disbursed to unclaimed property owners in FY 2011.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Encumbrances:

Financial Data							
	FY 2011 *	FY 2012 *	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13,302,447	2,913,556	13,285,838	21,658,137	1,300,000	1,300,000	1,300,000
Revenues	20,362,734	18,867,122	26,204,921	20,000,000	20,000,000	20,000,000	20,000,000
Expenditures	6,267,030	6,894,495	5,879,761	10,000,000	10,000,000	10,000,000	10,000,000
Transfers	(2)	(1,600,345)	(11,952,861)	(20,324,559)			
List each by JV# and date	(11,984,594)			(17,588)			
	(12,000,000)			(10,015,990)			
	(500,000)						
Net Total Transfers	(24,484,596)	(1,600,345)	(11,952,861)	(30,358,137)	(10,000,000)	(10,000,000)	(10,000,000)
Ending Cash Balance	2,913,556	13,285,838	21,658,137	1,300,000	1,300,000	1,300,000	1,300,000
Encumbrances	13,209	32,974	15,988				
Unencumbered Cash Balance	2,900,348	13,252,864	21,642,149	1,300,000	1,300,000	1,300,000	1,300,000

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: BUF
 Prog ID(s): BUF115 CA
 Name of Fund: College Savings Program Trust Fund
 Legal Authority: Chapter 256,HRS

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No. N/A *

Intended Purpose:

The College Savings Program Trust Fund was established in 2002 with the commencement of Hawaii's 529 program. Funds are maintained in the Trust Fund on behalf of participants or account owners, and are invested as directed by the participants according to program rules.

Source of Revenues:

Account owner contributions and account investment earnings.

Current Program Activities/Allowable Expenses:

Trust fund for Hawaii's 529 College Savings Program, per program description/rules. Funds may be withdrawn by account owners, intended for designated beneficiaries' college expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable *

Encumbrances: none

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	44,545,214	51,941,100	54,956,275	58,651,920	63,651,920	68,651,920	73,651,920
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers **	7,395,886	3,015,175	3,695,645	5,000,000	5,000,000	5,000,000	5,000,000
Ending Cash Balance	51,941,100	54,956,275	58,651,920	63,651,920	68,651,920	73,651,920	78,651,920
Encumbrances							
Unencumbered Cash Balance	51,941,100	54,956,275	58,651,920	63,651,920	68,651,920	73,651,920	78,651,920

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

* College Savers Trust fund is held outside of the State Treasury.

** Net Transfers represent change in net asset value of the total accounts (contributions and withdrawals by program participants) per QE June program report