

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

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Loan Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(b)

Contact Name: Jenna Yamauchi
 Phone: 808-620-9532
 Fund type (MOF) W
 Appropriation Acct. No. S-302-I

Intended Purpose: See attached.

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	1,825,766	1,990,103	2,230,618	2,414,975	1,594,975	774,975	554,975
Revenues	312,702	240,515	184,522	180,000	180,000	180,000	180,000
Expenditures	148,365		165	1,000,000	1,000,000	400,000	200,000
Transfers							
List each by JV# and date							
	1,825,767	1,990,103	2,230,619				
	(1,825,767)	(1,990,103)	(2,230,619)				
Net Total Transfers			0				
Ending Cash Balance	1,990,103	2,230,618	2,414,975	1,594,975	774,975	554,975	534,975
Encumbrances							
Unencumbered Cash Balance	1,990,103	2,230,618	2,414,975	1,594,975	774,975	554,975	534,975

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Loan Fund (S-302)

Means of Financing: Revolving Fund

1. Description and Purpose of Fund (including revenue source):

The Hawaiian Home Loan Fund was established in 1921 as a revolving fund. Section 4 of the Hawaii Admissions Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) made the Hawaiian Homes Commission Act (HHCA) a State law by compact with the United States. Under this compact, the Hawaiian Home Loan Fund may not be the subject of amendments that impair or reduce its powers and benefits without the consent of Congress.

Section 4 of the Hawaii Admissions Act, states in part:

"the Hawaiian home-loan fund, the Hawaiian home-operating fund, and the Hawaiian home-development fund shall not be reduced or impaired by any such amendment, whether made in the constitution or in the manner required for State legislation, and the encumbrances authorized to be placed on Hawaiian home lands by officers other than those charged with the administration of said Act, shall not be changed except with the consent of the United States" (emphasis added).

REVENUE LINE ITEMS:

Loan Principal Repayment - Pursuant to section 213(b) of the Hawaiian Homes Commission Act (HHCA), any principal repayment arising out of loans from the Hawaiian Home Loan Fund are to be credited to and deposited into the Hawaiian Home Loan Fund.

The Hawaiian Home Loan Fund is used principally to pay the net proceeds when a homestead lease is canceled or surrendered or when a lessee dies without leaving a qualified successor.

2. Statutory Basis of Fund:

Section 213 (b), Hawaiian Homes Commission Act of 1920, as amended

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for Submittal to the 2014 Legislature

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home General Loan Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(c)

Contact Name: Jenna Yamauchi
 Phone: 808-620-9532
 Fund type (MOF) W
 Appropriation Acct. No. S-323-I

Intended Purpose: See attached.

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	10,976,058	11,504,988	11,459,172	14,806,231	18,153,290	21,499,290	24,845,290
Revenues	4,972,288	4,623,835	6,076,940	6,076,940	6,076,000	6,076,000	6,076,000
Expenditures	4,443,358	4,669,651	2,729,881	2,729,881	2,730,000	2,730,000	2,730,000
Transfers							
List each by JV# and date							
	10,976,058	11,504,988	11,459,173				
	(10,976,058)	(11,504,988)	(11,459,173)				
Net Total Transfers							
Ending Cash Balance	11,504,988	11,459,172	14,806,231	18,153,290	21,499,290	24,845,290	28,191,290
Encumbrances							
Unencumbered Cash Balance	11,504,988	11,459,172	14,806,231	18,153,290	21,499,290	24,845,290	28,191,290

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home General Loan Fund (S-323)

Means of Financing: Revolving Fund

1. Description and Purpose of Fund (including revenue source):

Act 249, passed by the 1986 State Legislature consolidated all remaining loan funds other than the Hawaiian home-loan fund into the Hawaiian home-general loan fund. These loan funds were established through various amendments to the Act since statehood. The major source of receipts for this fund is through principal repayment of loans.

The department can make loans from the revolving funds for the following purposes:

1. Repair, maintenance, purchase or erection of dwellings on any tract and any permanent improvements.
2. Purchase of livestock and farm equipment (including aquaculture).
3. Assistance in developing land.
4. Farm loans not to exceed \$200,000.
5. Commercial loans.

In addition, the department may:

6. Use money in the Hawaiian home-operating fund to secure matching funds from federal, state or county agencies.
7. Loan or guarantee the repayment of loans up to fifty percent (50%) of the maximum single-residence loan amount allowed in Hawaii by the United States Department of Housing and Urban Development, Federal Housing Administration (FHA).
8. Permit loans to lessees by government agencies or private lenders, where the department assures payment of such loans in case of default.
9. Secure, pledge, or otherwise guarantee the repayment of money borrowed by the department from government agencies or private lenders. Money borrowed by the department or on departmental guarantees of loan shall at no time exceed \$100,000,000.

10. Use available loan fund monies or other funds as cash guarantees when required by lenders.
11. Exercise the functions of a lender of money in all direct loans made by government agencies or private lenders to lessees of which repayment is guaranteed by the department.
12. Pledge receivables of loan accounts outstanding as collateral to secure loans made by government agencies or private lenders to the department, the proceeds of which shall be used to make new loans.
13. Transfer into the Hawaiian home-trust fund any available money from any loan fund, except the Hawaiian home-loan fund, for use as cash guarantees or reserves when required by a federal agency authorized to insure or guarantee loans to lessees.

2. Statutory Basis of Fund:

Section 213 (c), Hawaiian Homes Commission Act of 1920, as amended

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

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Administration Account
 Legal Authority: Hawaiian Homes Commission Act, Section 213(f)

Contact Name: Jenna Yamauchi
 Phone: 808-620-9532
 Fund type (MOF) B
 Appropriation Acct. No. S-325-I

Intended Purpose: See attached.

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	5,779,856		13,030,827				
Beginning Cash Balance	16,588,105	16,691,756	15,341,118	19,134,898	22,614,307	26,093,717	29,573,127
Revenues	11,302,592	12,270,714	12,493,759	12,493,759	12,493,760	12,493,760	12,492,760
Expenditures	3,698,941	8,483,869	9,014,349	9,014,350	9,014,350	9,014,350	9,014,350
Transfers							
List each by JV# and date			2,216,870				
	12,500,000	5,945,807	12,504,969				
	(20,000,000)	(11,083,290)	(14,407,469)				
Net Total Transfers	(7,500,000)	(5,137,483)	314,370				
Ending Cash Balance	16,691,756	15,341,118	19,134,898	22,614,307	26,093,717	29,573,127	33,051,537
Encumbrances	239,408	1,431,591	936,247	940,000	940,000	940,000	940,000
Unencumbered Cash Balance	16,452,348	13,909,527	18,198,651	21,674,307	25,153,717	28,633,127	32,111,537

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
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Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Administration Account
 Legal Authority: Hawaiian Homes Commission Act, Section 213(f)

Contact Name: Jenna Yamauchi
 Phone: 808-620-9532
 Fund type (MOF) B
 Appropriation Acct. No. S-326-I

Intended Purpose: See attached.

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	6,322,564						
Beginning Cash Balance	2,221,422	2,997,888	2,116,449	997,245	997,245	997,245	997,245
Revenues	10,381	875	0	0	0	0	0
Expenditures	4,736,082	800,437	19,204	0	0	0	0
Transfers							
List each by JV# and date							
	5,504,667						
	(2,500)	(81,877)	(1,100,000)				
Net Total Transfers	5,502,167	(81,877)	(1,100,000)				
Ending Cash Balance	2,997,888	2,116,449	997,245	997,245	997,245	997,245	997,245
Encumbrances	1,107,092	128,696	109,476	50,000	25,000	0	0
Unencumbered Cash Balance	1,890,796	1,987,753	887,769	947,245	972,245	997,245	997,245

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Administration Account (S-325, S-326)

Means of Financing: Special Fund

1. Description and Purpose of Fund (including revenue source):

In 1959, the Hawaii Admission Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) provided that ownership of Hawaiian home lands (HHL) be transferred from the United States to the State of Hawaii. The Admission Act also provided that the HHL, as well as proceeds and income therefrom were to be held by the State in trust for native Hawaiians and administered in accordance with the Act, and that use of HHL for any other purpose would constitute a breach of trust for which suit may be brought by the United States.

Section 4 of the Hawaii Admissions Act, states in part:

"(3) that all proceeds and income from the "available lands" as defined by said Act, shall be used only in carrying out the provisions of said Act" (emphasis added).

Section 5(f) of the Hawaii Admissions Act, states in part:

"Such lands, proceeds, and income shall be managed and disposed of for one or more of the foregoing purposes in such manner as the constitution and laws of said State may provide, and their use for any other object shall constitute a breach of trust for which suit may be brought by the United States." (emphasis added).

REVENUE LINE ITEMS:

- 1) The entire receipts from any leasing or other dispositions of "available lands" are deposited into this account. Any interest or other earnings arising out of investments from this fund are to be credited to this fund.

Receipts of this fund are from general leases, licenses, revocable permits, rights of entry, and other dispositions of Hawaiian home lands. The Admission Act and the Constitution stipulate that all proceeds and income from "available lands," as defined by the HHCA, "shall be used only in carrying out the provisions of said Act."

EXPENDITURE LINE ITEMS:

- 1) The monies are to be expended by the department for salaries and all other administrative expenses of the department, excluding capital improvements, in the absence of general funds appropriated for operating and administrative costs.

Funds of the Administration Account must be incorporated in the Executive Budget and appropriated by the legislature before they can be used for salaries and operating costs.

OTHER CHANGES IN FUND BALANCE:

- 1) The HHCA provides that the excess of the receipts deposited into the Hawaiian Home Administration Account over the amount approved or made available by the legislature may be transferred to the Hawaiian Home Operating Fund.
- 2) All revenues from "available" lands are pledged to the repayment of DHHL revenue bonds. Monies in excess of the reserve and debt service requirements may be transferred back to the Administration Account upon Commission approval.

2. Statutory Basis of Fund:

Section 213(f), Hawaiian Homes Commission Act of 1920, as amended

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

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: DHHL Revenue Bond Special Fund
 Legal Authority: Hawaiian Homes Commission, Section 213.5

Contact Name: Jenna Yamauchi
 Phone: 808-620-9532
 Fund type (MOF) B
 Appropriation Acct. No. S-350-I

Intended Purpose: See attached.

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	13,187,192	13,382,548	13,693,888	10,725,849	10,759,918	10,793,988	10,828,058
Revenues	3,207,022	3,063,662	3,034,069	3,034,069	3,034,070	3,034,070	3,034,070
Expenditures	3,011,666	2,752,322	3,001,054	3,000,000	3,000,000	3,000,000	3,000,000
Transfers							
List each by JV# and date							
	9,398,041	8,000,000	12,396,686				
	(9,398,041)	(8,000,000)	(15,397,740)				
Net Total Transfers	0	0	(3,001,054)				
Ending Cash Balance	13,382,548	13,693,888	10,725,849	10,759,918	10,793,988	10,828,058	10,862,128
Encumbrances	849,523	1,297,200	1,496,146	1,400,000	1,400,000	1,400,000	1,400,000
Unencumbered Cash Balance	12,533,025	12,396,688	9,229,703	9,359,918	9,393,988	9,428,058	9,462,128

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Department of Hawaiian Home Lands Revenue Bond Special Fund (S-350)

Means of Financing: Special Fund

1. Description and Purpose of Fund (including revenue source):

In 1959, the Hawaii Admission Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) provided that ownership of Hawaiian home lands (HHL) be transferred from the United States to the State of Hawaii. The Admission Act also provided that the HHL, as well as proceeds and income therefrom were to be held by the State in trust for native Hawaiians and administered in accordance with the Act, and that use of HHL for any other purpose would constitute a breach of trust for which suit may be brought by the United States.

Section 4 of the Hawaii Admissions Act, states in part:

"(3) that all proceeds and income from the "available lands" as defined by said Act, shall be used only in carrying out the provisions of said Act" (emphasis added).

Section 5(f) of the Hawaii Admissions Act, states in part:

"Such lands, proceeds, and income shall be managed and disposed of for one or more of the foregoing purposes in such manner as the constitution and laws of said State may provide, and their use for any other object shall constitute a breach of trust for which suit may be brought by the United States." (emphasis added).

In October 1991, the department sold \$18 million of revenue bonds. All revenues from "available" lands were pledged to the repayment of these bonds. Monies in excess of the reserve and debt service requirements may be transferred back to the Administration Account upon Commission approval.

Pursuant to section 213.5 of the HHCA, the department is required to establish a Revenue Bond Special Fund for each undertaking financed by revenue bonds. A special fund was established for the revenue bonds issued in 1991. Sources of monies for this fund are:

1. Revenues committed for payment of debt service and maintenance of reserve accounts.
2. Interest from investments of reserve accounts.

The monies are primarily used to repay the debt service on the bonds and to maintain a reserve account as required by the bond resolution.

In 2009, DHHL issued \$42.5 million in revenue bonds.

2. Statutory Basis of Fund:

Section 213.5, Hawaiian Homes Commission Act of 1920, as amended

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

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Land Trust Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213.6

Contact Name: Jenna Yamauchi
 Phone: 808-620-9532
 Fund type (MOF) T
 Appropriation Acct. No. T-902-I

Intended Purpose: See attached.

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	99,064,431	115,434,414	136,231,183	145,686,136	145,686,136	145,686,136	145,686,136
Revenues	47,171,370	37,889,747	36,824,271				
Expenditures	30,801,387	17,092,978	21,237,794				
Transfers							
List each by JV# and date							
	19,000,000	30,000,000	47,632,440				
	(19,000,000)	(30,000,000)	(53,763,964)				
Net Total Transfers		0	(6,131,524)				
Ending Cash Balance	115,434,414	136,231,183	145,686,136	145,686,136	145,686,136	145,686,136	145,686,136
Encumbrances	24,756,638	37,581,285	51,949,357				
Unencumbered Cash Balance	90,677,776	98,649,898	93,736,779	145,686,136	145,686,136	145,686,136	145,686,136

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Lands Trust Fund (T-902)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

Act 14, Special Session 1995, (DHHL Land Claims Settlement Act) settles all claims made on behalf of the Hawaiian Home Lands Trust against the State between August 21, 1959 and July 1, 1988. It requires that the State make twenty annual deposits of \$30,000,000 or their discounted equivalent into the Hawaiian Home Lands Trust Fund. Proceeds of the fund may be used by DHHL for capital improvements and to meet the requirements of the Hawaiian Homes Commission Act of 1920, as amended.

2. Statutory Basis of Fund:

Section 213.6, Hawaiian Homes Commission Act of 1920, as amended.

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

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Operating Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(e)

Contact Name: Jenna Yamauchi
 Phone: 808-620-9532
 Fund type (MOF) T
 Appropriation Acct. No. T-905-I

Intended Purpose: See attached.

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	103,540,883						
Beginning Cash Balance	396,595	414,384	784,480	894,265	894,265	894,265	894,265
Revenues	8,642	2,607	29,046				
Expenditures	2,490,853	4,243,155	4,219,261				
Transfers							
List each by JV# and date							
	2,742,255	4,764,977	4,537,885				
	(242,255)	(154,333)	(237,885)				
Net Total Transfers	2,500,000	4,610,644	4,300,000				
Ending Cash Balance	414,384	784,480	894,265	894,265	894,265	894,265	894,265
Encumbrances	22,160	240,000	52,213				
Unencumbered Cash Balance	392,224	544,480	842,052	894,265	894,265	894,265	894,265

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: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Operating Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(e)

Contact Name: Jenna Yamauchi
 Phone: 808-620-9532
 Fund type (MOF): T
 Appropriation Acct. No.: T-906-I

Intended Purpose: See attached.

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	52,490,593						
Beginning Cash Balance	442,012	449,600	269,477	269,477	269,477	269,477	269,477
Revenues	38,823		0				
Expenditures	1,881,235	19,679	0				
Transfers							
List each by JV# and date							
	2,131,370						
	(281,370)	(160,444)					
Net Total Transfers	1,850,000	(160,444)					
Ending Cash Balance	449,600	269,477	269,477	269,477	269,477	269,477	269,477
Encumbrances	89,486	11,874	0				
Unencumbered Cash Balance	360,114	257,603	269,477	269,477	269,477	269,477	269,477

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: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Operating Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(e)

Contact Name: Jenna Yamauchi
 Phone: 808-620-9532
 Fund type (MOF) T
 Appropriation Acct. No. T-915-I

Intended Purpose: See attached.

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	13,315,061	15,844,504	16,937,973	15,309,105	15,309,105	15,309,105	15,309,105
Revenues	3,075,475	4,251,368	4,240,279				
Expenditures	2,972,256	3,485,904	2,986,233				
Transfers							
List each by JV# and date							
	6,676,224	7,778,005	11,604,322				
	(4,250,000)	(7,450,000)	(14,487,236)				
Net Total Transfers	2,426,224	328,005	(2,882,914)				
Ending Cash Balance	15,844,504	16,937,973	15,309,105	15,309,105	15,309,105	15,309,105	15,309,105
Encumbrances	6,458,647	5,077,723	3,405,601				
Unencumbered Cash Balance	9,385,857	11,860,250	11,903,504	15,309,105	15,309,105	15,309,105	15,309,105

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Operating Fund (T-905, T-906, T-915)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

The Hawaiian Home-Development Fund, established in 1941 as a special fund, and the Hawaiian Home Operating Fund, established in 1948 as a revolving fund, were merged into one fund, the Hawaiian Home Operating Fund, in 1986. Section 4 of the Hawaii Admissions Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) made the Hawaiian Homes Commission Act (HHCA) a State law by compact with the United States. Under this compact, the Hawaiian Home Development Fund and the Hawaiian Home Operating Fund may not be the subject of amendments that impair or reduce them without the consent of Congress. Consequently, the Hawaiian Home Operating Fund is managed as two separate portions, the operating portion and the development portion, to retain the characteristics and substance of the predecessors of this fund.

Section 4 of the Hawaii Admissions Act, states in part:

"the Hawaiian home-loan fund, the Hawaiian home-operating fund, and the Hawaiian home-development fund shall not be reduced or impaired by any such amendment, whether made in the constitution or in the manner required for State legislation, and the encumbrances authorized to be placed on Hawaiian home lands by officers other than those charged with the administration of said Act, shall not be changed except with the consent of the United States" (emphasis added).

REVENUE LINE ITEMS:

- 1-2) Loan Interest/ Investment Interest - Pursuant to section 213(b) of the Hawaiian Homes Commission Act (HHCA), any interest or earnings arising out of investments from the Hawaiian Home Loan Fund are to be credited to and deposited into the Hawaiian Home Operating Fund.
- 3) Miscellaneous - Pursuant to section 213(e) of the HHCA, all moneys received by the department from any other source, other than those prescribed in other funds of the HHCA, are deposited into the Hawaiian Home Operating Fund. This includes receipts collected from the Molokai and Anahola Water systems, hall rentals, and homestead lease payments.
- 4) Refund/ Reimbursables - Refunds and reimbursements of expenditures are deposited back to the fund of origination.

EXPENDITURE LINE ITEMS:

(1-14) Uses of the operating portion of the Hawaiian Home Operating Fund include:

1. Construction operation and maintenance of revenue-producing activities (such as the Molokai Water System, and the Anahola Farm Lots Water System, on the island of Kauai) that are intended to serve principally occupants on Hawaiian home lands.
2. Purchase of goods and services to be resold, rented or furnished on a charge basis to occupants of Hawaiian home lands. The department operates a community hall in Waimea on the island of Hawaii.
3. Cost of appraisals, studies, consultant services or other staff services, including those in section 202(b) of the HHCA. Some of DHHL temporary exempt hires are funded from this portion of the Operating Fund.

The uses of the development portion of the Hawaiian Home Operating Fund, which require approval of the Governor, include:

1. Improvement and development necessary to serve present and future occupants of Hawaiian home lands.
2. Improvements, additions, and repairs to all assets owned or leased by the department excluding structures or improvements that the department is obligated to acquire under Section 209 of the HHCA.
3. Engineering, architectural and planning services to maintain and develop properties.
4. For consultant services.
5. For purchase or lease of equipment.
6. For acquisition or lease of real property; and
7. Improvements constructed for the benefit of the beneficiaries of the HHCA and not otherwise permitted in the loan funds or Administration Account.

OTHER CHANGES IN FUND BALANCE:

- 1) The Hawaiian Homes Commission authorizes the quarterly transfer of moneys from the Hawaiian Home Receipts Fund to the Hawaiian Home Operating Fund.

2) Any amount in the Hawaiian Home Administration Account which is in excess of the amount approved by the State Legislature or made available for the fiscal period may be transferred to the Hawaiian Home Operating Fund.

2. Statutory Basis of Fund:

Section 213 (e), Hawaiian Homes Commission Act of 1920, as amended

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

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Receipts Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(g)

Contact Name: Jenna Yamauchi
 Phone: 808-620-9532
 Fund type (MOF) T
 Appropriation Acct. No. T-916-I

Intended Purpose: See attached.

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	472,026	472,026	472,026	472,026	5,172,026	9,872,026	14,572,026
Revenues	4,960,244	4,778,005	4,668,952	4,700,000	4,700,000	4,700,000	4,700,000
Expenditures			3,055				
Transfers							
List each by JV# and date							
	(4,960,244)	(4,778,005)	(4,665,897)				
Net Total Transfers	(4,960,244)	(4,778,005)	(4,665,897)				
Ending Cash Balance	472,026	472,026	472,026	5,172,026	9,872,026	14,572,026	19,272,026
Encumbrances	0	0	0				
Unencumbered Cash Balance	472,026	472,026	472,026	5,172,026	9,872,026	14,572,026	19,272,026

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Receipts Fund (T-916)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

All interest monies from loans or investments received by the department from any fund (except the borrowed money loans in the Hawaiian home-general loan fund and the Hawaiian home-loan fund) are deposited into this fund. In essence, the fund was to serve as a clearing account at the end of each quarter, all monies in this fund are transferred to the Hawaiian home-operating fund, the Hawaiian home-administration account, the Hawaiian home-trust fund and any loan fund in accordance with rules adopted by the department. Since this a clearing account and monies are transferred quarterly, as required by the Hawaiian Homes Commission Act, there are no beginning and ending balances at start and end of quarter. Consequently, there are no prior year or end of year balances.

2. Statutory Basis of Fund:

Section 213 (g), Hawaiian Homes Commission Act of 1920, as amended

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

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Trust Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(h)

Contact Name: Jenna Yamauchi
 Phone: 808-620-9532
 Fund type (MOF): T
 Appropriation Acct. No.: T-917-I

Intended Purpose: See attached.

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	10,850,100	10,850,100	8,592,559	8,592,559	8,592,559	8,592,559	8,592,559
Revenues							
Expenditures		2,257,541					
Transfers							
List each by JV# and date							
	10,850,000	10,850,000	8,592,559				
	(10,850,000)	(10,850,000)	(8,592,559)				
Net Total Transfers			0				
Ending Cash Balance	10,850,100	8,592,559	8,592,559	8,592,559	8,592,559	8,592,559	8,592,559
Encumbrances	0						
Unencumbered Cash Balance	10,850,100	8,592,559	8,592,559	8,592,559	8,592,559	8,592,559	8,592,559

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Trust Fund (T-917)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

Monies deposited into this fund are available for transfers into any other fund or account authorized by the Act or for any public purpose to further the purposes of the Act. Public purpose includes using the Hawaiian home trust fund as a reserve for loans insured or guaranteed by the Federal Housing Administration, Veteran Administration or any other federal agency authorized to insure or guarantee loans. A major deposit in the Hawaiian home-trust fund is the reserve for loans insured by the Federal Housing Administration.

2. Statutory Basis of Fund:

Section 213(h), Hawaiian Homes Commission Act of 1920, as amended

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

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Native Hawaiian Rehabilitation Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(i)

Contact Name: Jenna Yamauchi
 Phone: 808-620-9532
 Fund type (MOF) T
 Appropriation Acct. No. T-924-I

Intended Purpose: See attached.

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	7,882,212	7,160,643	6,158,412	5,629,777	5,029,777	4,429,777	3,829,777
Revenues	463,904	452,424	380,235	400,000	400,000	400,000	400,000
Expenditures	1,185,473	1,454,655	908,870	1,000,000	1,000,000	1,000,000	1,000,000
Transfers							
List each by JV# and date							
	3,000,000	2,000,000	1,350,000				
	(3,000,000)	(2,000,000)	(1,350,000)				
Net Total Transfers			0				
Ending Cash Balance	7,160,643	6,158,412	5,629,777	5,029,777	4,429,777	3,829,777	3,229,777
Encumbrances	3,276,805	3,291,354	2,628,048	2,500,000	2,500,000	2,500,000	2,500,000
Unencumbered Cash Balance	3,883,838	2,867,058	3,001,729	2,529,777	1,929,777	1,329,777	729,777

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Native Hawaiian Rehabilitation Fund (T-924)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

The Native Hawaiian Rehabilitation Fund (NHRF) was created by the 1978 Constitutional Convention to finance various activities intended to exclusively benefit native Hawaiians. This includes, but is not limited to, educational, economic, political, social, and cultural processes by which the general welfare and conditions of native Hawaiians are improved and perpetuated. The specific sources of NHRF funds vary, but are primarily derived from certain lands labeled "ceded lands" which were conveyed from the federal government to the State when it was admitted into the Union.

REVENUE LINE ITEMS:

- 1) Thirty percent of the state receipts, derived from lands previously cultivated and cultivated as sugarcane lands and from water licenses, are deposited into this fund.
- 2) Any payments of principal, interest or other earnings arising out of the loan or investments from the fund are credited and deposited into this fund.

EXPENDITURE LINE ITEMS:

- 1) NHRF has been used for interim home construction. The fund is reimbursed by private lenders that provide permanent takeout loans (e.g. FHA loans).
- 2) NHRF has also been involved in the financing of community based projects and an education scholarship program within the native Hawaiian community.

2. Statutory Basis of Fund:

Section 213(i), Hawaiian Homes Commission Act of 1920, as amended

DEPARTMENT OF HAWAIIAN HOME LANDS																			
CASH TRANSFER BETWEEN FUNDS																			
ORACLE TRIAL BALANCE																			
FISCAL YEAR 2013 (July 1, 2012 - June 30, 2013)																			
Oracle Acct. #'s			#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62100	#62200	#62200	#62200
SEFX	DATE	JV REF.	HH Recpts. Fd. T-13-916 (Transfer Out)	HH Temp Deposits T-11-901 Transfer Out	HH Temp Deposits T-12-901 Transfer Out	HH Temp Deposits T-13-901 Transfer Out	HH Temp Deposits T-13-901 Transfer In	HH Oper Fund T-09-915 Transfer Out	HH Oper Fund T-10-915 Transfer Out	HH Oper Fund T-11-915 Transfer Out	HH Oper Fund T-12-915 Transfer Out	HH Oper Fd T-13-915 Transfer In	HH Oper Fund (P&D) T-10-905 Transfer Out	HH Oper Fund (P&D) T-10-906 Transfer Out	HH Oper Fund (P&D) T-11-905 Transfer Out	HH Oper Fd (P & D) T-13-905 Transfer In	HH Trust Fund T-96-902 Transfer Out	HH Trust Fund T-97-902 Transfer Out	
01	Jul-12	13-001																	
02	Jul-12	13-001																	
03	Jul-12	13-001																	
04	Jul-12	13-001																	
05	Jul-12	13-002		(674,870.53)	(400,000.00)		1,074,870.53												
06	Jul-12	13-002																	
07	Jul-12	13-002																	
08	Jul-12	13-002																	
09	Jul-12	13-002							(1,000,000.00)	(1,500,000.00)		2,500,000.00							
10	Jul-12	13-003											(500,000.00)					500,000.00	
11	Aug-12	13-025									(500,000.00)							500,000.00	
12	Aug-12	13-026																	
13	Aug-12	13-029																	
14	Aug-12	13-030																	
15	Aug-12	13-034																	
16	Aug-12	13-037																	
17	Aug-12	13-040																	
18	Sep-12	13-049																	
19	Sep-12	13-049							(750,000.00)			750,000.00							
20	Sep-12	13-049										(300,000.00)			(237,884.65)		537,884.65		
21	Sep-12	13-055																	
22	Sep-12	13-059	(700,000.00)																
23	Sep-12	13-060	(487,373.05)																
24	Oct-12	13-075																	
25	Oct-12	13-078											(500,000.00)					500,000.00	
26	Dec-12	13-100	(540,000.00)				540,000.00												
27	Dec-12	13-101	(550,076.63)				550,076.63												
28	Dec-12	13-103											(500,000.00)					500,000.00	
29	Jan-13	13-118																	
30	Jan-13	13-124																	
31	Jan-13	13-128											(500,000.00)					500,000.00	
32	Jan-13	13-129																	
33	Jan-13	13-136																	
34	Feb-13	13-142											(500,000.00)					500,000.00	
35	Feb-13	13-148											(500,000.00)					500,000.00	
36	Feb-13	13-149											(500,000.00)					500,000.00	
37	Apr-13	13-153																	
38	Apr-13	13-154																	
39	Mar-13	13-157	(690,000.00)				690,000.00												
40	Apr-13	13-158	(443,073.52)				443,073.52												
41	Apr-13	13-177																	
42	May-13	13-206											(500,000.00)					500,000.00	
43	May-13	13-218																	
44	Jun-13	13-221					(2,223,150.15)												
45	Jun-13	13-224	(975,000.00)																
46	Jun-13	13-227																(8,131.57)	(14,750.59)
47	Jun-13	13-227						(800,000.00)					(1,000,000.00)						
48	Jun-13	13-228																	
49	Jun-13	13-228																	
50	Jun-13	13-228																	

DEPARTMENT OF HAWAIIAN HOME LANDS																			
CASH TRANSFER BETWEEN FUNDS																			
ORACLE TRIAL BALANCE																			
FISCAL YEAR 2013 (July 1, 2012 - June 30, 2013)																			
Oracle Acct. #'s	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62100	#62200	#62200	#62200	
	HH Recpts. Fd.	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Oper Fund	HH Oper Fund	HH Oper Fund	HH Oper Fund	HH Oper Fund	HH Oper Fd	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fd (P & D)	HH Trust Fund	HH Trust Fund	HH Trust Fund	
SFX	T-13-916	T-11-901	T-12-901	T-13-901	T-13-901	T-09-915	T-10-915	T-11-915	T-12-915	T-13-915	T-13-915	T-10-905	T-10-906	T-11-905	T-13-905	T-96-902	T-97-902	T-97-902	
DATE	(Transfer Out)	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	
JV REF.																			
51	Jun-13	13-228																	
52	Jun-13	13-234	(276,141.62)																
53	Jun-13	13-236																	
54	Jun-13	13-249																	
55	Jun-13	13-253	(4,232.07)																
TOTALS			(4,665,896.89)	(674,870.53)	(400,000.00)	(2,223,150.15)	3,298,020.68	(800,000.00)	(750,000.00)	(1,000,000.00)	(3,000,000.00)	(3,800,000.00)	11,604,321.81	0.00	0.00	(237,884.65)	4,537,884.65	(8,131.57)	(14,750.59)
SFX																			
1 To transfer cash of \$1,500,000.00 from S-12-302 to S-13-302																			
2 To transfer cash of \$7,500,000.00 from S-12-323 to S-13-323																			
3 To transfer cash of \$804,095.85 from S-10-325 to S-13-325, \$700,000 from S-10-326 to S-13-325 and \$3 million from S-11-325 to S-13-325, \$6 million from S-12-325 to S-13-325 and \$400,000 from S-11-326 to S-13-325.																			
4 To transfer cash of \$127,960.65 from S-10-350 to S-13-350, \$4 million from S-11-350 to S-12-350 and \$5 million from S-12-350 to S-13-350																			
48 To transfer cash of \$730,619.23 from S-12-302 to S-13-302																			
49 To transfer cash of \$3,959,173.29 from S-12-323 to S-13-323																			
50 To transfer cash of \$405,063.12 from S-11-350 to S-13-350 and \$2,863,662.02 from S-12-350 to S-13-350																			
51 To transfer cash of \$1,485.85 from S-96-325 to S-13-325, \$71,208.35 from S-05-325 to S-13-325, \$61,428.68 from S-06-325 to S-13-325, \$520,162.60 from S-07-325 to S-13-325, \$352,240.98 from S-09-325 to S-13-325 and \$594,346.83 from S-11-325 to S-13-325																			
SFX																			
5 To transfer cash of \$674,870.53 from T-11-901 to T-13-901 and \$400,000 from T-12-901 to T-13-901																			
6 To transfer cash of \$10 million from T-11-902 to T-13-902																			
7 To transfer cash of \$8,592,559 from T-12-917 to T-13-917.																			
8 To transfer cash of \$350,000 from T-10-924 to T-13-924, \$250,000 from T-11-924 to T-13-924 and \$750,000 from T-12-924 to T-13-924.																			
9 To transfer cash of \$1 million from T-11-915 to T-13-915 and \$1.5 million from T-12-915 to T-13-915.																			
46 To transfer cash of \$8,131.57 from T-96-902 to T-13-902, \$14,750.59 from T-97-902 to T-13-902, \$160,000 from T-98-902 to T-13-902, \$22,356.09 from T-09-902 to T-13-902, \$2,267,143.12 from T-04-902 to T-13-902, \$2.5 million from T-05-902 to T-13-902, \$2,640,058.15 from T-06-902 to T-13-902, \$5 million from T-10-902 to T-13-902 and \$5 million from T-11-902 to T-13-902																			
47 To transfer cash of \$800,000 from T-09-915 to T-13-915 and \$1 million from T-12-915 to T-13-915																			
SFX																			
10 To transfer cash of \$500,000 from T-13-915 to T-13-905 to cover payroll expenditures																			
11 To transfer cash of \$500,000 from T-12-915 to T-13-905 to cover payroll expenditures																			
25 To transfer cash of \$500,000 from T-13-915 to T-13-905 to cover payroll expenditures																			
28 To transfer cash of \$500,000 from T-13-915 to T-13-905 to cover payroll expenditures																			
31 To transfer cash of \$500,000 from T-13-915 to T-13-905 to cover payroll expenditures																			
35 To transfer cash of \$500,000 from T-13-915 to T-13-905 to cover payroll expenditures																			
37 To transfer cash of \$500,000 from T-13-915 to T-13-905 to cover payroll expenditures																			
42 To transfer cash of \$500,000 from T-13-915 to T-13-905 to cover payroll expenditures																			
SFX																			
44 To transfer cash of \$1,111,575.07 from T-13-901 to T-13-915 and \$1,111,575.08 from T-13-901 to S-13-323 as per HHC Agenda Item H-5 dated 06/17/13																			

DEPARTMENT OF HAWAIIAN HOME LANDS
 CASH TRANSFER BETWEEN FUNDS
 ORACLE TRIAL BALANCE
 FISCAL YEAR 2013 (July 1, 2012 - June 30, 2013)

Oracle Acct. #'s	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62100	#62200	#62200	
	HH Recpts. Fd.	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Oper Fund	HH Oper Fund	HH Oper Fund	HH Oper Fund	HH Oper Fund	HH Oper Fund	HH Oper Fd	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fd (P & D)	HH Trust Fund	HH Trust Fund	
	T-13-916	T-11-901	T-12-901	T-13-901	T-13-901	T-09-915	T-10-915	T-11-915	T-12-915	T-13-915	T-13-915	T-13-915	T-10-905	T-10-906	T-11-905	T-13-905	T-96-902	T-97-902	
SFX	DATE	JV REF.	(Transfer Out)	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	
			SFX																
			15 To transfer cash of \$2,500 from S-13-325 to S-13-398(HH Protocol Fund)																
			SFX																
			SFX																
			24 To transfer cash of \$3 million from S-12-325 to S-13-305 as per HHC Agenda item H-1 dated 6/18/12																
			29 To transfer cash of \$3 million from S-13-305 to T-13-915 as per HHC Agenda item H-1 dated 6/18/12																
			SFX																
			19 To transfer cash of \$750,000 from T-10-915 to T-13-915																
			20 To transfer cash of \$300,000 from T-13-915 to T-13-905, \$237,884.65 from T-11-905 to T-13-905																
			SFX																
			12 To transfer cash of \$11,509.00 from S-13-213 to S-10-213 to cover expenditures																
			13 To transfer cash of \$7,955.87 from S-13-213 to S-11-213 to cover expenditures																
			14 To transfer cash of \$694.22 from S-13-213 to S-09-213 to cover expenditures																
			16 To transfer cash of \$4,017.58 from S-13-213 to S-09-213 to cover expenditures																
			17 To transfer cash of \$10,433.17 from S-13-213 to S-12-213 to cover expenditures																
			21 To transfer cash of \$36,415.20 from S-13-213 to S-12-213 to cover expenditures																
			30 To transfer cash of \$34,469.08 from S-13-213 to S-12-213 to cover expenditures																
			33 To transfer cash of \$937.81 from S-13-213 to S-11-213 to cover expenditures																
			34 To transfer cash of \$38,170.13 from S-13-213 to S-11-213 to cover expenditures																
			36 To transfer cash of \$38,170.13 from S-11-213 to S-12-213 to cover expenditures																
			38 To transfer cash of \$38,580.18 from S-13-213 to S-12-213 to cover expenditures																
			41 To transfer cash of \$2,475.52 from S-03-270 to S-13-213 to cover expenditures																
			43 To transfer cash of \$15,899.42 from S-13-213 to S-03-270 to cover expenditures																
			SFX																
			22 To transfer cash of \$700,000 from T-13-916 to T-13-915 as per HHC Agenda Item No. H-1 dated 9/17/12(first quarter cash receipts)																
			23 To transfer cash of \$487,373.05 from T-13-916 to T-13-915 as per HHC Agenda Item No. H-1 dated 09/17/12(first quarter cash receipts 2nd transfer)																
			26 To transfer cash of \$540,000 from T-13-916 to T-13-901 as per HHC Agenda Item No. H-1 dated 12/17/12-Amended(2nd quarter cash receipts)																
			27 To transfer cash of \$550,076.63 from T-13-916 to T-13-901 as per HHC Agenda Item No. H-1 dated 12/17/12-Amended(2nd quarter cash receipts 2nd transfer)																
			39 To transfer cash of \$690,000 from T-13-916 to T-13-901 as per HHC Agenda Item No. H-1 dated 3/18/13(3rd quarter cash receipts)																
			40 To transfer cash of \$443,073.52 from T-13-916 to T-13-901 as per HHC Agenda Item No. H-1 dated 3/18/13(3rd quarter cash receipts 2nd transfer)																
			45 To transfer cash of \$975,000 from T-13-916 to T-13-915 as per HHC Agenda Item No. H-4 dated 6/17/13 & 6/18/13(4th quarter cash receipts)																
			52 To transfer cash of \$276,141.62 from T-13-916 to T-13-915 as per HHC Agenda Item No. H-4 dated 6/17/13 & 6/18/13(4th quarter cash receipts 2nd transfer)																
			55 To transfer cash of \$4,232.07 from T-13-916 to T-13-915 as per HHC Agenda Item H-4 dated 6/17/13 & 6/18/13(4th quarter cash receipts 3rd transfer)																
			SFX																
			53 To reclassify remittances to Wells Fargo Debt Service Acct from S350 to T991																

DEPARTMENT OF HAWAIIAN HOME LANDS																				
CASH TRANSFER BETWEEN FUNDS																				
ORACLE TRIAL BALANCE																				
FISCAL YEAR 2013 (July 1, 2012 - June 30, 2013)																				
Oracle Acct. #'s	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62100	#62200	#62200	#62200	
	HH Recpts. Fd.	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Oper Fund	HH Oper Fund	HH Oper Fund	HH Oper Fund	HH Oper Fund	HH Oper Fund	HH Oper Fd	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fd (P & D)	HH Trust Fund	HH Trust Fund	HH Trust Fund	
	T-13-916	T-11-901	T-12-901	T-13-901	T-13-901	T-09-915	T-10-915	T-11-915	T-12-915	T-13-915	T-13-915	T-10-905	T-10-906	T-11-905	T-13-905	T-96-902	T-97-902			
SFX	DATE	JV REF.	(Transfer Out)	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	
		SFX																		
		20	To transfer cash of \$5 million from T-10-902 to T-12-902 and \$5 million from T-11-902 to T-12-902.																	
		32	To transfer cash of \$10 million from T-12-902 to T-13-902																	
		54	To record the receipt of \$30 million from B&F as it relates to Act 14																	

#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62100	#62200	#62200	#62200	#62100	#62200	#62200	#62200	
HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	NHRF Fund	NHRF Fund	NHRF Fund	NHRF Fund	HH Admin (Oper)	HH Admin (Oper)	HH Admin (Oper)	
T-98-902	T-99-902	T-04-902	T-05-902	T-06-902	T-10-902	T-11-902	T-12-902	T-13-902	T-12-917	T-13-917	T-10-924	T-11-924	T-12-924	T-13-924	S-96-325	S-05-925	S-06-325	
Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	
						(10,000,000.00)		10,000,000.00		(8,592,559.00)	8,592,559.00							
													(350,000.00)	(250,000.00)	(750,000.00)	1,350,000.00		
						(5,000,000.00)	(5,000,000.00)	10,000,000.00										
(160,000.00)	(22,356.09)	(2,287,143.12)	(2,500,000.00)	(2,640,058.15)	(5,000,000.00)	(5,000,000.00)		17,632,439.52										

#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62100	#62200	#62200	#62200	#62100	#62200	#62200	#62200
HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	NHRF Fund	NHRF Fund	NHRF Fund	NHRF Fund	HH Admin (Oper)	HH Admin (Oper)	HH Admin (Oper)
T-98-902	T-99-902	T-04-902	T-05-902	T-06-902	T-10-902	T-11-902	T-12-902	T-13-902	T-12-917	T-13-917	T-10-924	T-11-924	T-12-924	T-13-924	S-96-325	S-05-325	S-06-325
Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out
								30,000,000.00							(1,485.85)	(71,208.35)	(61,428.68)
(160,000.00)	(22,356.09)	(2,287,143.12)	(2,500,000.00)	(2,640,058.15)	(5,000,000.00)	(20,000,000.00)	(15,000,000.00)	77,632,439.52	(8,592,559.00)	8,592,559.00	(350,000.00)	(250,000.00)	(750,000.00)	1,350,000.00	(1,485.85)	(71,208.35)	(61,428.68)

#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62100	#62200	#62200	#62200	#62100	#62200	#62200	#62200
HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	NHRF Fund	NHRF Fund	NHRF Fund	NHRF Fund	HH Admin (Oper)	HH Admin (Oper)	HH Admin (Oper)
T-98-902	T-99-902	T-04-902	T-05-902	T-06-902	T-10-902	T-11-902	T-12-902	T-13-902	T-12-917	T-13-917	T-10-924	T-11-924	T-12-924	T-13-924	S-96-325	S-05-325	S-06-325
Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out

#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62100	#62200	#62100	#62100	#62200	#62200	#62200
<i>HH Admin (Oper)</i>	<i>HH Admin (Oper)</i>	<i>HH Admin (Oper)</i>	<i>HH Admin (Oper)</i>					<i>HH Admin-Admin</i>	<i>HH Loan Fund</i>	<i>HH Loan Fund</i>	<i>HH Gen Loan Fund</i>	<i>HH Gen Loan Fund</i>	<i>HH Admin Acct</i>	<i>HH Admin Acct</i>	<i>HH Revenue Bond</i>		
<i>S-07-325</i>	<i>S-08-325</i>	<i>S-10-325</i>	<i>S-10-326</i>	<i>S-11-325</i>	<i>S-12-325</i>	<i>S-13-325</i>	<i>S-11-326</i>	<i>S-13-325</i>	<i>S-12-326</i>	<i>S-12-302</i>	<i>S-13-302</i>	<i>S-12-323</i>	<i>S-13-323</i>	<i>S-13-305</i>	<i>S-10-350</i>	<i>S-11-350</i>	
Transfer Out	Transfer Out	Transfer Out	(Transfer Out)	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer In	(Transfer Out)	Transfer In	(Transfer Out)	(Transfer In)	(Transfer Out)	Transfer Out
									(1,500,000.00)	1,500,000.00		(7,500,000.00)	7,500,000.00				
		(804,095.85)	(700,000.00)	(3,000,000.00)	(6,000,000.00)		(400,000.00)	10,904,095.85								(127,960.65)	(4,000,000.00)
							(2,500.00)										
					(3,000,000.00)											3,000,000.00	
														(3,000,000.00)			
										(730,619.23)	730,619.23						
												(3,959,173.29)	3,959,173.29				
																	(405,063.12)

#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62100	#62200	#62100	#62100	#62200	#62200	#62200
HH Admin (Oper)	HH Admin (Oper)	HH Admin (Oper)	HH Admin (Oper)					HH Admin-Admin	HH Loan Fund	HH Loan Fund	HH Gen Loan Fund	HH Gen Loan Fund	HH Admin Acct	HH Admin Acct	HH Revenue Bond		
S-07-325	S-09-325	S-10-325	S-10-326	S-11-325	S-12-325	S-13-325	S-11-326	S-13-325	S-12-326	S-12-302	S-13-302	S-12-323	S-13-323	S-13-305	S-13-305	S-10-350	S-11-350
Transfer Out	Transfer Out	Transfer Out	(Transfer Out)	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer In	(Transfer Out)	Transfer In	(Transfer Out)	(Transfer In)	(Transfer Out)	Transfer Out
(520,162.60)	(352,240.98)			(594,346.83)				1,600,873.29									
(520,162.60)	(352,240.98)	(804,095.85)	(700,000.00)	(3,594,346.83)	(9,000,000.00)	(2,500.00)	(400,000.00)	12,504,969.14	0.00	(2,230,619.23)	2,230,619.23	(11,459,173.29)	12,570,748.37	(3,000,000.00)	3,000,000.00	(127,960.65)	(4,405,063.12)

#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62100	#62200	#62100	#62100	#62200	#62200	#62200
<i>HH Admin (Oper)</i>	<i>HH Admin (Oper)</i>	<i>HH Admin (Oper)</i>	<i>HH Admin (Oper)</i>						<i>HH Admin -Admin</i>	<i>HH Loan Fund</i>	<i>HH Loan Fund</i>	<i>HH Gen Loan Fund</i>	<i>HH Gen Loan Fund</i>	<i>HH Admin Acct</i>	<i>HH Admin Acct</i>		<i>HH Revenue Bond</i>
<i>S-07-325</i>	<i>S-09-325</i>	<i>S-10-325</i>	<i>S-10-326</i>	<i>S-11-325</i>	<i>S-12-325</i>	<i>S-13-325</i>	<i>S-11-326</i>	<i>S-13-325</i>	<i>S-12-326</i>	<i>S-12-302</i>	<i>S-13-302</i>	<i>S-12-323</i>	<i>S-13-323</i>	<i>S-13-305</i>	<i>S-13-305</i>	<i>S-10-350</i>	<i>S-11-350</i>
Transfer Out	Transfer Out	Transfer Out	(Transfer Out)	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer In	(Transfer Out)	Transfer In	(Transfer Out)	(Transfer In)	(Transfer Out)	Transfer Out

Prep:														
Reviewed:														
#62100	#62200	#62200	#62100	#62100	#62200	#62100	#62100	#62100	#62200	#62100	#62100	#62200	#62100	
													Protocol Fund	
S-13-350	S-12-350	S-13-350	T-13-991	S-03-270	S-03-270	S-09-213	S-10-213	S-11-213	S-11-213	S-12-213	S-13-213	S-13-213	S-13-398	NET
Transfer In	Transfer Out	Transfer Out	Transfer In	Transfer In	Transfer Out	Transfer In	Transfer In	Transfer In	Transfer Out	Transfer In	Transfer In	Transfer Out	Transfer In	TRANSFERS