October 23, 2014

FINANCE MEMORANDUM

TO: All Department Heads

FROM: Kalbert K. Young
Director of Finance

SUBJECT: Report on Non-General Fund Information

In accordance with Section 37-47, HRS, the Department of Budget and Finance is compiling a report on all non-general fund accounts for submittal to the 2015 Legislature.

Please complete the attached form (Form 37-47) concerning non-general funds. Make copies of the form and use additional sheets if necessary. The electronic version of the form is available for download at: http://hawaii.gov/budget/bppmforms/.

Please note that the following changes have been made to the instructions and Form 37-47:

• Under the “Legal Authority” field, do not cite an executive budget Act as the legal authority unless the fund was expressly created by that budget Act.

• Under the “Sources of Revenues” field, list the sources of revenues as well as the legal authorities for the sources of revenues if they are authorized by some legal authority other than the legal authority that established the fund.

• The “Encumbrances” field has been replaced at the top of the form with a “Variances” field. Please provide an explanation for any variances of +/- 10% or more for revenues or expenditures.
Your response should be submitted to the following address:

Mr. Neal Miyahira, Administrator
Budget, Program Planning and Management Division
Department of Budget and Finance
250 S. Hotel Street, Room 301
Honolulu, Hawaii 96813

Please submit two paper copies and a CD of the electronic copy in Excel format of all completed forms by November 28, 2014. The electronic copy can also be e-mailed to terri.l.ohta@hawaii.gov.

Please have your staff contact Mr. Neal Miyahira, Administrator of the Budget, Program Planning and Management Division, at 586-1530 if there are any questions. Thank you for your cooperation with this request.

Attachments
Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Variance:

<table>
<thead>
<tr>
<th>Financial Data</th>
<th>FY 2012 (actual)</th>
<th>FY 2013 (actual)</th>
<th>FY 2014 (actual)</th>
<th>FY 2015 (estimated)</th>
<th>FY 2016 (estimated)</th>
<th>FY 2017 (estimated)</th>
<th>FY 2018 (estimated)</th>
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<tbody>
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<td>Appropriation Ceiling</td>
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<td>Expenditures</td>
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<td>Encumbrances</td>
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Additional Information:
- Amount Req. by Bond Covenants
- Amount from Bond Proceeds
- Amount Held in CODs, Escrow Accounts, or Other Investments
INSTRUCTIONS FOR FORM 37-47
REPORT ON NON-GENERAL FUND INFORMATION

Please use the following field descriptions to assist in the filling out of the form for each of your non-general funds.

- Department – the three letter budget acronym (e.g., AGR, AGS, BED) for your department.

- Contact Name – name of the person who can respond to questions on the fund’s financial information.

- Program ID(s) – what Program ID (e.g., AGR 101) has the fund ceiling included in their appropriation (if multiple Program IDs have appropriation ceilings for the fund, please footnote each Program ID and the corresponding appropriation ceiling amount).

- Phone # - phone number for person who can respond to questions on the fund’s financial information.

- Name of Fund – the name usually associated with the fund.

- Fund Type (MOF) – means of financing.

- Legal Authority – cite the specific HRS section or Session Laws act (e.g., Act XXX, SLH 20XX or Section xx-x, HRS); do not cite an executive budget act unless the fund was expressly created only by that act.

- Appr. Acct. # - the appropriation account number used for the fund (i.e., S-XX-123-A).

- Intended Purpose – the intended purpose of the fund.

- Source of Revenues – list source(s) of revenues for the fund including transfers; if there are sources of revenues other than those authorized by the legal authority that established the fund, then cite the legal authorities of those sources of revenues.

- Current Program Activities/Allowable Expenses – purposes for which expenditures from the fund may be expended pursuant to the fund’s legal authority.

- Purpose of Proposed Ceiling Increase (if applicable) – if a non-general fund ceiling increase is being sought in the FB 15-17 Executive Budget, provide a brief summary of the reason(s) for the increase.

- Variances – explanation of any variances of +/-10% or more in revenues or expenditures between any two years.
• Appropriation Ceiling – For all years FY 12 – FY 15, indicate the appropriation ceiling for this fund, as provided for by the Legislature. For all years FY 16 and beyond, indicate the proposed appropriation ceiling.

• Beginning Cash Balance – indicate the actual or projected cash balance in the fund at the beginning of the respective fiscal year (July 1).

• Revenues – indicate actual or projected annual revenues for the fund for each respective fiscal year. (This number should be positive and should be consistent with revenue information in eRev.)

• Expenditures – indicate actual or projected annual operating expenditures for the fund for each respective fiscal year.

• Transfers – indicate the amounts transferred into and out of the fund for each respective fiscal year, listing each by Journal Voucher number and date. (Insert rows as needed.)

• Net Total Transfers – indicate the net total of all transfers into and out of the fund (should be the sum of all the transfers listed).

• Ending Cash Balance – indicate the actual or projected cash balance in the fund at the end of each respective fiscal year. (This number should be the sum of the following: + Beginning Balance + Revenues – Expenditures +/- Net Total Transfers )

• Encumbrances – indicate actual or projected encumbrances as of June 30 for each respective fiscal year.

• Unencumbered Cash Balance – indicate the actual or projected unencumbered cash balance in the fund at the end of each respective fiscal year. (This number should be the sum of + Ending Cash Balance – Encumbrances.)

Additional Information:

• Amount Required by Bond Covenants – the amount of funds in the account which are required by bond covenants or other related bond obligations.

• Amount for Bond Proceeds – the amount of funds in the account derived from bond proceeds.

• Amount Held in CODs, Escrow Accounts, or Other Investments – the amount of funds held in certificates of deposit, escrow accounts or other investments.