

**Report on Non-General Fund Information**  
for Submittal to the 2015 Legislature

Department: LBR  
 Prog ID(s): LBR 111 / Placement Services  
 Name of Fund: Employment and Training Special Fund  
 Legal Authority: Section 383 - 128 HRS

Contact Name: Kim Saito  
 Phone: 586-8903  
 Fund type (MOF): Special (B)  
 Appropriation Acct. No.: S-318-L

Intended Purpose: To provide grants and subsidies to public, private and non-profit organizations for employment, education and training.

Source of Revenues: Employer contributions

Current Program Activities/Allowable Expenses: A) Programs to create a more diversified base for businesses; B) Programs for high-growth industries with critical shortages; C) Programs to retrain unemployed workers; D) Programs for individuals who do not qualify for federal or state programs; E) Programs for individuals to improve career employment prospects.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: Revenue - FY14 revenues reflect a full year of ETF assessments subsequent to a 1-year moratorium which affected FY13 revenues.  
 Expenses - Due to the 1-year moratorium on assessments, FY 13 expenses were sharply curtailed to ensure solvency of the fund. With the end of the moratorium, FY14 services were increased resulting in increased expenses.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,641,018	3,641,622	3,643,786	3,642,288	3,642,288	3,642,288	3,642,288
Beginning Cash Balance	2,167,923	2,579,145	2,460,679	2,887,928	2,287,928	1,687,928	1,087,928
Revenues	1,316,888	438,906	1,417,646	1,400,000	1,400,000	1,400,000	1,400,000
Expenditures	905,666	557,372	990,397	2,000,000	2,000,000	2,000,000	2,000,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	2,579,145	2,460,679	2,887,928	2,287,928	1,687,928	1,087,928	487,928
Encumbrances							
Unencumbered Cash Balance	2,579,145	2,460,679	2,887,928	2,287,928	1,687,928	1,087,928	487,928

Additional Information:

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

**Report on Non-General Fund Information**  
for Submittal to the 2015 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 171  
 Name of Fund: Unemployment Insurance Fund  
 Legal Authority: Chapter 383-121, HRS

Contact Name: Anh Nguyen  
 Phone: 586-9974  
 Fund type (MOF) Special (B)  
 Appropriation Acct. No. S-312-L, S-313-L

Intended Purpose: All contributions pursuant to this chapter shall be paid into the fund and compensation and benefits payable pursuant to this chapter shall be paid from the fund.

Source of Revenues: Contributions collected pursuant to Chapter 383 Hawaii Revised Statutes, interest earned on moneys in the fund, property or securities and earnings of such property or securities, and moneys credited pursuant to Section 903 of the Social Security Act.

Current Program Activities/Allowable Expenses: Payment of unemployment insurance benefits and for refunds of contributions, and payment of administrative expenses from moneys credited pursuant to Section 903 of the Social Security Act.

Purpose of Proposed Ceiling Increase (if applicable): None

Variances: Unemployment claims dropped from 4.7% to 4.4%, and EUC ended December 2013.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	622,200,000	516,167,344	516,167,344	360,000,000	360,000,000	360,000,000	360,000,000
Beginning Cash Balance	1,249,366	45,027,113	190,754,451	358,741,288	428,741,288	449,741,288	429,741,288
Revenues	509,810,402	477,408,172	410,278,253	250,000,000	208,000,000	172,000,000	193,000,000
Expenditures	466,032,655	336,857,562	242,291,416	180,000,000	187,000,000	192,000,000	196,000,000
Transfers							
List each by JV# and date							
		5,176,728					
Net Total Transfers	-	5,176,728	\$ -				
Ending Cash Balance	45,027,113	190,754,451	358,741,288	428,741,288	449,741,288	429,741,288	426,741,288
Encumbrances							
Unencumbered Cash Balance	45,027,113	190,754,451	358,741,288	428,741,288	449,741,288	429,741,288	426,741,288

**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 2015 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 171  
 Name of Fund: Unemployment Insurance Fund  
 Legal Authority: Chapter 383-127, HRS

Contact Name: Anh Nguyen  
 Phone: 586-9974  
 Fund type (MOF): Special (B)  
 Appropriation Acct. No. S-314-L

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Variations: There was no expenditures in FY-14 because the authorized Admin fundings was sufficient to cover the other expenditure of this APP.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	934,043	918,547	931,310	1,000,000	1,000,000	1,000,000	1,000,000
Beginning Cash Balance	3,776,187	5,067,678	6,092,788	7,447,393	8,147,393	8,847,393	9,547,393
Revenues	1,320,515	1,054,980	1,354,605	1,200,000	1,200,000	1,200,000	1,200,000
Expenditures	29,024	29,870	0	500,000	500,000	500,000	500,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	5,067,678	6,092,788	7,447,393	8,147,393	8,847,393	9,547,393	10,247,393
Encumbrances							
Unencumbered Cash Balance	5,067,678	6,092,788	7,447,393	8,147,393	8,847,393	9,547,393	10,247,393

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2015 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 183/DA  
 Name of Fund: Special Compensation Fund (SCF)  
 Legal Authority: Chapter 386-151, HRS

Contact Name: Francis Kagawa  
 Phone: 586-8897  
 Fund type (MOF) Special (B)  
 Appropriation Acct. No. S-302-L

Intended Purpose: To pay benefits to injured workers for second injuries, uninsured and insolvent employers, benefit adjustment, attendant services and concurrent employment.

Source of Revenues: Special assessment on the gross premiums of employers' workers' compensation (WC) insurance, interest earned on investments, fines, forfeits, and penalties.

Current Program Activities/Allowable Expenses: Payment of WC benefits, WC claims facilitator branch, litigation costs, audit fees, and legal services through the Department of Attorney General.

Purpose of Proposed Ceiling Increase (if applicable): None

Variances: None

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	23,291,406	23,274,182	23,821,406	23,851,406	23,851,406	23,851,406	23,851,406
Beginning Cash Balance	12,538,311	15,343,909	15,270,458	13,457,014	12,457,014	11,457,014	10,457,014
Revenues	17,392,337	16,014,725	13,732,481	15,000,000	15,000,000	15,000,000	15,000,000
Expenditures	14,586,739	16,088,176	15,545,925	16,000,000	16,000,000	16,000,000	16,000,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	15,343,909	15,270,458	13,457,014	12,457,014	11,457,014	10,457,014	9,457,014
Encumbrances							
Unencumbered Cash Balance	15,343,909	15,270,458	13,457,014	12,457,014	11,457,014	10,457,014	9,457,014

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2015 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 183/DA  
 Name of Fund: Special Compensation Fund For Temporary Disability Benefits  
 Legal Authority: Chapter 392-61, HRS

Contact Name: Francis Kagawa  
 Phone: 586-8897  
 Fund type (MOF) Special (B)  
 Appropriation Acct. No. S-303-L

Intended Purpose: To pay temporary disability benefits for disabilities resulting from non-work related injuries or illnesses to individual who become disabled when unemployed, and to employees of insolvent or non-complying employers.

Source of Revenues: Interest earned on investment

Current Program Activities/Allowable Expenses: Payment of temporary disability benefits.

Purpose of Proposed Ceiling Increase (if applicable): None

Variations: None

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Beginning Cash Balance	2,516,936	2,460,735	2,463,155	2,458,615	2,448,615	2,438,615	2,428,615
Revenues	16,730	16,693	12,782	10,000	10,000	10,000	10,000
Expenditures	72,931	14,273	17,322	20,000	20,000	20,000	20,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	2,460,735	2,463,155	2,458,615	2,448,615	2,438,615	2,428,615	2,418,615
Encumbrances							
Unencumbered Cash Balance	2,460,735	2,463,155	2,458,615	2,448,615	2,438,615	2,428,615	2,418,615

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2015 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 183/DA  
 Name of Fund: Premium Supplemental Fund (PHC)  
 Legal Authority: Chapter 393-41, HRS

Contact Name: Francis Kagawa  
 Phone: 586-8897  
 Fund type (MOF): Special (B)  
 Appropriation Acct. No.: S-308-L

Intended Purpose: To pay premium supplementation to qualified employers and the payment of health care expenses to eligible employees of non-complying or insolvent employers.

Source of Revenues: Interest earned on investment

Current Program Activities/Allowable Expenses: Payment of premium supplementation and health care expenses.

Purpose of Proposed Ceiling Increase (if applicable): None

Variances: Budget request in FB2015-17 for 500,000 in general funds per year to supplement fund balance.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	400,000	400,000	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	2,098,470	1,671,142	1,177,477	765,261	268,261	268,261	268,261
Revenues	11,266	4,123	3,020	3,000	500,000	500,000	500,000
Expenditures	438,594	497,788	415,236	500,000	500,000	500,000	500,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	1,671,142	1,177,477	765,261	268,261	268,261	268,261	268,261
Encumbrances							
Unencumbered Cash Balance	1,671,142	1,177,477	765,261	268,261	268,261	268,261	268,261

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2015 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 143/EA  
 Name of Fund: Hoisting Machine Operators' Certification Revolving Fund  
 Legal Authority: Chapter 396-20, HRS

Contact Name: Francis Kagawa  
 Phone: 586-8897  
 Fund type (MOF): Revolving (W)  
 Appropriation Acct. No.: S-330-L

Intended Purpose: Certification of hoisting machine operators

Source of Revenues: Certification fee, penalties, fines, and interest earned on investments.

Current Program Activities/Allowable Expenses: Personnel and operating expenses for an executive director for the hoisting machine operators advisory board, preparation and dissemination of public information on certification and training, and preparation of annual reports on activities and accomplishments.

Purpose of Proposed Ceiling Increase (if applicable): None

Variations: None

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Beginning Cash Balance	364,797	356,714	333,580	352,007	332,007	312,007	292,007
Revenues	36,960	34,420	49,275	50,000	50,000	50,000	50,000
Expenditures	45,043	57,554	30,848	70,000	70,000	70,000	70,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	356,714	333,580	352,007	332,007	312,007	292,007	272,007
Encumbrances							
Unencumbered Cash Balance	356,714	333,580	352,007	332,007	312,007	292,007	272,007

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2015 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 143/EB  
 Name of Fund: Boiler and Elevator Special Fund  
 Legal Authority: Chapter 397-20, HRS

Contact Name: Francis Kagawa  
 Phone: 586-8897  
 Fund type (MOF): Special (B)  
 Appropriation Acct. No.: S-331-L

Intended Purpose: Personnel and operating costs to inspect and certify boilers and elevators in the state of Hawaii.

Source of Revenues: Inspection fees, penalties, fines, and interest on investments.

Current Program Activities/Allowable Expenses: Personnel and operating costs to inspect and certify boilers and elevators; staff training and certification fees, preparation and dissemination of public information on safe installation and use of equipment.

Purpose of Proposed Ceiling Increase (if applicable): None

Variances: None

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,867,932	2,867,932	2,867,932	2,940,342	2,972,676	2,972,676
Beginning Cash Balance		0	1,001,867	1,157,854	1,157,854	1,157,854	1,157,854
Revenues		1,113,455	1,976,893	2,000,000	2,000,000	2,000,000	2,000,000
Expenditures		111,588	1,820,906	2,000,000	2,000,000	2,000,000	2,000,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	1,001,867	1,157,854	1,157,854	1,157,854	1,157,854	1,157,854
Encumbrances							
Unencumbered Cash Balance	0	1,001,867	1,157,854	1,157,854	1,157,854	1,157,854	1,157,854

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2015 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 902/AA  
 Name of Fund: Reduced Ignition Propensity Cigarette Program Spec Fund  
 Legal Authority: Chapter 132C-4, HRS

Contact Name: Francis Kagawa  
 Phone: 586-8897  
 Fund type (MOF): Special (B)  
 Appropriation Acct. No. S-337-L / S-311-L

Intended Purpose: Funds to monitor and ensure only reduced propensity cigarettes be sold in the state.

Source of Revenues: Certification fees from cigarette manufacturers, and interest on investments.

Current Program Activities/Allowable Expenses: Personnel and operating costs to enforce only reduced propensity cigarette are sold in the State.

Purpose of Proposed Ceiling Increase (if applicable): None

Variances: None

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		400,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance		0	459,298	469,952	369,952	269,952	169,952
Revenues		659,298	10,654	100,000	100,000	100,000	150,000
Expenditures		200,000	0	200,000	200,000	200,000	200,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	459,298	469,952	369,952	269,952	169,952	119,952
Encumbrances							
Unencumbered Cash Balance	0	459,298	469,952	369,952	269,952	169,952	119,952

Additional Information:

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