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.

<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>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Cash Balance</td>
<td>2,167,923</td>
<td>2,579,145</td>
<td>2,460,679</td>
<td>2,887,928</td>
<td>2,287,928</td>
<td>1,687,928</td>
<td>1,087,928</td>
</tr>
<tr>
<td>Revenues</td>
<td>1,316,888</td>
<td>438,906</td>
<td>1,417,646</td>
<td>1,400,000</td>
<td>1,400,000</td>
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</tr>
<tr>
<td>Expenditures</td>
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<td>557,372</td>
<td>990,397</td>
<td>2,000,000</td>
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</tbody>
</table>

Transfers
List each by JV# and date

Net Total Transfers

<table>
<thead>
<tr>
<th>Ending Cash Balance</th>
<th>2,579,145</th>
<th>2,460,679</th>
<th>2,887,928</th>
<th>2,287,928</th>
<th>1,687,928</th>
<th>1,087,928</th>
<th>487,928</th>
</tr>
</thead>
<tbody>
<tr>
<td>Encumbrances</td>
<td></td>
<td></td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Unencumbered Cash Balance</td>
<td>2,579,145</td>
<td>2,460,679</td>
<td>2,887,928</td>
<td>2,287,928</td>
<td>1,687,928</td>
<td>1,087,928</td>
<td>487,928</td>
</tr>
</tbody>
</table>

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

Form 37-47 (rev. 10/17/14) 11/24/2014 2:15 PM
## 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

<table>
<thead>
<tr>
<th></th>
<th>FY 2012</th>
<th>FY 2013</th>
<th>FY 2014</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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</thead>
<tbody>
<tr>
<td>Appropriation Ceiling</td>
<td>622,200,000</td>
<td>516,167,344</td>
<td>516,167,344</td>
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<tr>
<td>Beginning Cash Balance</td>
<td>1,249,366</td>
<td>45,027,113</td>
<td>190,754,451</td>
<td>358,741,288</td>
<td>428,741,288</td>
<td>449,741,288</td>
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<td>187,000,000</td>
<td>192,000,000</td>
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**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

**Uncumbered 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

Form 37-47 (rev. 10/18/13)
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):

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

<table>
<thead>
<tr>
<th>Financial Data</th>
<th>FY 2012 (actual)</th>
<th>FY 2013 (actual)</th>
<th>FY 2014 (actual)</th>
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<th>FY 2016 (estimated)</th>
<th>FY 2017 (estimated)</th>
<th>FY 2018 (estimated)</th>
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<tr>
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<tr>
<td>Beginning Cash Balance</td>
<td>3,776,187</td>
<td>5,067,678</td>
<td>6,092,788</td>
<td>7,447,393</td>
<td>8,147,393</td>
<td>8,847,393</td>
<td>9,547,393</td>
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<tr>
<td>Revenues</td>
<td>1,320,515</td>
<td>1,054,980</td>
<td>1,354,605</td>
<td>1,200,000</td>
<td>1,200,000</td>
<td>1,200,000</td>
<td>1,200,000</td>
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<tr>
<td>Expenditures</td>
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<td>29,870</td>
<td>0</td>
<td>500,000</td>
<td>500,000</td>
<td>500,000</td>
<td>500,000</td>
</tr>
</tbody>
</table>

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

Form 37-47 (rev. 10/17/14) 11/26/2014 3:03 PM
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: 586-8697
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

<table>
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<tr>
<th></th>
<th>FY 2012 (actual)</th>
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<th>FY 2018 (estimated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Cash Balance</td>
<td>12,538,311</td>
<td>15,343,909</td>
<td>15,270,458</td>
<td>13,457,014</td>
<td>12,457,014</td>
<td>11,457,014</td>
<td>10,457,014</td>
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<tr>
<td>Revenues</td>
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<td>13,732,481</td>
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<tr>
<td>Expenditures</td>
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<td>16,088,176</td>
<td>15,545,925</td>
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<td>List each by JV# and date</td>
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<tr>
<td>Net Total Transfers</td>
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<tr>
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<td>12,457,014</td>
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<td>10,457,014</td>
<td>9,457,014</td>
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<tr>
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<td></td>
<td></td>
</tr>
<tr>
<td>Unencumbered Cash Balance</td>
<td>15,343,909</td>
<td>15,270,458</td>
<td>13,457,014</td>
<td>12,457,014</td>
<td>11,457,014</td>
<td>10,457,014</td>
<td>9,457,014</td>
</tr>
</tbody>
</table>

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

Variance: None

<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>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation Ceiling</td>
<td>100,000</td>
<td>100,000</td>
<td>100,000</td>
<td>100,000</td>
<td>100,000</td>
<td>100,000</td>
<td>100,000</td>
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<tr>
<td>Beginning Cash Balance</td>
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<td>2,480,735</td>
<td>2,463,155</td>
<td>2,458,615</td>
<td>2,448,615</td>
<td>2,438,615</td>
<td>2,428,615</td>
</tr>
<tr>
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<tr>
<td>Net Total Transfers</td>
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<td>Ending Cash Balance</td>
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<td>2,458,615</td>
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<td>Encumbrances</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unencumbered Cash Balance</td>
<td>2,460,735</td>
<td>2,463,155</td>
<td>2,458,615</td>
<td>2,448,615</td>
<td>2,438,615</td>
<td>2,428,615</td>
<td>2,418,615</td>
</tr>
</tbody>
</table>

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.

<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>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation Ceiling</td>
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<td>400,000</td>
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<tr>
<td>Beginning Cash Balance</td>
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<td>765,261</td>
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<tr>
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</tbody>
</table>

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

Encumbrances

Unencumbered Cash Balance  
1,671,142  
1,177,477  
765,261  
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

Variance: None

<table>
<thead>
<tr>
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<tr>
<td>Appropriation Ceiling</td>
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<tr>
<td>Beginning Cash Balance</td>
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<td>356,714</td>
<td>333,580</td>
<td>352,007</td>
<td>332,007</td>
<td>312,007</td>
<td>292,007</td>
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<tr>
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<td>List each by JV# and date</td>
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<tr>
<td>Net Total Transfers</td>
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<tr>
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<tr>
<td>Unencumbered Cash Balance</td>
<td>356,714</td>
<td>333,580</td>
<td>352,007</td>
<td>332,007</td>
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<td>292,007</td>
<td>272,007</td>
</tr>
</tbody>
</table>

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 (MOP) 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

Variance: None

<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>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation Ceiling</td>
<td>1,867,932</td>
<td>2,867,932</td>
<td>2,867,932</td>
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<tr>
<td>Beginning Cash Balance</td>
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<td>1,157,854</td>
<td>1,157,854</td>
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<tr>
<td>Revenues</td>
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<td>1,976,893</td>
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<tr>
<td>Expenditures</td>
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<td>1,820,906</td>
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</table>

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           |
| Encumbrances          |                  |                  |                  |                     |                     |                     |
| Unencumbered Cash Balance | 0                | 1,001,867        | 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

<table>
<thead>
<tr>
<th>FY 2012</th>
<th>FY 2013</th>
<th>FY 2014</th>
<th>FY 2015</th>
<th>FY 2016</th>
<th>FY 2017</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>(actual)</td>
<td>(actual)</td>
<td>(actual)</td>
<td>(estimated)</td>
<td>(estimated)</td>
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<tr>
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<tr>
<td>List each by JV# and date</td>
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<td><strong>Net Total Transfers</strong></td>
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<td><strong>Uncumbered Cash Balance</strong></td>
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</tbody>
</table>

### Additional Information:

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