

DAVID Y. IGE
GOVERNOR



WESLEY K. MACHIDA
DIRECTOR

LAUREL A. JOHNSTON
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE

P.O. BOX 150
HONOLULU, HAWAII 96810-0150

EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

October 4, 2017

FINANCE MEMORANDUM

MEMO NO. 17-15

TO: All Department Heads

FROM: Wesley K. Machida /s/
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 2018 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://budget.hawaii.gov/budget/budget-forms/>.

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

- Under the "Name of Fund" field, indicate the statutorily established fund name or, if not statutorily established, indicate the administrative name.
- The report reflects four fiscal years of actual data, the current fiscal year in progress, and two fiscal years of projections.
- The "Transfers" field includes an option to reflect projected transfers if they can be anticipated.
- A reminder that certain cells include formulas that should not be overwritten with typed in figures.

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 9, 2017. In lieu of a CD, an electronic copy can be e-mailed to kenneth.y.shirokane@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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: _____
 Prog ID(s): _____
 Name of Fund: _____
 Legal Authority: _____

Contact Name: _____
 Phone: _____
 Fund type (MOF) _____
 Appropriation Acct. No. _____

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. 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. Note that some of the cells in Form 37-47 contain formulas for ease of use. You may use or edit the formulas if they do not meet your needs, however, do not replace the formulas by typing actual numbers into those cells.

- 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 – statutory name (or, if not statutorily established, administrative name).
- Fund Type (MOF) – means of financing.
- Legal Authority – cite the specific HRS section or Session Laws Act that created the fund (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. If the fund was administratively created, then state “Administratively Created” as the response.
- Appr. Acct. # - the appropriation account number used for the fund (i.e., S-XX-123-A).
- Intended Purpose – the intended purpose of the fund as defined in HRS, Session Laws, or other source if established administratively.
- 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 FY 19 Executive Supplemental 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 14 – FY 18, indicate the appropriation ceiling for this fund, as provided for by the Legislature. For FYs 19 and 20, 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 actual or projected amounts transferred into and out of the fund for each respective fiscal year, list the net amount by the account number the funds were transferred to or from. (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.