

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

Department: Budget and Finance
 Prog ID(s): BUF 101
 Name of Fund: Overpayment Collections to OHA-Ceded Lands
 Legal Authority: Executive Order No. 06-06

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-xx-955-O

Intended Purpose: Account is used to collect overpayments made to the Office of Hawaiian Affairs for ceded lands, and to make up shortage amounts due to OHA pursuant to Executive Order No. 06-06.

Source of Revenues: Account revenues are quarterly amounts paid to OHA in excess of the \$3,775,000, pursuant to Act 178, SLH 2006.

Current Program Activities/Allowable Expenses: Funds can be expended to make up shortfalls in payments to OHA per Executive Order No. 06-06.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Expenditures in FY 16 reflect the return of Dept of Transportation's pro rata share of overpayments for FY 13, FY 14, and FY 15.

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	1,599,188	5,007,264	8,491,069	3,845,946	11,768,747	12,810,015	12,810,015
Revenues	4,098,158	3,483,805	1,821,966	7,922,801	1,041,268		
Expenditures	690,082		6,467,089				
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	5,007,264	8,491,069	3,845,946	11,768,747	12,810,015	12,810,015	12,810,015
Encumbrances							
Unencumbered Cash Balance	5,007,264	8,491,069	3,845,946	11,768,747	12,810,015	12,810,015	12,810,015

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 2018 Legislature

Department: Budget and Finance
 Prog ID(s): BUF 101
 Name of Fund: Emergency and Budget Reserve Fund
 Legal Authority: Section 328L-3 (3), HRS

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF): B
 Appropriation Acct. No.: S-354-O

Intended Purpose: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues:

Section 328L-3, HRS, provides that whenever State general fund revenues for each of two successive fiscal years exceeds revenues for each of the preceding fiscal years by 5%, 5% of the State general fund balance at the end of the fiscal year shall be deposited into the EBRF; however, no such transfer shall be made whenever the balance of the EBRF is equal to or more than 10% of general fund revenues for the preceding fiscal year. Article VII, Section 6, of the Hawaii State Constitution, also requires that the general fund balance at the close of each of two successive fiscal years must exceed 5% of general fund revenues for each of the two fiscal years before a deposit into an emergency fund is required. The transfer shall be executed by the director of finance; provided that all moneys deposited into the emergency and budget reserve fund under paragraph paragraph (3) shall be kept in a separate and distinct account.

Current Program Activities/Allowable Expenses: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances: None.

Financial Data							
	FY 2014 (actual)	FY 2015 (actual)	FY 2016 (actual)	FY 2017 (actual)	FY 2018 (estimated)	FY 2019 (estimated)	FY 2020 (estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	51,534,839	52,023,839	52,512,839
Revenues				51,534,839	489,000	489,000	489,000
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	51,534,839	52,023,839	52,512,839	53,001,839
Encumbrances							
Unencumbered Cash Balance	0	0	0	51,534,839	52,023,839	52,512,839	53,001,839

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 2018 Legislature

Department: Budget and Finance
 Prog ID(s): BUF 101
 Name of Fund: Emergency and Budget Reserve Fund
 Legal Authority: Section 328L-3, HRS

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF): B
 Appropriation Act. No. S-355-O

Intended Purpose: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues: 15% of tobacco settlement revenues after the first \$350,000 are transferred into the emergency and budget reserve fund (EBRF); FY 14 also reflects \$50M appropriated pursuant to Act 267/13 to recapitalize the EBRF; FY 16 includes a \$1 M apprn to the EBRF (Act 64/16), and FY 17 includes a \$150 M apprn to the EBRF (Act 104/16).

Current Program Activities/Allowable Expenses: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances: FY 14 reflects a deposit to the fund pursuant to Act 267/13. FY 16 includes a \$1 M apprn to the EBRF (Act 64/16) and FY 17 includes a \$150 M apprn to the EBRF (Act 104/16).

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	24,196,781	83,174,164	90,194,986	100,881,987	259,795,464	267,720,083	275,748,083
Revenues	57,571,001	7,020,822	8,511,234	158,241,073	7,924,619	8,028,000	8,028,000
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
11/14/2013 S-11-367-K	1,406,383						
9/22/2015 JM1108			20,039				
10/7/2015 S-11-338-K			25,686				
10/7/2015 S-11-356-K			6,646				
3/1/2016 JS4652			257,412				
4/22/2016 S-09-391-C			967,809				
6/8/2016 JM6139			409,119				
7/9/2016 S-07-318-G			489,055				
9/13/2016 S-11-337-E				3,790			
1/17/2017 JS3227				616,511			
3/3/2017 S-04-330-K				2,500			
3/3/2017 S-06-330-K				44,141			
3/15/2017 JS4175				5,461			
Net Total Transfers	1,406,383	0	2,175,767	672,404	0	0	0
Ending Cash Balance	83,174,164	90,194,986	100,881,987	259,795,464	267,720,083	275,748,083	283,776,083
Encumbrances							
Unencumbered Cash Balance	83,174,164	90,194,986	100,881,987	259,795,464	267,720,083	275,748,083	283,776,083

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 2018 Legislature

Department: BUDGET AND FINANCE
 Prog ID(s): BUF 141
 Name of Fund: Expense Fund
 Legal Authority: Section 88-116,HRS

Contact Name: Thomas Williams / Kanoe Margol
 Phone: 586-1700
 Fund type (MOF) X
 Appropriation Acct. No. S-xx-315-O

Intended Purpose:

The fund which all money shall be credited to pay for the administrative and operational expenses of the ERS.

Source of Revenues:

ERS' interest and investment earnings of the Pension Trust are allocated for the ERS Administrative budget to the ERS Expense Fund. All unused funds revert back to the Pension Trust. No cash or investments are held in the ERS Expense Fund.

Current Program Activities/Allowable Expenses:

Under the policy and executive direction of its Board of Trustees, the ERS plans, directs, and coordinates statewide retirement, disability, and survivor benefits program for State and county employees; administers the ERS Member Home Loan Program; and safeguards and accounts for ERS investments in stocks, bonds, foreign securities, real estate, alternative investments and mortgage loans.

Purpose of Proposed Ceiling Adjustment (if applicable):

Decrease in FY 2018 Appropriation Ceiling represents net decrease in Other Costs due to increased computer and automation consultant costs required in FY 2017 for the start of ERS's multi-year project to upgrade the pension administration system. The upgrade does not occur annually. Funding for FY 2018 includes upgrade costs for ERS's accounting system that occurs as technology changes. Largest increases in FY 2018 Other Costs, other than computer projects, includes increase in legal costs for attorneys, internal audit costs, and an increase in computer maintenance due to technology changes and strengthening computer security.

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	16,598,987	11,255,963	13,014,314	20,168,249	17,279,607	15,945,718	15,687,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	16,598,987	11,255,963	13,014,314	20,164,177	17,279,607	15,945,718	15,687,000
Expenditures	16,598,987	11,255,963	13,014,314	20,164,177	17,279,607	15,945,718	15,687,000
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							

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

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Interest Earned - Investment Pool
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-907-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized investment pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the investment pool. Interest is allocated monthly by the investment pool system, to approx. 2,500 accounts.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

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	(23,347)	0	95,012	4,375	6,083,785	0	0
Revenues	11,521,652	18,746,942	27,783,004	44,529,796	36,156,400	40,343,098	38,249,749
Expenditures	0	0	0	0	0	0	0
Transfers							
JV monthly to transfer revenue from T-907 to agencies	(11,498,305)	(18,651,930)	(27,618,283)	(38,450,386)			
8/3/15 JT0089 T-16-907			(130,510)				
7/14/16 JM6984 T-19-907			(124,848)				
Net Total Transfers	(11,498,305)	(18,651,930)	(27,873,641)	(38,450,386)	(42,240,185)	(40,343,098)	(38,249,749)
Ending Cash Balance	0	95,012	4,375	6,083,785	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	95,012	4,375	6,083,785	0	0	0

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 2018 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Interest Earned - Bond Investment Pool
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-908-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized Bond Investment Pool before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized Bond Investment Pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the Bond pool.

Interest is allocated monthly by the Bond Investment pool system.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

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	55,841	1,281	23,385	23,423	603,586	0	0
Revenues	360,547	485,811	1,058,097	2,817,666	1,453,858	1,776,540	2,016,021
Expenditures	0	0	0	0			
Transfers							
List each by JV# and date							
Adj. entry	(415,107)	(461,697)	(1,058,059)	(2,239,513)			
Net Total Transfers	(415,107)	(463,707)	(1,058,059)	(2,237,503)	(2,057,444)	(1,776,540)	(2,016,021)
Ending Cash Balance	1,281	23,385	23,423	603,586	0	0	0
Encumbrances							
Unencumbered Cash Balance	1,281	23,385	23,423	603,586	0	0	0

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 2017 Legislature

Department: BUF
 Prog ID(s): BUF115 CA
 Name of Fund: Transient Accommodation Tax Trust Fund
 Legal Authority: Section 237D-5.5, HRS (Subsequently repealed by Act 235, SLH 2005)

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-911-O

Intended Purpose:
 TAT Trust Fund was repealed by Act 235, SLH 2005 and no longer exists.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):
 N/A

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers							
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							

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

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Temporary Deposits - Special Purpose Revenue Bond - Security Deposit
 Legal Authority: Adminstratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-914-O

Intended Purpose:

To record non-refundable security deposits from project parties for the purpose of reimbursing the State for all the costs and expenses incurred relating to the issuance of special purpose revenue bonds.

Source of Revenues:

Security deposits from the project parties.

Current Program Activities/Allowable Expenses:

Any balance remaining in the Trust Fund is to be transferred to General Fund.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

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	15,000	1,000	0	5,000	9,000	0	0
Revenues	1,000	0	5,000	4,000	2,000	2,000	2,000
Expenditures	0	1,000	0	0	0	0	0
Transfers							
List each by JV# and date							
JM0369 dated 07/31/13	(15,000)	0					
Net Total Transfers	(15,000)	0	0	0	(11,000)	(2,000)	(2,000)
Ending Cash Balance	1,000	0	5,000	9,000	0	0	0
Encumbrances							
Unencumbered Cash Balance	1,000	0	5,000	9,000	0	0	0

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 2018 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Other State Agencies
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-916-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of tobacco tax collected by DoTax and distributed per statute to UH per Act 316/SLH2006. It serves as a clearing account for fuel tax revenues pending distribution.

Source of Revenues:

Tobacco Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay UH for their statutory distribution of tobacco tax.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

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	222,967	0	0	0	0
Revenues	69,557,540	72,966,644	17,020,931	16,860,243	35,615,939	23,165,704	25,213,962
Expenditures	69,557,540	72,743,678	17,243,898	16,860,243	35,615,939	23,165,704	25,213,962
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	222,967	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	222,967	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							

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

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties/HTA - TAT
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-917-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of TAT distributed monthly to HTA and semi-annually to the counties. It serves as a clearing account for TAT revenues pending distribution per statute.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to HTA and the counties of their statutory distribution of TAT.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

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	0
Revenues	208,000,000	218,000,000	213,000,000	216,000,000	215,666,667	214,888,889	215,518,519
Expenditures	208,000,000	218,000,000	213,000,000	216,000,000	215,666,667	214,888,889	215,518,519
Transfers							
List each by JV# and date							
Net Total Transfers							
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							

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

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - Fuel Tax
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No. T-xx-918-O

Intended Purpose:

Account was established to enable B7F to generate SWV's on-line for transmittal of liquid fuel tax distributed monthly to the counties. It serves as a clearing account for fuel tax revenues pending distribution per statute.

Source of Revenues:

Liquid Fuel Tax collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

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	0
Revenues	73,998,948	74,222,590	78,676,804	81,277,583	78,058,992	79,337,793	79,558,123
Expenditures	73,998,948	74,222,590	78,676,804	81,277,583	78,058,992	79,337,793	79,558,123
Transfers							
List each by JV# and date							
Net Total Transfers							
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							

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

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - GETax surcharge
 Legal Authority: Adminstratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No. T-xx-919-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of county GET surcharge collected by DoTax and distributed per statute HRS 248-2.6 to the City & County of Honolulu. It serves as a clearing account for the surcharge pending distribution.

Source of Revenues:

General Excise Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay City & County of Honolulu for their statutory distribution of GETax

Purpose of Proposed Ceiling Increase (if applicable):

N/A

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	50,356,185	0	0	0	53,472,882	0	0
Revenues	242,656,503	248,518,158	259,248,034	248,158,469	261,807,184	276,206,580	291,397,941
Expenditures	293,012,688	248,518,158	259,248,034	194,685,587	315,280,066	276,206,580	291,397,941
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0			
Ending Cash Balance	0	0	0	53,472,882	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	53,472,882	0	0	0

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 2018 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Hawaii Children's Trust Fund
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No. T-xx-922-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of taxes collected by DoTax and distributed per statute Act 228/SLH2004 to the Hawaii Children's Trust Fund at the Hawaii Community Foundation.

Source of Revenues:

Income tax refund designation by taxpayer.

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer funds into this account in order to pay HI Community Foundation per income tax refund designation.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

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	8,413	0	0	0	0	0	0
Revenues	151,960	153,525	148,735	154,680	101,138	85,273	62,137
Expenditures	160,373	153,525	148,735	154,680	101,138	85,273	62,137
Transfers							
List each by JV# and date							
Net Total Transfers							
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							

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

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Unclaimed Property Trust Fund
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-932-O

Intended Purpose:

Account was established to deposit and disburse moneys in Unclaimed Property Program. All funds in excess of \$1.3 million remaining on balance at the end of the fiscal year will be transferred to the general fund.

Source of Revenues:

Property that is held, issued, or owing in the ordinary course of a holder's business and has remained unclaimed by the owner for more than five years after it became payable or distributable is presumed abandoned.

Current Program Activities/Allowable Expenses:

Amounts received from abandoned property Holders are received as Revenue and Claims verified and paid out are disbursed as Expenditures.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

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	21,658,138	18,433,585	20,214,660	38,698,147	12,939,216	0	0
Revenues	24,831,379	29,614,387	30,581,216	26,825,417	20,000,000	20,000,000	20,000,000
Expenditures	7,713,785	10,794,822	12,097,729	15,193,285	8,000,000	8,000,000	8,000,000
Transfers							
List each net transfer in/out; list each account number							
8/19/13 JM0580 T13-932	(20,324,559)						
8/19/13 JM0580 T13-932	(17,588)						
Prior year cash revert to GF-JV		(18,433,585)					
7/7/2014 JT0005 T-14-932		1,300,000					
Cash balance T-14-932		95,095					
9/6/16 JM0940				(37,391,063)			
Net Total Transfers	(20,342,147)	(17,038,490)	0	(37,391,063)	(24,939,216)	(12,000,000)	(12,000,000)
Ending Cash Balance	18,433,585	20,214,660	38,698,147	12,939,216	0	0	0
Encumbrances	72,628	0	7,084	0			
Unencumbered Cash Balance	18,360,957	20,214,660	38,691,063	12,939,216	0	0	0

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 2018 Legislature

Department: BUF
 Prog ID(s): BUF115 CA
 Name of Fund: College Savings Program Trust Fund
 Legal Authority: Chapter 256,HRS

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. N/A *

Intended Purpose:

The College Savings Program Trust Fund was established in 2002 with the commencement of Hawaii's 529 program. Funds are maintained in the Trust Fund on behalf of participants or account owners, and are invested as directed by the participants according to program rules.

Source of Revenues:

Account owner contributions and account investment earnings.

Current Program Activities/Allowable Expenses:

Trust fund for Hawaii's 529 College Savings Program, per program description/rules. Funds may be withdrawn by account owners, intended for designated beneficiaries' college expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Not 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	58,651,920	66,985,821	69,607,347	72,043,320	77,280,232	82,280,232	87,280,232
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
	8,333,901	2,621,526	2,435,973	5,236,912			
Net Total Transfers	8,333,901	2,621,526	2,435,973	5,236,912	5,000,000	5,000,000	5,000,000
Ending Cash Balance	66,985,821	69,607,347	72,043,320	77,280,232	82,280,232	87,280,232	92,280,232
Encumbrances							
Unencumbered Cash Balance	66,985,821	69,607,347	72,043,320	77,280,232	82,280,232	87,280,232	92,280,232

Additional Information:

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

* College Savers Trust fund is held outside of thee State Treasury.

** Net Transfers represent change in net asset value of the total accounts (contributions and withdrawals by program participants) per QE June program report