

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

Department: HRD  
 Prog ID(s): HRD 102  
 Name of Fund: Human Resources Development Special Fund  
 Legal Authority: Act 123, SLH 2001

Contact Name: Mary Ann Teshima  
 Phone: 587-1150  
 Fund type (MOF) B  
 Appropriation Acct. No. S-18-310-P

**Intended Purpose:**

The purpose of this fund is to support and facilitate the Department's entrepreneurial initiatives, training activities, and programs for government employees.

**Source of Revenues:**

Fees assessed for services provided under entrepreneurial initiatives; participant fees for in-service training programs; and moneys directed to the Department from other sources such as gifts, grants, and awards.

**Current Program Activities/Allowable Expenses:**

The fund covers expenses related to entrepreneurial activities such as providing workers compensation claims management and premium conversion plan administration services to other agencies; developing and conducting employee training programs; and administrative costs associated with special funds.

**Purpose of Proposed Ceiling Adjustment (if applicable):** Not applicable

**Variations:** The variations are due to several factors: (a) continuation of agreements to provide workers compensation claims management and employee benefits plan administration services, (b) increase in training registrations, (c) more timely receipt of administrative fees, and (d) implementation of IT projects.

<b>Financial Data</b>							
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Beginning Cash Balance	1,284,900	1,374,643	1,391,850	1,623,933	1,790,190	1,807,493	1,597,369
Revenues	226,910	207,568	323,736	229,756	189,584	62,186	62,186
Expenditures	137,167	190,361	91,653	63,499	172,281	272,310	272,310
<b>Transfers</b>							
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	1,374,643	1,391,850	1,623,933	1,790,190	1,807,493	1,597,369	1,387,245
Encumbrances	96,926	19,437					
Unencumbered Cash Balance	1,277,717	1,372,413	1,623,933	1,790,190	1,807,493	1,597,369	1,387,245

**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: HRD  
 Prog ID(s): \_\_\_\_\_  
 Name of Fund: State Deferred Compensation Plan for Part-time,  
 Temporary, Seasonal/Casual Employees Trust Fund  
 Legal Authority: Section 88F-7, HRS

Contact Name: Cynthia Akiyoshi  
 Phone: 587-1063  
 Fund type (MOF) T  
 Appropriation Acct. No. T-18-995-P

Intended Purpose: The Deferred Compensation Plan for Part-time, Temporary, and Seasonal/Casual Employees ("PTS Plan"), is an eligible deferred compensation plan under Sections 457 and 3121 of the U.S. Internal Revenue Code of 1986, as amended. The PTS Plan was established in 1997 as a tax deferred alternative retirement program for part-time, temporary, and seasonal/casual employees of the State (and participating counties) who are not eligible for membership in the Employees' Retirement System. Participation in the PTS Plan is mandatory and there is a mandatory payroll deduction of 7.5 percent of the employee's gross monthly wages (in lieu of social security contributions) that are contributed to the Plan. The employee contributions and any interest earned are held in trust for the exclusive benefit of the participants and their beneficiaries.

Source of Revenues: Participant contributions and changes in the amount of interest earned.

Current Program Activities/Allowable Expenses: The fund supports all of the PTS Plan's expenses: daily administration and marketing costs, third-party administrator fees, custodial fees; and distributions taken by participants and their designated beneficiaries.

Purpose of Proposed Ceiling Adjustment (if applicable): Not applicable

Variances:

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	96,894,872	103,034,629	107,531,492	112,625,802	118,946,488	#VALUE!	#VALUE!
Revenues	12,261,706	9,229,258	12,689,118	12,864,973	not available	not available	not available
Expenditures	6,121,949	4,732,395	7,594,808	6,544,287	not available	not available	not available
<b>Transfers</b>							
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	103,034,629	107,531,492	112,625,802	118,946,488	#VALUE!	#VALUE!	#VALUE!
Encumbrances							
Unencumbered Cash Balance	103,034,629	107,531,492	112,625,802	118,946,488	#VALUE!	#VALUE!	#VALUE!

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: HRD  
 Prog ID(s): \_\_\_\_\_  
 Name of Fund: State Deferred Compensation Plan Trust Fund  
 Legal Authority: Section 88E-9, HRS

Contact Name: Cynthia Akiyoshi  
 Phone: 587-1063  
 Fund type (MOF) T  
 Appropriation Acct. No. T-18-999-P

Intended Purpose: The Deferred Compensation Plan, an eligible plan under section 457 of the U.S. Internal Revenue Code, is a voluntary tax-deferred supplemental retirement savings plan. The State Deferred Compensation Plan Trust Fund was established in 1983 to separately hold employee contributions and any investment earnings for the exclusive benefit of the participants and their beneficiaries. The Plan is open to all employees who are members of the State's Employees' Retirement System and employed by either the State, County of Hawaii, County of Maui, or County of Kauai.

Source of Revenues: Participant contributions and changes in the value of the Plan's investment product options.

Current Program Activities/Allowable Expenses: The fund supports all of the Plan's expenses: daily administration and marketing costs, third-party administrator fees, custodial fees, investment consultant fees, investment product fees; and distributions taken by participants and their designated beneficiaries.

Purpose of Proposed Ceiling Adjustment (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	1,506,842,139	1,558,179,101	1,558,179,101	1,558,179,101	1,701,779,515	#VALUE!	#VALUE!
Revenues	73,015,695	0	0	317,260,218	not available	not available	not available
Expenditures	21,678,733	0	0	173,659,804	not available	not available	not available
<b>Transfers</b>							
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	1,558,179,101	1,558,179,101	1,558,179,101	1,701,779,515	#VALUE!	#VALUE!	#VALUE!
Encumbrances							
Unencumbered Cash Balance	1,558,179,101	1,558,179,101	1,558,179,101	1,701,779,515	#VALUE!	#VALUE!	#VALUE!

**Additional Information:**

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