FINANCE MEMORANDUM

TO: All Department Heads

FROM: Laurel A. Johnston  
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 2019 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/.

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, Hawai‘i 96813

Please submit two paper copies and a CD of the electronic copy in Excel format of all completed forms by November 9, 2018. 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 2019 Legislature

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

<table>
<thead>
<tr>
<th>Financial Data</th>
<th>FY 2015 (actual)</th>
<th>FY 2016 (actual)</th>
<th>FY 2017 (actual)</th>
<th>FY 2018 (actual)</th>
<th>FY 2019 (estimated)</th>
<th>FY 2020 (estimated)</th>
<th>FY 2021 (estimated)</th>
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<tbody>
<tr>
<td>Appropriation Ceiling</td>
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<tr>
<td>Beginning Cash Balance</td>
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<td>Revenues</td>
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<td>Expenditures</td>
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<td>Transfers</td>
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<td>List each net transfer in/out or projection in/out; list each account number</td>
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<tr>
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<td>Encumbrances</td>
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<td>Unencumbered Cash Balance</td>
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Additional Information:

Amount Req. by Bond Covenants

Amount from Bond Proceeds

Amount Held in CODs, Escrow Accounts, or Other Investments

Form 37-47 (rev. 10/5/18)

10/5/2018 11:40 AM
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 FB 19-21 Executive 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 15 – FY 19, indicate the appropriation ceiling for this fund, as provided for by the Legislature. For FYs 20 and 21, 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.