

Report on Non-General Fund Information
for Submittal to the 2021 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-20-310-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): N/A.

Variations: The variance is due to delay in IT projects for the workers' compensation program.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| | (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 | 1,623,983 | 1,790,190 | 1,875,048 | 2,015,678 | 2,197,246 | 1,992,504 | 1,724,660 |
| Revenues | 229,706 | 141,930 | 214,181 | 264,507 | 170,357 | 76,029 | 76,029 |
| Expenditures | 63,499 | 57,072 | 73,551 | 82,939 | 375,099 | 343,873 | 343,873 |
| 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 | 1,790,190 | 1,875,048 | 2,015,678 | 2,197,246 | 1,992,504 | 1,724,660 | 1,456,816 |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 1,790,190 | 1,875,048 | 2,015,678 | 2,197,246 | 1,992,504 | 1,724,660 | 1,456,816 |

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 2021 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-20-999-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.

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):

N/A.

Variances:

| Financial Data | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 1,558,179,101 | 1,701,779,515 | 2,046,583,188 | 2,101,112,569 | 2,010,398,732 | #VALUE! | #VALUE! |
| Revenues | 317,260,218 | 594,328,581 | 173,655,244 | 29,558,070 | not available | not available | not available |
| Expenditures | 173,659,804 | 249,524,908 | 119,125,863 | 120,271,907 | not available | not available | not available |
| 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 | 1,701,779,515 | 2,046,583,188 | 2,101,112,569 | 2,010,398,732 | #VALUE! | #VALUE! | #VALUE! |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 1,701,779,515 | 2,046,583,188 | 2,101,112,569 | 2,010,398,732 | #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 2021 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-20-995-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 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 112,625,802 | 118,946,488 | 125,462,758 | 132,446,740 | 136,237,841 | #VALUE! | #VALUE! |
| Revenues | 12,864,973 | 13,234,777 | 13,174,623 | 10,015,369 | not available | not available | not available |
| Expenditures | 6,544,287 | 6,718,507 | 6,190,641 | 6,224,268 | not available | not available | not available |
| 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 | 118,946,488 | 125,462,758 | 132,446,740 | 136,237,841 | #VALUE! | #VALUE! | #VALUE! |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 118,946,488 | 125,462,758 | 132,446,740 | 136,237,841 | #VALUE! | #VALUE! | #VALUE! |

Additional Information:

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