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 Number - 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cite the specific HRS section or Session Laws Act that created the fund (e.g., Act XXX, SLH 20XX or Section xx-x, HRS); do not cite an executive budget act unless the fund was expressly created only by that act.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.

- Appropriation Account Number - 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.

- Variances – explanation of any variances of +/-10% or more in revenues or expenditures between any two years.

- Appropriation Ceiling – For all years FY 20 – FY 26, indicate the appropriation ceiling for this fund, as provided for by the Legislature.

- 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.