

Report on Non-General Fund Information
for Submittal to the 2003 Legislature

Department: B&F, Fin. Admn. Div. Date: Nov. 7, 2002
Prepared by: Bert Shiira
Phone: 586-1635

Name of Fund: Financial Administration
Legal Authority: Act 177, SLH 2002
Fund Type (MOF): U
Approp. Acct. No. S-02-309-O

Intended Purposes:

Record the transfers of moneys from Department of Education and University of Hawaii to cover their share of fixed costs related to debt service on general obligation bonds outstanding.

Current Program Activities:

Account was closed by transferring unexpended cash balances to the General Fund.

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	\$ 1	\$ 5,211,263
Beginning Encumbrances	\$ -	\$ -
Revenues	\$ 171,945,276	
Expenditures	\$ (166,734,014)	
Transfers (List Each Transfer by JV# and Date)	\$ -	
JV JM #0389, dated 07/31/02		
JV JM #1859, dated 10/24/02		
Net Total Transfers	\$ -	
Amount Derived from Bond Proceeds	\$ -	
Ending Cash Balance	\$ 5,211,263	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02.		

Report on Non-General Fund Information
for Submittal to the 2003 Legislature

Department: Budget & Finance
Employees' Retirement System (ERS)

Date: November 7, 2002
Prepared by: Wesley Machida
Phone: 587-5380

Name of Fund: Expense Fund
Legal Authority: Section 88-116 Hawaii Revised Statutes
Fund Type (MOF): X
Appropriation Account No.: S 03 315 O

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

Current Program Activities: Under the policy and executive direction of its Board of Trustees, the ERS plans, directs and coordinates a 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.

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	0	0
Beginning Encumbrances	0	0
Revenues	0	
Expenditures	0	
Net Total Transfers	5,485,958	
Amount Derived from Bond Proceeds	0	
Ending Cash Balance	0	
Amount Required for Bond Covenants as of 7/1/02		
Amounts held in Certificates of Deposit, Escrow Accounts or Other Investments as of 7/1/02		

Report on Non-General Fund Information
for Submittal to the 2003 Legislature

Department: Budget & Finance Date: 10/30/2002
Prepared by: Ralph Schultz
Phone: 586-1841

Name of Fund: Emergency and Budget Reserve Fund
Legal Authority: Section 328L-3, HRS
Fund Type (MOF): Special
Approp. Acct. No. S-355-O

Intended Purpose:
To provide funds during times of emergency, economic downturn, or unforeseen reduction in revenues.

Current Program Activities:
Fund was used for \$2,000,000 in emergency food and financial assistance in FY 02.

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	21,213,934.00	49,823,709.61
Beginning Encumbrances	-	-
Revenues	-	
Expenditures	2,000,000.00	
Transfers (List Each Transfer by JV# and Date)		
From Tobacco Settlement Sp Fund #JS2287 Nov 2000	12,599,436.68	
From Tobacco Settlement Sp Fund #JS3208 Jan 2002	4,539,932.57	
From Tobacco Settlement Sp Fund #JS4631 April 2002	255,974.32	
From Tobacco Settlement Sp Fund #JS5067 April 2002	12,795,858.80	
From Tobacco Settlement Sp Fund #JS5292 May 2002	418,573.24	
Net Total Transfers	30,609,775.61	
Amount Derived from Bond Proceeds		
Ending Cash Balance	49,823,709.61	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Report on Non-General Fund Information
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Department: Budget & Finance Date: 10/30/2002
Prepared by: Kalei Kini
Phone: 586-1568

Name of Fund: Shippers' Wharf Committee Fund
Legal Authority: Amended Decree of the Court, Equity No. 301, Fourth Circuit Court
Fund Type (MOF): Trust
Approp. Acct. No. T-901-O

Intended Purpose:
To prevent the spread of and remove possible causes of epidemics and diseases dangerous to public welfare; to relieve effects from public disaster; to promote public safety.

Current Program Activities:
A Request for Proposals has been issued for projects which promote public health and safety on the island of Hawaii.

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	1,465,407.28	1,578,998.46
Beginning Encumbrances	-	-
Revenues	113,890.97	
Expenditures	299.79	
Transfers (List Each Transfer by JV# and Date)		
Net Total Transfers	-	
Amount Derived from Bond Proceeds		
Ending Cash Balance	1,578,998.46	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Report on Non-General Fund Information
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Department: Budget and Finance Date: 10/24/2002
Prepared by: Donna Tonaki
Phone: 586-1690

Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
Legal Authority: Chapter 87A, HRS
Fund Type (MOF): T
Approp. Acct. No. T-02-903-O

Intended Purpose:
The Trust Fund was established by Chapter 87A, HRS, to provide health and life insurance benefits for eligible active and retired State and County public employees and their dependents that are affordable to both public employers and participants.

Current Program Activities:
A ten-member Board of Trustees appointed by the Governor is responsible for determining the nature and scope of the benefit plans offered, negotiating and entering into contracts with insurance carriers, establishing eligibility and management policies for the Trust Fund, and overseeing all Trust Fund activities.

The Trust Fund anticipates contracting with insurance carriers to provide health and other benefit plans for approximately 177,600 people effective July 1, 2003. The Trust Fund will function as a centralized enrollment, premium contribution collection, and premium payment organization for the public employers and will process the enrollment and payroll deductions for all State participants. In fiscal year 2003-04, the Trust Fund will collect and disburse an anticipated \$550 million to insurance carriers and Medicare Part B reimbursements to retirees. The Board relies on professional services provided by a salaried Administrator, the State Attorney General, and a Benefit Plan Consultant to assist them with these functions.

The Trust Fund assumes the functions of the PEHF, including the transfer of PEHF assets, positions, and staff on July 1, 2003.

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	0.00	<u>0.00</u>
Beginning Encumbrances	0.00	50,800.40
Revenues	0.00	
Expenditures	238,673.00	
Transfers (List Each Transfer by JV# and Date)		
JV# JT0808, 06/27/02	238,673.00	
JV# JT0031, 07/19/02		
JV# JT0051, 07/30/02		
Net Total Transfers	238,673.00	
Amount Derived from Bond Proceeds	0.00	
Ending Cash Balance	0.00	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02.		

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Department: B&F, Fin. Admn. Div.

Date: Nov. 7, 2002

Prepared by: Bert Shiira

Phone: 586-1635

Name of Fund: Temporary Deposits - Finance Division

Legal Authority: None

Fund Type (MOF): T

Approp. Acct. No. T-99-902-O

Intended Purpose:

Account was established as a holding account to deposit moneys by the Financial Administration as trustee or agent relative to program transactions.

Current Program Activities: None.

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	\$ 62,592	\$ 62,592
Beginning Encumbrances	\$ -	\$ -
Revenues	\$ -	
Expenditures	\$ -	
Transfers (List Each Transfer by JV# and Date)		
Net Total Transfers	\$ -	
Amount Derived from Bond Proceeds	\$ -	
Ending Cash Balance	\$ 62,592	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02.		

Report on Non-General Fund Information
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Department: Budget and Finance Date: 11/22/02
Prepared by: Bert Nishihara
Phone: 586-2145

Name of Fund: Hawaii Public Employees Health Fund
Legal Authority: Chapter 87, HRS
Fund Type (MOF): T
Approp. Acct. No. T-XX-905-O

Intended Purpose:

The Health Fund is a health trust fund established by Chapter 87, HRS, to provide health and life insurance benefits for eligible active and retired public employees and their dependents.

Current Program Activities:

A nine-member Board of Trustees appointed by the Governor solicits public bids from insurance carriers to service its employee benefit plans and oversees the Health Fund's enrollment and financial operations.

The Administrator and his 14 member staff trains State and County personnel and fiscal officers on eligibility and enrollment procedures, processes enrollment applications, collects employer and employee contributions, remits premiums to insurance carriers and union plans, administers the federal COBRA Law, provides enrollment services to State and County retirees, pays Medicare Part B premium reimbursements to eligible retirees and their spouses, and assists the Department of Human Resources Development in administering the State of Hawaii's Premium Conversion Plan.

Financial Data *		
	FY 2002	FY 2003
Beginning Cash Balance	51,489,348.11	16,208,589.34
Beginning Encumbrances	- 0 -	369,257.16
Revenues	397,699,312.92	
Expenditures	418,008,110.24	
Transfers (List Each Transfer by JV# and Date)		
JV# BFHF 02-14, 5/31/02	1,900,000.00	
JV# HF 503, 1/31/02	13,071,961.45	
JV# BFHF 03-xx		
Net Total Transfers	14,971,961.45	
Amount Derived from Bond Proceeds	- 0 -	
Ending Cash Balance	16,208,589.34	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02.		

* Unaudited

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Department: B&F, Fin. Admn. Div. Date: Nov. 7, 2002
Prepared by: Bert Shiira
Phone: 586-1635

Name of Fund: Interest Earned - Investment Pool
Legal Authority: None
Fund Type (MOF): T
Approp. Acct. No. T-02-907-O

Intended Purpose:

Account was established as a holding account to deposit moneys earned from the State Treasury centralized pool investments before distribution to accounts in the general, special and trust funds.

Current Program Activities:

Approximately 75 journal vouchers are generated each month to allocate interest earnings to the various appropriation accounts of each department participating in the investment pool. Interest is allocated monthly to approximately 2,244 accounts. The balance of \$302, 626 was transferred from fiscal year 2002 to fiscal year 2003.

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	\$ -	\$ -
Beginning Encumbrances	\$ -	\$ -
Revenues	\$ 108,344,457	
Expenditures	\$ -	
Transfers (List Each Transfer by JV# and Date)		
JV #JT0131, dated 09/05/01	\$ 591,772	
Various Journal Vouchers - Total Dollars Transferred	\$ (108,633,603)	
JV #JM0477, dated 07/31/02		
Net Total Transfers	\$ (108,041,831)	
Amount Derived from Bond Proceeds	\$ -	
Ending Cash Balance	\$ 302,626	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

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Department: B&F, Fin. Admn. Div. Date: Nov. 7, 2002
Prepared by: Bert Shiira
Phone: 586-1635

Name of Fund: Interest Earned - Bond Investment Pool
Legal Authority: None
Fund Type (MOF): T
Approp. Acct. No. T-02-908-O

Intended Purpose:

Account was established as a holding account to deposit moneys earned from the State Treasury centralized bond pool investments before distribution to accounts in the general, special and trust funds.

Current Program Activities:

Journal vouchers are generated each month to allocate interest earnings to the various the various appropriation accounts of each department participating in the bond investment pool. Balance of \$1,853,070 was transferred from fiscal year 2002 to fiscal year 2003.

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	\$ -	\$ -
Beginning Encumbrances	\$ -	\$ -
Revenues	\$ 4,243,274	
Expenditures	\$ -	
Transfers (List Each Transfer by JV# and Date)		
Various Journal Vouchers - Total Dollars Transferred	\$ (2,390,204)	
JV #JM0477, dated 07/31/02		
Net Total Transfers	\$ (2,390,204)	
Amount Derived from Bond Proceeds	\$ -	
Ending Cash Balance	\$ 1,853,070	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Report on Non-General Fund Information
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Department: Budget and Finance

Date: Nov. 15, 2002

Prepared by: Lynn Naito

Phone: 586-1632

Name of Fund: Temporary Deposit

Legal Authority: _____

Fund Type (MOF): Trust

Approp. Acct. No. T-02-909-0

Intended Purpose:
Temporary Deposits

Current Program Activities:

None

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	3,223.74	4,061.25
Beginning Encumbrances	0	
Revenues	837.51	
Expenditures	0	
Transfers (List Each Transfer by JV# and Date)	0.00	
Net Total Transfers	0.00	
Amount Derived from Bond Proceeds	0	
Ending Cash Balance	4,061.25	
Amount Required for Bond Covenants as of 7/1/00		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/00.		

Report on Non-General Fund Information
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Department: B&F, Fin. Admn. Div. Date: Nov. 7, 2002
Prepared by: Bert Shiira
Phone: 586-1635

Name of Fund: Special Purpose Revenue Bond - Sec Deposit
Legal Authority: Chapter 39 A, Hawaii Revised Statutes
Fund Type (MOF): T
Approp. 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 costs and expenses incurred relating to the issuance of special purpose revenue bonds.

Current Program Activities:

Nine issuances of special purpose revenue bonds were closed. Thus, their related non-refundable security deposits were transferred to the general fund.

Eight deposits are in the Trust Fund pending issuances of special purpose revenue bonds.

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	\$ 14,000	\$ 8,000
Beginning Encumbrances	\$ -	\$ -
Revenues	\$ 3,000	
Expenditures	\$ -	
Transfers (List Each Transfer by JV# and Date)		
JV JM #0988, dated 09/19/01	\$ (9,000)	
Net Total Transfers	\$ (9,000)	
Amount Derived from Bond Proceeds	\$ -	
Ending Cash Balance	\$ 8,000	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02.		

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Department: B&F, Fin. Admn. Div. Date: Nov. 7, 2002
 Prepared by: Bert Shiira
 Phone: 586-1635

Name of Fund: Compound Interest Bond Reserve Fund
 Legal Authority: Section 39-51, Hawaii Revised Statutes
 Fund Type (MOF): T
 Approp. Acct. No. T-01-915-O

Intended Purpose:
 To level debt service requirements for general obligation bonds issued by the State in the form known as "compound interest bonds".

Current Program Activities:
 To set aside funds from time to time to be available to pay debt service for compound interest bonds. In August 2001, the remaining balance was transferred to the general fund.

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	\$ 1,030,479	\$ -
Beginning Encumbrances	\$ -	\$ -
Revenues	\$ -	
Expenditures	\$ -	
Transfers (List Each Transfer by JV# and Date)		
JV, #JM0551, dated August 23, 2001	\$ (1,030,479)	
Net Total Transfers	\$ (1,030,479)	
Amount Derived from Bond Proceeds	\$ -	
Ending Cash Balance	\$ 0	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02.		

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Department: B&F, Fin. Admn. Div. Date: Nov. 7, 2002
Prepared by: Bert Shiira
Phone: 586-1635

Name of Fund: Airports Refunding Bonds Escrow - 2000A
Legal Authority: None
Fund Type (MOF): T
Approp. Acct. No. T-XX-918-O

Intended Purpose:
Account was established as a holding account for moneys received by the Financial Administration Division as escrow agent from the sale of Airport Revenue Refunding Bonds dated May 1, 2000.

Current Program Activities:
Refunded Airport Revenue Bonds, Series of 1991, and 2nd Series of 1991 on July 1, 2001 with moneys received from the above refunding bonds dated May 1, 2000.

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	\$ -	\$ -
Beginning Encumbrances	\$ -	\$ -
Revenues	\$ 601,567	
Expenditures	\$ (23,780,819)	
Transfers (List Each Transfer by JV# and Date)		
JV #JM2004 dated Nov. 9, 2001	\$ 23,179,252	
Net Total Transfers	\$ 23,179,252	
Amount Derived from Bond Proceeds	\$ -	
Ending Cash Balance	\$ -	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02.		

Report on Non-General Fund Information
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Department: B&F, Fin. Admn. Div.

Date: Nov. 7, 2002

Prepared by: Bert Shiira

Phone: 586-1635

Name of Fund: Unclaimed Property - Trust Fund

Legal Authority: Act 172, SLH 2000

Fund Type (MOF): T

Approp. Acct. No. T-01-932-O

Approp. Acct. No. T-02-932-O

Intended Purpose:

Account was established to deposit and disburse moneys in the Unclaimed Property Program. All funds in excess of \$1 million remaining on balance at the end of the fiscal year will be transferred to the general fund.

Current Program Activities:

It is estimated that \$10.0 million will be collected and \$3.0 million will be disbursed to unclaimed property holders in FY 2003.

Financial Data		
	FY 2002	FY 2003
Beginning Cash Balance	\$ 10,227,656	\$ 9,134,317
Beginning Encumbrances	\$ 248,222	\$ -
Revenues	\$ 11,133,589	
Expenditures	\$ (3,247,493)	
Transfers (List Each Transfer by JV# and Date)		
JV #JM 0952, dated 09/18/01	\$ (9,227,656)	
JV #JM 1041, dated 09/13/02		
Net Total Transfers	\$ (9,227,656)	
Amount Derived from Bond Proceeds	\$ -	
Ending Cash Balance	\$ 9,134,317	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		