

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: Budget and Finance  
 Prog ID(s): BUF 101  
 Name of Fund: Temporary Deposits  
 Legal Authority: \_\_\_\_\_

Contact Name: Lynn Naito  
 Phone: 586-1632  
 Fund type (MOF) Trust  
 Appropriation Acct. No. T-909-O

Intended Purpose:

To hold temporary deposits related to vendor bids, performance bonds, salary overpayments, and various other administrative-type temporary deposits.

Source of Revenues:

Receipts for FY2007 and FY2006 mainly represents retiree drug subsidies under the Medicare Prescription Drug, Improvement, and Modernization Act of 2003. Employers and Plan sponsors who offer qualified retiree prescription drug plans apply for and obtain these subsidy payments. The revenues reflect subsidy amounts received for prescription drug plans offered to the State and county Medicare eligible retirees and dependents. Receipts reflected for FY 2005 includes temporary deposit of salary overpayments and employer contributions related to UPW retroactive settlement for bargaining units 01 and 10.

Current Program Activities/Allowable Expenses:

Funds are distributed to the Counties for their share of the subsidies and the State's portion is deposited into the General Fund.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable.

Financial Data							
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	666,584	2,258	1,324,423	5,617,499			
Beginning Encumbrances							
Revenues	18,116	1,714,189	5,531,139	6,160,288			
Expenditures	682,442	392,024	1,238,063	11,777,787			
Transfers							
List each by JV# and date:							
Net Total Transfers							
Amount from Bond Proceeds							
Ending Cash Balance	2,258	1,324,423	5,617,499	0	0	0	0
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: Budget and Finance  
 Prog ID(s): BUF 101/BA  
 Name of Fund: OHA Carry-Forward Trust Holding Account  
 Legal Authority: Sect. 3, Act 178, SLH 2006

Contact Name: Neal Miyahira  
 Phone: 586-1530  
 Fund type (MOF) T  
 Appropriation Acct. No. T-910-O

Intended Purpose/Source of Revenues: Section 3 of Act 178, SLH 2006, requires each agency of the State that collects receipts from the lands within the public land trust to determine and transfer a portion of those receipts as necessary to ensure that a total of \$3,775,000 is transferred to OHA thirty days after the close of each fiscal quarter. Executive Order 06-06 directs that if the total amount of receipts transferred to OHA exceeds the \$3,775,000, the Director of Finance must, no later than 12 calendar days after the close of each fiscal quarter, compute the amount of overpayment and request OHA to deposit the overpayment into the carry-forward trust holding account.

Current Program Activities/Allowable Expenses: No activity to date.

Purpose of Proposed Ceiling Increase (if applicable): None.

Financial Data							
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance							
Beginning Encumbrances							
Revenues							
Expenditures							
Transfers							
List each by JV# and date:							
Net Total Transfers							
Amount from Bond Proceeds							
Ending Cash Balance	0	0	0	0	0	0	0
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: Budget and Finance  
 Prog ID(s): BUF 101  
 Name of Fund: Emergency Budget and Reserve Fund  
 Legal Authority: Sect. 328L-3, HRS

Contact Name: Neal Miyahira  
 Phone: 586-1530  
 Fund type (MOF) B  
 Appropriation Acct. No. S-355-O

Intended Purpose: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues: 24.5% of tobacco settlement revenues after the first \$350,000 are transferred into the emergency and budget reserve fund.

Current Program Activities/Allowable Expenses: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Purpose of Proposed Ceiling Increase (if applicable): None.

Financial Data							
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,735,765	27,480,207	24,208,000				
Beginning Cash Balance	54,020,947	54,123,575	53,496,980	61,450,792	49,718,269	61,985,746	74,253,223
Beginning Encumbrances							
Revenues	9,213,393	8,049,032	8,312,736	12,267,477	12,267,477	12,267,477	12,267,477
Expenditures	-	-	-	-	-	-	-
Transfers							
List each by JV# and date:							
JS4441 (3/23/07)			14,889				
JS1353 (9/13/06)			(208,000)				
JS1968 (10/16/06)			(100,000)				
JS1969 (10/16/06)			(100,000)				
JS6877 (7/19/07)			34,187				
Net Total Transfers	(9,110,765)	(8,675,627)	(358,924)	(24,000,000)			
Amount from Bond Proceeds							
Ending Cash Balance	54,123,575	53,496,980	61,450,792	49,718,269	61,985,746	74,253,223	86,520,700
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: BUF  
 Prog ID(s): BUF115  
 Name of Fund: Interest Earned - Investment Pool  
 Legal Authority: Administratively established

Contact Name: Scott Kami  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-907-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized investment pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the investment pool. Interest is allocated monthly by the investment pool system, to approx. 2,500 accounts.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Financial Data							
	FY 2005	FY 2006	FY 2007	FY 2008 *	FY 2009 **	FY 2010 **	FY 2011 **
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(96,172)	389,682	61,225	1,236,288	0	0	0
Beginning Encumbrances							
Revenues	75,298,147	112,726,244	151,299,337	80,600,877			
Expenditures							
Transfers							
List each by JV# and date:							
various							
Net Total Transfers	(74,812,293)	(113,054,701)	(150,124,274)	(60,970,828)			
Amount from Bond Proceeds							
Ending Cash Balance	389,682	61,225	1,236,288	20,866,337	0	0	0
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

\* FY08 revenues, transfers and ending balance is as of 12/14/07  
 \*\* This is a temporary clearing account - unable to project amounts.

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: BUF  
 Prog ID(s): BUF115  
 Name of Fund: Interest Earned - Bond Investment Pool  
 Legal Authority: Administratively established

Contact Name: Scott Kami  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-908-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized Bond Investment Pool before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized Bond Investment Pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the Bond pool. Interest is allocated monthly by the Bond Investment pool system.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Financial Data							
	FY 2005	FY 2006	FY 2007	FY 2008 *	FY 2009 **	FY 2010 **	FY 2011 **
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	578,809	1,859,001	2,453,968	6,199,057	0	0	0
Beginning Encumbrances							
Revenues	3,994,069	11,486,701	18,426,781	8,728,729			
Expenditures							
Transfers							
List each by JV# and date:							
various							
Net Total Transfers	(2,713,877)	(10,891,734)	(14,681,692)	(10,469,239)			
Amount from Bond Proceeds							
Ending Cash Balance	1,859,001	2,453,968	6,199,057	4,458,547	0	0	0
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

\* FY08 revenues, transfers and ending balance is as of 12/14/07

\*\* This is a temporary clearing account - unable to project amounts.

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: BUF  
 Prog ID(s): BUF115 CA  
 Name of Fund: Transient Accommodation Tax Trust Fund  
 Legal Authority: Section 237D-5.5, HRS

Contact Name: Scott Kami  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-911-O

Intended Purpose:

Account was established in the State Treasury to serve as a holding account for TAT revenues to supplement shortfalls in the Tourism Special Fund, if that fund does not receive \$63.3 million in TAT transfers.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DoTax.

Current Program Activities/Allowable Expenses:

Any balance remaining in the TAT Trust Fund is to be transferred to General Fund. Note: per Act 235/SLH2005 the TAT Trust Fund is repealed effective 7/1/07.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Financial Data							
	FY 2005 (actual)	FY 2006 (actual)	FY 2007 * (actual)	FY 2008 * (estimated)	FY 2009 * (estimated)	FY 2010 * (estimated)	FY 2011 * (estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	11,500,799	0	0	0	0
Beginning Encumbrances							
Revenues	10,535,036	11,500,799	0				
Expenditures			(11,500,799)				
Transfers							
List each by JV# and date:							
Net Total Transfers	(10,535,036)	0					
Amount from Bond Proceeds							
Ending Cash Balance	0	11,500,799	0	0	0	0	0
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

\* Act 235/SLH2005 repeals the TAT Trust Fund (T-911), effective 7/1/07.

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: Budget & Finance  
 Prog ID(s): BUF 115 CA  
 Name of Fund: Temporary Deposits - Special Purpose Revenue Bond - Security Deposit  
 Legal Authority: Administratively Attached

Contact Name: Scott Kami  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation 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.

**Source of Revenues:**

Security deposits from project parties

**Current Program Activities/Allowable Expenses:**

No activity in FY 2007

**Purpose of Proposed Ceiling Increase (if applicable):**

Financial Data							
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,000	5,000	0				
Beginning Encumbrances							
Revenues	5,000		0				
Expenditures							
Transfers							
List each by JV# and date:	(2,000)	(5,000)	0				
Net Total Transfers	(2,000)	(5,000)					
Amount from Bond Proceeds							
Ending Cash Balance	5,000	0	0	0	0	0	0
Amount Req. for Bond Covenants as of 7/1/07							

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: BUF  
 Prog ID(s): BUF115  
 Name of Fund: Taxes Payable to Other State Agencies  
 Legal Authority: Administratively established

Contact Name: Scott Kami  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-916-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of tobacco tax collected by DoTax and distributed per statute to UH per Act 316/SLH2006. It serves as a clearing account for fuel tax revenues pending distribution.

Source of Revenues:

Tobacco Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay UH for their statutory distribution of tobacco tax.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Financial Data							
	FY 2005*	FY 2006*	FY 2007 ***	FY 2008**	FY 2009**	FY 2010**	FY 2011**
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	0
Beginning Encumbrances							
Revenues			1,984,170	2,946,390			
Expenditures			(1,984,170)	(2,946,390)			
Transfers							
List each by JV# and date:							
Net Total Transfers							
Amount from Bond Proceeds							
Ending Cash Balance	0	0	0	0	0	0	0
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

\* T-916 was established in FY07 as a temporary clearing account for Act 316/SLH2006 re: Tobacco Tax allocated to UH Cancer Research Fund

\*\* This is a temporary clearing account - unable to project amounts.

\*\*\* FY08 revenues, expenditures and ending balance is as of 10/31/07

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: BUF  
 Prog ID(s): BUF115  
 Name of Fund: Taxes Payable to Counties/HTA - TAT  
 Legal Authority: Administratively Established

Contact Name: Scott Kami  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-917-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of TAT distributed monthly to HTA and semi-annually to the counties. It serves as a clearing account for TAT revenues pending distribution per statute.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to HTA and the counties of their statutory distribution of TAT.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Financial Data							
	FY 2005	FY 2006	FY 2007	FY 2008 *	FY 2009 **	FY 2010 **	FY 2011 **
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	4,747,779	7,980,423	0	0	0
Beginning Encumbrances							
Revenues		148,172,815	210,805,601	56,552,980			
Expenditures		(176,500,563)	(207,572,957)	(30,243,805)			
Transfers							
List each by JV# and date:							
Net Total Transfers		33,075,527					
Amount from Bond Proceeds							
Ending Cash Balance	0	4,747,779	7,980,423	34,289,598	0	0	0
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

\* FY08 revenues, expenditures and ending balance is as of 10/31/07

\*\* This is a temporary clearing account - unable to project amounts.

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: BUF  
 Prog ID(s): BUF115  
 Name of Fund: Taxes Payable to Counties - Fuel Tax  
 Legal Authority: Administratively Established

Contact Name: Scott Kami  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-918-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of liquid fuel tax distributed monthly to the counties. It serves as a clearing account for fuel tax revenues pending distribution per statute.

Source of Revenues:

Liquid Fuel Tax collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Financial Data							
	FY 2005 (actual)	FY 2006 (actual)	FY 2007 (actual)	FY 2008 * (estimated)	FY 2009 ** (estimated)	FY 2010 ** (estimated)	FY 2011 ** (estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Beginning Encumbrances							
Revenues		57,305,229	78,270,327	18,673,100			
Expenditures		(57,305,229)	(78,270,327)	(18,673,100)			
Transfers							
List each by JV# and date:							
Net Total Transfers							
Amount from Bond Proceeds							
Ending Cash Balance	0	0	0	0	0	0	0
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

\* FY08 revenues, expenditures and ending balance is as of 10/31/07

\*\* This is a temporary clearing account - unable to project amounts.

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: BUF  
 Prog ID(s): BUF115  
 Name of Fund: Taxes Payable to Counties-GETax surcharge  
 Legal Authority: Adminstratively established

Contact Name: Scott Kami  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-919-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of county GET surcharge collected by DoTax and distributed per statute HRS 248-2.6 to the City & County of Honolulu. It serves as a clearing account for the surcharge pending distribution.

Source of Revenues:

General Excise Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay City & County of Honolulu for their statutory distribution of GETax

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Financial Data							
	FY 2005*	FY 2006*	FY 2007	FY 2008***	FY 2009**	FY 2010**	FY 2011**
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Beginning Encumbrances							
Revenues			53,804,870	49,559,210			
Expenditures			(53,804,870)	(49,559,210)			
Transfers							
List each by JV# and date:							
Net Total Transfers							
Amount from Bond Proceeds							
Ending Cash Balance	0	0	0	0	0	0	0
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

\* T-919 was established in FY07 as a temporary clearing account for HRS Sect.248-2.6 re: county surcharge of GET to City& County Honolulu.

\*\* This is a temporary clearing account - unable to project amounts.

\*\*\* FY08 revenues, expenditures and ending balance is as of 10/31/07

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: BUF  
 Prog ID(s): BUF115 CA  
 Name of Fund: College Savings Program Trust Fund  
 Legal Authority: Chapter 256, HRS

Contact Name: Scott Kami  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. N/A \*

Intended Purpose:

The College Savings Program Trust fund was established in 2002 with commencement of Hawaii's 529 program. Funds are maintained in the Trust Fund on behalf of participants or account owners, and are invested as directed by the participants according to program rules.

Source of Revenues:

Account owner contributions and account investment earnings.

Current Program Activities/Allowable Expenses:

Trust fund for Hawaii's 529 College Savings Program, per program description/rules. Funds may be withdrawn by account owners, intended for designated beneficiaries' college expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Financial Data							
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0						
Beginning Cash Balance	19,787,562	27,865,366	34,533,243	42,018,715	50,018,715	58,018,715	66,018,715
Beginning Encumbrances							
Revenues							
Expenditures							
Transfers							
List each by JV# and date:							
Net Total Transfers **	8,077,804	6,667,877	7,485,472	8,000,000	8,000,000	8,000,000	8,000,000
Amount from Bond Proceeds							
Ending Cash Balance	27,865,366	34,533,243	42,018,715	50,018,715	58,018,715	66,018,715	74,018,715
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

\* College Savers Trust fund is held outside of the State Treasury

\*\* Transfers-in represent change in net asset value of the total accounts (contributions and withdrawals by program participants)

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: BUF  
 Prog ID(s): BUF115  
 Name of Fund: Hawaii Children's Trust Fund  
 Legal Authority: Administratively established

Contact Name: Scott Kami  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-922-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of taxes collected by DoTax and distributed per statute Act 228/SLH2004 to the Hawaii Children's Trust Fund at the Hawaii Community Foundation.

Source of Revenues:

Income tax refund designation by taxpayer.

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer funds into this account in order to pay HI Community Foundation per income tax refund designation.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Financial Data							
	FY 2005 *	FY 2006 *	FY 2007	FY 2008 ***	FY 2009 **	FY 2010 **	FY 2011 **
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				172,985	0	0	0
Beginning Encumbrances							
Revenues			296,130	0			
Expenditures			(123,145)	(172,985)			
Transfers							
List each by JV# and date:							
Net Total Transfers							
Amount from Bond Proceeds							
Ending Cash Balance	0	0	172,985	0	0	0	0
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

\* T-922 was established in FY07 as a temporary clearing account for Act 228/SLH2004 re: income tax refund designation to Hawaii Children's Trust Fund.

\*\* This is a temporary clearing account - unable to project amounts.

\*\*\* FY08 revenues, expenditures and ending balance is as of 10/31/07

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: Budget & Finance  
 Prog ID(s): BUF 115 CA  
 Name of Fund: Unclaimed Property Trust Fund  
 Legal Authority: Administratively Established

Contact Name: Scott Kami  
 Phone: 586-1612  
 Fund type (MOF): T  
 Appropriation Acct. No. T-xx-932-O

Intended Purpose:

Account was established to deposit and disburse moneys in the Unclaimed Property Program. All funds in excess of \$1.3 million remaining on balance at the end of the fiscal year will be transferred to the general fund.

Source of Revenues:

Property that is held, issued, or owing in the ordinary course of a holder's business and has remained unclaimed by the owner for more than five years after it became payable or distributable is presumed abandoned.

Current Program Activities/Allowable Expenses:

It is estimated that \$10.0 million will be collected and \$4.5 million will be disbursed to unclaimed property owners in FY 2008.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Financial Data							
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13,065,296	8,129,539	10,780,189	14,204,631	1,300,000	1,300,000	1,300,000
Beginning Encumbrances							
Revenues	10,531,484	14,994,486	17,527,483	10,000,000	10,000,000	10,000,000	10,000,000
Expenditures	(3,721,857)	(5,546,704)	(4,648,514)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)
Transfers							
List each by JV# and date:							
JT 0011, 070/5/07	(1,300,000)	(1,300,000)	(1,300,000)				
JT 0011, 070/5/07	1,300,000	1,300,000	1,300,000				
JM 0917,09/13/06	(11,745,385)	(6,797,132)	(9,454,527)				
Net Total Transfers	(11,745,385)	(6,797,132)	(9,454,527)	(18,404,631)	(5,500,000)	(5,500,000)	(5,500,000)
Amount from Bond Proceeds							
Ending Cash Balance	8,129,538	10,780,189	14,204,631	1,300,000	1,300,000	1,300,000	1,300,000
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

**Report on Non-General Fund Information**

Department: Budget and Finance  
 Prog ID(s): BUF 141  
 Name of Fund: Expense Fund  
 Legal Authority Section 88-116, HRS

Contact Name: Wesley Machida  
 Phone: 587-5380  
 Fund type (MOF) X  
 Appropriation Acct. No. S-xx-315-O

Intended Purpose:

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

Source of Revenues:

ERS' Interest earnings.

Current Program Activities/Allowable Expenses:

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.

Purpose of Proposed Ceiling Increase (if applicable):

Additional funds are requested for FY 2009 as follows: \$500,000 for computer hardware/software maintenance support requirements, \$2,000,000 to implement the provisions of the Hybrid Plan, enacted by Act 179,SLH 2004, that required federal legislation to be enacted before certain plan provisions could be provided to the members, and \$250,000 for overtime costs due to workload requirements.

Financial Data							
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	18,030,623	8,209,420	8,946,233	11,232,552	13,700,216	11,113,000	11,113,000
Beginning Cash Balance							
Beginning Encumbrances							
Revenues							
Expenditures							
Transfers							
List each by JV# and date:							
Net Total Transfers	18,030,623	8,209,420	8,946,233	11,232,552	13,700,216	11,113,000	11,113,000
Amount from Bond Proceeds							
Ending Cash Balance	0	0	0	0	0	0	0
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: Budget & Finance  
 Prog ID(s): BUF 143  
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund  
 Legal Authority: Chapter 87A, HRS

Contact Name: Donna Tonaki  
 Phone: 586-1690  
 Fund type (MOF): T  
 Appropriation Acct. No. T-xx-903-O, T-xx-904-O and  
T-xx-905-O

**Intended Purpose:**

To administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements.

**Source of Revenues:**

Employer and employee premium contributions were collected. Administrative fees were also collected from the State and County public employers.

**Current Program Activities/Allowable Expenses:**

Employer and employee contributions were remitted to insurance carriers. Employer contributions were paid to eligible retirees and their spouses for Medicare Part B premium reimbursements. The Trust Fund functions as a processor of centralized enrollment, premium contribution collection and premium payment organization for the public employers and all State and County participants. Administrative costs of the fund are also included.

**Purpose of Proposed Ceiling Increase (if applicable):**

To improve quality services levels to 165,000 State and County employees and retirees and their dependents and comply with federal and State legal requirements.

Financial Data							
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,165,532	3,947,818	4,498,479	11,740,434	4,291,408	4,291,408	4,291,408
Beginning Cash Balance	43,410,642	76,933,464	82,403,497	96,756,638	111,334,078	126,845,078	143,196,078
Beginning Encumbrances	440,660	462,955	1,227,434	1,952,596	**	**	**
Revenues	619,369,366	583,126,921	538,042,828	545,891,440	580,811,000	612,055,000	645,131,000
Expenditures	(592,247,460)	(577,566,888)	(523,569,687)	(531,207,000)	(565,187,000)	(595,591,000)	(627,777,000)
Transfers							
List each by JV# and date:							
JT 0333 (9/30/04)	499,847						
JT 0336 (9/30/04)	5,901,069						
JT 1052 (4/30/06)		(90,000)					
JT 0970 (5/10/07)			(120,000)				
Net Total Transfers	6,400,916	(90,000)	(120,000)	(107,000)	(113,000)	(113,000)	(113,000)
Amount from Bond Proceeds							
Ending Cash Balance	76,933,464	82,403,497	96,756,638	111,334,078	126,845,078	143,196,078	160,437,078
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07			55,000,000				

**Report on Non-General Fund Information**  
for Submittal to the 2008 Legislature

Department: Budget & Finance  
 Prog ID(s): BUF 901  
 Name of Fund: Public Utilities Commission Special Fund  
 Legal Authority: Section 269-33 HRS

Contact Name: Phyllis Paik  
 Phone: 586-2050  
 Fund type (MOF) Special Fund  
 Appropriation Acct. No. S-XX-352-O, S-XX-341-O

**Intended Purpose:**

To pay for expenses incurred by the Public Utilities Commission and the Department of Commerce and Consumer Affairs' Division of Consumer Advocacy.

**Source of Revenues:**

The Special Fund's sources of income include public utility fees, motor carrier fees, penalties and interest, application and intervention filing fees, Hawaii One Call fees, and duplicating fees.

**Current Program Activities/Allowable Expenses:**

Ensures that regulated companies provide communication, utilities, and transportation services to the public at acceptable standards of quality, dependability and safety at fair rates by adopting and enforcing appropriate service standards. Pursuant to Section 269-33, HRS proceeds of the Special Fund shall be used for all expenses incurred in the administration of Chapters 269, 271, 271G, 269E, 486H, and 486J Hawaii Revised Statutes, provided that the expenditures are in accordance with the legislative appropriations. All moneys in excess of \$1,000,000 remaining on balance in the Special Fund on June 30 each year shall lapse to the credit of the State General Fund.

**Purpose of Proposed Ceiling Increase (if applicable):**

Additional funds are requested in FY 2009 to contract with the Hawaii Natural Energy Institute at the University of Hawaii to conduct a study on Renewable Portfolio Standards pursuant to Chapter 269-95, Hawaii Revised Statutes.

Financial Data							
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,968,888	8,563,737	8,343,024	8,798,964	10,429,994	9,919,000	9,919,000
Beginning Cash Balance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Beginning Encumbrances	0	0	0	736,256		0	0
Revenues	12,204,752	14,229,235	16,062,885	16,920,298	17,844,850	17,844,850	17,844,850
Expenditures	6,588,390	7,780,702	7,346,352	8,798,964	10,429,994	9,919,000	9,919,000
Transfers							
JV#JM0497(BF06-009), 08/16/05	(5,248,970)	0	0				
JV#JM1919(BF06-037), 10/31/05	(300,000)	0	0				
JV#JM1917(BF06-038), 10/31/05	(673,925)	0	0				
JV#JM0916(BF07-025), 19/11/06		(6,448,533)	0				
JV#JM (BF08-015), 11/26/07			(8,716,533)				
Net Total Transfers	(5,616,362)	(6,448,533)	(8,716,533)	(8,121,334)	(7,414,856)	(7,925,850)	(7,925,850)
Amount from Bond Proceeds							
Ending Cash Balance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Amount Req. for Bond Covenants as of 7/1/07							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/07							