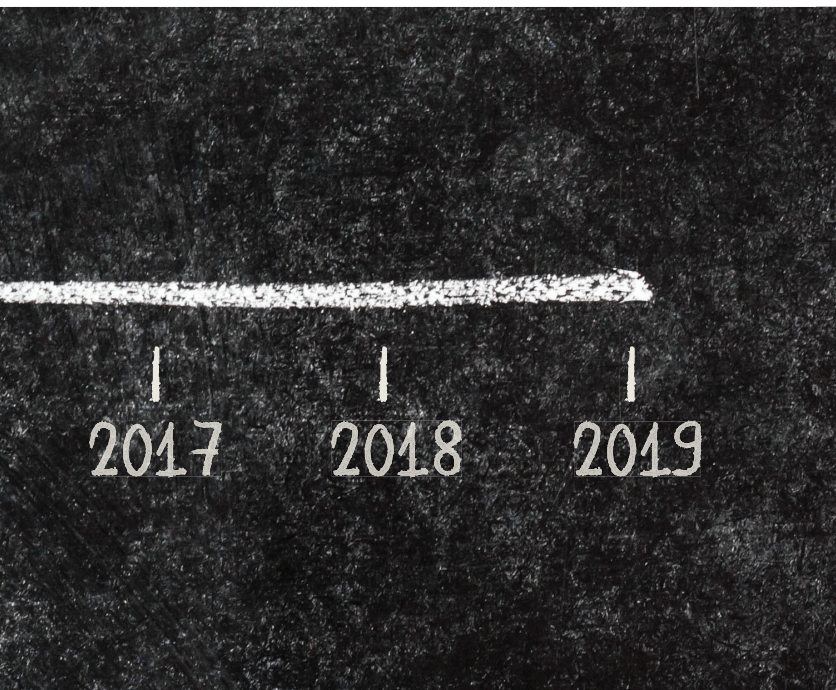


COVID-19 SPECIAL PROJECTS

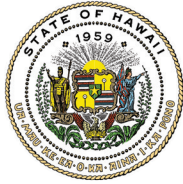
Report on Special and Revolving Fund Accounts with Inactive or Excess Balances

A Report to the Legislature
of the State of Hawai'i

Report No. 20-06
May 2020



OFFICE OF THE AUDITOR
STATE OF HAWAII



OFFICE OF THE AUDITOR STATE OF HAWAII

Constitutional Mandate

Pursuant to Article VII, Section 10 of the Hawai'i State Constitution, the Office of the Auditor shall conduct post-audits of the transactions, accounts, programs and performance of all departments, offices and agencies of the State and its political subdivisions.

The Auditor's position was established to help eliminate waste and inefficiency in government, provide the Legislature with a check against the powers of the executive branch, and ensure that public funds are expended according to legislative intent.

Hawai'i Revised Statutes, Chapter 23, gives the Auditor broad powers to examine all books, records, files, papers and documents, and financial affairs of every agency. The Auditor also has the authority to summon people to produce records and answer questions under oath.

Our Mission

To improve government through independent and objective analyses.

We provide independent, objective, and meaningful answers to questions about government performance. Our aim is to hold agencies accountable for their policy implementation, program management, and expenditure of public funds.

Our Work

We conduct performance audits (also called management or operations audits), which examine the efficiency and effectiveness of government programs or agencies, as well as financial audits, which attest to the fairness of financial statements of the State and its agencies.

Additionally, we perform procurement audits, sunrise analyses and sunset evaluations of proposed regulatory programs, analyses of proposals to mandate health insurance benefits, analyses of proposed special and revolving funds, analyses of existing special, revolving and trust funds, and special studies requested by the Legislature.

We report our findings and make recommendations to the governor and the Legislature to help them make informed decisions.

For more information on the Office of the Auditor, visit our website:
<http://auditor.hawaii.gov>

Foreword

The Office of the Auditor has prepared a series of reports to assist the Legislature and Governor in their efforts to mitigate the economic impacts caused by the COVID-19 pandemic. We review special, revolving, and trust funds on a rotating basis, providing important information to the Legislature on state moneys held outside of the State's General Fund. This report contains two sections, the first of which identifies special and revolving fund accounts that have been inactive for the past fiscal years. The second section lists special and revolving fund accounts whose balances appear to be significantly more than necessary to support the associated programs. In compiling the information, we did not consult with the departments that administer the funds about concerns they may have should some or all of the moneys be swept or repurposed; we also did not assess whether there may be legal restrictions to the Legislature's ability to sweep or repurpose the moneys in the accounts. We hope this information is of value to the Legislature in light of the COVID-19 pandemic and its impact on the State's economy.

Leslie H. Kondo
State Auditor

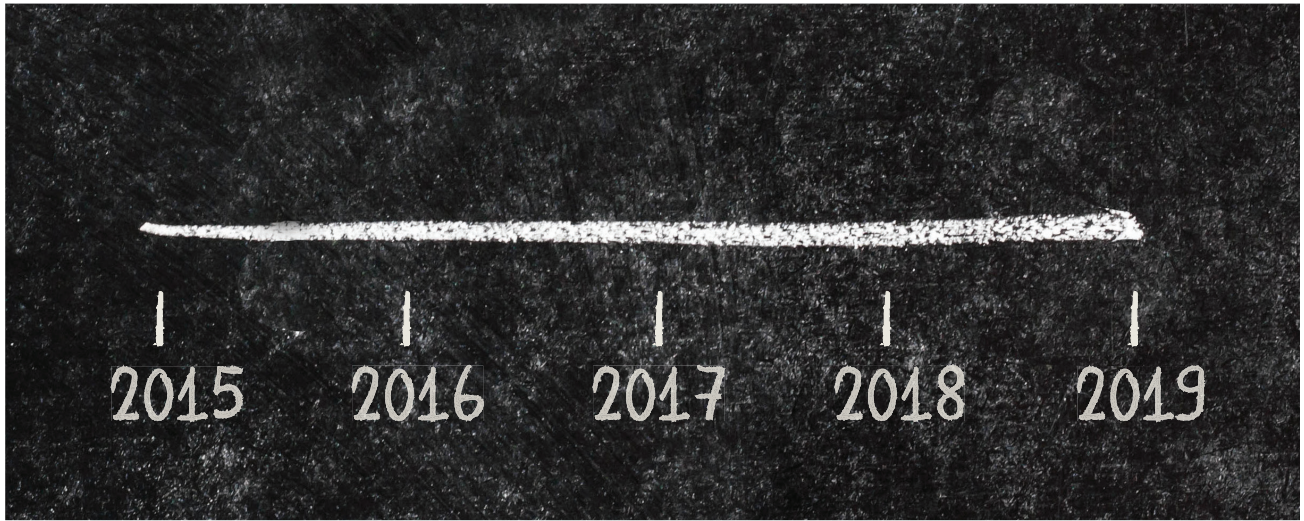


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COVID-19 SPECIAL PROJECTS

Review of Inactive Special and Revolving Fund Accounts from Fiscal Years 2015 to 2019

Sixty-four accounts, idle since FY2015 and with balances that range from \$0.96 to \$49.88 million, contain \$75.4 million. Four accounts hold the vast majority (\$73.24 million) of the moneys.

Introduction

Each year, we review and report about special funds, revolving funds, trust funds, and trust accounts maintained by State of Hawai‘i departments during the past five fiscal years. Section 23-12, Hawai‘i Revised Statutes, identifies the departments whose funds we review each year; each department’s funds are reviewed every five years. During this review, we often identify accounts associated with the funds that have balances greater than zero and no financial transactions for the past five fiscal years, meaning the account has not been used. In those instances, we generally recommend the department transfer the moneys in the inactive accounts back to the General Fund so that they can be used for other programs.

Special, revolving, and other types of non-general funds collectively represent about half of the State’s \$15.6 billion operating budget – moneys that are not subject to the same level of legislative scrutiny as the General Fund.

In this report, we identified 64 accounts associated with special funds and revolving funds¹ with balances greater than zero that had no financial activity in any of the past five fiscal years (FY2015-FY2019).² These inactive accounts hold \$75.4 million in state moneys that the Legislature may consider “sweeping” to the General Fund or otherwise repurposing for more immediate state priorities.³

Potential sources of state funds

For this report, we downloaded Account Summary data for accounts associated with special funds and revolving funds for the fiscal years 2015, 2016, 2017, 2018, and 2019 from the state’s Data Mart system. Data Mart contains the financial data that departments input into the Department of Accounting and General Services’ Financial Accounting and Management Information System, commonly referred to as FAMIS. FAMIS is the state of Hawai‘i’s official accounting record. We did not gather information outside of Data Mart; we did not meet with or otherwise obtain information about the accounts from department accounting personnel.

Using Account Summary data, we identified accounts associated with special funds and revolving funds with balances greater than zero that were inactive during each of the five fiscal years. Those accounts, organized by department, are listed in Exhibit 1.

In identifying the inactive accounts, we are not recommending that the Legislature “sweep” the moneys held in those accounts to the General Fund or otherwise repurpose the moneys for other state priorities. Instead, our purpose is to provide the Legislature with a list of *potential* sources of state funds to be used to address budget shortfalls caused by the current economic downturn. In other words, the list of inactive accounts is the initial phase of a process to identify potential unused state moneys and does not obviate the need for further, particularized, and detailed review of the program or programs supported by a special or revolving fund. For instance, we did not obtain a department’s explanation as to why an account has been inactive for the past five fiscal years or the purpose of the moneys in the account. As an example,

A Clean Sweep

In *Hawai‘i Insurers Council v. Lingle*, 120 Hawai‘i 51, 201 P.3d 564 (2008), the Hawai‘i Supreme Court opined that transferring “legitimate regulatory fees” from an insurance special fund into the State’s General Fund violated the separation of powers doctrine. The Court adopted a three-pronged test to determine whether an assessment was a regulatory fee and therefore probably not transferable. The test asks (1) whether a regulatory agency assesses the fee, (2) whether the agency places the money in a special fund, and (3) whether the assessment “is expended for general public purposes or [instead] used for the regulation or benefit of the parties on whom the assessment is imposed.”

¹ We did not include accounts associated with trust funds and trust accounts in our review. Moneys in those accounts are subject to significant legal restrictions.

² A companion report identifies special and revolving fund accounts with fiscal year ending balances that significantly exceed the average expenditures and transfers for the past three fiscal years.

³ In 2002, 2009, 2010, and 2011 to address budget shortfalls caused by the recession in 2001 and the Great Recession that started in late 2007, the Legislature caused non-general funds to be transferred to the General Fund. See Act 178, Session Laws of Hawai‘i 2002; Act 79, Session Laws of Hawai‘i 2009; Act 192, Session Laws of Hawai‘i 2010; Act 124, Session Laws of Hawai‘i 2011.



Hawai'i Health Systems Corporation maintains an account, "S-403, Hawai'i Health Systems Corp (N S/T)," that has been inactive for the past five fiscal years and, according to the information we downloaded from Data Mart, holds almost \$50 million. We have no information about the account or whether the information about the account in Data Mart is even accurate.

If the Legislature considers using moneys in those accounts, we suggest requiring the departments to explain the purpose of the moneys in the inactive accounts and their positions as to the impact on their operations if the moneys are transferred for other state priorities. We also recommend that the Legislature obtain guidance from the Department of the Attorney General or its legal counsel as to whether the moneys in specific accounts can be "swept" to the General Fund in light of *Hawai'i Insurers Council v. Lingle*.⁴

FUND TYPES

SPECIAL FUNDS are used to account for revenues earmarked for particular purposes and from which expenditures are made for those purposes.

REVOLVING FUNDS such as loan programs, are often established with an appropriation of seed money from the General Fund and are then replenished through the repayment of the loans.

Both fund types must demonstrate the capacity to be self-sustaining.

⁴ *Hawai'i Insurers Council v. Lingle*, 120 Hawai'i 51, 201 P.3d 564 (2008).

Exhibit 1
Table of Inactive Special and Revolving Fund Accounts for FY2015-2019

F-ACCT	Account Title	FY2019 Ending Balance
Department of Agriculture		
S-326	PERMIT REVOLVING FUND	\$ 80
Total		\$ 80
Department of Land and Natural Resources		
S-406	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-CON	\$ 154,550
S-402	KAANAPALI BEACH RESTORATION, MAUI - DES ¹	50,000
S-407	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-LND	42,366
S-404	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-PLN	10,000
S-405	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-DES	4,899
S-406	KA IWI SCENIC SHORELINE, OAHU-CON(FF)	14
Total		\$ 261,829
Department of Transportation		
S-359	7TH SUPPL CERT 2010A DEBT SVC RES PRIN ²	\$ 11,455,033
S-355	HBR-EXTRAORDNY RENEW/REPL RES AC-REV FD ³	10,897,658
S-713	CONSTRUCTION MGT SUPPORT, S/W-CON ⁴	1,000,000
S-54	BARBERS POINT HARBOR	105,232
S-940	H-1, MAKAKILO I/C IMP, OAHU-CON (FF)	90,113
S-750	HIA ROADWAYS & PARKING, OAHU-CONSTR (FF)	57,498
S-806	MISC AIRPORT PROJECTS, STATEWIDE-DES	45,917
S-771	KONA IA/KEAHOLE, ARFF FAC IMP,HI-DES(FF)	32,198
S-763	HILO IA, ARFF FAC IMPR, HI-DES(FF)	23,316
S-408	HALEAKALA HWY, PUKALANI, MAUI-CON(FF)	22,332
S-939	CASTLE HILLS ACCESS RD,DRAINAGE,OAHU-DES	20,000
S-55	WATER TRANSPORTATION FAC & SVCS SUPPORT	17,760
S-411	TRAFF OPER IMP TO INT/HWYS, KAUAI-CON	11,444
S-407	EMER REL-REMEDiate VAR STATE ROUTES,OAHU	11,383
S-401	KAM HWY, REPL HALAWA BRIDGE,OAHU-CON(FF)	10,184
S-410	HIGHWAY PLANNING, S/W-PLN(FF)	9,655
S-807	MISC AIRPORT PROJECTS, STATEWIDE-CON	8,737

F-ACCT	Account Title	FY2019 Ending Balance
S-410	KAM,HELE-W'LUA-HALEIWA BCH,OAHU-DES(FF)	8,591
S-417	HONOAPIILANI, LAHAINALUNA, MAUI-DES(FF)	7,000
S-954	KUHIO HWY, RET WALLS LUMAHAI, KAUAI-DES	6,346
S-510	RPL BRIDGES KUPAPAUlua,POPOO, HI-CON(FF)	5,204
S-429	PUULOa RD-KAM HWY-SALT LAKE,OAHU-CON(FF)	4,243
S-491	N/S RD, KAPOLEI-I/S H-1, OAHU-CON(FF)	3,676
S-419	MISC DRAINAGE IMP, S/W-DES	1,723
S-406	IMP TO INTERSECT & HWY FAC, S/W-LND(FF)	1,616
S-602	HILO HARBOR IMP, HAWAII-DESIGN	1,567
S-955	HI BELT RD DRNG, HAKALAU BRG, HI-LND(FF)	977
S-621	MISC IMP TO FAC OAHU PORTS-DESIGN	754
S-952	MAMALAHOA HWY DRNGE AT KAWA, HI-LND(FF)	456
S-405	IMP TO INTERSECT & HWY FAC, S/W-DES (FF)	162
S-411	H-1 CONFLO,WAIAWA-KEEHI I/C,OAHU-CON(FF)	102
Total		\$23,860,877

University of Hawai'i

S-320	GRANT FOR THE BRIDGE-TO-HOPE PROGRAM Per statute, this program was created to provide assistance to heads of households in the First-to-Work program. Funds allocated to support Bridge to Hope/First-to-Work participants enrolled at any UH campus.	\$ 87,660
S-937	UHM, PARKING IMP, OAHU-CONSTR	77,863
S-322	NURSE TRAINING Funds were appropriated under Act 236 of SLH 2005 from the Emergency and Budget Reserve Fund established by section 328L-3, Hawai'i Revised Statutes for nurse training, including a clinical component, teaching by qualified instructors, nurses review course, and certified nursing assistance course. This was a one time activity.	2,730
S-309	CENTER FOR NURSING SPECIAL FUND	1
Total		\$ 168,254

Department of Health

S-403	HAWAII HEALTH SYSTEMS CORP (N S/T)	\$ 49,884,404
S-356	HANA MEDICAL CENTER	2
Total		\$ 49,884,406

F-ACCT	Account Title	FY2019 Ending Balance
Department of Human Services		
S-368	NURSING FACILITY SUSTAINABILITY SP FUND	\$ 28,097
S-302	GENERAL SUPPORT FOR HEALTH CARE PAYMENTS	14,355
S-801	KAPOLEI INTERMEDIATE, OAHU-DESIGN	6,509
S-339	FINANCIAL ASSISTANCE FOR HOUSING	1,769
S-803	L/S CIP-MASTER PLN, SITE STUD, S/W-PLN	1,241
Total		\$ 51,971
Department of Accounting and General Services		
S-366	WORKS OF ART SPECIAL FUND ⁵	\$ 250,000
S-362	DLNR KAUAI DAMS & RESERVOIRS	132,314
S-496	UHM, KRAUSS HALL COMPLEX REN, OAHU-CONS	106,097
S-800	MAUI LANI ELEMENTARY, MAUI-CON	90,859
S-335	LEEWARD COAST HOMELESS PROJECT	57,116
S-495	UHM, KRAUSE HALL COMPLEX RENOV, OAHU-CON	6,955
S-496	UHM-KRAUSS HALL RENOVATIONS, OAHU-DESIGN	3,792
S-494	UHM, KRAUSE HALL COMPLEX RENOV, OAHU-DES	3,637
S-497	UHM-KRAUSS HALL RENOVATIONS, OAHU-CONSTR	463
S-805	KEANAE BASEYD, FAC & FUEL TNKS, MAUI-DES	311
S-939	UHM, WOMEN'S SOFTBALL STAD, OAHU-DES	307
S-495	UHM, KRAUSS HALL COMPLEX REN, OAHU-DES	49
Total		\$ 651,900
Department of Attorney General		
S-399	LEGISLATIVE RELIEF FOR CLAIMS - DOT	\$ 1,216
Total		\$ 1,216

F-ACCT	Account Title	FY2019 Ending Balance
Department of Taxation		
S-395	UNEMPLOYMENT TAX CLEARANCE-1ST DIV-HON These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund.	\$ 484,121
S-397	UNEMPLOYMENT TAX CLEARANCE-3RD DIV-HAW These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund.	435
TOTAL		\$ 484,556
GRAND TOTAL		\$ 75,365,089

Table Notations

¹ \$50,000 transferred into account in FY2015.

² In report 19-05 Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Transportation we recommended the fund be reclassified as a trust account.

³ In report 19-05 Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Transportation we recommended the fund be reclassified as a trust account.

⁴ \$1 million transferred into account in FY2016.

⁵ \$250,000 transferred into account in FY2015.

Methodology

For this report, we downloaded Account Summary data for accounts associated with special funds and revolving funds for the fiscal years 2015, 2016, 2017, 2018, and 2019 from the State's Data Mart system. Data Mart contains the financial data that departments input into the Department of Accounting and General Services' Financial Accounting and Management Information System, commonly referred to as FAMIS. FAMIS is the State of Hawai'i's official accounting record. We did not gather information outside of Data Mart; we did not meet with or otherwise obtain information about the accounts from department accounting personnel.

Using Account Summary data, we identified accounts associated with special funds and revolving funds with balances greater than zero that were inactive during each of the five fiscal years. To identify inactive accounts, we used the following criteria for each of the five fiscal years:

- Revenues are zero
- Expenditures are zero
- Transfers are zero or greater (to capture the accounts that are established during the five-year period of review)

We did not consider transfers into an account as a financial activity.
We excluded accounts with zero balances.

We included fund purposes only for those accounts included in departments' non-general fund reports to the 2020 Legislature and presented them as written.



COVID-19 SPECIAL PROJECTS

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

Of the 1,877 special and revolving fund accounts reviewed, 257 – containing more than \$2.28 billion – had balances that significantly exceeded expenditures and other outflows.

Introduction

This report identifies accounts associated with special and revolving funds with average balances for the past three fiscal years that significantly exceed the average expenditures and transfers out of those accounts for those three years. Those accounts appear to hold significantly more moneys than are reasonably necessary to support programs funded through the accounts. However, we did not obtain information from the departments about the accounts that they manage, including whether there is some need for the sizeable account balances relative to the average expenditures and transfers out.

257 fund accounts, containing \$2.28 billion, appear to have a financial cushion.

Special, revolving, and other types of non-general funds collectively represent about half of the State’s \$15.6 billion operating budget – moneys that are not subject to the same level of legislative scrutiny as the General Fund.

This information is intended to provide the Legislature with an initial or preliminary list of special and revolving accounts that appear to hold excess moneys that may be available to be transferred to the General Fund without adversely affecting program effectiveness. This report is not intended to replace work that will be necessary to determine whether the moneys can legally be transferred to the General Fund or the amount that may be transferred from each account to the General Fund without impairing program objectives; those determinations must be made after discussions with the departments and in consideration of specific program needs and legislative priorities.¹

We identified 257 special and revolving fund accounts whose outflows (i.e., expenditures and net transfers out of the account) over the past three fiscal years averaged 50 percent or less of the average account balances during those years. The combined amount held in the 257 accounts is over \$2.28 billion.

Calculating the averages to determine “the cushion”

To compile this list of accounts, we downloaded Account Summary data for accounts associated with special funds and revolving funds for FY2017, FY2018, and FY2019 from the State’s Data Mart system.² We created an algorithm to (1) identify only accounts with a positive ending balance in FY2019, and (2) consolidate accounts with the same account number and title. We used data from the last three fiscal years to calculate average revenues, average expenditures, average net transfers, and average ending balances for each account. We then divided the average outflows (i.e., the total of the average expenditures and average net transfers out of the account) by the average ending balances.

We applied a threshold to filter out accounts whose average outflows over average ending balances were greater than 0.50 (or 50 percent). At that threshold – assuming that outflows continue to roughly track



FUND TYPES

SPECIAL FUNDS

are used to account for revenues earmarked for particular purposes and from which expenditures are made for those purposes.

REVOLVING FUNDS

such as loan programs, are often established with an appropriation of seed money from the General Fund and are then replenished through the repayment of the loans.

Both fund types must demonstrate the capacity to be self-sustaining.

¹ Before sweeping funds held in accounts, the Legislature should consult with its attorneys and/or the Department of the Attorney General to ensure that such action is consistent with *Hawai‘i Insurers Council v. Lingle* (see *A Clean Sweep*). However, even if funds held in certain accounts cannot be moved to the General Fund, information about accounts with balances that are substantially greater than the average annual expenditures may provide the Legislature other opportunities to stimulate economic activity, such as temporarily reducing or suspending business registration fees.

² Data Mart contains the financial data that departments input into the Department of Accounting and General Services’ Financial Accounting and Management Information System, commonly referred to as FAMIS. FAMIS is the official accounting record for the State of Hawai‘i. We did not gather information outside of Data Mart; we did not meet with or otherwise obtain information about the accounts from department accounting personnel.

the averages from the past three fiscal years – an account with outflows representing 50 percent of its ending balance can continue to fund its programs for another two years with no additional revenues. For example, if the average outflow was \$50 and the average ending balance was \$100, then the following year’s outflow will leave the ending balance at \$50 which would be exhausted at the end of the following fiscal year.

As a matter of judgment, we decided to report accounts whose average outflows over average ending balances were 0.50 (or 50 percent) or less. The smaller the percentage, the less money flowed out of the account in relation to the average ending balance.

For accounts in which revenues exceed outflows, the programs will be funded even if the entire account was swept (i.e., 100 percent of the balance). But we also identified those accounts in which moneys coming in (average revenues plus average transfers in) are less than the moneys going out (average expenditures plus average transfers out).

A Clean Sweep

In *Hawai'i Insurers Council v. Lingle*, 120 Hawai'i 51, 201 P.3d 564 (2008), the Hawai'i Supreme Court opined that transferring “legitimate regulatory fees” from an insurance special fund into the State’s General Fund violated the separation of powers doctrine. The Court adopted a three-pronged test to determine whether an assessment was a regulatory fee and therefore probably not transferable. The test asks (1) whether a regulatory agency assesses the fee, (2) whether the agency places the money in a special fund, and (3) whether the assessment “is expended for general public purposes or [instead] used for the regulation or benefit of the parties on whom the assessment is imposed.”

Exhibit 2

Table of Special and Revolving Fund Accounts with Average Outflows of 50% or Less of Average Ending Balances for FY2017-2019

A star (*) after the Account Title indicates an account in which moneys coming in (average revenues plus average transfers in) are less than the moneys going out (average expenditures plus average transfers out).

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
Department of Agriculture						
S-310	AQUACULTURE LOAN RESERVE FUND Deposit interest and fees to carry on the operations of the aquacultural loan program. Collect interest on loans, fees from private lenders on insured loans, interest on short term investment of uncommitted funds. Moneys determined to be in excess of operating needs are transferred to the Aquacultural Loan Revolving Fund. Funds used to cover operational expenses of the Aquaculture Loan Program.	\$ 21,839	\$ 0	\$ 226,881	0.00%	\$ 246,884
S-326	PERMIT REVOLVING FUND	0	0	80	0.00%	80
S-311	AQUACULTURE LOAN REVOLVING FUND* Deposit moneys received to make aquaculture loans. Principal repayments of loans and advances are the sources of revenue.	7,506	50,000	898,409	5.57%	904,317
S-364	FARM TO SCHOOL PROGRAM	17,259	4,912	53,140	9.24%	73,317
S-315	MILK CONTROL SPECIAL FUND Account for revenues and expenditures related to administration and operation of the Milk Control Program.	95,357	78,556	405,998	19.35%	369,070
S-320	IRRIGATION SYSTEM REVOLVING FUND Deposit revenues generated through the sale of irrigation water and acreage assessments for use in operating and maintaining the irrigation systems.	1,064,447	793,021	3,563,621	22.25%	3,721,547
S-308	SEAL OF QUALITY SPECIAL FUND Deposit and expend revenues from the operation the Seal of Quality program.	11,039	10,113	41,185	24.55%	37,470
S-354	HAWAII WATER INFRASTRUCTURE SPEC FUND Deposit moneys received to make water infrastructure loans and carry on operations of the Hawai'i water infrastructure loan program.	277,741	116,667	443,238	26.32%	483,222
S-309	MEASUREMENT STANDARDS	1,921	76,125	282,534	26.94%	396,931
S-312	BIOSECURITY PROGRAM	39	53,816	178,321	30.18%	240,671

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-305	NON-AGRICULTURAL PARK LANDS SPECIAL FUND Deposit revenues generated from lease rents for use in operating and maintaining the non-agricultural parks.	986,745	679,799	2,180,775	31.17%	2,469,096
S-317	AGRICULTURAL PARKS SPECIAL FUND* Deposit revenues generated from lease rents for use in operating and maintaining the agricultural parks.	533,017	549,281	1,724,772	31.85%	1,627,911
S-328	AQUACULTURE DEVELOPMENT SPECIAL FUND* To deposit and expend funds to implement the aquatic disease management programs and activities and support research and development programs and activities relating to the expansion of the state aquaculture industry.	44,060	70,026	198,192	35.33%	177,013
S-302	CERTIFICATION SERVICES REVOLVING FUND* Deposit proceeds derived from certification inspection services. Funds are expended to cover the costs of providing the inspection services. Activities include the inspection and certification of coffee, purity of seed, agricultural commodities covered under the Federal Marketing Order.	226,121	330,306	812,735	40.64%	676,977
S-352	AGRICULTURAL DEV & FOOD SECURITY SPEC FD	6,445	95,035	215,914	44.02%	268,910
					TOTAL	\$ 11,693,416

Department of Business, Economic Development, and Tourism						
S-342	HIGH TECHNOLOGY DEVELOPMENT CORPORATION To invest in technology development in Hawai'i.	2,000	0	6,000	0.00%	6,000
S-353	STATE DISASTER REVOLVING FUND	1,124	18	280,308	0.01%	280,798
S-359	BROWNFIELDS CLEANUP REVOLVING LOAN FUND The BCRLF was established with \$2 million US EPA grant to provide low-cost loans for the cleanup of eligible contaminated sites.	182,558	83,116	1,352,688	6.14%	1,535,233
S-395	HAWAII GREEN AUTHORITY (O/S S/T) To fund green infrastructure loans under the GEMS program and cover associated costs.	1,518,296	4,857,571	69,643,067	6.97%	76,602,798
S-375	DWELLING UNIT REVOLVING FUND The fund is used for acquiring, developing, selling & leasing rental residential properties, and for providing mortgages and interim construction, down payments, participation mortgages and agreement of sale loans.	37,141,729	17,222,718	122,608,149	14.05%	154,926,125

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-352	HAWAII COMMUNITY DEVELOPMNT REVOLVNG FND* Section 206E-16 HRS requires all revenues and receipts of HCDA be deposited into this fund and used to further HCDA's purposes.	3,496,521	3,873,435	26,147,359	14.81%	24,693,461
S-308	HYDROGEN INVESTMENT CAPITAL SPECIAL FUND*	100	2,482	14,532	17.08%	12,470
S-380	RENTAL HOUSING REVOLVING FUND Funding is made available to subsidize the development of affordable rental housing (grant or low-interest, long term loan) by establishing the Rental Housing Trust Fund as a continuous renewable resource to assist low and very low income families and individuals.	138,037,637	61,652,222	316,672,622	19.47%	362,740,474
S-344	HI COMMUNITY-BASED DEVELOPMENT REV FUND To provide training and capacity-building opportunities, and invest in community economic development projects that result in measurable economic impact for some of Hawai'i's not socially and economically challenged communities.	173,383	61,049	229,451	26.61%	448,088
S-378	RENTAL ASSISTANCE FUND The Rental Assistance Fund was created by Act 111, SLH 1981 to assist families and individuals of low and moderate income to obtain safe and sanitary rental housing accommodations at reduced rates. The program was amended by Act 307, SLH 1992, to also provide for interim construction financing for rental projects.	8,484,078	4,895,207	15,610,702	31.36%	28,898,472
S-367	HAWAII GREEN INFRASTRUCTURE AUTHORITY The intended purpose of the fund is to make green infrastructure loans; paying administrative costs and other costs related to the Hawai'i green infrastructure loan program; paying financing costs.	721,309	754,527	2,304,759	32.74%	1,629,439
S-326	KALAELOA COMMUNITY DEVELOPMENT DISTRICT Section 206E-195, HRS, requires all revenues and receipts for the Kalaeloa Community Development District be deposited into this fund and to be used to further HCDA's community development objectives for Kalaeloa.	242,754	175,259	498,387	35.17%	622,599

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-376	HOUSING FINANCE REVOLVING FUND The Housing Finance Revolving Fund was created in 1985, to be used for long-term and other special financing. All monies received and collected by the Corporation, not otherwise pledged or obligated nor required by law to be placed in another fund are deposited in this fund. Transactions for the Low Income Housing Tax Credit, Mortgage Credit Certificate and Down Payment Loan programs are recorded in the fund.	3,920,952	3,316,019	7,460,892	44.45%	8,023,709
					TOTAL	\$ 660,419,666

Department of Land and Natural Resources						
S-406	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-CON	0	0	154,550	0.00%	154,550
S-402	KAANAPALI BEACH RESTORATION, MAUI - DES	0	0	50,000	0.00%	50,000
S-407	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-LND	0	0	42,366	0.00%	42,366
S-404	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-PLN	0	0	10,000	0.00%	10,000
S-341	ECOSYSTEM PROTECTION AND RESTORATION	22	0	5,648	0.00%	5,686
S-405	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-DES	0	0	4,899	0.00%	4,899
S-800	MOLOKAI-MAUI FERRY SERVICE, MAUI-DES(FF)	0	0	3,967	0.00%	3,967
S-315	PUBLIC LAND TRUST INVENTORY & INFO SYS	0	0	90	0.00%	90
S-406	KA IWI SCENIC SHORELINE, OAHU-CON(FF)	0	0	14	0.00%	14
S-400	HILO FOREST RESERVE, LAND ACQ, HI-LND	0	8,200	1,320,683	0.62%	1,975,400
S-325	BEACH RESTORATION SPECIAL FUND Act 84, SLH 1999 established this fund to provide for the restoration of public beach lands in those instances in which such restoration is considered to benefit the State.	842,416	256,770	2,403,406	10.68%	3,133,024
S-344	CONSERVATION & RESOURCES ENFORCEMENT This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of use of public target ranges. Authorized expenditures include matching funds for federal grants-in-aid.	2,182	3,823	30,996	12.33%	29,556

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-317	<p>LAND CONSERVATION FUND</p> <p>Provide for the acquisition and management of lands that have natural, environmental, recreational, scenic, cultural, agricultural production, or historic value, including park and trail systems that provide access to such land.</p>	8,720,189	4,134,721	26,348,039	15.69%	33,186,109
S-328	<p>DAM AND RESERVOIR SAFETY SPECIAL FUND</p> <p>Provide funding to improve the safety of dams and reservoirs in the State.</p>	614,924	497,716	3,031,181	16.42%	3,117,531
S-800	<p>N/S RD, KAPOLEI-I/S H-1, OAHU-PLN(FF)*</p>	1,556	31,833	185,665	17.15%	187,076
S-373	<p>HAWAII HISTORIC PRESERVATION SPECIAL FND</p> <p>This fund was established pursuant to Act 89, SLH 2015 for SHPD.</p>	47,500	25,153	114,883	21.89%	67,042
S-375	<p>TURTLE BAY CONSERVATION EASEMENT SP FD</p> <p>Reimburse the state general fund for payment of debt service on reimbursable general obligation bonds issued to acquire the conservation easement and other real property interests in Turtle Bay, O'ahu.</p>	3,125,000	1,664,880	6,515,264	25.55%	7,005,361
S-303	<p>WATER AND LAND DEVELOPMENT*</p> <p>Operating special fund for geothermal/mineral resource management responsibilities and address public safety related to rockfalls or slope movement on lands under the jurisdiction of DLNR.</p>	12,277	442,900	1,549,028	28.59%	1,724,523
S-326	<p>WATER RESOURCE MANAGEMENT FUND*</p> <p>Act 200, SLH 2000 established the Water Resource Management Fund, to be used for the following: 1) Monitoring program and activities concerning water resource quality, protection and management, 2) Research programs and activities concerning water conservation and investigation of alternative sources of water, 3) Preparation and dissemination of information to the public concerning activities authorized under Chapter 174, HRS, 4) Data collection, development and update of long-range planning documents, and 5) Any other protection, management, operational or maintenance function authorized and deemed necessary by the Commission on Water Resource Management. From FY 02, funds for the Special Land and Development Fund (S-304-C) have been deposited into the Water Resource Management Fund as needed, to revise and update the Hawai'i Water Plan.</p>	88,583	247,888	862,401	28.74%	764,881

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-348	SPORT FISH SPECIAL FUND This fund was established by Act 143, SLH 1993, to insure compliance with the Federal Aid Sport Fish Restoration Act (Dingell-Johnson/Wallop-Breaux) for the matching of State funds. Revenues collected from sport fish license fees, permits and interest income are used for sport fish projects.	27,360	23,025	71,867	32.04%	77,546
S-349	CONSERVATION AND RESOURCES ENFORCEMENT This fund was established to deposit grants, awards, donations, gifts, transfers or monies derived from public or private sources for purposes of enforcing the provisions of Title 12, Chapters 6D, 6E, and 6K.	390,403	268,378	550,036	48.79%	646,695
					TOTAL	\$ 52,186,316

Department of Transportation						
S-626	MOD PGM-KAPALAMA MIL RES IMP,OAHU-CON	0	0	68,726,961	0.00%	109,907,298
S-359	7TH SUPPL CERT 2010A DEBT SVC RES PRIN	0	0	11,455,033	0.00%	11,455,033
S-355	HBR-EXTRAORDNY RENEW/REPL RES AC-REV FD	0	0	10,897,658	0.00%	10,897,658
S-326	TRANSPORTATION IMPROVEMENT SPECIAL FUND	0	0	9,740,839	0.00%	9,740,839
S-713	CONSTRUCTION MGT SUPPORT, S/W-CON	0	0	1,000,000	0.00%	1,000,000
S-713	MISC AIRPORT PROJ, S/W-CON	0	0	123,818	0.00%	123,818
S-54	BARBERS POINT HARBOR	0	0	105,232	0.00%	105,232
S-940	H-1, MAKAKILO I/C IMP, OAHU-CON (FF)	0	0	90,113	0.00%	90,113
S-412	ROCKFALL PROT/SLOPE STABLZ, HI-CON(FF)	0	0	89,509	0.00%	89,509
S-750	HIA ROADWAYS & PARKING, OAHU-CONSTR (FF)	0	0	57,498	0.00%	57,498
S-806	MISC AIRPORT PROJECTS, STATEWIDE-DES	0	0	45,917	0.00%	45,917
S-469	N/S RD, KAPOLEI PARKWAY/H-1,OAHU-CON(FF)	0	0	44,330	0.00%	44,330
S-771	KONA IA/KEAHOLE, ARFF FAC IMP,HI-DES(FF)	0	0	32,198	0.00%	32,198
S-763	HILO IA, ARFF FAC IMPR, HI-DES(FF)	0	0	23,316	0.00%	23,316
S-408	HALEAKALA HWY, PUKALANI, MAUI-CON(FF)	0	0	22,332	0.00%	22,332
S-722	KAHALUI AIR, ACCESS ROAD, MAUI-DES(FF)	0	0	22,246	0.00%	22,246

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-939	CASTLE HILLS ACCESS RD,DRAINAGE,OAHU-DES	0	0	20,000	0.00%	20,000
S-55	WATER TRANSPORTATION FAC & SVCS SUPPORT	0	0	17,760	0.00%	17,760
S-408	EMER REL-REMEDiate VAR STATE RTES, KAUAI	0	0	15,241	0.00%	15,241
S-411	TRAFF OPER IMP TO INT/HWYS, KAUAI-CON	0	0	11,444	0.00%	11,444
S-407	EMER REL-REMEDiate VAR STATE ROUTES,OAHU	0	0	11,383	0.00%	11,383
S-418	HI BELT RD/KAWAILII BRIDGE, HI-CON(FF)	0	0	10,876	0.00%	10,876
S-401	KAM HWY, REPL HALAWA BRIDGE,OAHU-CON(FF)	0	0	10,184	0.00%	10,184
S-405	TRAFFIC COUNTING STATIONS, S/W-CON(FF)	0	0	9,905	0.00%	9,905
S-410	HIGHWAY PLANNING, S/W-PLN(FF)	0	0	9,655	0.00%	9,655
S-807	MISC AIRPORT PROJECTS, STATEWIDE-CON	0	0	8,737	0.00%	8,737
S-410	KAM,HELE-W'LUA-HALEIWA BCH,OAHU-DES(FF)	0	0	8,591	0.00%	8,591
S-413	HONOKAA BASEYARD IMPROVEMENTS, HI-CON	0	0	7,733	0.00%	7,733
S-417	HONOAPIILANI, LAHAINALUNA, MAUI-DES(FF)	0	0	7,000	0.00%	7,000
S-954	KUHIO HWY, RET WALLS LUMAHAI, KAUAI-DES	0	0	6,346	0.00%	6,346
S-510	RPL BRIDGES KUPAPALUA,POPOO, HI-CON(FF)	0	0	5,204	0.00%	5,204
S-429	PUULOA RD-KAM HWY-SALT LAKE,OAHU-CON(FF)	0	0	4,243	0.00%	4,243
S-491	N/S RD, KAPOLEI-I/S H-1, OAHU-CON(FF)	0	0	3,676	0.00%	3,676
S-406	ADA & PEDESTRIAN IMP VAR LOC,S/W-CON(FF)	0	0	3,618	0.00%	3,618
S-419	MISC DRAINAGE IMP, S/W-DES	0	0	1,723	0.00%	1,723
S-406	IMP TO INTERSECT & HWY FAC, S/W-LND(FF)	0	0	1,616	0.00%	1,616
S-602	HILO HARBOR IMP, HAWAII-DESIGN	0	0	1,567	0.00%	1,567
S-405	EROSION CTRL ST HWYS & FAC, OAHU-CON	0	0	1,116	0.00%	1,116
S-955	HI BELT RD DRNG, HAKALAU BRG, HI-LND(FF)	0	0	977	0.00%	977
S-621	MISC IMP TO FAC OAHU PORTS-DESIGN	0	0	754	0.00%	754
S-952	MAMALAHOA HWY DRNGE AT KAWA, HI-LND(FF)	0	0	456	0.00%	456

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-405	IMP TO INTERSECT & HWY FAC, S/W-DES (FF)	0	0	162	0.00%	162
S-410	MISC PERM BEST MGMT PRACTICES, OAHU-DES	0	0	106	0.00%	106
S-411	H-1 CONFLO,WAIAWA-KEEHI I/C,OAHU-CON(FF)	0	0	102	0.00%	102
S-958	AIRPORT IMPR, S/W-DES (FF)	0	0	24	0.00%	24
S-637	NAWILIWILI HARBOR PIER 2&3 IMP,KAUAI-CON	0	166	449,834	0.04%	1,349,502
S-53	KEWALO BASIN*	0	123	15,247	0.81%	15,123
S-329	MOTORCYCLE/MOTOR SCOOTER OPRTRS EDUC FND	57,173	4,232	461,719	0.92%	513,409
S-409	FT WEAVER, LAULAUNUI/GEIGER, OAHU-CON(FF)*	0	88	8,812	1.00%	8,724
S-709	HIA, TERM ROOF/CEILING REPL,OAHU-DES(FF)*	0	139	7,827	1.77%	7,827
S-473	CASTLE HILLS ACCESS, DRNGE, OAHU-DES(FF)*	0	6,795	370,003	1.84%	363,209
S-719	AIRPORT PLANNING STUDY, S/W-PLN	0	249	11,567	2.16%	17,252
S-608	HARBOR PLANNING, S/W-PLN*	0	156,831	4,343,169	3.61%	4,029,506
S-716	AIRFIELD IMP, S/W - CON (FF)	0	73,533	1,815,549	4.05%	1,668,483
S-711	CONSTRUCTION MGT SUPPORT, S/W-CON*	0	42,203	952,740	4.43%	873,392
S-714	AIRPORT PLANNING STUDY, S/W-PLN*	0	34,098	766,979	4.45%	744,157
S-615	ARCHITECT & ENGINEERING SUPP, S/W-DES*	0	16,769	366,129	4.58%	349,240
S-629	MOD PG-KAPALAMA MIL RES IMP,OAHU-DES(FF)	0	87,698	1,912,302	4.59%	2,736,907
S-414	KAUMUALII/KUHIO HWY, KUAMOO RD,KAUAI-CON*	0	555	9,913	5.60%	9,913
S-947	KONA AIR, SECURITY CONTROL, HI-CON (FF)	0	181,304	2,481,794	7.31%	2,984,502
S-47	KAUMALAPAU HARBOR	0	82,751	1,011,178	8.18%	976,603
S-628	CONSTRUCTION MGMT SUPPORT, S/W-CON*	0	23,000	274,585	8.38%	257,918
S-716	AIRPORT PLANNING STUDY, S/W-PLN*	0	58,838	626,444	9.39%	567,220
S-415	I/S H-1 WESTBND PM CNTRFLW, OAHU-DES(FF)*	0	1,667	17,081	9.76%	13,748
S-363	PASSENGER FACILITY CHARGE SPECIAL FUND Used for Passenger Facility Charge Program (Inception date 10/01/01).	42,852,695	17,112,440	174,791,095	9.79%	211,743,694

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-378	AIRPORTS SYS DEBT SERVICE RESERVE ACCT* Used as a reserve for the payment of principal, interest, and premium for bonds outstanding. The amount on deposit should be equal to the maximum aggregate of debt outstanding for all bonds in any future year.	1,859,275	9,105,925	89,646,357	10.16%	75,153,056
S-715	AIRPORT LAYOUT PLAN, S/W - PLN	0	72,000	694,667	10.36%	84,000
S-610	ARCHITECT & ENGINEERING SUPPORT, S/W-DES	0	387,685	3,553,861	10.91%	2,986,685
S-746	MISC AIRPORT PROJECTS, S/W-DES*	0	8,399	76,758	10.94%	70,712
S-707	MISCELLANEOUS AIRPORT PROJECTS, S/W-CON*	0	5,070	44,327	11.44%	38,854
S-750	AIRCRAFT RESCUE/FIRE FIGHT, S/W-DES(FF)*	0	23,237	159,316	14.59%	121,024
S-325	HIGHWAY DEVELOPMENT SPECIAL FUND	1,463,632	520,510	3,485,954	14.93%	5,178,737
S-717	AIRFIELD IMPR, S/W-CON(FF)*	0	650	3,975	16.35%	3,975
S-716	ARCH & ENG SUPPORT, S/W-DES*	0	33,990	207,090	16.41%	179,132
S-940	HIA, RUNWAY 4R IMP, OAHU-CON (FF)*	0	91,763	477,643	19.21%	439,278
S-398	PROTOCOL FUNDS FOR EXECUTIVE HEADS Provide discretionary funds for the head of the department.	9	434	2,129	20.38%	1,934
S-395	LEGIS CLAIMS AGAINST THE STATE-AIRPORTS To satisfy claims for legislative release. (Helix Electric, Inc. v. DCK Pacific Construction, LLC.)	0	1,285,255	5,545,305	23.18%	224,236
S-608	ARCHITECTURAL & ENG SUPPORT-S/W-DES	0	32,250	134,417	23.99%	403,251
S-707	AIRFIELD IMPROVEMENTS, S/W-CON (FF)*	0	905,041	3,494,178	25.90%	1,684,878
S-613	MISC IMP FAC NBR ISL PORTS, S/W-DES (FF)*	0	6,515	24,695	26.38%	15,948
S-88	ALOHA TOWER FUND ATDC was placed within the Department of Transportation for administrative purposes, pursuant to section 26-35.	1,011,867	615,493	2,254,924	27.30%	2,651,264
S-45	HANA HARBOR*	0	27,506	100,051	27.49%	45,038
S-710	STRUCTURAL IMP/FIELD PAVING, S/W-CON(FF)*	0	190,684	680,936	28.00%	480,885
S-709	AIRFIELD IMPROVEMENTS, S/W-CON (FF)*	0	1,095,903	3,907,562	28.05%	2,216,369
S-624	CRUISE SHIP FACILITIES IMPR, S/W-CON	0	120,412	381,255	31.58%	143,765
S-717	MISC AIRPORT PROJECTS, S/W -DES	0	9,344	28,989	32.23%	86,967

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-716	ARFF REGIONAL TRAINING FAC, S/W - PLN*	0	18,101	54,274	33.35%	38,605
S-339	CIVIL IDENTIFICATION CARD FEE SPEC FUND	1,545,966	1,134,141	3,375,838	33.60%	3,793,173
S-85	KALAUPAPA AIRPORT*	0	746,845	2,154,278	34.67%	1,561,744
S-604	IMPR TO PIERS 19-35, OAHU-CON(FF)*	0	53,771	138,876	38.72%	62,130
S-708	AIRPORT PLANNING STUDY, S/W-PLN(FF)*	0	3,186	7,921	40.22%	5,790
S-606	HILO HARBOR IMPR, HI-DES*	0	29,498	73,071	40.37%	14,075
S-621	BARGE TERM IMP, KAHULUI HBR, MAUI-CON*	0	52,562	129,934	40.45%	24,810
S-709	MISC AIRPORT PROJECTS, S/W - CON*	0	607,154	1,496,472	40.57%	1,361,403
S-400	HI BELT RD, REPL 5 BRIDGES, HI-CON(FF)*	0	1,128	2,673	42.18%	1,475
S-615	COMMERCIAL HARBOR FAC IMP,S/W-CON	0	579,312	1,361,817	42.54%	1,087,065
S-713	AIRFIELD IMP, S/W-CON (FF)*	0	925,876	2,176,050	42.55%	1,014,444
S-710	AIRPORT PLANNING STUDY, S/W-PLN*	0	401,295	918,949	43.67%	677,362
S-308	RENTAL MOTOR VEH CUSTOMER FAC CHGE FUND Payment of Interest and principal on rental motor vehicle customer facility charge revenue bonds.	6,791,960	8,241,795	18,832,648	43.76%	28,448,886
S-708	MISC AIRPORT PROJECTS, S/W-DES*	0	79,820	180,296	44.27%	180,296
S-936	AIR DIV CIP STAFF COSTS, S/W-PLN*	0	47,482	98,394	48.26%	18,802
S-414	I/S RT H1 ADD/MOD FRWY ACC, OAHU-CON(FF)	0	228,363	469,586	48.63%	1,053,442
					TOTAL	\$ 504,621,355

Department of Education						
S-301	REGULAR INSTRUCTION - HIGH SCHOOL The fund was established to hold revenues collected by any school arising from agricultural and industrial pursuits.	349	35	32,060	0.11%	32,304
S-305	SPECIAL EDUCATION & STUDENT SUPPORT SVCS This fund was established to create a special fund into which shall be deposited moneys received as repayment from students who have breached their contractual agreements under the Felix stipend program.	158,612	25,243	632,744	3.99%	755,691

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-330	DAMAGED & LOST EQUIP, TEXTBKS, SUPPLIES This fund was established to deposit fees collected to replace damaged or lost books and supplies.	153,535	143,451	1,527,958	9.39%	1,507,803
S-322	STATE SCHOOL REVOLVING FUND This fund was established in 1970 to receive fees assessed for Adult Education courses.	123,440	99,580	543,421	18.32%	567,851
S-325	USE OF SCHOOL FACILITIES FUND The fund was established in 1982 to collect fees and charges from those who use school buildings, facilities, grounds and equipment for recreational and community purposes.	2,435,710	1,876,323	6,379,321	29.41%	6,675,725
S-345	DOE FEDERAL REVENUE MAXIMIZATION PGM R/F The fund was established to enhance the health and welfare of Hawai'i's public school children by creating a revolving fund for the collection and disbursement of generated revenue to support the administration and operations of the DOE revenue maximization program.	556,589	392,070	1,214,304	32.29%	1,380,625
S-302	SCHOOL COMMUNITY SERVICES This fund was established in 1945 to collect tuition for special interest classes and fees for the General Education Development (GED) test in the Adult Education Program.	165,789	157,911	457,182	34.54%	492,946
S-335	LIBRARIES SPECIAL FUND	835,584	678,955	1,587,234	42.78%	2,027,953
					TOTAL	\$ 13,440,898

University of Hawai'i						
S-357	UNIV SYS BOND & INTEREST SINKING FND AC	385	0	11,334,569	0.00%	11,207,851
S-320	GRANT FOR THE BRIDGE-TO-HOPE PROGRAM Per statute, this program was created to provide assistance to heads of households in the First-to-Work program. Bridge to Hope/First-to-Work participants enrolled at any UH campus.	0	0	87,660	0.00%	87,660
S-937	UHM, PARKING IMP, OAHU-CONSTR	0	0	77,863	0.00%	77,863
S-349	HAWAII EDUCATOR LOAN PROGRAM SPECIAL FND	1,668	0	29,793	0.00%	31,766
S-322	NURSE TRAINING Funds were appropriated under Act 236 of SLH 2005, from the Emergency and Budget Reserve Fund established by section 328L-3, Hawai'i Revised Statutes for nurse training, including a clinical component, teaching by qualified instructors, nurses review course, and certified nursing assistance course. This was a one-time activity.	0	0	2,730	0.00%	2,730

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-399	LEGISLATIVE RELIEF FOR CLAIMS - UH	10	0	1,545	0.00%	1,560
S-345	S/W PHYSICIAN WORKFORCE ASSESS & PLNG	0	0	692	0.00%	692
S-309	CENTER FOR NURSING SPECIAL FUND	0	0	1	0.00%	1
S-405	UHM, CANCER RESEARCH CTR, OAHU-EQP(FF)*	0	285	17,196	1.66%	17,196
S-358	UNIV SYS REPAIR/REPLACEMENT RESERVE ACC	5,680,908	4,905,991	59,356,921	8.27%	68,245,824
S-402	UHM, JOHN A. BURNS SCH OF MED, OAHU-CON	474,252	280,457	2,285,971	12.27%	1,997,181
S-350	STATE HIGHER EDUC LOAN FUND (REVOLVING)* Per statute, all interest and payments received on account of principal shall be credited to this fund. Loans shall be disbursed to needy students that meet eligibility requirements.	757,915	820,643	2,568,002	31.96%	2,423,702
S-348	UNIVERSITY OF HAWAII, W. OAHU (NOT S/T) Per statute, one hundred percent of the total amount of indirect overhead revenues generated by the University from research and training programs shall be deposited in this fund, and may be expended on: (1) Research and training purposes that may result in additional research and training grants and contracts; and (2) Facilitating research and training at the university.	1,165,315	875,309	1,955,187	44.77%	2,066,210
					TOTAL	\$ 86,160,236

Department of Health						
S-403	HAWAII HEALTH SYSTEMS CORP (N S/T)	0	0	49,884,404	0.00%	49,884,404
S-368	CB COST ITEMS, BU9	0	0	2,175	0.00%	2,175
S-356	HANA MEDICAL CENTER	0	0	2	0.00%	2
S-374	CIVIL MONETARY PENALTY SPECIAL FUND Act 71, SLH 2015 establishes Civil Monetary Penalty Special Fund to federally impose penalty when health care facilities or agencies do not meet Medicare certification requirements as determined by the Department of Health when it conducts Medicare certification surveys and complaint investigations on the health care facilities or agencies in Hawai'i in accordance with Section 1864 of Social Security Act.	306,502	1,741	664,771	0.26%	1,055,570

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-388	DIETITIAN LICENSURE SPECIAL FUND The fund is for the deposit of fees and fines collected from the licensing of dietitians in the state of Hawai'i.	12,358	583	57,301	1.02%	71,872
S-330	LEAKING UNDERGROUND STORAGE TANK FUND Respond to petroleum releases from underground storage tanks or tank systems in a manner consistent with Chapter 342L, HRS.	72,440	35,384	1,223,820	2.89%	1,238,850
S-346	MENTAL HEALTH & SUBSTANCE ABUSE SPCL FD The purpose of the fund is to deposit all revenue collected from treatment services rendered by mental health and substance abuse programs operated by the State.	7,316,091	5,114,474	48,023,952	10.65%	51,286,931
S-319	ELECTRONIC DEVICE RECYCLING FUND Encourage recycling of electronic devices sold in the State to divert waste and leaching of possible hazardous materials components from landfills.	373,043	206,448	1,855,829	11.12%	2,102,539
S-309	STATE HEALTH PLANNING & DEVELOPMNT SP FD* Support expenses associated with Agency duties as mandated by Chapter 323D HRS.	61,278	78,370	603,819	12.98%	530,829
S-310	OFFICE OF HEALTH CARE ASSURANCE SPL FND The Hospital and Medical Facilities special fund was enacted in the 1999 Legislature and amended in the 2002 Legislature to allow for deposit of all monies collected by the department in licensing fees and penalties to be expended to assist in offsetting educational program expenses to enhance the capacity of the program to improve public outreach efforts and consultations to industries, educate the public, department staff and providers by the Office of Health Care Assurance (OHCA).	51,734	16,812	82,299	20.43%	125,735
S-334	DISABILITY & COMM ACCESS BOARD Payment of costs associated with the sign language interpreter credentialing program and for operating and payment costs associated with blueprint reviews under HRS~103-50.	1,074,902	777,385	3,752,730	20.72%	3,939,584

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-342	ENVIRONMENTAL RESPONSE REVOLVING FUND Fund emergency response actions as well as oil spill planning, prevention, preparedness, education, research, training, removal, and remediation. Includes accounts for (1) Local Emergency Planning Committees (LEPC5) by means of the Emergency Planning and Community Right to Know Act (EPCRA) filing fees used for administration and oversight of Chapter 128D, HRS; and (2) Voluntary Response Program which allows for voluntary actions taken by a party in response to hazardous substance releases and threats of diseases with a provision for relief from liability for an eligible party used for the purpose of administration and oversight pursuant to Section 128D-2, HRS. Per Section 128D-2, moneys from the fund shall be expended by the department for the following: (1) Removal, remediation, and detection of oil and pollutant or contaminant releases; (2) Removal and remediation of hazardous waste and any other solid, liquid, or gaseous substance that may harm the environment; and (3) The payment of costs listed under section 128D-4(c).	2,601,304	1,035,229	4,986,317	20.76%	5,819,549
S-331	EARLY INTERVENTION SPECIAL FUND To generate revenues to reinvest into the early intervention services for the at-risk, zero-to-three population; and to expand and enhance early intervention services for infants and toddlers with special needs.	406,498	351,756	1,571,446	22.38%	1,636,334
S-341	WATER POLLUTION CONTROL REVOLVING FUND Provide low interest loans to counties and private entities for wastewater project construction including non-point source pollution projects.	45,342,567	37,517,766	166,619,113	22.52%	177,661,107
S-305	COMMUNITY HEALTH CENTERS SPECIAL FUND	8,540,677	5,192,099	22,247,620	23.34%	25,116,093
S-349	CLEAN AIR SPECIAL FUND Establish and collect fees from covered, noncovered and agricultural burning permit sources.	5,890,390	4,009,552	12,712,630	31.54%	13,943,724
S-336	WASTEWATER TREATMENT CERTI BOARD SPL FND* Establish and collect fees for applications, conduct examinations, issue or renew certificates pursuant to 340B, HRS.	17,216	18,997	57,422	33.08%	54,498
S-340	ENVIRONMENTAL HTH PGM ENHANCE/EDUCATE FD Enhance capacity of environmental health programs to improve public outreach, educate public and professionals, plan for future and emerging needs, and provide trainings to maintain competencies among environmental health professionals.	3,342,296	1,864,099	5,589,729	33.35%	6,836,262

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-348	<p>ENVIRONMENTAL MANAGEMENT SPECIAL FUND</p> <p>Fund statewide education, demonstration, market development programs; provide training for municipal solid waste operators; & fund glass recovery programs. Amended by Act 173/00 to collect motor vehicle tire surcharge (Sec 3421-B HRS) & fines or penalties for violations pursuant to Sec 342I-J HRS. Amended by Act 176/02 to fund statewide beverage container redemption & recycling program in a separate special fund 5 313 H 372, the Deposit Beverage Container Special Fund.</p>	1,434,117	1,051,853	3,066,831	34.30%	3,518,581
S-397	<p>MEDICAL MARIJUANA REGISTRY & REG SPEC FD</p> <p>Act 241, SLH 215; Medical cannabis dispensary license fees and fines are collected and expensed for the establishment, hiring, and filling positions to carry out the activities of Medical Cannabis Dispensary program.</p>	655,752	613,771	1,585,998	38.70%	1,487,084
S-322	<p>NOISE, RADIATION, & INDOOR AIR QUALTY SF*</p> <p>Implement mandated functions and activities of the Indoor and Radiological Health Branch.</p>	154,376	166,370	392,366	42.40%	398,118
S-364	<p>MEDICAL MARIJUANA REGISTRY SPECIAL FUND</p> <p>(1) To offset the cost of the processing and issuance of patient registry identification certificates and primary caregiver registration certificates; (2) To fund positions authorized by the legislature; (3) To establish and manage a secure and confidential database; and (4) For any other expenditure necessary, as authorized by the legislature, to implement a medical marijuana registry program.</p>	837,003	547,237	1,221,234	44.81%	1,538,336
S-337	<p>HAWAII ORGAN & TISSUE EDUCATION SPCL FND</p> <p>The fund consists of a \$1.00 donation collected at the time of motor vehicle registration and those funds shall be used exclusively for public education programs and activities on organ, tissue and eye donations.</p>	38,436	28,789	62,346	46.18%	73,166
S-314	<p>NEUROTRAMA SPECIAL FUND*</p> <p>Funding and contracting for services relating to neurotrauma; for education; assistance to individuals and families to identify and obtain access to services; maintenance of a registry of neurotrauma injuries within Hawai'i; and necessary administrative expenses not to exceed two percent (2%) of the total amount collected.</p>	726,777	892,884	1,868,835	47.78%	1,655,320
					TOTAL	\$ 349,976,663

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
Department of Hawaiian Home Lands						
S-325	<p>PLANNG & DEV FOR HAWAIIAN HOMESTEADS*</p> <p>In 1959, the Hawaii Admission Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) provided that ownership of Hawaiian home lands (HHL) be transferred from the United States to the State of Hawaii. The Admission Act also provided that the HHL, as well as proceeds and income therefrom were to be held by the State in trust for native Hawaiians and administered in accordance with the Act, and that use of HHL for any other purpose would constitute a breach of trust for which suit may be brought by the United States.</p> <p>Section 4 of the Hawai'i Admissions Act, states in part: (3) that all proceeds and income from the available lands" as defined by said Act, shall be used only in carrying out the provisions of said Act" (emphasis added).</p> <p>Section 5(f) of the Hawaii Admissions Act, states in part: Such lands, proceeds, and income shall be managed and disposed of for one or more of the foregoing purposes in such manner as the constitution and laws of said State may provide, and their use for any other object shall constitute a breach of trust for which suit may be brought by the United States (emphasis added).</p>	0	1,402	62,988	2.23%	61,585
S-302	<p>HAWAIIAN HOME LOAN FUND (REVOLVING)</p> <p>The Hawaiian Home Loan Fund was established in 1921 as a revolving fund. Section 4 of the Hawai'i Admissions Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) made the Hawaiian Homes Commission Act (HHCA) a State law by compact with the United States. Under this compact, the Hawaiian Home Loan Fund may not be the subject of amendments that impair or reduce its powers and benefits without the consent of Congress.</p> <p>Section 4 of the Hawaii Admissions Act, states in part: "the Hawaiian home-loan fund, the Hawaiian home-operating fund, and the Hawaiian home-development fund shall not be reduced or impaired by any such amendment, whether made in the constitution or in the manner required for State legislation, and the encumbrances authorized to be placed on Hawaiian home lands by officers other than those charged with the administration of said Act, shall not be changed except with the consent of the United States" (emphasis added).</p>	297,915	130,317	2,917,120	4.47%	3,235,701
S-398	<p>PROTOCOL FUNDS FOR EXECUTIVE HEADS</p>	0	366	5,870	6.23%	8,370

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-323	<p>HAWAIIAN HOME GENERAL HOME LOAN FUND Act 249, passed by the 1986 State Legislature consolidated all remaining loan funds other than the Hawaiian home-loan fund into the Hawaiian home-general loan fund. These loan funds were established through various amendments to the Act since statehood. The major source of receipts for this fund is through principal repayment of loans.</p>	10,424,591	5,601,745	30,518,301	18.36%	36,155,735
S-350	<p>DHHL REVENUE BOND SPECIAL FUND* In October 1991, the department sold \$18 million of revenue bonds. All revenues from "available" lands were pledged to the repayment of these bonds. Monies in excess of the reserve and debt service requirements may be transferred back to the Administration Account upon Commission approval. Pursuant to section 213.5 of the HHCA, the department is required to establish a Revenue Bond Special Fund for each undertaking financed by revenue bonds. A special fund was established for the revenue bonds issued in 1991. Sources of monies for this fund are: 1. Revenues committed for payment of debt service and maintenance of reserve accounts. 2. Interest from investments of reserve accounts. The monies are primarily used to repay the debt service on the bonds and to maintain a reserve account as required by the bond resolution. In 2009, DHHL issued \$42.5 million in Revenue Bond Series 2009. On July 25, 2017, the DHHL successfully priced-the \$30,940,000 Revenue Bond, Series 2017. Proceeds were used to refund \$36,640,000 Revenue Bond Series 2009.</p>	2,743,729	3,145,218	11,361,398	27.68%	11,889,248

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-325	<p>PLANNING & DEVELOPMENT FOR HAWN HOMESTDS</p> <p>In 1959, the Hawai'i Admission Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) provided that ownership of Hawaiian home lands (HHL) be transferred from the United States to the State of Hawaii. The Admission Act also provided that the HHL, as well as proceeds and income therefrom were to be held by the State in trust for native Hawaiians and administered in accordance with the Act, and that use of HHL for any other purpose would constitute a breach of trust for which suit may be brought by the United States.</p> <p>Section 4 of the Hawaii Admissions Act, states in part:(3) that all proceeds and income from the available lands" as defined by said Act, shall be used only in carrying out the provisions of said Act" (emphasis added).</p> <p>Section 5(f) of the Hawaii Admissions Act, states in part: Such lands, proceeds, and income shall be managed and disposed of for one or more of the foregoing purposes in such manner as the constitution and laws of said State may provide, and their use for any other object shall constitute a breach of trust for which suit may be brought by the United States (emphasis added).</p>	16,830,314	16,284,057	38,103,316	42.74%	31,373,507
					TOTAL	\$ 82,724,146

Judiciary						
F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-352	COURT INTERPRETING SERVICES REVOLVING FD*	13,702	17,822	41,623	42.82%	37,111
					TOTAL	\$ 37,111

Department of Human Services						
F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-382	NURSING FACILITY SUSTAINABILITY PROG SF	0.0	0.0	166,326	0.00%	166,326
S-368	NURSING FACILITY SUSTAINABILITY SP FUND	0.0	0.0	28,097	0.00%	28,097
S-302	GENERAL SUPPORT FOR HEALTH CARE PAYMENTS	0.0	0.0	14,355	0.00%	14,355
S-801	KAPOLEI INTERMEDIATE, OAHU-DESIGN	0.0	0.0	6,509	0.00%	6,509
S-339	FINANCIAL ASSISTANCE FOR HOUSING	0.0	0.0	1,769	0.00%	1,769
S-803	L/S CIP-MASTER PLN, SITE STUD, S/W-PLN	0.0	0.0	1,241	0.00%	1,241

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-336	HHA - EQUIPMENTAL RENTAL The offices pay rental fees into the fund, which are used to replace equipment after it is retired.	12,916.37	2,664.45	752,159	0.35%	767,116
S-335	HHA - EQUIPMENTAL RENTAL Fund was established to purchase vehicles for administrative and area offices.	56,936.21	2,031.76	503,181	0.40%	594,267
S-350	RANDOLPH-SHEPPARD REVOLVING ACCOUNT Income from vending machines on federal property to be disbursed to blind vendors and for upgrading vending facility program.	924,097.79	673,386.40	1,649,002	40.84%	2,004,438
S-337	HOUSING FOR ELDERS REVOLVING FUND Funds are expended for management, operation and maintenance of all Elderly Housing Projects.	2,242,907.77	1,791,194.46	3,946,450	45.39%	4,537,020
					TOTAL	\$ 8,121,138

Department of Labor and Industrial Relations

S-350	HUMAN TRAFFICKING VICTIM SVCS SPEC FUND	160	0	1,080	0.00%	1,080
S-330	HOISTING MACHINE OPER CERT REVOLVING FND* Certification of hoisting machine operators	32,565	34,554	338,452	10.21%	343,467
S-311	GENERAL ADMINISTRATION	185,540	109,750	653,134	16.80%	713,503
S-316	WORKFORCE DEVELOPMENT	1,363,337	1,017,737	3,543,825	28.72%	4,145,199
S-313	UNEMPLOYMENT INSURANCE PROGRAM Payment of refunds, interest, and expenditures deemed necessary in the administration of this chapter for which no allocation of federal administration funds have been made.	1,091,480	2,530,040	7,772,861	32.55%	6,004,656
					TOTAL	\$ 11,207,905

Department of Accounting and General Services

S-366	WORKS OF ART SPECIAL FUND	0	0	250,000	0.00%	250,000
S-362	DLNR KAUAI DAMS & RESERVOIRS	0	0	132,314	0.00%	132,314
S-496	UHM, KRAUSS HALL COMPLEX REN, OAHU-CONS	0	0	106,097	0.00%	106,097
S-800	MAUI LANI ELEMENTARY, MAUI-CON	0	0	90,859	0.00%	90,859
S-335	LEEWARD COAST HOMELESS PROJECT	0	0	57,116	0.00%	57,116
S-359	STATE FOUNDATION ON CULTURE & THE ARTS*	0	0	9,890	0.00%	9,890

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-495	UHM, KRAUSE HALL COMPLEX RENOV, OAHU-CON	0	0	6,955	0.00%	6,955
S-496	UHM-KRAUSS HALL RENOVATIONS, OAHU-DESIGN	0	0	3,792	0.00%	3,792
S-494	UHM, KRAUSE HALL COMPLEX RENOV, OAHU-DES	0	0	3,637	0.00%	3,637
S-497	UHM-KRAUSS HALL RENOVATIONS, OAHU-CONSTR	0	0	463	0.00%	463
S-805	KEANAE BASEYD, FAC & FUEL TNKS, MAUI-DES	0	0	311	0.00%	311
S-939	UHM, WOMEN'S SOFTBALL STAD, OAHU-DES	0	0	307	0.00%	307
S-495	UHM, KRAUSS HALL COMPLEX REN, OAHU-DES	0	0	49	0.00%	49
S-369	STATE OFC BLDGS,S/W-WORKS OF ART NEW CON	0	40,947	438,685	9.33%	377,160
S-313	SUPPLIES, SERVICES & EQUIP FOR CIP PROJ CIP projects are assessed for supplies, services and equipment expended for CIP projects.	454,327	158,911	978,548	16.24%	1,166,897
S-368	KEKUANA OA BUILDING-FURNTURE & EQP	0	143,166	512,522	27.93%	382,118
S-319	WORKS OF ART SPECIAL FUND To integrate art into the built environment.	5,521,907	4,071,985	13,810,525	29.48%	14,889,280
S-333	INFORMATION MGMT & TECHNOLOGY SVCS	1,311,163	946,120	2,797,628	33.82%	2,979,243
S-341	ENHANCED 911 SPCL FND (NOT S/T) The purpose of this fund is to account for the collection of the surcharges from the wireless phone users and distribution of funds to the Public Safety Answering Points (PSAPs) and wireless carriers to upgrade the 911 system to be able to identify and locate wireless 911 callers.	11,366,173	8,760,917	25,000,442	35.04%	27,169,558
S-354	PARKING CONTROL REPAIRS & MAINTENANCE	0	378,332	866,974	43.64%	920,995
S-360	KEKUANA OA BLDG RENO PUC 103 & ALARM SYS	0	16,109	33,496	48.09%	32,673
					TOTAL	\$ 48,579,714

Department of Attorney General						
S-399	LEGISLATIVE RELIEF FOR CLAIMS - DOT	0	0	1,216	0.00%	1,216

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
S-350	INTERNET CRIMES AGAINST CHILD SF To collect court ordered fees for use in the Internet Crimes Against Children (ICAC) program.	50,369	8,333	71,996	11.57%	126,283
S-305	DNA REGISTRY SPECIAL FUND* Pursuant to HRS section 706-603, moneys in the DNA registry special fund shall be used for DNA collection, DNA testing, and related costs of recording, preserving, and disseminating DNA information pursuant to chapter 844D.	32,105	140,005	536,100	26.12%	326,107
					TOTAL	\$ 453,606

Department of Budget and Finance						
S-355	EMERGENCY AND BUDGET RESERVE FUND Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.	74,785,563	0	303,155,766	0.00%	325,911,080
S-354	EMERG & BUDGET RESERVE FND SEPARATE ACCT Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.	17,442,027	0	51,919,229	0.00%	52,326,080
					TOTAL	\$ 378,237,160

Department of Human Resources Development						
S-310	HUMAN RESOURCES DEVELOPMENT SPECIAL FUND The purpose of this fund is to support and facilitate the Department's entrepreneurial initiatives, training activities, and programs for government employees.	195,289	64,707	1,893,639	3.42%	2,015,678
					TOTAL	\$ 2,015,678

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
Department of Commerce and Consumer Affairs						
S-302	CABLE TELEVISION To foster the development of responsive and reliable cable communications services for the people of Hawai'i, by promoting the public interest in authorizations by the State regarding cable franchises; regulate basic cable rates and service to ensure compliance with applicable State and Federal law; expand and operate the statewide Institutional Network; and continue the availability of public, education and government cable access. Additional responsibilities due to Act 199 tasked CATV to implement activities to create ubiquitous access to high speed broadband at affordable prices throughout the State.	3,089,097	1,666,355	9,752,597	17.09%	11,023,754
S-323	OFFC CONSUMER PROTECT-UNFAIR/DECEP PRAC To protect Hawai'i Consumers utilizing investigative resources, civil enforcement actions, and consumer protection.	3,913,825	2,281,923	9,278,308	24.59%	11,160,174
S-317	CAPTIVE INSURANCE ADMINISTRATIVE FUND The fund shall be expended by the Insurance Commissioner to carry out his/her duties and obligations under article 19 of chapter 431, HRS.	2,752,813	1,902,429	7,650,448	24.87%	8,562,777
S-303	PUC SPCL FD ALLOCATION-CONSUMER ADVOCACY To fund the operations of the Division of Consumer Advocacy.	4,407,816	3,493,979	9,230,218	37.85%	10,218,187
S-306	COMPLIANCE RESOLN FD-BUSINESS REGIST FEE To fund the operations of the Business Registration Division.	11,334,247	7,540,652	18,964,245	39.76%	22,964,782
S-398	PROTOCOL FUNDS FOR EXECUTIVE HEADS	0	763	1,800	42.37%	1,872
S-320	FINANCIAL SERVICES REGULATION To allow the Commissioner to appoint examiners to examine the affairs of financial institutions, escrow depositories, money transmitters, mortgage loan originators, mortgage loan originator companies, and mortgage services; to appoint any necessary administrative support personnel; and to pay for any expenses incurred during examinations or necessary for the education and training of personnel and other expenses related to examinations and administrative costs as well as to support the entire program of the Division of Financial Institutions (DFI).	5,586,667	4,913,861	11,258,521	43.65%	11,498,910
					TOTAL	\$ 75,430,456

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

F-ACCT	Account Title	Average Revenue	Average Cash Out	Average Ending Balance	Percent	FY2019 Ending Balance
Department of Taxation						
S-395	UNEMPLOYMENT TAX CLEARANCE-1ST DIV-HON These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund.	0	0	484,121	0.00%	484,121
S-396	UNEMPLOYMENT TAX CLEARANCE-2ND DIV-MAUI These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund.	282	0	1,937	0.00%	2,218
S-397	UNEMPLOYMENT TAX CLEARANCE-3RD DIV-HAW These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund.	0	0	435	0.00%	435
S-325	CIGARETTE TAX STAMP ADMIN SPECIAL FUND To provide funding to administer and operate the cigarette tax stamp program.	208,456	113,267	914,305	12.39%	1,003,076
					TOTAL	\$ 1,489,850
Department of Public Safety						
S-350	AUTO VICTIM INFO & NOTIFICATON SYS SF This fund was established as the Automated Victim Information & Notification System Special Fund.	266,778	108,874	890,206	12.23%	1,046,606
					TOTAL	\$ 1,046,606
					ENDING BALANCE GRAND TOTAL	\$ 2,287,841,920

Methodology

The data underlying this report was gathered from the Data Mart system that provides financial information to state department heads, division administrators, program managers, branch supervisors, project managers, and departmental accounting staff. Data from the Financial Accounting and Management Information System (FAMIS) is downloaded into Data Mart daily, and Data Mart has download functions that allow departments to perform departmental data analysis and reporting on financial data. Data Mart is read-only so no changes can be made to the data. Our report uses the Account Summary downloads for fiscal years ending June 30, 2017, 2018, and 2019; no other data outside of the data gathered from Data Mart were considered.

We focused on special and revolving fund accounts. Trust funds and trust accounts were excluded since moneys in those accounts are subject to material legal restrictions. A trust fund is a fund in which designated persons or classes of persons have a vested beneficial interest of equitable ownership, or one created or established by a gift, grant, contribution, devise, or bequest that limits the use of the fund to designated objects of purposes. Section 37-62, Hawai'i Revised Statutes. A trust account is a separate holding or clearing account for state agencies; they also serve as accounting devices to credit or charge agencies or projects for payroll or other costs. Because of these and other restrictions on trust funds or trust accounts, moneys in such accounts are significantly less likely to be transferable to the General Fund, and for that reason have not been included in this report.

We included fund purposes only for those accounts included in departments' non-general fund reports to the 2020 Legislature and presented them as written.