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COVID-19 SPECIAL PROJECTS

Supplement to Report No. 20-06, *Report on Special and Revolving Fund Accounts with Inactive or Excess Balances*

More than \$483 million in excess moneys may be available to be transferred from 57 special and revolving fund accounts to the General Fund without adversely affecting programs.

Introduction

In Report No. 20-06, *Report on Special and Revolving Fund Accounts with Inactive or Excess Balances*, issued on May 7, 2020, we identified \$2.28 billion within 257 accounts associated with departments' special and revolving funds that either had no financial activity during the past five fiscal years (FY2015 through FY2019) or had fiscal year ending balances that were significantly more than necessary to support the associated programs, based on the funds' average outflows over the past three fiscal years.¹ Those special and

¹ We used data that we downloaded from the State's Data Mart system, which contains the financial data that departments input into the Department of Accounting and General Services' Financial Accounting and Management Information System (FAMIS). FAMIS is the State's official accounting record.



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.

revolving fund accounts appear to hold excess moneys that may be available to be transferred without adversely affecting the programs supported by the accounts.

In this supplement, we provide additional information about the accounts, specifically whether the moneys in the accounts can be transferred to the State’s General Fund or otherwise repurposed. The information is self-reported, pulled from responses to questionnaires emailed to departments for each of their respective accounts.

Departments were asked to provide the balance per department accounting records as of March 31, 2020; the amount that must be retained to support the program in FY2021; the projected amount of outflows for FY2021; and if moneys cannot be transferred, an explanation as to the basis for that position, among other things. We received responses to the questionnaires from all departments and the University of Hawaii; however, the Department of Business, Economic Development, and Tourism did not return the questionnaires for the accounts that they hold.

Potential Funds Available for Transfer: \$483.6 million

We also obtained the Department of the Attorney General’s (Attorney General) guidance as to whether there are legal restrictions that may prohibit transferring moneys from the accounts to the General Fund. For accounts identified by the Attorney General that cannot be swept, we report “N/A” in the “Potential Funds Available for Transfer” column. Where the Attorney General’s determination that moneys can be transferred to the General Fund differed from a department’s position, we defer to the Attorney General and report an amount in the “Potential Funds Available for Transfer” column, if applicable. The Attorney General’s guidance is attached to this supplement.

Where a department asserts that none of the moneys can be transferred because they are needed for FY2021 operations, we report the amount that the Legislature can transfer as zero. The report’s quick turnaround time prevented us from independently analyzing the basis for the departments’ assertions. However, we also include the departments’ projected cash outflow for FY2021 for each account next to the account’s three-year average (FY2017 – FY2019) cash outflow to provide context to the departments’ assertion that all of the moneys are needed to support the program(s) in FY2021.

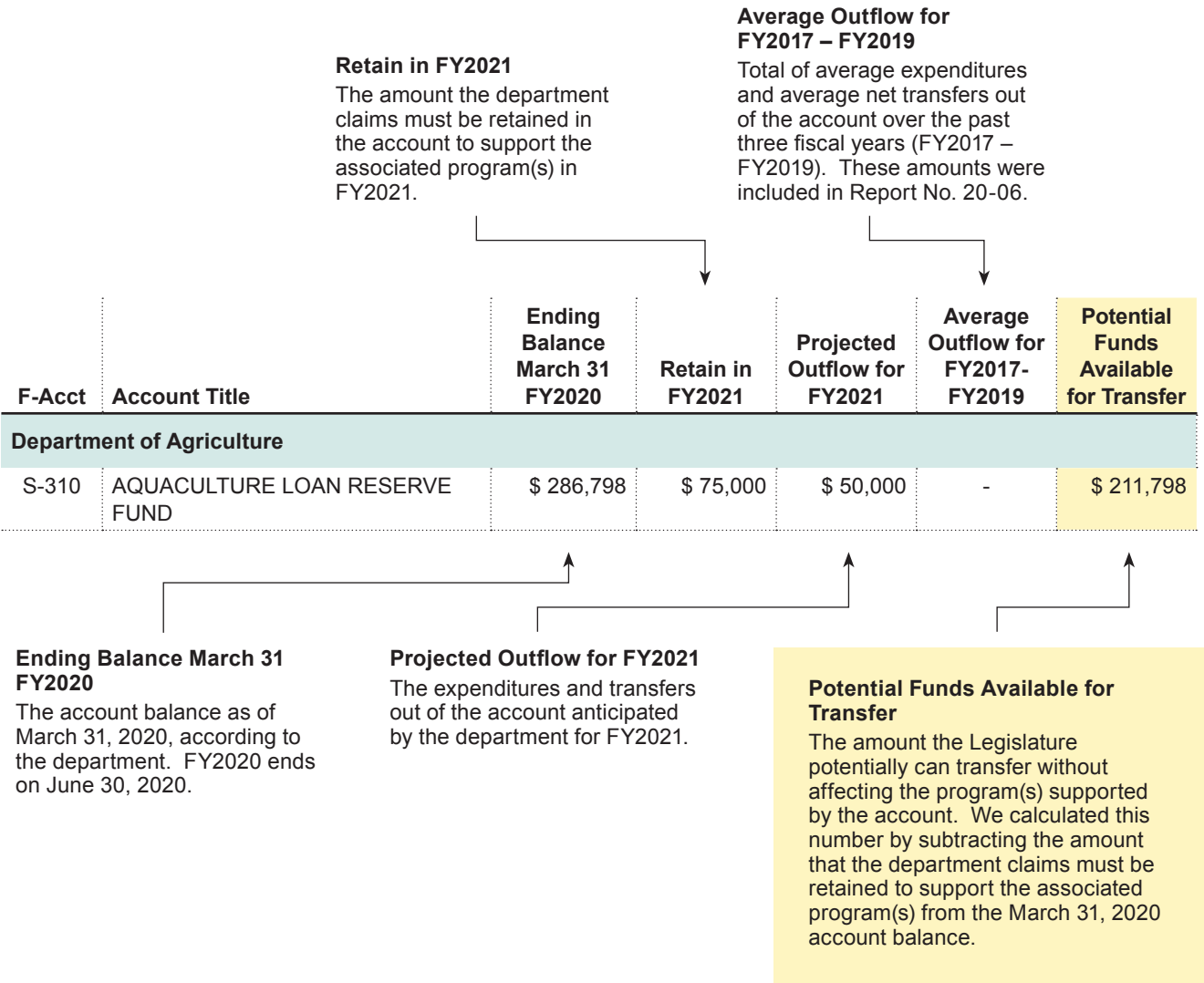
For all other accounts, in the column “Potential Funds Available for Transfer,” we report the difference between the account balance as of March 31, 2020, and the amount the department represents as its

projected cash outflows from the account in FY2021. Based on the March 31, 2020, balance, that amount represents the department's estimate of the excess moneys in the account needed to support the program(s) in FY2021.

We note that there are significant differences between departments' projected cash outflows for FY2021 compared against their average outflows over the past three fiscal years. For example, many departments reported significantly higher cash outflows for FY2021, with projected out-flows averaging 181 percent over the previous years' average. While we share the departments' concern about their ability to fund the programs supported by the accounts for future fiscal years, we are also concerned that these reporting differences may be reflective of either a business-as-usual approach to the coming fiscal year or an effort to insulate certain department operations from fiscal challenges ahead.

Exhibit 1

Potential Funds Available for Transfer in Special and Revolving Fund Accounts



F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017- FY2019	Potential Funds Available for Transfer
Department of Agriculture						
S-310	AQUACULTURE LOAN RESERVE FUND	286,798	75,000	50,000	-	211,798
S-326	PERMIT REVOLVING FUND	80	-	-	-	80
S-311	AQUACULTURE LOAN REVOLVING FUND	907,223	500,000	500,000	50,000	407,223
S-364	FARM TO SCHOOL PROGRAM	49,000	-	-	4,912	49,000
S-315	MILK CONTROL SPECIAL FUND	283,291	300,000	150,000	78,556	-
S-320	IRRIGATION SYSTEM REVOLVING FUND	3,787,915	3,787,915	1,281,900	793,021	-
S-308	SEAL OF QUALITY SPECIAL FUND	45,213	45,000	20,000	10,113	213
S-354	HAWAII WATER INFRASTRUCTURE SPEC FUND	802,232	450,000	450,000	116,667	352,232*
S-309	MEASUREMENT STANDARDS	358,552	350,000	300,000	76,125	N/A
S-312	BIOSECURITY PROGRAM	156,255	-	-	53,816	156,255
S-305	NON-AGRICULTURAL PARK LANDS SPECIAL FUND	2,374,305	1,100,950	1,100,950	679,799	1,273,355
S-317	AGRICULTURAL PARKS SPECIAL FUND	1,762,209	717,914	717,914	549,281	1,044,295
S-328	AQUACULTURE DEVELOPMENT SPECIAL FUND	116,690	125,000	125,000	70,026	-
S-302	CERTIFICATION SERVICES REVOLVING FUND	552,317	375,000	325,000	330,306	N/A
S-352	AGRICULTURAL DEV & FOOD SECURITY SPEC FD	221,201	200,000	150,000	95,035	21,201
Department of Business, Economic Development, and Tourism						
S-342	HIGH TECHNOLOGY DEVELOPMENT CORPORATION		Did Not Respond			
S-353	STATE DISASTER REVOLVING FUND		Did Not Respond			
S-359	BROWNFIELDS CLEANUP REVOLVING LOAN FUND		Did Not Respond			
S-395	HAWAII GREEN AUTHORITY (O/S S/T)		Did Not Respond			
S-375	DWELLING UNIT REVOLVING FUND		Did Not Respond			
S-352	HAWAII COMMUNITY DEVELOPMNT REVOLVNG FND		Did Not Respond			
S-308	HYDROGEN INVESTMENT CAPITAL SPECIAL FUND		Did Not Respond			

* The Attorney General did not provide a determination for the account.

Supplement to Report No. 20-06, Report on Special and Revolving Fund Accounts with Inactive or Excess Balances

F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017-FY2019	Potential Funds Available for Transfer
S-380	RENTAL HOUSING REVOLVING FUND		Did Not Respond			
S-344	HI COMMUNITY-BASED DEVELOPMENT REV FUND		Did Not Respond			
S-378	RENTAL ASSISTANCE FUND		Did Not Respond			
S-367	HAWAII GREEN INFRASTRUCTURE AUTHORITY		Did Not Respond			
S-326	KALAELOA COMMUNITY DEVELOPMENT DISTRICT		Did Not Respond			
S-376	HOUSING FINANCE REVOLVING FUND		Did Not Respond			

Department of Land and Natural Resources						
S-406	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-CON	154,550	154,550	154,550	-	-
S-402	KAANAPALI BEACH RESTORATION, MAUI - DES	50,000	50,000	50,000	-	-
S-407	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-LND	42,366	42,366	42,366	-	-
S-404	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-PLN	10,000	10,000	10,000	-	-
S-341	ECOSYSTEM PROTECTION AND RESTORATION	5,724	-	-	-	5,724
S-405	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-DES	4,899	4,899	4,899	-	-
S-800	MOLOKAI-MAUI FERRY SERVICE, MAUI-DES(FF)	3,967	-	-	-	3,967
S-315	PUBLIC LAND TRUST INVENTORY & INFO SYS	90	-	-	-	90
S-406	KA IW I SCENIC SHORELINE, OAHU-CON(FF)	14	-	-	-	14
S-400	HILO FOREST RESERVE, LAND ACQ, HI-LND	1,975,400	1,975,400	1,975,400	8,200	-
S-325	BEACH RESTORATION SPECIAL FUND	3,426,190	Incomplete Response	750,000	256,770	2,676,190
S-344	CONSERVATION & RESOURCES ENFORCEMENT	1,624	1,624	2,000	3,823	-
S-317	LAND CONSERVATION FUND	29,331,611	18,514,425	18,976,328	4,134,721	10,817,186
S-328	DAM AND RESERVOIR SAFETY SPECIAL FUND	948,018	948,018	2,500,000	497,716	-
S-800	N/S RD, KAPOLEI-I/S H-1, OAHU-PLN(FF)	192,645	192,645	192,645	31,833	-

F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017-FY2019	Potential Funds Available for Transfer
S-373	HAWAII HISTORIC PRESERVATION SPECIAL FND	67,491	-	-	25,153	67,491
S-375	TURTLE BAY CONSERVATION EASEMENT SP FD	5,724,297	5,724,297	2,984,228	1,664,880	-
S-303	WATER AND LAND DEVELOPMENT	1,482,070	1,500,000	800,000	442,900	-
S-326	WATER RESOURCE MANAGEMENT FUND	482,728	356,474	356,474	247,888	126,254
S-348	SPORT FISH SPECIAL FUND	59,261	59,261	50,000	23,025	-
S-349	CONSERVATION AND RESOURCES ENFORCEMENT	464,652	250,000	250,000	268,378	N/A

Department of Transportation						
S-626	MOD PGM-KAPALAMA MIL RES IMP,OAHU-CON	156,253,067	156,253,067	156,253,067	-	Maybe**
S-359	7TH SUPPL CERT 2010A DEBT SVC RES PRIN	-	-	-	-	N/A
S-355	HBR-EXTRAORDNY RENEW/REPL RES AC-REV FD	-	-	-	-	-
S-326	TRANSPORTATION IMPROVEMENT SPECIAL FUND	-	-	-	-	-
S-713	CONSTRUCTION MGT SUPPORT, S/W-CON	N/A	N/A	N/A	-	N/A*
S-713	MISC AIRPORT PROJ, S/W-CON	N/A	N/A	N/A	-	N/A
S-54	BARBERS POINT HARBOR	-	-	-	-	-
S-940	H-1, MAKAKILO I/C IMP, OAHU-CON (FF)	90,113	90,113	90,113	-	-
S-412	ROCKFALL PROT/SLOPE STABLZ, HI-CON(FF)	-	-	-	-	-
S-750	HIA ROADWAYS & PARKING, OAHU-CONSTR (FF)	N/A	N/A	N/A	-	Unable to Calculate
S-806	MISC AIRPORT PROJECTS, STATEWIDE-DES	N/A	N/A	N/A	-	N/A
S-469	N/S RD, KAPOLEI PARKWAY/H-1, OAHU-CON(FF)	-	-	-	-	-
S-771	KONA IA/KEAHOLE, ARFF FAC IMP,HI-DES(FF)	N/A	N/A	N/A	-	N/A
S-763	HILO IA, ARFF FAC IMPR, HI-DES(FF)	N/A	N/A	N/A	-	N/A

* The Attorney General did not provide a determination for the account.

** The Attorney General determined that the account may involve bond moneys.

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F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017-FY2019	Potential Funds Available for Transfer
S-408	HALEAKALA HWY, PUKALANI, MAUI-CON(FF)	-	-	-	-	-
S-722	KAHALUI AIR, ACCESS ROAD, MAUI-DES(FF)	N/A	N/A	N/A	-	Unable to Calculate
S-939	CASTLE HILLS ACCESS RD,DRAINAGE,OAHU-DES	20,000	20,000	-	-	-
S-55	WATER TRANSPORTATION FAC & SVCS SUPPORT	-	-	-	-	-
S-408	EMER REL-REMEDiate VAR STATE RTES, KAUAI	-	-	-	-	-
S-411	TRAFF OPER IMP TO INT/HWYS, KAUAI-CON	-	-	-	-	-
S-407	EMER REL-REMEDiate VAR STATE ROUTES,OAHU	-	-	-	-	-
S-418	HI BELT RD/KAWAILII BRIDGE, HI-CON(FF)	-	-	-	-	-
S-401	KAM HWY, REPL HALAWA BRIDGE,OAHU-CON(FF)	-	-	-	-	-
S-405	TRAFFIC COUNTING STATIONS, S/W-CON(FF)	-	-	-	-	-
S-410	HIGHWAY PLANNING, S/W-PLN(FF)	-	-	-	-	-
S-807	MISC AIRPORT PROJECTS, STATEWIDE-CON	N/A	N/A	N/A	-	N/A
S-410	KAM,HELE-W'LUWA-HALEIWA BCH,OAHU-DES(FF)	8,591	-	-	-	8,591
S-413	HONOKAA BASEYARD IMPROVEMENTS, HI-CON	-	-	-	-	-
S-417	HONOAPIILANI, LAHAINALUNA, MAUI-DES(FF)	-	-	-	-	-
S-954	KUHIO HWY, RET WALLS LUMAHAI, KAUAI-DES	6,346	-	-	-	6,346
S-510	RPL BRIDGES KUPAPAUWUA,POPOO, HI-CON(FF)	-	-	-	-	-
S-429	PUULOVA RD-KAM HWY-SALT LAKE,OAHU-CON(FF)	-	-	-	-	-
S-491	N/S RD, KAPOLEI-I/S H-1, OAHU-CON(FF)	-	-	-	-	-
S-406	ADA & PEDESTRIAN IMP VAR LOC,S/W-CON(FF)	-	-	-	-	-
S-419	MISC DRAINAGE IMP, S/W-DES	-	-	-	-	-
S-406	IMP TO INTERSECT & HWY FAC, S/W-LND(FF)	-	-	-	-	-
S-602	HILO HARBOR IMP, HAWAII-DESIGN	-	-	-	-	-

F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017- FY2019	Potential Funds Available for Transfer	
S-405	EROSION CTRL ST HWYS & FAC, OAHU-CON	-	-	-	-	-	
S-955	HI BELT RD DRNG, HAKALAU BRG, HI-LND(FF)	977	-	-	-	977	
S-621	MISC IMP TO FAC OAHU PORTS- DESIGN	754	754	-	-	-	
S-952	MAMALAHOA HWY DRNGE AT KAWA, HI-LND(FF)	456	-	-	-	456	
S-405	IMP TO INTERSECT & HWY FAC, S/W-DES (FF)	-	-	-	-	-	
S-410	MISC PERM BEST MGMT PRACTICES, OAHU-DES	106	-	-	-	106	
S-411	H-1 CONFLO,WAIAWA-KEEHI I/C,OAHU-CON(FF)	-	-	-	-	-	
S-958	AIRPORT IMPR, S/W-DES (FF)	N/A	N/A	N/A	-	N/A	
S-637	NAWILIWILI HARBOR PIER 2&3 IMP,KAUAI-CON	Did Not Respond					
S-53	KEWALO BASIN	-	-	-	123	-	
S-329	MOTORCYCLE/MOTOR SCOOTER OPRTRS EDUC FND	513,409	-	-	4,232	513,409	
S-409	FT WEAVR, LAULAUNUI/GEIGER, OAHU-CON(FF)	-	-	-	88	-	
S-709	HIA, TERM ROOF/CEILING REPL,OAHU-DES(FF)	N/A	N/A	N/A	139	N/A	
S-473	CASTLE HILLS ACCESS, DRNGE, OAHU-DES(FF)	-	-	-	6,795	-	
S-719	AIRPORT PLANNING STUDY, S/W- PLN	N/A	N/A	N/A	249	N/A	
S-608	HARBOR PLANNING, S/W-PLN	3,089,438	3,089,438	3,089,438	156,831	-	
S-716	AIRFIELD IMP, S/W - CON (FF)	N/A	N/A	N/A	73,533	N/A	
S-711	CONSTRUCTION MGT SUPPORT, S/W-CON	N/A	N/A	N/A	42,203	N/A	
S-714	AIRPORT PLANNING STUDY, S/W- PLN	N/A	N/A	N/A	34,098	N/A	
S-615	ARCHITECT & ENGINEERING SUPP, S/W-DES	277,799	277,799	337,316	16,769	-	
S-629	MOD PG-KAPALAMA MIL RES IMP,OAHU-DES(FF)	1,377,345	1,377,345	1,377,345	87,698	-	
S-414	KAUMUALII/KUHIO HWY, KUAMOO RD,KAUAI-CON	-	-	-	555	-	
S-947	KONAAIR, SECURITY CONTROL, HI-CON (FF)	N/A	N/A	N/A	181,304	N/A	
S-47	KAUMALAPAU HARBOR	532,109	532,109	532,109	82,751	-	

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F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017-FY2019	Potential Funds Available for Transfer
S-628	CONSTRUCTION MGMT SUPPORT, S/W-CON	-	-	-	23,000	-
S-716	AIRPORT PLANNING STUDY, S/W-PLN	N/A	N/A	N/A	58,838	N/A
S-415	I/S H-1 WESTBND PM CNTRFLW, OAHU-DES(FF)	-	-	-	1,667	-
S-363	PASSENGER FACILITY CHARGE SPECIAL FUND	N/A	N/A	N/A	17,112,440	N/A
S-378	AIRPORTS SYS DEBT SERVICE RESERVE ACCT	N/A	N/A	N/A	9,105,925	N/A
S-715	AIRPORT LAYOUT PLAN, S/W - PLN	N/A	N/A	N/A	72,000	N/A
S-610	ARCHITECT & ENGINEERING SUPPORT, S/W-DES	2,380,256	2,380,256	2,380,256	387,685	N/A
S-746	MISC AIRPORT PROJECTS, S/W-DES	N/A	N/A	N/A	8,399	N/A
S-707	MISCELLANEOUS AIRPORT PROJECTS, S/W-CON	N/A	N/A	N/A	5,070	N/A
S-750	AIRCRAFT RESCUE/FIRE FIGHT, S/W-DES(FF)	N/A	N/A	N/A	23,237	N/A
S-325	HIGHWAY DEVELOPMENT SPECIAL FUND	6,116,125	ALL	N/A	520,510	-
S-717	AIRFIELD IMPR, S/W-CON(FF)	N/A	N/A	N/A	650	N/A
S-716	ARCH & ENG SUPPORT, S/W-DES	N/A	N/A	N/A	33,990	N/A
S-940	HIA, RUNWAY 4R IMP, OAHU-CON (FF)	N/A	N/A	N/A	91,763	N/A
S-398	PROTOCOL FUNDS FOR EXECUTIVE HEADS	1,577	2,500	2,500	434	-
S-395	LEGIS CLAIMS AGAINST THE STATE-AIRPORTS	N/A	N/A	N/A	1,285,255	N/A
S-608	ARCHITECTURAL & ENG SUPPORT-S/W-DES	337,316	337,316	337,316	32,250	N/A
S-707	AIRFIELD IMPROVEMENTS, S/W-CON (FF)	N/A	N/A	N/A	905,041	N/A
S-613	MISC IMP FAC NBR ISL PORTS, S/W-DES (FF)	15,948	15,948	-	6,515	-
S-88	ALOHA TOWER FUND	2,768,430	2,000,000	700,000	615,493	768,430
S-45	HANA HARBOR	-	-	13,519	27,506	-
S-710	STRUCTURAL IMP/FIELD PAVING, S/W-CON(FF)	N/A	N/A	N/A	190,684	N/A
S-709	AIRFIELD IMPROVEMENTS, S/W-CON (FF)	N/A	N/A	N/A	1,095,903	N/A

F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017-FY2019	Potential Funds Available for Transfer
S-624	CRUISE SHIP FACILITIES IMPR, S/W-CON	102,902	102,902	102,902	120,412	-
S-717	MISC AIRPORT PROJECTS, S/W - DES	N/A	N/A	N/A	9,344	N/A
S-716	ARFF REGIONAL TRAINING FAC, S/W - PLN	N/A	N/A	N/A	18,101	N/A
S-339	CIVIL IDENTIFICATION CARD FEE SPEC FUND	4,329,911	4,329,911	-	1,134,141	-
S-85	KALAUPAPA AIRPORT	N/A	N/A	N/A	746,845	N/A
S-604	IMPR TO PIERS 19-35, OAHU-CON(FF)	-	-	-	53,771	-
S-708	AIRPORT PLANNING STUDY, S/W-PLN(FF)	N/A	N/A	N/A	3,186	N/A
S-606	HILO HARBOR IMPR, HI-DES	14,075	14,075	14,075	29,498	-
S-621	BARGE TERM IMP, KAHULUI HBR, MAUI-CON	24,810	24,810	-	52,562	-
S-709	MISC AIRPORT PROJECTS, S/W - CON	N/A	N/A	N/A	607,154	N/A
S-400	HI BELT RD, REPL 5 BRIDGES, HI-CON(FF)	1,475	1,475	-	1,128	-
S-615	COMMERCIAL HARBOR FAC IMP,S/W-CON	1,078,852	1,078,852	1,078,852	579,312	-
S-713	AIRFIELD IMP, S/W-CON (FF)	N/A	N/A	N/A	925,876	N/A
S-710	AIRPORT PLANNING STUDY, S/W-PLN	N/A	N/A	N/A	401,295	N/A
S-308	RENTAL MOTOR VEH CUSTOMER FAC CHGE FUND	N/A	N/A	N/A	8,241,795	N/A
S-708	MISC AIRPORT PROJECTS, S/W-DES	N/A	N/A	N/A	79,820	N/A
S-936	AIR DIV CIP STAFF COSTS, S/W-PLN	N/A	N/A	N/A	47,482	N/A
S-414	I/S RT H1 ADD/MOD FRWY ACC, OAHU-CON(FF)	-	-	-	228,363	-

Department of Education						
S-301	REGULAR INSTRUCTION - HIGH SCHOOL	22,688	22,688	100,000	35	-
S-305	SPECIAL EDUCATION & STUDENT SUPPORT SVCS	812,882	250,000	250,000	25,243	562,882
S-330	DAMAGED & LOST EQUIP, TEXTBKS, SUPPLIES	1,538,648	1,538,648	150,000	143,451	-

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F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017-FY2019	Potential Funds Available for Transfer	
S-322	STATE SCHOOL REVOLVING FUND	591,878	560,000	120,000	99,580	31,878	
S-325	USE OF SCHOOL FACILITIES FUND	7,017,015	7,017,015	2,000,000	1,876,323	-	
S-345	DOE FEDERAL REVENUE MAXIMIZATION PGM R/F	1,324,433	1,500,000	1,500,000	392,070	-	
S-302	SCHOOL COMMUNITY SERVICES	600,831	550,000	180,000	157,911	50,831	
S-335	LIBRARIES SPECIAL FUND	Did Not Respond					

University of Hawai'i							
S-357	UNIV SYS BOND & INTEREST SINKING FND AC	11,169,982	11,169,982	1,982,630	N/A	N/A	
S-320	GRANT FOR THE BRIDGE-TO-HOPE PROGRAM	87,660	15,000	15,000	-	72,660	
S-937	UHM, PARKING IMP, OAHU-CONSTR	77,863	-	-	-	77,863	
S-349	HAWAII EDUCATOR LOAN PROGRAM SPECIAL FND	29,271	29,271	29,271	-	-	
S-322	NURSE TRAINING	2,730	-	-	-	2,730	
S-399	LEGISLATIVE RELIEF FOR CLAIMS - UH	Incomplete Response	Incomplete Response	Incomplete Response	-	Unable to Calculate	
S-345	S/W PHYSICIAN WORKFORCE ASSESS & PLNG	-	-	-	-	-	
S-309	CENTER FOR NURSING SPECIAL FUND	-	-	-	-	-	
S-405	UHM, CANCER RESEARCH CTR, OAHU-EQP(FF)	Did Not Respond					
S-358	UNIV SYS REPAIR/REPLACEMENT RESERVE ACC	62,104,515	61,899,541	35,571,428	4,905,991	204,974	
S-402	UHM, JOHN A. BURNS SCH OF MED, OAHU-CON	Incomplete Response	ALL	-	280,457	Unable to Calculate	
S-350	STATE HIGHER EDUC LOAN FUND (REVOLVING)	973,873	973,873	600,000	820,643	-	
S-348	UNIVERSITY OF HAWAII, W. OAHU (NOT S/T)	2,324,804	2,324,804	2,324,804	875,309	-	

Department of Health							
S-403	HAWAII HEALTH SYSTEMS CORP (N S/T)	Department of Health noted that account belongs to Hawai'i Health Systems Corporation					
S-368	CB COST ITEMS, BU9	Department of Health noted that account belongs to Hawai'i Health Systems Corporation					

F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017-FY2019	Potential Funds Available for Transfer
S-356	HANA MEDICAL CENTER	Department of Health noted that account belongs to Hawai'i Health Systems Corporation				
S-374	CIVIL MONETARY PENALTY SPECIAL FUND	Incomplete Response	350,000	Incomplete Response	1,741	Unable to Calculate
S-388	DIETITIAN LICENSURE SPECIAL FUND	79,996	15,000	15,000	583	64,996
S-330	LEAKING UNDERGROUND STORAGE TANK FUND	1,342,207	400,000	400,000	35,384	942,207
S-346	MENTAL HEALTH & SUBSTANCE ABUSE SPCL FD	52,689,674	25,000,000	25,000,000	5,114,474	27,689,674***
S-319	ELECTRONIC DEVICE RECYCLING FUND	1,975,612	900,000	900,000	206,448	1,075,612
S-309	STATE HEALTH PLANNING & DEVELOPMNT SP FD	46,950	114,000	60,000	78,370	-
S-310	OFFICE OF HEALTH CARE ASSURANCE SPL FND	439,470	Incomplete Response	Incomplete Response	16,812	Unable to Calculate
S-334	DISABILITY & COMM ACCESS BOARD	4,688,426	1,310,261	1,310,261	777,385	3,378,165
S-342	ENVIRONMENTAL RESPONSE REVOLVING FUND	5,740,845	2,000,000	1,950,000	1,035,229	3,740,845
S-331	EARLY INTERVENTION SPECIAL FUND	1,962,880	500,000	500,000	351,756	1,462,880
S-341	WATER POLLUTION CONTROL REVOLVING FUND	121,724,981	121,724,981	121,724,981	37,517,766	-
S-305	COMMUNITY HEALTH CENTERS SPECIAL FUND	27,084,122	7,703,910	7,703,910	5,192,099	19,380,212
S-349	CLEAN AIR SPECIAL FUND	4,638,596	5,300,000	5,300,000	4,009,552	-
S-336	WASTEWATER TREATMENT CERTI BOARD SPL FND	59,731	30,000	29,176	18,997	29,731
S-340	ENVIRONMENTAL HTH PGM ENHANCE/EDUCATE FD	9,113,184	3,000,000	2,700,000	1,864,099	6,113,184
S-348	ENVIRONMENTAL MANAGEMENT SPECIAL FUND	1,693,950	310,000	310,000	1,051,853	1,383,950
S-397	MEDICAL MARIJUANA REGISTRY & REG SPEC FD	32,439	32,439	735,315	613,771	N/A
S-322	NOISE, RADIATION, & INDOOR AIR QUALTY SF	407,249	125,000	125,000	166,370	282,249
S-364	MEDICAL MARIJUANA REGISTRY SPECIAL FUND	8,489	1,462,165	1,462,165	547,237	N/A

*** According to the department's questionnaire response, the Legislature intends to transfer \$25 million from the account.

Supplement to Report No. 20-06, Report on Special and Revolving Fund Accounts with Inactive or Excess Balances

F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017-FY2019	Potential Funds Available for Transfer
S-337	HAWAII ORGAN & TISSUE EDUCATION SPCL FND	107,656	107,656	120,000	28,789	N/A
S-314	NEUROTRAMA SPECIAL FUND	1,483,474	1,063,165	878,759	892,884	420,309

Department of Hawaiian Home Lands						
S-325	PLANNG & DEV FOR HAWAIIAN HOMESTEADS	61,585	61,585	N/A	1,402	N/A
S-302	HAWAIIAN HOME LOAN FUND (REVOLVING)	3,310,335	3,400,000	3,400,000	130,317	N/A
S-398	PROTOCOL FUNDS FOR EXECUTIVE HEADS	8,370	8,370	N/A	366	-
S-323	HAWAIIAN HOME GENERAL HOME LOAN FUND	44,383,453	44,000,000	44,000,000	5,601,745	N/A
S-350	DHHL REVENUE BOND SPECIAL FUND	10,191,047	11,000,000	3,200,000	3,145,218	N/A
S-325	PLANNING & DEVELOPMENT FOR HAWN HOMESTDS	28,996,786	12,000,000	Incomplete Response	16,284,057	N/A

Judiciary						
S-352	COURT INTERPRETING SERVICES REVOLVING FD	37,997	10,000	10,345	17,822	27,997

Department of Human Services						
S-382	NURSING FACILITY SUSTAINABILITY PROG SF	166,326	-	-	-	166,326
S-368	NURSING FACILITY SUSTAINABILITY SP FUND	28,097	-	-	-	28,097
S-302	GENERAL SUPPORT FOR HEALTH CARE PAYMENTS	14,355	-	-	-	14,355
S-801	KAPOLEI INTERMEDIATE, OAHU-DESIGN	Did Not Respond				
S-339	FINANCIAL ASSISTANCE FOR HOUSING	Did Not Respond				
S-803	L/S CIP-MASTER PLN, SITE STUD, S/W-PLN	Did Not Respond				
S-336	HHA - EQUIPMENTAL RENTAL	779,088	779,088	779,088	2,664	-
S-335	HHA - EQUIPMENTAL RENTAL	602,294	602,294	602,294	2,032	-
S-350	RANDOLPH-SHEPPARD REVOLVING ACCOUNT	2,193,711	2,100,000	1,300,000	673,386	N/A
S-337	HOUSING FOR ELDERLY REVOLVING FUND	3,353,926	3,353,926	3,353,926	1,791,194	-

F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017- FY2019	Potential Funds Available for Transfer
Department of Labor and Industrial Relations						
S-350	HUMAN TRAFFICKING VICTIM SVCS SPEC FUND	1,090	1,090	-	-	-
S-330	HOISTING MACHINE OPER CERT REVOLVING FND	Did Not Respond				
S-311	GENERAL ADMINISTRATION	665,292	200,000	170,000	109,750	465,292
S-316	WORKFORCE DEVELOPMENT	Did Not Respond				
S-313	UNEMPLOYMENT INSURANCE PROGRAM	Did Not Respond				
Department of Accounting and General Services						
S-366	WORKS OF ART SPECIAL FUND	250,000	250,000	250,000	-	N/A
S-362	DLNR KAUAI DAMS & RESERVOIRS	132,314	130,000	130,000	-	2,314
S-496	UHM, KRAUSS HALL COMPLEX REN, OAHU-CONS	Did Not Respond				
S-800	MAUI LANI ELEMENTARY, MAUI- CON	Did Not Respond				
S-335	LEEWARD COAST HOMELESS PROJECT	Did Not Respond				
S-359	STATE FOUNDATION ON CULTURE & THE ARTS	9,890	9,890	9,890	-	N/A
S-495	UHM, KRAUSE HALL COMPLEX RENOV, OAHU-CON	Did Not Respond				
S-496	UHM-KRAUSS HALL RENOVATIONS, OAHU-DESIGN	Did Not Respond				
S-494	UHM, KRAUSE HALL COMPLEX RENOV, OAHU-DES	Did Not Respond				
S-497	UHM-KRAUSS HALL RENOVATIONS, OAHU-CONSTR	Did Not Respond				
S-805	KEANAE BASEYD, FAC & FUEL TNKS, MAUI-DES	Did Not Respond				
S-939	UHM, WOMEN'S SOFTBALL STAD, OAHU-DES	Did Not Respond				
S-495	UHM, KRAUSS HALL COMPLEX REN, OAHU-DES	Did Not Respond				
S-369	STATE OFC BLDGS,S/W-WORKS OF ART NEW CON	336,284	336,284	336,284	40,947	N/A
S-313	SUPPLIES, SERVICES & EQUIP FOR CIP PROJ	327,376	490,000	444,000	158,911	-

Supplement to Report No. 20-06, Report on Special and Revolving Fund Accounts with Inactive or Excess Balances

F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017-FY2019	Potential Funds Available for Transfer	
S-368	KEKUANAOA BUILDING-FURNITURE & EQP	Did Not Respond					
S-319	WORKS OF ART SPECIAL FUND	10,224,527	7,873,625	7,873,625	4,071,985	N/A	
S-333	INFORMATION MGMT & TECHNOLOGY SVCS	3,016,850	3,016,850	1,338,413	946,120	-	
S-341	ENHANCED 911 SPCL FND (NOT S/T)	28,288,179	10,000,000	12,000,000	8,760,917	N/A	
S-354	PARKING CONTROL REPAIRS & MAINTENANCE	Incomplete Response	ALL	Incomplete Response	378,332	Unable to Calculate	
S-360	KEKUANAOA BLDG RENO PUC 103 & ALARM SYS	Did Not Respond					

Department of the Attorney General						
S-399	LEGISLATIVE RELIEF FOR CLAIMS - DOT	-	-	-	-	-
S-350	INTERNET CRIMES AGAINST CHILD SF	210,000	80,000	60,000	8,333	130,000
S-305	DNA REGISTRY SPECIAL FUND	565,000	300,000	100,000	140,005	265,000

Department of Budget and Finance						
S-355	EMERGENCY AND BUDGET RESERVE FUND	342,045,069	N/A	N/A	-	342,045,069
S-354	EMERG & BUDGET RESERVE FND SEPARATE ACCT	53,350,151	N/A	N/A	-	53,350,151

Department of Human Resources Development						
S-310	HUMAN RESOURCES DEVELOPMENT SPECIAL FUND	2,134,090	2,134,090	1,060,000	64,707	-

Department of Commerce and Consumer Affairs						
S-302	CABLE TELEVISION	8,634,876	3,000,654	3,000,654	1,666,355	N/A
S-323	OFFC CONSUMER PROTECT-UNFAIR/DECEP PRAC	10,393,948	2,863,541	2,863,541	2,281,923	N/A
S-317	CAPTIVE INSURANCE ADMINISTRATIVE FUND	8,375,738	3,497,504	3,497,504	1,902,429	N/A

F-Acct	Account Title	Ending Balance March 31 FY2020	Retain in FY2021	Projected Outflow for FY2021	Average Outflow for FY2017-FY2019	Potential Funds Available for Transfer
S-303	PUC SPCL FD ALLOCATION-CONSUMER ADVOCACY	7,174,059	5,352,085	5,352,085	3,493,979	N/A
S-306	COMPLIANCE RESOLN FD-BUSINESS REGIST FEE	26,228,867	14,329,398	14,329,398	7,540,652	N/A
S-398	PROTOCOL FUNDS FOR EXECUTIVE HEADS	1,725	2,500	2,500	763	-
S-320	FINANCIAL SERVICES REGULATION	9,972,617	5,225,488	5,225,488	4,913,861	N/A

Department of Taxation						
S-395	UNEMPLOYMENT TAX CLEARANCE-1ST DIV-HON	Incomplete Response	ALL	N/A	-	N/A
S-396	UNEMPLOYMENT TAX CLEARANCE-2ND DIV-MAUI	Incomplete Response	ALL	N/A	-	N/A
S-397	UNEMPLOYMENT TAX CLEARANCE-3RD DIV-HAW	Incomplete Response	ALL	N/A	-	N/A
S-325	CIGARETTE TAX STAMP ADMIN SPECIAL FUND	1,123,000	120,000	120,000	113,267	1,003,000

Department of Public Safety						
S-350	AUTO VICTIM INFO & NOTIFICATON SYS SF	1,227,464	650,000	600,000	108,874	577,464

TOTAL \$ 483,553,780

DAVID Y. IGE
GOVERNOR



CLARE E. CONNORS
ATTORNEY GENERAL

DANA O. VIOLA
FIRST DEPUTY ATTORNEY GENERAL

STATE OF HAWAII
DEPARTMENT OF THE ATTORNEY GENERAL
425 QUEEN STREET
HONOLULU, HAWAII 96813
(808) 586-1500

May 19, 2020

The Honorable Leslie H. Kondo
State Auditor
State of Hawaii
Office of the Auditor
465 South King Street, Room 500
Honolulu, HI 96813-2917

Re: Transfer of Moneys from Various Special and Revolving Fund Accounts to the
General Fund

Dear Mr. Kondo:

This is in response to your request to assess whether there may be legal restrictions that prevent the Legislature from transferring moneys from various special and revolving fund accounts to the general fund. The legality of transfers of non-general funds to the general fund is addressed in Hawaii Insurers Council v. Lingle, 120 Haw. 51, 201 P.3d 564 (2008) (hereinafter "Hawaii Insurers Council").

In Hawaii Insurers Council, special fund moneys derived from regulatory fees that are imposed by an administrative agency pursuant to authority delegated to the agency by the Legislature cannot be transferred to the general fund. The Hawaii Supreme Court determined that this type of transfer violated the separation of powers doctrine because administrative fees and assessments imposed by an administrative agency can only be used for the purpose of providing services to the persons or entities paying such fees. Any other use of the fees would constitute a tax, which can only be imposed by the Legislature.

The source of the money comprising the special fund is important, as it may be determinative as to whether the source of the money is a regulatory fee, a tax, or from a different source. The first prong of the regulatory fee test used by the Hawaii Supreme Court in the Hawaii Insurers Council case is whether the regulatory agency assessed the fee via an administrative rule. If so, the charge is more likely to be regulatory fee than if the money was assessed via a statute enacted by the Legislature. If the fee is statutorily set by the Legislature, the charge is more likely to be a tax. Generally, the Hawaii Insurers Council case does not prohibit the transfer of moneys that are derived from fees set by statute.

Mr. Leslie H. Kondo
May 19, 2020
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The second prong of the analysis is to determine whether the moneys collected by a special or revolving fund are service or user fees, rather than regulatory fees. For example, there may be filing fees that are required for a registration renewal or parking fees for a state parking facility. Even if these fees were imposed by an administrative rule, an analysis would have to be performed to determine if such fees would be retained by the special fund or could be transferred to the general fund. The Hawaii Insurers Council case does not prohibit service or user fees from being transferred to the general fund.

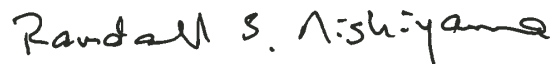
Likewise, the purpose of the transfer is important. The third prong of the foregoing regulatory fee test is whether the moneys are used for a public purpose or to defray regulatory expenses. If the subject moneys are used for a public purpose, then such moneys are more likely to be taxes which may be transferred to the general fund.

Consequently, in distinguishing a regulatory fee from a tax, all of these factors have to be taken into consideration and balanced against a careful analysis of the facts and circumstances of the particular situation.

The results of our analysis are summarized in exhibit 1 (attached).

Please call me at 586-1267 if you have any questions regarding this matter.

Very truly yours,



Randall S. Nishiyama
Deputy Attorney General

APPROVED:



Clare E. Connors
Attorney General

Attachment

800585_1

Exhibit 1 Transfer of Moneys from Various Special and Revolving Fund Accounts to the General Fund

Assumptions

1. If the account contains federal funds, then it may mean that the federal portion of the account cannot be transferred to the general funds. Federal law may restrict the transfer of federal funds to the general fund.

In particular, airport moneys can only be used for airport purposes. The federal grant assurance accepted by the State Department of Transportation provides that all revenues generated by the airport will be expended for airport purposes. Also, the Federal Aviation Administration administrative regulations provide that use of airport revenues for non-airport purposes is unlawful.

2. If the account contains tax-exempt bond proceeds, then it may mean that all or part of the moneys cannot be transferred. Transfers tax-exempt bond proceeds to the general fund may result in adverse tax consequences to the State.
3. If the account contains moneys pledged to the payment of revenue bonds, it may mean that all or part of the moneys cannot be transferred. Transfers may be prohibited by section 39-62, Hawaii Revised Statutes. Also, the Contracts Clause found in Article I of the United States Constitution ("No State shall . . . pass any . . . Law impairing the Obligation of Contracts . . .") may prohibit any actions that impair the use of moneys pledged for the repayment of bonds for non-bond purposes.
4. If the account contains private donor moneys that specify how such money is to be used, then such moneys cannot be transferred to the general fund. Private donations must be used in a manner consistent with the donor's instructions.
5. If the account contains trust moneys, then such trust moneys cannot be transferred to the general fund. Expenditures of trust moneys are limited to the trust purposes.
6. If the account contains State moneys used to obtain federal matching funds, then the transfer of such moneys would hurt the State's ability to obtain matching federal funds.

ACCT	TITLE	COMMENTS
DEPARTMENT OF AGRICULTURE		
S-310	AQUACULTURE LOAN RESERVE FUND	Yes
S-326	PERMIT REVOLVING FUND	Yes
S-311	AQUACULTURE LOAN REVOLVING FUND	Yes
S-364	FARM TO SCHOOL PROGRAM	Yes
S-315	MILK CONTROL SPECIAL FUND	Yes
S-320	IRRIGATION SYSTEM REVOLVING FUND	Yes
S-308	SEAL OF QUALITY SPECIAL FUND	Yes
S-309	MEASUREMENT STANDARDS	No. This has a regulatory function.
S-312	BIOSECURITY PROGRAM	Yes
S-305	NON-AGRICULTURAL PARK LANDS SPECIAL FUND	Yes
S-317	AGRICULTURAL PARKS SPECIAL FUND	Yes
S-328	AQUACULTURE DEVELOPMENT SPECIAL FUND	Yes
S-302	CERTIFICATION SERVICES REVOLVING FUND	No. This has a regulatory function.
S-352	AGRICULTURAL DEV & FOOD SECURITY SPEC FUND	Yes
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT, AND TOURISM		
S-342	HIGH TECHNOLOGY DEVELOPMENT CORPORATION	Yes
S-353	STATE DISASTER REVOLVING FUND	Yes
S-359	BROWNFIELDS CLEANUP REVOLVING LOAN FUND	No. This was funded with a federal grant. Need to check the federal grant agreement to see if it permits the transfer of moneys to the general fund.

ACCT	TITLE	COMMENTS
S-395	HAWAII GREEN AUTHORITY (O/S S/T)	No. This is a bond program.
S-375	DWELLING UNIT REVOLVING FUND	Maybe. Tax-exempt general obligation bonds were used for this fund.
S-352	HAWAII COMMUNITY DEVELOPMENT REVOLVING FUND	Yes
S-308	HYDROGEN INVESTMENT CAPITAL SPECIAL FUND	Yes
S-380	RENTAL HOUSING REVOLVING FUND	Maybe. Tax-exempt general obligation bonds were used for this fund.
S-344	HI COMMUNITY-BASED DEVELOPMENT REV FUND	Yes
S-378	RENTAL ASSISTANCE FUND	Yes
S-367	HAWAII GREEN INFRASTRUCTURE AUTHORITY	No. This is a bond program.
S-326	KALAELOA COMMUNITY DEVELOPMENT DISTRICT	Yes
S-376	HOUSING FINANCE REVOLVING FUND	Maybe. Tax-exempt general obligation bonds were used for this fund.
DEPARTMENT OF LAND AND NATURAL RESOURCES		
S-406	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-CON	Yes
S-402	KAANAPALI BEACH RESTORATION, MAUI - DES	Yes
S-407	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-LND	Yes
S-404	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-PLN	Yes
S-341	ECOSYSTEM PROTECTION AND RESTORATION	Yes
S-405	ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-DES	Yes

ACCT	TITLE	COMMENTS
S-800	MOLOKAI-MAUI FERRY SERVICE, MAUI-DES(FF)	Yes
S-315	PUBLIC LAND TRUST INVENTORY & INFO SYS	Yes
S-406	KA IWI SCENIC SHORELIN, OAHU-CON(FF)	Yes
S-400	HILO FOREST RESERVE, LAND ACQ. HI-LND	Yes
S-325	BEACH RESTORATION SPECIAL FUND	Yes
S-344	CONSERVATION & RESOURCES ENFORCEMENT	Yes
S-317	LAND CONSERVATION FUND	Yes
S-328	DAM AND RESERVOIR SAFETY SPECIAL FUND	Yes
S-800	N/S RD, KAPOLEI-I/S H-1, OAHU-PLN(FF)	Yes
S-373	HAWAII HISTORIC PRESERVATION SPECIAL FND	Yes
S-375	TURTLE BAY CONSERVATION EASEMENT SP FD	Yes
S-303	WATER AND LAND DEVELOPMENT	Yes
S-326	WATER RESOURCE MANAGEMENT FUND	Yes
S-348	SPORT FISH SPECIAL FUND	Yes
S-349	CONSERVATION AND RESOURCES ENFORCEMENT	No. Need to determine the amount of moneys contributed by private donors.
DEPARTMENT OF TRANSPORTATION		
S-626	MOD PGM-KAPALAMA MIL RES IMP, OAHU-CON	Maybe. May involve bond moneys.
S-359	7 TH SUPPL CERT 2010A DEBT SVC RES PRIN	No. This is a bond program
S-355	HBR-EXTRAORDNY RENEW/REPL RES AC-REV FD	Yes
S-326	TRANSPORTATION IMPROVEMENT SPECIAL FUND	Yes

ACCT	TITLE	COMMENTS
S-713	MISC AIRPORT PROJ. S/W-CON	No. This appears to be an airports project.
S-54	BARBERS POINT HARBOR	Yes
S-940	H-1, MAKAKILO I/C IMP. OAHU-CON(FF)	Yes
S-412	ROCKFALL PROT/SLOPE STABLZ, HI-CON(FF)	Yes
S-750	HIA ROADWAYS & PARKING, OAHU-CONSTR(FF)	Yes
S-806	MIS AIRPORT PROJECTS, STATEWIDE-DES	No. This appears to be an airports project.
S-469	N/S RD, KAPOLEI PARKWAY/H0-1, OAHU-CON(FF)	Yes
S-771	KONA IA/KEAHOL, ARFF FAC IMP, HI-DES(FF)	No. This appears to be an airports project
S-763	HILO IA, ARFF FAC IMPR, HI-DES(FF)	No. This appears to be an airports project
S-408	HALEAKALA HWY, PUKALANI, MAUI-CON(FF)	Yes
S-722	KAHALUI AIR, ACCESS ROAD, MAUI-DES(FF)	Yes
S-939	CASTLE HILLS ACCESS RD. DRAINAGE, OAHU-DES	Yes
S-55	WATER TRANSPORTATION FAC & SVCS SUPPORT	Yes
S-408	EMER REL-REMEDiate VAR STATE RTES, KAUAI	Yes
S-411	TRAFF OPER IMP TO INT/HWYS, KAUAI-CON	Yes
S-407	EMER REL-REMEDiate VAR STATE ROUTES, OAHU	Yes
S-418	HI BELT RD/KAWAILII BRIDGE, HI-CON(FF)	Yes
S-401	KAM HWY, REPL HALAWA BRIDGE, OAHU-CON(FF)	Yes
S-405	TRAFFIC COUNTING STATIONS, S/W-CON(FF)	Yes
S-410	HIGHWAY PLANNING, S/W-PLN(FF)	Yes
S-807	MISC AIRPORT PROJECTS, STATEWIDE-CON	No. This appears to be an airports project

ACCT	TITLE	COMMENTS
S-410	KAM. HELE-W'LUA-HALEIWA BCH,OAHU-DES(FF)	Yes
S-413	HONOKAA BASEYARD IMPROVEMENTS, HI-CON	Yes
S-417	HONOAPIILANI LAHAINALUNA, MAUI-DES(FF)	Yes
S-954	KUHIO HWY, RET WALLS LUMAHAI, KAUAI-DES	Yes
S-510	RPL BRIDGES KUPAPAUlua, POPOO, HI-CON(FF)	Yes
S-429	PUULOa RD-KAM HWY-SALT LAKE, OAHU-CON(FF)	Yes
S-491	N/S RD. KAPOLEI-I/S H-1, OAH8- CON(FF)	Yes
S-406	ADA & PEDESTRIAN IMP VAR LOC. S/W-CON(FF)	Yes
S-419	MISC DRAINAGE IMP, S/W-DES	Yes
S-406	IMP=TO INTERSECT & HWY FAC. S/W-LND(FF)	Yes
S-602	HILO HARBOR IMP. HAWAII-DESIGN	Yes
S-405	EROSION CTRL ST HWYS & FAC, OAHU-CON(FF)	Yes
S-955	HI BELT RD DRNG, HAKALAU BRG, HI0-LND(FF)	Yes
S-621	MIS IMP TO FAC OAHU PORTS- DESIGN	Yes
S-952	MAMALAHOA HWY DRNGE AT KAWA, HIQ-LND(FF)	Yes
S-405	IMP TO INTERSECT & HWY FAC, S/W-DES(FF)	Yes
S-410	MISC PERM BEST MGMT PRACTICES, OAHU-DES	Yes
S-411	H-1 CONFLO, WAIAWA-KEEHI I/C, OAHU7-CON(FF)	Yes
S-958	AIRPORT IMPR, S/W-DES(FF)	No. This appears to be an airports project
S-637	NAWILIWILI HARBR PIER 2&3 IMP. KAUAI-CON	Yes
S-53	KEWALO BASIN	Yes
S-329	MOTORCYCLE/MOTOR SCOOTER OPRTRS EDUC FUND	Yes
S-409	FT WEAVER, LAULAUNUI/GEIGER, OAHU-CON(FF)	Yes

ACCT	TITLE	COMMENTS
S-709	HIA, TERM ROOF/CEILING REPL, OAHU-DES(FF)	No. This appears to be an airports project.
S-473	CASTLE HILLS ACCESS, DRNGE, OAHU-DES(FF)	Yes
S-719	AIRPORT PLANNING STUDY, S/W- PLN	No. This appears to be an airports project
S-608	HARBOR PLANNING, S/W-PLN	Yes
S-716	AIRFIELD IMP. S/W – CON(FF)	No. This appears to be an airports project
S-711	CONSTRUCITON MGT SUPPORT, S/W-CON	No. This appears to be an airports project
S-714	AIRPORT PLANNING STUDY, S/W- PLN	No. This appears to be an airports project.
S-615	ARCHITECT & ENGINEERING SUPP. S/W-DES	Yes
S-629	MOD PG-KAPALAMA MIL RES IMP. OAHU-DES(FF)	Yes
S-414	KAUMUALII/KUHIO HWY, KUAMOO RD. KAUAI-CON	Yes
S-947	KONA AIR. SECURITY CONTROL, HI- CON(FF)	No. This appears to be an airports project.
S-47	KAUMALAPAU HARBOR	Yes
S-628	CONTRACTION MGMT SUPPORT, S/W-CON	Yes
S-716	AIRPORT PLANNING STUDY, S/W- PLN	No. This appears to be an airports project.
S-415	I/S H-1 WESTBND PM CONTRFLW, OAHU-DES(FF)	Yes
S-363	PASSENGER FACILITY CHARGE SPECIAL FUND	No. This is an airports bond program.
S-378	AIRPORTS SYS DEBT SERVICE RESERVE ACCT	No. This is an airports bond program.
S-715	AIRPORT LAYOUT PLAN, S/W-PLN	No. This appears to be an airports project.

ACCT	TITLE	COMMENTS
S-610	ARCHITECT & ENGINEERING SUPPORT, S/W-DES	No. This appears to be an airports project.
S-746	MISC AIRPORT PROJECTS, S/W-DES	No. This appears to be an airports project.
S-707	MISCELLANEOUS AIRPORT PROJECTS, S/W-CON	No. This appears to be an airports project.
S-750	AIRCRAFT RESCUE/FIRE FIGHT, S/W-DES(FF)	No. This appears to be an airports project.
S-325	HIGHWAY DEVELOPMENT SPECIAL FUND	Yes
S-717	AIRFIELD IMPR. S/W-CON(FF)	No. This appears to be an airports project.
S-716	ARCH & ENG SUPPORT, S/W-DES	No. This appears to be an airports project.
S-940	HIA, RUNWAY 4R IMP. OAHU-CON(FF)	No. This appears to be an airports project.
S-398	PROTOCOL FUNDS FOR EXECUTIVE HEADS	Yes
S-395	LEGIS CLAIMS AGAINST THE STATE-AIRPORTS	No. This appears to be an airports project.
S-608	ARCHITECTURAL & ENG SUPPORT-S/W-DES	No. This appears to be an airports project.
S-707	AIRFIELD IMPROVEMENTS, S/W-CON(FF)	No. This appears to be an airports project.
S-613	MISC IMP FAC NBR ISL PORTS, S/W-DES(FF)	Yes
S-88	ALOHA TOWER FUND	Yes
S-45	HANA HARBOR	Yes
S-710	STRUCTURAL IMP/FIELD PAVING, S/W-CON(FF)	No. This appears to be an airports project
S-709	AIRFIELD IMPROVEMENTS, S/W-CON(FF)	No. This appears to be an airports project

ACCT	TITLE	COMMENTS
S-624	CRUISE SHIP FACILITIES IMPR, S/W-CON	Yes
S-717	MISC AIRPORT PROJECTS, S/W-DES	No. This appears to be an airports project
S-716	ARFF REGIONAL TRAINING FAC, S/W-PLN	No. This appears to be an airports project
S-339	CIVIL IDENTIFICATION CARD FEE SPEC FUND	Yes
S-85	KALAUPAPA AIRPORT	No. This appears to be an airports project
S-604	IMPR TO PIERS 19-35, OAHU-CON(FF)	Yes
S-708	AIRPORT PLANNING STUDY, S/W-PLN(FF)	No. This appears to be an airports project
S-606	HILO HARBOR IMPR. HI-DES	Yes
S-621	BARGE TERM IMP. KAHULUI HBR, MAUI-CON	Yes
S-709	MISC AIRPORT PROJECTS, S/W-CON	No. This appears to be an airports project
S-400	HI BELT RD. REPL 5 BRIDGES, HI-CON(FF)	Yes
S-615	COMMERCIAL HARBOR FAC IMP., S/W-CON	Yes
S-713	AIRFIELD IMP. S/W-CON(FF)	No. This appears to be an airports project
S-710	AIRPORT PLANNING STUDY, S/W-PLN	No. This appears to be an airports project
S-308	RENTAL MOTOR VEH CUSTOMER FAC CHGE FUND	No. This is a bond program.
S-708	MISC AIRPORT PROJECTS, S/W-DES	No. This appears to be an airports project
S-936	AIR DIV CIP STAFF COSTS, S/W-PLN	No. This appears to be an airports project
S-414	I/S RT H1 ADD/MOD FRWY ACC, OAHU-CON(FF)	Yes

ACCT	TITLE	COMMENTS
DEPARTMENT OF EDUCATION		
S-301	REGULAR INSTRUCTION-HIGH SCHOOL	Yes
S-305	SPECIAL EDUCATION & STUDENT SUPPORT SVCS	Yes
S-330	DAMAGED & LOST EQUIP. TEXTBKS, SUPPLIES	Yes
S-322	STATE SCHOOL REVOLVING FUND	Yes
S-325	USE OF SCHOOL FACILITIES FUND	Yes
S-345	DOE FEDERAL REVENUE MAXIMIZATION PGM R/F	Yes
S-302	SCHOOL COMMUNITY SERVICES	Yes
S-335	LIBRARIES SPECIAL FUND	Yes
UNIVERSITY OF HAWAII		
S-357	UNIV SYS BOND & INTEREST SINKING FUND AC	No. This is a bond program
S-320	GRANT FOR THE BRIDGE-TO-HOPE PROGRAM	Yes
S-937	UHM. PARKING IMP, OAHU-CONSTR	Yes
S-349	HAWAII EDUCATOR LOAN PROGRAM SPECIAL FND	Yes
S-322	NURSE TRAINING	Yes
S-399	LEGISLATIVE RELIEF FOR CLAIMS – UH	Yes
S-345	S/W PHYSICIAN WORKFORCE ASSESS & PLNG	Yes
S-309	CENTER FOR NURSING SPECIAL FUND	Yes
S-405	UHM, CANCER RESEARCH CTR, OAHU-EQP(FF)	Yes
S-358	UNIV SYS REPAIR/REPLACEMENT RESERVE ACC	Yes
S-402	UHM, JOHN A, BURNS SCH OF MED. OAHU-CON	Yes
S-350	STATE HIGHER EDUC LOAN FUND (REVOLVING)	Yes
S-348	UNIVERSITY OF HAWAII, W. OAHU (NOT/S/T)	Yes

ACCT	TITLE	COMMENTS
DEPARTMENT OF HEALTH		
S-403	HAWAII HEALTH SYSTEMS CORP (N S/T)	Yes
S-368	CB COST ITEMS, BU9	Yes
S-356	HANA MEDICAL CENTER	Yes
S-374	CIVIL MONETARY PENALTY SPECIAL FUND	Yes
S-388	DIETITIAN LICENSURE SPECIAL FUND	Yes
S-330	LEAKING UNDERGROUND STORAGE TANK FUND	Yes
S-346	MENTAL HEALTH & SUBSTANCE ABUSE SPCL FD	Yes
S-319	ELECTRONIC DEVICE RECYCLING FUND	Yes
S-309	STATE HEALTH PLANNING & DEVELOPMNT SP FD	Yes
S-310	OFFICE OF HEALTH CARE ASSURANCE SPL FND	Yes
S-334	DISABILITY & COMM ACCESS BOARD	Yes
S-342	ENVIRONMENTAL RESPONSE REVOLVING FUND	Yes
S-331	EARLY INTERVENTION SPECIAL FUND	Yes
S-341	WATER POLLUTION CONTROL REVOLVING FUND	Yes
S-305	COMMUNITY HEALTH CENTERS SPECIAL FUND	Yes
S-349	CLEAN AIR SPECIAL FUND	Yes
S-336	WASTEWATER TREATMENT CERTI BOARD SPL FUND	Yes
S-340	ENVIRONMENTAL HTH PGM ENHANCE/EDUCATE FD	Yes
S-348	ENVIRONMENTAL MANAGEMENT SPECIAL FUND	Yes
S-397	MEDICAL MARIJUANA REGISTRY & REG SPEC FD	No. May serve a regulatory function.
S-322	NOISE, RADIATION, & INDOOR AIR QUALITY SF	Yes
S-364	MEDICAL MARIJUANA REGISTRY SPECIAL FUND	No. May serve a regulatory function

ACCT	TITLE	COMMENTS
S-337	HAWAII ORGAN & TISSUE EDUCATION SPCL FND	No. This appears to be a trust fund.
S-314	NEUROTRAMA SPECIAL FUND	Yes
DEPARTMENT OF HAWAIIAN HOME LANDS		
S-325	PLANNING & DEV FOR HAWAIIAN HOMESTEADS	No. This is a trust fund
S-302	HAWAIIAN HOME LOAN FUND (REVOLVING)	No. This is a trust fund.
S-398	PROTOCOL FUNDS FOR EXECUTIVE HEADS	Yes
S-323	HAWAIIAN HOME GENERAL HOME LOAN FUND	No. This is a trust fund.
S-350	DHHL REVENUE BOND SPECIAL FUND	No. This is a bond program.
S-325	PLANNING & DEVELOPMENT FOR HAWN HOMESTDS	No. This is a trust fund
JUDICIARY		
S-352	COURT INTERPRETING SERVICES REVOLVING FD	Yes
DEPARTMENT OF HUMAN SERVICES		
S-382	NURSING FACILITY SUSTAINABILITY PROG SF	Yes
S-368	NURSING FACILITY SUSTAINABILITY SP FUND	Yes
S-302	GENERAL SUPPORT FOR HEALTH CARE PAYMENTS	Yes
S-801	KAPOLEI INTERMEDIATE,OAHU-DESIGN	Yes
S-339	FINANCIAL ASSISTANCE FOR HOUSING	Yes
S-803	L/S CIP-MASTER PLN, SITE STUD, S/W-PLN	Yes
S-336	HHA – EQUIPMENT RENTAL	Yes
S-335	HHA – EQUIPMENT RENTAL	Yes
S-350	RANDOLPH-SHEPPARD REVOLVING ACCOUNT	No. These moneys are held for the blind vendors.

ACCT	TITLE	COMMENTS
S-337	HOUSING FOR ELDERS REVOLVING FUND	Yes
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS		
S-350	HUMAN TRAFFICKING VICTIM SVCS SPEC FUND	Yes
S-330	HOISTING MACHINE OPER CERT REVOLVING FND	Yes
S-311	GENERAL ADMINSTRATION	Yes
S-316	WORKFORCE DEVELOPMENT	Yes
S-313	UNEMPLOYMENT INSURANCE PROGRAM	Yes
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES		
S-366	WORKS OF ART SPECIAL FUND	No. This fund was funded by general obligation bonds.
S-362	DLNR KAUAI DAMS & RESERVOIRS	Yes
S-496	UHM, KRAUSS HALL COMPLEX REN, OAHU-CONS	Yes
S-800	MAUI LANI ELEMENTARY, MAUI-CON	Yes
S-335	LEEWARD COAST HOMELESS PROJECT	Yes
S-359	STATE FOUNDATION ON CULTURE & THE ARTS	No. This program was funded by general obligation bonds.
S-495	UHM, KRAUSE HALL COMPLEX RENOV.OAHU-CON	Yes
S-496	UHM-KRAUSS HALL RENOVATIONS, OAHU-DESIGN	Yes
S-494	UHM, KRAUSE HALL COMPLEX RENOV. OAHU-DES	Yes
S-497	UHM-KRAUSS HALL RENOVATIONS, OAHU-CONSTR	Yes
S-805	KEANAE BASEYD, FAC & FUEL TNKS, MAUI-DES	Yes

ACCT	TITLE	COMMENTS
S-939	UHM, WOMEN'S SOFTBALL STAD, OAHU-DES	Yes
S-495	UHM, KRAUSS HALL COMPLEX REN, OAHU-DES	Yes
S-369	STATE OFC BLDGS, S/W-WORKS OF ART NEW CON	No. This item was funded by general obligation bonds.
S-313	SUPPLIES, SERVICES & EQUIP FOR CIP PROJ	Yes
S-368	KEKUANA OA BUILDING- FURNITURE & EQP	Yes
S-319	WORKS OF ART SPECIAL FUND	No. This item was funded by general obligation bonds
S-333	INFORMATION MGMT & TECHNOLOGY SVCS	Yes
S-341	ENHANCED 911 SPCL FND (NOT S/T)	No. Federal law prohibits the transfer of moneys to the general fund.
S-354	PARKING CONTROL REPAIRS & MAINTENANCE	Yes
S-360	KEKUANA OA BLDG RENO PUC 103 & ALARM SYS	Yes
DEPARTMENT OF THE ATTORNEY GENERRAL		
S-399	LEGISLATIVE RELIEF FOR CLAIMS – DOT	Yes
S-350	INTERNET CRIMES AGAINST CHILD SF	Yes
S-305	DNA REGISTRY SPECIAL FUND	Yes
DEPARTMENT OF BUDGET AND FINANCE		
S-355	EMERGENCY AND BUDGET RESERVE FUND	Yes
S-354	EMERG & BUDGET RESERVE FND SEPARATE ACCT	Yes

<u>ACCT</u>	<u>TITLE</u>	<u>COMMENTS</u>
DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT		
S-310	HUMAN RESOURCES DEVELOPMENT SPECIAL FUND	Yes
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS		
S-302	CABLE TELEVISION	No. This serves a regulatory function
S-323	OFFC CONSUMER PROTECT-UNFAIR/DECP PRAC	No. This serves a regulatory function.
S-317	CAPTIVE INSURANCE ADMINISTRATIVE FUND	No. This serves a regulatory function.
S-303	PUC SPCL FD ALLOCATION-CONSUMER ADVOCACY	No. This serves a regulatory function.
S-306	COMPLIANCE RESOLN FD – BUSINESS REGIST FEE	No. This serves a regulatory function.
S-398	PROTOCOL FUNDS FOR EXECUTIVE HEADS	Yes
S-320	FINANCIAL SERVICES REGULATION	No. This serves a regulatory function
DEPARTMENT OF TAXATION		
S-395	UNEMPLOYMENT TAX CLEARANC-1 ST DIV-HON	No. This is a clearing account.
S-396	UNEMPLOYMENT TAX CLEARANCE-2 ND DIV-MAUI	No. This is a clearing account.
S-397	UNEMPLOYMENT TAX CLEARANCE-3 RD DIV-HAW	No. This is a clearing account.
S-325	CIGARETTE TAX STAMP ADMIN SPECIAL FUND	Yes
DEPARTMENT OF PUBLIC SAFETY		
S-350	AUTO VICTIM INFO & NOTIFICATION SYS SF	Yes