

**Report on Non-General Fund Information**  
for Submittal to the 2011 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 111  
 Name of Fund: Employment and Training Fund  
 Legal Authority: Chapter 383-128, HRS

Contact Name: Kim Saito  
 Phone: 586-8903  
 Fund type (MOF) Special (B)  
 Appropriation Acct. No. S-318-L

Intended Purpose: To provide grants and subsidies to public and private agencies and non-profit corporations for employment, education and training.

Source of Revenue Employer contributions. An increase of ETF revenues occurred beginning in April 2010 due to the passage of Act 2 during the 2010 Legislative session which superceded Act 110. This resulted in an increase in the taxable wage base from \$13,000 in 2008 and 2009 to \$34,900 (90% of the average annual wage) for calendar year 2010.

Current Program Activities/Allowable Expenses: A) Programs to create a more diversified base for businesses; B) Programs for high-growth industries with critical shortages; C) Programs to retrain unemployed workers; D) Programs for individuals who do not qualify for federal or state programs; E) Programs for individuals to improve career employment prospects.

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,792,225	3,792,225	3,820,232	3,642,288	3,642,288	3,642,288	3,642,288
Beginning Cash Balance	2,198,214	1,312,350	1,024,065	1,141,036	1,241,036	841,036	441,036
Beginning Encumbrances	100,000	57,874	38,220	212,921			
Revenues	1,220,916	463,997	436,202	1,000,000	1,000,000	1,000,000	1,000,000
Expenditures	2,106,780	752,282	319,231	900,000	1,400,000	1,400,000	1,400,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	1,312,350	1,024,065	1,141,036	1,241,036	841,036	441,036	41,036
Encumbrances							
Unencumbered Cash Balance	1,312,350	1,024,065	1,141,036	1,241,036	841,036	441,036	41,036

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2011 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 171  
 Name of Fund: Unemployment Insurance Trust Fund  
 Legal Authority: Section 383-121, HRS

Contact Name: Miles Yasui  
 Phone: 586-9071  
 Fund type (MOF) Special (B)  
 Appropriation Acct. No. S-312-L, S-313-L

Intended Purpose: All contributions pursuant to this chapter shall be paid into the fund and compensation and benefits payable pursuant to this chapter shall be paid from the fund.

Source of Revenues: Contributions collected pursuant to Chapter 383 Hawaii Revised Statutes, interest earned on moneys in the fund, property or securities and earnings of such property or securities, and moneys credited pursuant to Section 903 of the Social Security Act.

Current Program Activities/Allowable Expenses: Payment of unemployment insurance benefits and for refunds of contributions, and payment of administrative expenses from moneys credited pursuant to Section 903 of the Social Security Act.

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	165,600,000.00	458,973,350.00	521,851,944.00	360,291,310.00	360,291,310.00	360,291,310.00	360,291,310.00
Beginning Cash Balance	545,714,987.00	514,363,140.00	265,691,495.00	20,714,747.00	(57,685,253.00)	(14,985,253.00)	126,214,747.00
Beginning Encumbrances							
Revenues	126,659,935.00	187,839,450.00	217,196,649.00	424,100,000.00	399,000,000.00	443,900,000.00	397,300,000.00
Expenditures	158,011,782.00	436,092,519.00	462,173,397.00	502,500,000.00	356,300,000.00	302,700,000.00	308,600,000.00
Transfers							
List each by JV# and date:							
Reed Act JS 0062, 7/08/08		61,017.00	-				
Reed Act JS 0453, 7/31/08		357,559.00	-				
Net Total Transfers	-	418,576.00	-	-	-	-	-
Amount from Bond Proceeds	-	-	-				
Ending Cash Balance	514,363,140.00	265,691,495.00	20,714,747.00	(57,685,253.00)	(14,985,253.00)	126,214,747.00	214,914,747.00
Amount Req. for Bond Covenants as of 7/1/10							
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/10							

**Report on Non-General Fund Information**  
for Submittal to the 2010 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 171  
 Name of Fund: Special Unemployment Insurance Administrative Fund  
 Legal Authority: Chapter 383-127, HRS

Contact Name: Miles Yasui  
 Phone: 586-9071  
 Fund type (MOF) Special (B)  
 Appropriation Acct. No. S-314-L

Intended Purpose: Payment of refunds, interest, and expenditures deemed necessary in the administration of this chapter for which no allocations of federal administration funds have been made.

Source of Revenues: Interest, fines and penalties collected pursuant to Chapter 383 Hawaii Revised Statutes.

Current Program Activities/Allowable Expenses: Payment of various expenses relating to the administration of the unemployment insurance program.

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	654,359.00	654,359.00	654,359.00	650,000.00	650,000.00	650,000.00	650,000.00
Beginning Cash Balance	1,863,512.00	2,362,710.00	2,775,447.00	3,081,009.00	3,581,009.00	4,081,009.00	881,009.00
Beginning Encumbrances							
Revenues	499,198.00	412,737.00	378,374.00	500,000.00	500,000.00	500,000.00	500,000.00
Expenditures	-	-	72,812.00	-	-	3,700,000.00	654,300.00
Transfers							
List each by JV# and date:							
Net Total Transfers	-	-	-	-	-	-	-
Amount from Bond Proceeds							
Ending Cash Balance	2,362,710.00	2,775,447.00	3,081,009.00	3,581,009.00	4,081,009.00	881,009.00	726,709.00
Amount Req. for Bond Covenants as of 7/1/10			-				
Amount Held in CODs, Escrow Accounts, or Other Investments as of 7/1/10			-				

**Report on Non-General Fund Information**  
for Submittal to the 2011 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 183/DA  
 Name of Fund: Special Compensation Fund (SCF)  
 Legal Authority: Chapter 386-151, HRS

Contact Name: Francis Kagawa  
 Phone: 586-8887  
 Fund type (MOF) Special (B)  
 Appropriation Acct. No. S-302-L

Intended Purpose: To pay benefits to injured workers for second injuries, uninsured and insolvent employers, benefit adjustments, attendant services, and concurrent employment.

Source of Revenues: Special assessment on the gross premiums of employers' workers' compensation (WC) insurance, interest earned on investments, fines, forfeits, and penalties.

Current Program Activities/Allowable Expenses: Payment of WC benefits, WC claims facilitator branch, litigation costs, audit fees, and legal services through the Department of Attorney General.

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	23,275,713	23,175,713	23,175,713	23,243,765	23,291,406	23,291,406	23,291,406
Beginning Cash Balance	14,976,899	11,058,324	10,100,979	13,153,602	12,153,602	10,153,602	8,153,602
Beginning Encumbrances	109,954						
Revenues	14,606,663	14,580,325	19,004,001	15,000,000	16,000,000	18,000,000	19,000,000
Expenditures	18,635,192	15,537,670	15,951,378	16,000,000	18,000,000	20,000,000	20,000,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	11,058,324	10,100,979	13,153,602	12,153,602	10,153,602	8,153,602	7,153,602
Encumbrances							
Unencumbered Cash Balance	11,058,324	10,100,979	13,153,602	12,153,602	10,153,602	8,153,602	7,153,602

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2011 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 183/DA  
 Name of Fund: Special Fund for Temporary Disability Benefits  
 Legal Authority: Chapter 392-61, HRS

Contact Name: Francis Kagawa  
 Phone: 586-8887  
 Fund type (MOF) Special (B)  
 Appropriation Acct. No. S-303-L

Intended Purpose: To pay temporary disability benefits for disabilities resulting from non-work related injuries or illnesses to individual who become disabled when unemployed, and to employees of insolvent or non-complying employers.

Source of Revenues: Interest earned on investments.

Current Program Activities/Allowable Expenses: Payment of temporary disability benefits.

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Beginning Cash Balance	8,916,340	9,277,594	9,369,773	9,418,133	2,418,133	2,368,133	2,318,133
Revenues	430,490	170,767	113,104	100,000	50,000	50,000	50,000
Expenditures	69,236	78,588	64,744	100,000	100,000	100,000	100,000
Transfers							
List each by JV# and date							
Act 192/2010, Section 17				(7,000,000)			
Net Total Transfers				(7,000,000)			
Ending Cash Balance	9,277,594	9,369,773	9,418,133	2,418,133	2,368,133	2,318,133	2,268,133
Encumbrances							
Unencumbered Cash Balance	9,277,594	9,369,773	9,418,133	2,418,133	2,368,133	2,318,133	2,268,133

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2011 Legislature

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 183/DA  
 Name of Fund: Premium Supplemental Fund (PHC)  
 Legal Authority: Chapter 393-41, HRS

Contact Name: Francis Kagawa  
 Phone: 586-8887  
 Fund type (MOF): Special (B)  
 Appropriation Acct. No.: S-308-L

Intended Purpose: To pay premium supplementation to qualified employers and the payment of health care expenses to eligible employees of non-complying or insolvent employers.

Source of Revenues: Interest earned on investments.

Current Program Activities/Allowable Expenses: Payment of premium supplementation and health care expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	300,000	400,000	400,000	400,000	400,000	400,000	400,000
Beginning Cash Balance	3,087,706	2,987,923	2,660,303	2,374,803	2,024,803	1,674,803	1,324,803
Revenues	144,185	55,397	34,380	50,000	50,000	50,000	50,000
Expenditures	243,968	383,017	319,880	400,000	400,000	400,000	400,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	2,987,923	2,660,303	2,374,803	2,024,803	1,674,803	1,324,803	974,803
Encumbrances							
Unencumbered Cash Balance	2,987,923	2,660,303	2,374,803	2,024,803	1,674,803	1,324,803	974,803

**Additional Information:**

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							