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PUBLIC UTILITIES COMMISSION

**STATE OF HAWAII**  
**DEPARTMENT OF BUDGET AND FINANCE**  
P.O. BOX 150  
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ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND  
MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION

November 23, 2007

FINANCE MEMORANDUM

MEMO NO. 07-10

TO: All Department Heads

FROM: Georgina K. Kawamura  
Director of Finance

SUBJECT: Report on Non-General Fund Information

In accordance with Section 37-47, HRS, the Department of Budget and Finance is compiling a report on all non-general fund accounts for submittal to the 2008 Legislature.

As a result of discussions with legislative staff, the form has been revised with the intention that only one form for non-general fund information will need to be submitted this session.

Please complete the attached form (Form 37-47 2008) concerning non-general funds. Make copies of the form and use additional sheets if necessary. The electronic version of the form is available for download at: <http://www.hawaii.gov/budget/bppmforms>.

Your response should be submitted to the following address:

Mr. Neal Miyahira, Administrator  
Budget, Program Planning and Management Division  
Department of Budget and Finance  
250 S. Hotel Street, Room 301  
Honolulu, Hawaii 96813

Please submit **five paper copies and a diskette or CD of the electronic copy** (PDF, Microsoft Word or Excel formats) of all completed forms by December 14, 2007. The electronic copy can also be e-mailed to [terri.l.ohta@hawaii.gov](mailto:terri.l.ohta@hawaii.gov).

Please have your staff contact Mr. Neal Miyahira, Administrator of the Budget, Program Planning and Management Division, at 586-1530 if there are any questions. Thank you for your cooperation with this request.

Attachments

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

Department: \_\_\_\_\_  
 Prog ID(s): \_\_\_\_\_  
 Name of Fund: \_\_\_\_\_  
 Legal Authority \_\_\_\_\_

Contact Name: \_\_\_\_\_  
 Phone: \_\_\_\_\_  
 Fund type (MOF) \_\_\_\_\_  
 Appropriation Acct. No. \_\_\_\_\_

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

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

INSTRUCTIONS FOR FORM 37-47 2008  
REPORT ON NON-GENERAL FUND INFORMATION

Please use the following field descriptions to assist in the filling out of the form for each of your non-general funds.

- Department – the three letter budget acronym (e.g., AGR, AGS, BED) for your department.
- Contact Name – name of the person who can respond to questions on the fund's financial information.
- Program ID(s) – what Program ID (e.g., AGR 101) has the fund ceiling included in their appropriation (if multiple Program IDs have appropriation ceilings for the fund please footnote each Program ID and the corresponding appropriation ceiling amount).
- Phone # - phone number for person who can respond to questions on the fund's financial information.
- Name of Fund – the name usually associated with the fund.
- Fund Type (MOF) – means of financing.
- Legal Authority – statute or other authorization establishing the non-general fund.
- Appr. Acct. # - the appropriation account number used for the fund (i.e., S-XX-123-A).
- Intended Purpose – the intended purpose of the fund.
- Source of Revenues – source of revenues for the fund including transfers.
- Current Program Activities/Allowable Expenses – purposes for which expenditures from the fund may be expended pursuant to the fund's legal authority.
- Purpose of Proposed Ceiling Increase (if applicable) – if a non-general fund ceiling increase is being sought in the FY 09 Executive Supplemental Budget provide a brief summary of the reason(s) for the increase.
- Appropriation Ceiling – For all years FY 05 – FY 08, indicate the appropriation ceiling for this fund, as provided for by the Legislature. For all years FY 09 and beyond, indicate the proposed appropriation ceiling,

allowing for any adjustments being requested in the FY 09 Executive Supplemental Budget.

- Beginning Cash Balance – indicate the actual or projected cash balance in the fund at the beginning of the respective fiscal year (July 1).
- Beginning Encumbrances – indicate actual or projected encumbrances for each respective fiscal year.
- Revenues – indicate actual or projected annual revenues for the fund for each respective fiscal year. (This number should be positive.)
- Expenditures – indicate actual or projected annual operating expenditures for the fund for each respective fiscal year.
- Transfers – indicate the amounts transferred into and out of the fund for each respective fiscal year, listing each by Journal Voucher number and date. (Insert rows as needed.)
- Net Total Transfers – indicate the net total of all transfers into and out of the fund (should be the sum of all the transfers listed).
- Ending Cash Balance – indicate the actual or projected cash balance in the fund at the end of each respective fiscal year. (This number should be the sum of the following: + Beginning Balance + Revenues – Expenditures +/- Net Total Transfers )