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EMPLOYEES' RETIREMENT SYSTEM
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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 2, 2009

FINANCE MEMORANDUM

MEMO NO. 09-13

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 2010 Legislature.

Please complete the attached form (Form 37-47 2009) 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://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** in Excel format of all completed forms by November 30, 2009. The electronic copy can also be e-mailed to 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 2010 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 2007 (actual)	FY 2008 (actual)	FY 2009 (actual)	FY 2010 (estimated)	FY 2011 (estimated)	FY 2012 (estimated)	FY 2013 (estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

INSTRUCTIONS FOR FORM 37-47
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 11 Executive Supplemental Budget, provide a brief summary of the reason(s) for the increase.
- Appropriation Ceiling – For all years FY 07 – FY 11, indicate the appropriation ceiling for this fund, as provided for by the Legislature. For all years FY 12 and beyond, indicate the proposed appropriation ceiling.

- Beginning Cash Balance – indicate the actual or projected cash balance in the fund at the beginning of the respective fiscal year (July 1).
- 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)
- Encumbrances – indicate actual or projected encumbrances as of June 30 for each respective fiscal year.
- Unencumbered Cash Balance – indicate the actual or projected unencumbered cash balance in the fund at the end of each respective fiscal year. (This number should be the sum of + Ending Cash Balance – Encumbrances.)

Additional Information:

- Amount Required for Bond Conveyance – the amount of funds in the account which are required for the purposes of bond conveyance or other related bond obligations.
- Amount for Bond Proceeds – the amount of funds in the account derived from bond proceeds.
- Amount Held in CODs, Escrow Accounts, or Other Investments – the amount of funds held in certificates of deposit, escrow accounts or other investments.