

Report on Non-General Fund Information
for Submittal to the 2009 Legislature

Department: BUDGET AND FINANCE
 Prog ID(s): BUF 101
 Name of Fund: Temporary Deposits
 Legal Authority: Administratively Established

Contact Name: Lynn Naito
 Phone: 586-1632
 Fund type (MOF) Trust
 Appropriation Acct. No. T-909-O

Intended Purpose:

To hold temporary deposits related to vendor bids, performance bonds, salary overpayments, and various other administrative type temporary deposits.

Source of Revenues:

Receipts for FY 2006 through FY 2008 mainly represents retiree drug subsidies under the Medicare Prescription Drug Improvement and Modernization Act of 2003. Employers and Plan Sponsors who offer qualified retiree prescription drug plans apply for and obtain these subsidy payments. The revenues reflect subsidy amounts received for prescription drug plans offeed to the State and county Medicare eligible retirees and dependents.

Current Program Activities/Allowable Expenses:

Funds are distributed to the Counties for their fair share of the subsidies and the State's portion is deposited into the General Fund.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable.

| Financial Data | | | | | | | |
|---------------------------|-----------|-----------|--------------|-------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 2,258 | 1,324,423 | 5,617,499 | 4,744 | 4,744 | 4,744 | 4,744 |
| Revenues | 1,714,189 | 5,531,139 | 6,160,482 | | | | |
| Expenditures | 392,024 | 1,238,063 | 1,458,736 | | | | |
| Transfers | | | | | | | |
| List each by JV# and date | | | | | | | |
| JM4300 (03/18/2008) | | | (10,314,501) | | | | |
| Net Total Transfers | | | (10,314,501) | | | | |
| Ending Cash Balance | 1,324,423 | 5,617,499 | 4,744 | 4,744 | 4,744 | 4,744 | 4,744 |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 1,324,423 | 5,617,499 | 4,744 | 4,744 | 4,744 | 4,744 | 4,744 |

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 2009 Legislature

Department: Budget and Finance
 Prog ID(s): BUF 101/BA
 Name of Fund: Emergency and Budget Reserve Fund
 Legal Authority: Section 328L-3, HRS

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF) B
 Appropriation Acct. No. S-355-O

Intended Purpose: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues: 24.5% of tobacco settlement revenues after the first \$350,000 are transferred into the emergency and budget reserve fund.

Current Program Activities/Allowable Expenses: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Purpose of Proposed Ceiling Increase (if applicable): None.

| Financial Data | | | | | | | |
|---------------------------|-------------|------------|-------------|--------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 27,480,207 | 24,208,000 | 24,000,000 | | | | |
| Beginning Cash Balance | 54,123,575 | 53,496,980 | 61,450,792 | 73,954,341 | 66,186,212 | 78,453,689 | 90,721,166 |
| Revenues | 8,049,032 | 8,312,736 | 13,763,046 | 12,267,477 | 12,267,477 | 12,267,477 | 12,267,477 |
| Expenditures | | | | | | | |
| Transfers | | | | | | | |
| List each by JV# and date | | | | | | | |
| JM4892 (4/16/08) | | | 7,338 | | | | |
| JS6017 (6/12/08) | | | (1,266,835) | | | | |
| Net Total Transfers | (8,675,627) | (358,924) | (1,259,497) | (20,035,606) | | | |
| Ending Cash Balance | 53,496,980 | 61,450,792 | 73,954,341 | 66,186,212 | 78,453,689 | 90,721,166 | 102,988,643 |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 53,496,980 | 61,450,792 | 73,954,341 | 66,186,212 | 78,453,689 | 90,721,166 | 102,988,643 |

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 2009 Legislature

Department: Budget and Finance
 Prog ID(s): BUF 101/BA
 Name of Fund: OHA Carry-Forward Trust Holding Account
 Legal Authority: Section 3, Act 178, SLH 2006

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF) T
 Appropriation Acct. No. T-910-O

Intended Purpose/Source of Revenues: Section 3 of Act 178, SLH 2006, requires each agency of the State that collects receipts from the lands within the public land trust to determine and transfer a portion of those receipts as necessary to ensure that a total of \$3,775,000 is transferred to OHA thirty days after the close of each fiscal quarter. Executive Order 06-06 directs that if the total amount of receipts transferred to OHA exceeds the \$3,775,000, the Director of Finance must, no later than 12 calendar days after the close of each fiscal quarter, compute the amount of overpayment and request OHA to deposit the overpayment into the carry-forward trust holding account.

Current Program Activities/Allowable Expenses: No activity to date.

Purpose of Proposed Ceiling Increase (if applicable): None.

| Financial Data | | | | | | | |
|---------------------------|----------|----------|----------|-------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (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 | | | | | | | |

Report on Non-General Fund Information
For Submittal to the 2009 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Interest Earned - Investment Pool
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No.: T-xx-907-0

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized investment pool investments.

Current Program Activities/Allowable Expenses:

JVs are generated each months to allocate interest earnings to the various appropriation accounts of departments participating in the investment pool.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

| Financial Data | | | | | | | |
|---------------------------|---------------|---------------|---------------|--------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008 | FY 2009* | FY 2010** | FY 2011** | FY 2012** |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 389,682 | 61,225 | 1,236,288 | 0 | 0 | 0 | 0 |
| Revenues | 112,726,244 | 151,299,337 | 167,453,071 | 45,974,719 | | | |
| Expenditures | | | | | | | |
| Transfers | | | | | | | |
| JV0208/08/08/2008 | | | 317,783 | (317,783) | | | |
| Net Total Transfers | (113,054,701) | (150,124,274) | (169,007,142) | (26,586,728) | | | |
| Ending Cash Balance | 61,225 | 1,236,288 | 0 | 19,070,208 | 0 | 0 | 0 |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 61,225 | 1,236,288 | 0 | 19,070,208 | 0 | 0 | 0 |

Additional Information:

| | | | | | | | |
|---|--|--|--|--|--|--|--|
| Amount Req. for Bond Conveyance as of 07/01/2008 | | | | | | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments as of July 1, 2008 | | | | | | | |

* FY2009 revenues , transfer and ending balance is as of 12/16/2008

** This is a temporary clearing account - unable to project amounts

Report on Non-General Fund Information
For Submittal to the 2009 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Interest Earned - Bond Investment Pool
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No.: T-xx-908-0

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized Bond Investment Pool investments.

Current Program Activities/Allowable Expenses:

JVs are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the Bond pool.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

| Financial Data | | | | | | | |
|---------------------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008 | FY 2009* | FY 2010** | FY 2011** | FY 2012** |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 1,859,001 | 2,453,968 | 6,199,057 | 808,236 | 0 | 0 | 0 |
| Revenues | 11,486,701 | 18,426,781 | 10,963,167 | 1,975,889 | | | |
| Expenditures | | | | | | | |
| Transfers | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (10,891,734) | (14,681,692) | (16,353,988) | (453,985) | | | |
| Ending Cash Balance | 2,453,968 | 6,199,057 | 808,236 | 2,330,139 | 0 | 0 | 0 |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 2,453,968 | 6,199,057 | 808,236 | 2,330,139 | 0 | 0 | 0 |

Additional Information:

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|---|--|--|--|--|--|--|--|
| Amount Req. for Bond Conveyance as of 07/01/2008 | | | | | | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments as of July 1, 2008 | | | | | | | |

* FY2009 revenues , transfer and ending balance is as of 12/16/2008

** This is a temporary clearing account - unable to project amounts

Report on Non-General Fund Information
For Submittal to the 2009 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Transient Accomodation Tax Trust Fund
 Legal Authority: Section 237D/D-5.5, HRS

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No. T-xx-911-0

Intended Purpose:

Account was established in the state Treasury to serve as holding account for TAT revenues to supplement shortfalls in the Tourism Special Fund, if that fund does not receive \$63.3 million in TAT transfer.

Source of Revenues:

Transient Accomodation Tax (TAT) collected by the Do Tax.

Current Program Activities/Allowable Expenses:

Balance remaining in the TAT Trust Fund was transferred to the General Fund. Note: Per Act 235/SLH2008 the TAT Trust Fund is repealed effective 07/01/07. No activity in FY 2008.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

| Financial Data | | | | | | | |
|---------------------------|------------|--------------|----------|-------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008* | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 0 | 11,500,799 | 0 | 0 | 0 | 0 | 0 |
| Revenues | 11,500,799 | 0 | 0 | | | | |
| Expenditures | | (11,500,799) | 0 | | | | |
| Transfers | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | 0 | | | | |
| Ending Cash Balance | 11,500,799 | 0 | 0 | 0 | 0 | 0 | 0 |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 11,500,799 | 0 | 0 | 0 | 0 | 0 | 0 |

Additional Information:

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|---|--|--|--|--|--|--|--|
| Amount Req. for Bond Conveyance as of 07/01/2008 | | | | | | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments as of July 1, 2008 | | | | | | | |

*No activity in FY 2008.

Report on Non-General Fund Information
For Submittal to the 2009 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Temporary Deposits-Special Purpose Revenue Bond-Security Deposit
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No.: T-xx-914-0

Intended Purpose:

To record non-refundable security deposits from project parties for the purpose of reimbursing the State for all the costs and expenses incurred relating to the issuance of special purpose revenue bonds.

Source of Revenues:

Security deposits from the project parties.

Current Program Activities/Allowable Expenses:

No activity in FY 2007 and FY 2008

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

| Financial Data | | | | | | | |
|---------------------------|----------|----------|----------|-------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007* | FY 2008* | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 5,000 | 0 | 0 | 2,000 | 0 | 0 | 0 |
| Revenues | | 0 | 2,000 | | | | |
| Expenditures | | 0 | 0 | | | | |
| Transfers | | | | | | | |
| List of JV | (5,000) | | | | | | |
| Net Total Transfers | (5,000) | 0 | 0 | (2,000) | | | |
| Ending Cash Balance | 0 | 0 | 2,000 | 0 | 0 | 0 | 0 |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 0 | 0 | 2,000 | 0 | 0 | 0 | 0 |

Additional Information:

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|---|--|--|--|--|--|--|--|
| Amount Req. for Bond Conveyance as of 07/01/2008 | | | | | | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments as of July 1, 2008 | | | | | | | |

*No activity in FY 2007 and FY 2008

Report on Non-General Fund Information
For Submittal to the 2009 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Other State Agencies
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No. T-xx-916-0

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of tobacco tax collected by DoTax and distributed per statute to UH per Act316/SLH2006. It serves as a clearing account for fuel tax revenues pending distribution.

Source of Revenues:

Tobacco Tax collections by state Dept. of Taxation (Do/Tax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay UH for this statutory distribution of tax.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

| Financial Data | | | | | | | |
|---------------------------|----------|-------------|--------------|-------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007* | FY 2008 | FY 2009** | FY 2010*** | FY 2011*** | FY 2012*** |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | | 1,984,170 | 15,359,013 | 4,543,800 | | | |
| Expenditures | | (1,984,170) | (15,359,013) | (4,543,800) | | | |
| Transfers | | | | 0 | | | |
| Net Total Transfers | | 0 | | | | | |
| 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 as of 07/01/2008 | | | | | | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments as of July 1, 2008 | | | | | | | |

* T916 was established in FY 2007 as a temporary clearing account for ACT316/SLH2006 re. Tobacco Tax allocated to UH Cancer Research Fund.

** FY 2009 revenues, expenditures and ending balance is as of 10/31/2008.

*** This is a temporary clearing account - unable to project amounts

Report on Non-General Fund Information
For Submittal to the 2009 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties/HTA-TAT
 Legal Authority: Administratively Established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No. T-xx-917-0

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of TAT distributed monthly to HTA and semi-annually to the counties. It serves as a clearing account for TAT revenues pending distribution per statute.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DO tax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to HTA and the counties of their statutory distribution of TAT.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

| Financial Data | | | | | | | |
|---------------------------|---------------|---------------|---------------|--------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008 | *FY 2009 | **FY 2010 | FY 2011 | FY 2012 |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 4,747,779 | 7,980,423 | 8,057,057 | 0 | 0 | 0 |
| Revenues | 148,172,815 | 210,805,601 | 213,661,206 | 57,433,636 | | | |
| Expenditures | (176,500,563) | (207,572,957) | (213,584,573) | (30,714,769) | | | |
| Transfers | | | | 0 | | | |
| Net Total Transfers | 33,075,527 | 0 | | | | | |
| Ending Cash Balance | 4,747,779 | 7,980,423 | 8,057,057 | 34,775,924 | 0 | 0 | 0 |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 4,747,779 | 7,980,423 | 8,057,057 | 34,775,924 | 0 | 0 | 0 |

Additional Information:

| | | | | | | | |
|---|--|--|--|--|--|--|--|
| Amount Req. for Bond Conveyance as of 07/01/2008 | | | | | | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments as of July 1, 2008 | | | | | | | |

* FY 2009 revenues, expenditures and ending balance is as of 10/31/2008.

** This is a temporary clearing account - unable to project amounts

Report on Non-General Fund Information
For Submittal to the 2009 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties-Fuel Tax
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No. T-xx-918-0

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of liquid fuel tax distributed monthly to the counties
 It serves as a clearing account for Fuel tax revenues pending distribution per statute.

Source of Revenues:

Liquid Fuel Tax Collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

| Financial Data | | | | | | | |
|---------------------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008 | FY 2009* | FY 2010** | FY 2011** | FY 2012** |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | 57,305,229 | 78,270,327 | 74,239,827 | 17,272,849 | | | |
| Expenditures | (57,305,229) | (78,270,327) | (74,239,827) | (17,272,849) | | | |
| Transfers | | | | 0 | | | |
| Net Total Transfers | 0 | 0 | | | | | |
| 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 as of 07/01/2008 | | | | | | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments as of July 1, 2008 | | | | | | | |

* FY 2009 revenues, expenditures and ending balance is as of 10/31/2008.

** This is a temporary clearing account - unable to project amounts

Report on Non-General Fund Information
For Submittal to the 2009 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties-GETax surcharge
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No.: T-xx-919-0

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of county GET surcharge collected by DOTax and distributed per statute HRS 248-2.6 to the City & County of Honolulu. It serves as a clearing account for the surcharge pending distribution.

Source of Revenues:

General Excise Tax collections by State Department of Taxation (DoTax).

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay City & County of Honolulu for their statutory distribution of GETax.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

| Financial Data | | | | | | | |
|---------------------------|----------|--------------|---------------|--------------|-------------|-------------|-------------|
| | FY 2006* | FY 2007 | FY 2008 | FY 2009** | FY 2010*** | FY 2011*** | FY 2012*** |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | 0 | 53,804,870 | 187,903,947 | 47,088,040 | | | |
| Expenditures | 0 | (53,804,870) | (187,903,947) | (47,088,040) | | | |
| Transfers | | | | 0 | | | |
| Net Total Transfers | 0 | 0 | | | | | |
| 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 as of 07/01/2008 | | | | | | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments as of July 1, 2008 | | | | | | | |

*T-919 was established in FY07 as temporary clearing account for HRS Sect.248-2.6 re. county surcharge of GET to City & County of Honolulu.

** FY 2009 revenues, expenditures and ending balance is as of 10/31/08.

** This is a temporary clearing account - unable to project amounts

Report on Non-General Fund Information
For Submittal to the 2009 Legislature

Department: BUF
 Prog ID(s): BUF115 CA
 Name of Fund: College Savings Program Trust Fund
 Legal Authority: Chapter 246,HRS

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No. N/A

Intended Purpose:

The College Savings Program Trust Fund was established in 2002 with the commencement of Hawaii 529 program. Funds are maintained in the Trust Fund on behalf of participants or account owners, and are invested as directed by the participants according to program rules.

Source of Revenues:

Account owner contributions and account investment earnings.

Current Program Activities/Allowable Expenses:

Trust fund for Hawaii's 529 College Savings Program, per program description/rules. Funds may be withdrawn by account owners, intended for designated beneficiarie's college expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

| Financial Data | | | | | | | |
|---------------------------|------------|------------|------------|-------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008 | FY 2009** | FY 2010*** | FY 2011*** | FY 2012*** |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 27,865,366 | 34,533,243 | 42,018,715 | 41,169,727 | 41,169,727 | 41,169,727 | 41,169,727 |
| Revenues | | | | | | | |
| Expenditures | | | | | | | |
| Transfers | | | | 0 | | | |
| Net Total Transfers** | 6,667,877 | 7,485,472 | (848,988) | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 34,533,243 | 42,018,715 | 41,169,727 | 41,169,727 | 41,169,727 | 41,169,727 | 41,169,727 |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 34,533,243 | 42,018,715 | 41,169,727 | 41,169,727 | 41,169,727 | 41,169,727 | 41,169,727 |

Additional Information:

| | | | | | | | |
|---|--|--|--|--|--|--|--|
| Amount Req. for Bond Conveyance as of 07/01/2008 | | | | | | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments as of July 1, 2008 | | | | | | | |

* College Savers Trust fund is held outside of thee State Treasury.

** Transfers-in represent change in net asset value of the total accounts(contributions and withdrawals by program participants)

***Projected the same amount of withdrawals vs. contributions based on FY2008 Net Total Transfers, considering the current economy.

Report on Non-General Fund Information
For Submittal to the 2009 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Hawaii Children's Trust Fund
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No.: T-xx-922-0

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of taxes collected by DoTax and distributed per Act 228/SLH2004 to the Hawaii Children's Trust Fund at the Hawaii Community Foundation.

Source of Revenues:

Income tax refund designation by tax payer.

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer funds into this account in order to pay HI Community Foundation per income tax refund designation.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

| Financial Data | | | | | | | |
|---------------------------|----------|-----------|-----------|-------------|-------------|-------------|-------------|
| | FY 2006* | FY 2007 | FY 2008 | FY 2009** | FY 2010*** | FY 2011*** | FY 2012*** |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 172,985 | 0 | 0 | 0 | 0 |
| Revenues | 0 | 296,130 | 208,990 | | | | |
| Expenditures | 0 | (123,145) | (381,975) | | | | |
| Transfers | | | | 0 | | | |
| Net Total Transfers | 0 | 0 | | | | | |
| Ending Cash Balance | 0 | 172,985 | 0 | 0 | 0 | 0 | 0 |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 0 | 172,985 | 0 | 0 | 0 | 0 | 0 |

Additional Information:

| | | | | | | | |
|---|--|--|--|--|--|--|--|
| Amount Req. for Bond Conveyance as of 07/01/2008 | | | | | | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments as of July 1, 2008 | | | | | | | |

*T-922 was established in FY07 as temporary clearing account for Act228/SLH2004 re: income tax refund designation to Hawaii Children's Trust Fund.

** FY 2009, there is no transaction as of 12/18/2008.

*** This is a temporary clearing account - unable to project amounts

Report on Non-General Fund Information
For Submittal to the 2009 Legislature

Department: BUF
 Prog ID(s): BUF115 CA
 Name of Fund: Unclaimed Property Trust Fund
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No.: T-xx-932-0

Intended Purpose:

Account was established to deposit and disburse moneys in Unclaimed Property Program. All funds in excess of \$1.3 million remaining on balance at the end of the fiscal year will be transferred to the general fund.

Source of Revenues:

Property that is held, issued, or owing in the ordinary course of a holder's business and has remained unclaimed by the owner for more than five years after it became payable or distributable is presumed abandoned.

Current Program Activities/Allowable Expenses:

It is estimated that \$15 million will be collected and \$6.5 million will be disbursed to unclaimed property owners in FY2009.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

| Financial Data | | | | | | | |
|---------------------------|-------------|-------------|--------------|--------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 8,129,539 | 10,780,189 | 14,204,631 | 10,221,779 | 1,300,000 | 1,300,000 | 1,300,000 |
| Revenues | 14,994,486 | 17,527,483 | 15,327,083 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 |
| Expenditures | (5,546,704) | (4,648,514) | (10,391,326) | (7,000,000) | (7,000,000) | (7,000,000) | (7,000,000) |
| Transfers | | | | | | | |
| JT009, 07/03/08 | (1,300,000) | (1,300,000) | (1,300,000) | | | | |
| JT009, 07/03/08 | 1,300,000 | 1,300,000 | 1,300,000 | | | | |
| JVs 06,07,08 | (6,797,132) | (9,454,527) | (8,918,610) | | | | |
| Net Total Transfers | (6,797,132) | (9,454,527) | (8,918,610) | (16,921,779) | (8,000,000) | (8,000,000) | (8,000,000) |
| Ending Cash Balance | 10,780,189 | 14,204,631 | 10,221,779 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 10,780,189 | 14,204,631 | 10,221,779 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |

Additional Information:

| | | | | | | | |
|---|--|--|--|--|--|--|--|
| Amount Req. for Bond Conveyance as of 07/01/2008 | | | | | | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments as of July 1, 2008 | | | | | | | |

Report on Non-General Fund Information
for Submittal to the 2009 Legislature

Department: Budget and Finance
 Prog ID(s): BUF 141
 Name of Fund: Expense Fund
 Legal Authority: Section 88-116, HRS

Contact Name: Wesely Machida
 Phone: 587-5380
 Fund type (MOF) X
 Appropriation Acct. No. S-xx-315-O

Intended Purpose:

The fund for which all money shall be credited to pay for the administrative and operational expenses of the ERS.

Source of Revenues:

ERS' interest earnings.

Current Program Activities/Allowable Expenses:

Under the policy and executive direction of its Board of Trustees, the ERS plans, directs and coordinates a statewide retirement, disability, and survivor benefits program for State and county employees.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable.

| Financial Data | | | | | | | |
|---------------------------|-----------|-----------|------------|-------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 8,209,420 | 8,946,233 | 11,232,552 | 14,110,115 | 11,317,896 | 11,317,896 | 11,066,000 |
| Beginning Cash Balance | | | | | | | |
| Revenues | | | | | | | |
| Expenditures | | | | | | | |
| Transfers | | | | | | | |
| List each by JV# and date | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 8,209,420 | 8,946,233 | 11,232,552 | 14,110,115 | 11,317,896 | 11,317,896 | 11,066,000 |
| Ending Cash Balance | | | | | | | |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | | | | | | | |

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 2009 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A, HRS

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-903-O, Txx-904-O and
T-xx-905-O

Intended Purpose To administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements.

Source of Revenues:

Employer and employee premium contributions were collected. Administrative fees were also collected from the State and County public employers.

Current Program Activities/Allowable Expenses:

Employer and employee contributions were remitted to insurance carriers. Employer contributions were paid to eligible retirees and their spouses for Medicare Part B premium reimbursements. The Trust Fund functions as a processor of centralized enrollment, premium contribution collection and premium payment organization for the public employers and all State and County participants. Administrative costs of the fund are also included.

Purpose of Proposed Ceiling Increase (if applicable):

| Financial Data | | | | | | | |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 3,947,818 | 4,498,479 | 11,740,434 | 4,761,899 | 5,388,703 | 4,396,603 | 4,396,603 |
| Beginning Cash Balance | 76,933,464 | 82,403,497 | 96,756,638 | 90,041,503 | 97,591,503 | 112,504,503 | 128,077,503 |
| Revenues | 583,126,921 | 538,042,828 | 589,326,154 | 644,719,000 | 606,230,000 | 633,047,000 | 661,102,000 |
| Expenditures | 577,566,888 | 523,569,687 | 596,041,289 | 637,169,000 | 591,317,000 | 617,474,000 | 644,839,000 |
| Transfers | | | | | | | |
| List each by JV# and date | | | | | | | |
| JT 1052 (4/30/06) | (90,000) | | | | | | |
| JT 0970 (5/10/07) | | (120,000) | | | | | |
| | | 0 | | | | | |
| Net Total Transfers | (90,000) | (120,000) | - | | | | |
| Ending Cash Balance | 82,403,497 | 96,756,638 | 90,041,503 | 97,591,503 | 112,504,503 | 128,077,503 | 144,340,503 |
| Encumbrances | 1,227,434 | 1,952,596 | 8,309,811 | - | - | - | - |
| Unencumbered Cash Balance | 81,176,063 | 94,804,042 | 81,731,692 | 97,591,503 | 112,504,503 | 128,077,503 | 144,340,503 |

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 2009 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 901
 Name of Fund: Public Utilities Commission Special Fund
 Legal Authority: Section 269-33 HRS

Contact Name: Phyllis Paik
 Phone: 586-2050
 Fund type (MOF): Special Fund
 Appropriation Acct. No. S-08-338-O, S-08-339-O
S-09-352-O, S-09-351-O

Intended Purpose:

To pay for expenses incurred by the Public Utilities Commission and the Department of Commerce and Consumer Affairs' Division of Consumer Advocacy.

Source of Revenues:

The Special Fund's sources of income include public utility fees, motor carrier fees, penalties and interest, application and intervention filing fees, Hawaii One Call fees, and duplicating fees.

Current Program Activities/Allowable Expenses:

Ensures that regulated companies provide communication, utilities, and transportation services to the public at acceptable standards of quality, dependability and safety at fair rates by adopting and enforcing appropriate service standards. Pursuant to Section 269-33, HRS proceeds of the Special Fund shall be used for all expenses incurred in the administration of chapters 269, 271, 271G, 269E, 486H, and 486J, provided that the expenditures are in accordance with the legislative appropriations. All monies in excess of \$1,000,000 remaining on balance in the Special Fund on June 30 each year shall lapse to the credit of the State General Fund.

Purpose of Proposed Ceiling Increase (if applicable):

Additional funds are requested in FY 2010 and FY 2011 to cover expenses associated with the following: 1) provide sufficient space to accommodate currently authorized and requested positions pursuant to Act 177, Session Laws of Hawaii (SLH) 2007; 2) Consumer Advocate Office operations pursuant 269-33, Hawaii Revised Statutes (HRS); 3) continued funding to contract with the University of Hawaii, Hawaii Natural Energy Institute (HNEI) pursuant to 269-95, HRS; 4) additional positions and funds to fully staff the Commission pursuant to Act 177, SLH 2007; and 5) expending the remaining balance of the Petroleum Industry Monitoring, Analysis, and Reporting program special fund to meet the requirements of Chapter 486J, HRS.

| Financial Data | | | | | | | |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
| | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 8,563,737 | 8,343,024 | 8,798,964 | 10,628,380 | 14,557,057 | 11,636,869 | 11,791,869 |
| Beginning Cash Balance | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Revenues | 14,229,235 | 16,062,885 | 17,442,837 | 17,867,794 | 18,698,071 | 18,698,071 | 18,698,071 |
| Expenditures | 7,780,702 | 7,346,352 | 7,719,263 | 10,429,994 | 14,557,057 | 11,636,869 | 11,791,869 |
| Transfers | | | | | | | |
| List each by JV# and date | | | | | | | |
| JV#JM0916(BF07-025), 09/16/06 | (6,448,533) | | | | | | |
| JV#JM (BF08-015), 11/26/07 | | (8,716,533) | | | | | |
| JV#JM1104(BF08-015), 11/26/08 | | | (9,723,574) | | | | |
| Net Total Transfers | (6,448,533) | (8,716,533) | (9,723,574) | (7,437,800) | (4,141,014) | (7,061,202) | (6,906,202) |
| Ending Cash Balance | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Encumbrances | | | | | | | |
| Unencumbered Cash Balance | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |

Additional Information:

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