

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Loan Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(b)

Contact Name: Jenna Yamauchi
 Phone: 620-9532
 Fund type (MOF) W
 Appropriation Acct. No. S-302-I

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,465,876	1,640,256	1,825,766	1,990,103	1,990,103	1,990,103	1,990,103
Revenues	174,380	193,498	312,702				
Expenditures	0	7,988	148,365				
Transfers							
List each by JV# and date							
		1,000,000	1,825,767				
		(1,000,000)	(1,825,767)				
Net Total Transfers			0				
Ending Cash Balance	1,640,256	1,825,766	1,990,103	1,990,103	1,990,103	1,990,103	1,990,103
Encumbrances							
Unencumbered Cash Balance	1,640,256	1,825,766	1,990,103	1,990,103	1,990,103	1,990,103	1,990,103

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Loan Fund (S-302)

Means of Financing: Revolving Fund

1. Description and Purpose of Fund (including revenue source):

The Hawaiian Home Loan Fund was established in 1921 as a revolving fund. Section 4 of the Hawaii Admissions Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) made the Hawaiian Homes Commission Act (HHCA) a State law by compact with the United States. Under this compact, the Hawaiian Home Loan Fund may not be the subject of amendments that impair or reduce its powers and benefits without the consent of Congress.

Section 4 of the Hawaii Admissions Act, states in part:

"the Hawaiian home-loan fund, the Hawaiian home-operating fund, and the Hawaiian home-development fund shall not be reduced or impaired by any such amendment, whether made in the constitution or in the manner required for State legislation, and the encumbrances authorized to be placed on Hawaiian home lands by officers other than those charged with the administration of said Act, shall not be changed except with the consent of the United States" (emphasis added).

REVENUE LINE ITEMS:

Loan Principal Repayment - Pursuant to section 213(b) of the Hawaiian Homes Commission Act (HHCA), any principal repayment arising out of loans from the Hawaiian Home Loan Fund are to be credited to and deposited into the Hawaiian Home Loan Fund.

The Hawaiian Home Loan Fund is used principally to pay the net proceeds when a homestead lease is canceled or surrendered or when a lessee dies without leaving a qualified successor.

2. Statutory Basis of Fund:

Section 213 (b), Hawaiian Homes Commission Act of 1920, as amended

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home General Loan Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213 (C)

Contact Name: Jenna Yamauchi
 Phone: 60-9532
 Fund type (MOF) W
 Appropriation Acct. No. S-323-I

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13,350,030	10,914,180	10,976,058	11,504,988	11,504,988	11,504,988	11,504,988
Revenues	4,532,143	4,075,287	4,972,288				
Expenditures	6,967,993	4,013,409	4,443,358				
Transfers							
List each by JV# and date							
		8,500,000	10,976,058				
		(8,500,000)	(10,976,058)				
Net Total Transfers			0				
Ending Cash Balance	10,914,180	10,976,058	11,504,988	11,504,988	11,504,988	11,504,988	11,504,988
Encumbrances							
Unencumbered Cash Balance	10,914,180	10,976,058	11,504,988	11,504,988	11,504,988	11,504,988	11,504,988

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home General Loan Fund (S-323)

Means of Financing: Revolving Fund

1. Description and Purpose of Fund (including revenue source):

Act 249, passed by the 1986 State Legislature consolidated all remaining loan funds other than the Hawaiian home-loan fund into the Hawaiian home-general loan fund. These loan funds were established through various amendments to the Act since statehood. The major source of receipts for this fund is through principal repayment of loans.

The department can make loans from the revolving funds for the following purposes:

1. Repair, maintenance, purchase or erection of dwellings on any tract and any permanent improvements.
2. Purchase of livestock and farm equipment (including aquaculture).
3. Assistance in developing land.
4. Farm loans not to exceed \$50,000.
5. Commercial loans.

In addition, the department may:

6. Use money in the Hawaiian home-operating fund to secure matching funds from federal, state or county agencies.
7. Loan or guarantee the repayment of loans up to fifty percent (50%) of the maximum single-residence loan amount allowed in Hawaii by the United States Department of Housing and Urban Development, Federal Housing Administration (FHA).
8. Permit loans to lessees by government agencies or private lenders, where the department assures payment of such loans in case of default.
9. Secure, pledge, or otherwise guarantee the repayment of money borrowed by the department from government agencies or private lenders. Money borrowed by the department or on departmental guarantees of loan shall at no time exceed \$50,000,000.

10. Use available loan fund monies or other funds as cash guarantees when required by lenders.
11. Exercise the functions of a lender of money in all direct loans made by government agencies or private lenders to lessees of which repayment is guaranteed by the department.
12. Pledge receivables of loan accounts outstanding as collateral to secure loans made by government agencies or private lenders to the department, the proceeds of which shall be used to make new loans.
13. Transfer into the Hawaiian home-trust fund any available money from any loan fund, except the Hawaiian home-loan fund, for use as cash guarantees or reserves when required by a federal agency authorized to insure or guarantee loans to lessees.

2. Statutory Basis of Fund:

Section 213 (c), Hawaiian Homes Commission Act of 1920, as amended

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Administration Account
 Legal Authority: Hawaiian Homes Commission Act, Section 213(f)

Contact Name: Jenna Yamauchi
 Phone: 620-9532
 Fund type (MOF) B
 Appropriation Acct. No. S-325-l

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,063,477	6,194,749	5,779,856				
Beginning Cash Balance	18,000,555	17,793,239	16,588,105	16,691,756	16,691,756	16,691,756	16,691,756
Revenues	11,587,684	11,115,797	11,302,592				
Expenditures	4,428,284	4,084,516	3,698,941				
Transfers							
List each by JV# and date	3,533,284	1,263,585	12,500,000				
	(10,900,000)	(9,500,000)	(20,000,000)				
Net Total Transfers	(7,366,716)	(8,236,415)	(7,500,000)				
Ending Cash Balance	17,793,239	16,588,105	16,691,756	16,691,756	16,691,756	16,691,756	16,691,756
Encumbrances	361,113	239,408	250,306				
Unencumbered Cash Balance	17,432,126	16,348,697	16,441,450	16,691,756	16,691,756	16,691,756	16,691,756

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Administration Account (S-325, S-326)

Means of Financing: Special Fund

1. Description and Purpose of Fund (including revenue source):

In 1959, the Hawaii Admission Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) provided that ownership of Hawaiian home lands (HHL) be transferred from the United States to the State of Hawaii. The Admission Act also provided that the HHL, as well as proceeds and income therefrom were to be held by the State in trust for native Hawaiians and administered in accordance with the Act, and that use of HHL for any other purpose would constitute a breach of trust for which suit may be brought by the United States.

Section 4 of the Hawaii Admissions Act, states in part:

"(3) that all proceeds and income from the "available lands" as defined by said Act, shall be used only in carrying out the provisions of said Act" (emphasis added).

Section 5(f) of the Hawaii Admissions Act, states in part:

"Such lands, proceeds, and income shall be managed and disposed of for one or more of the foregoing purposes in such manner as the constitution and laws of said State may provide, and their use for any other object shall constitute a breach of trust for which suit may be brought by the United States." (emphasis added).

REVENUE LINE ITEMS:

- 1) The entire receipts from any leasing or other dispositions of "available lands" are deposited into this account. Any interest or other earnings arising out of investments from this fund are to be credited to this fund.

Receipts of this fund are from general leases, licenses, revocable permits, rights of entry, and other dispositions of Hawaiian home lands. The Admission Act and the Constitution stipulate that all proceeds and income from "available lands," as defined by the HHCA, "shall be used only in carrying out the provisions of said Act."

EXPENDITURE LINE ITEMS:

- 1) The monies are to be expended by the department for salaries and all other administrative expenses of the department, excluding capital improvements, in the absence of general funds appropriated for operating and administrative costs.

Funds of the Administration Account must be incorporated in the Executive Budget and appropriated by the legislature before they can be used for salaries and operating costs.

OTHER CHANGES IN FUND BALANCE:

- 1) The HHCA provides that the excess of the receipts deposited into the Hawaiian Home Administration Account over the amount approved or made available by the legislature may be transferred to the Hawaiian Home Operating Fund.
- 2) All revenues from "available" lands are pledged to the repayment of DHHL revenue bonds. Monies in excess of the reserve and debt service requirements may be transferred back to the Administration Account upon Commission approval.

2. Statutory Basis of Fund:

Section 213(F), Hawaiian Homes Commission Act of 1920, as amended

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Administration Account
 Legal Authority: Hawaiian Homes Commission Act, Section 213 (f)

Contact Name: Jenna Yamauchi
 Phone: 620-9532
 Fund type (MOF) B
 Appropriation Acct. No. S-326-I

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,602,931	5,602,931	6,322,564				
Beginning Cash Balance	1,235,128	2,802,367	2,221,422	2,997,888	2,997,888	2,997,888	2,997,888
Revenues	4,571	5,255	10,381				
Expenditures	4,334,832	5,083,700	4,736,082				
Transfers							
List each by JV# and date							
	5,900,000	4,500,000	5,504,667				
	(2,500)	(2,500)	(2,500)				
Net Total Transfers	5,897,500	4,497,500	5,502,167				
Ending Cash Balance	2,802,367	2,221,422	2,997,888	2,997,888	2,997,888	2,997,888	2,997,888
Encumbrances	512,044	601,622	1,107,092				
Unencumbered Cash Balance	2,290,323	1,619,800	1,890,796	2,997,888	2,997,888	2,997,888	2,997,888

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Administration Account (S-325, S-326)

Means of Financing: Special Fund

1. Description and Purpose of Fund (including revenue source):

In 1959, the Hawaii Admission Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) provided that ownership of Hawaiian home lands (HHL) be transferred from the United States to the State of Hawaii. The Admission Act also provided that the HHL, as well as proceeds and income therefrom were to be held by the State in trust for native Hawaiians and administered in accordance with the Act, and that use of HHL for any other purpose would constitute a breach of trust for which suit may be brought by the United States.

Section 4 of the Hawaii Admissions Act, states in part:

"(3) that all proceeds and income from the "available lands" as defined by said Act, shall be used only in carrying out the provisions of said Act" (emphasis added).

Section 5(f) of the Hawaii Admissions Act, states in part:

"Such lands, proceeds, and income shall be managed and disposed of for one or more of the foregoing purposes in such manner as the constitution and laws of said State may provide, and their use for any other object shall constitute a breach of trust for which suit may be brought by the United States." (emphasis added).

REVENUE LINE ITEMS:

- 1) The entire receipts from any leasing or other dispositions of "available lands" are deposited into this account. Any interest or other earnings arising out of investments from this fund are to be credited to this fund.

Receipts of this fund are from general leases, licenses, revocable permits, rights of entry, and other dispositions of Hawaiian home lands. The Admission Act and the Constitution stipulate that all proceeds and income from "available lands," as defined by the HHCA, "shall be used only in carrying out the provisions of said Act."

EXPENDITURE LINE ITEMS:

- 1) The monies are to be expended by the department for salaries and all other administrative expenses of the department, excluding capital improvements, in the absence of general funds appropriated for operating and administrative costs.

Funds of the Administration Account must be incorporated in the Executive Budget and appropriated by the legislature before they can be used for salaries and operating costs.

OTHER CHANGES IN FUND BALANCE:

- 1) The HHCA provides that the excess of the receipts deposited into the Hawaiian Home Administration Account over the amount approved or made available by the legislature may be transferred to the Hawaiian Home Operating Fund.
- 2) All revenues from "available" lands are pledged to the repayment of DHHL revenue bonds. Monies in excess of the reserve and debt service requirements may be transferred back to the Administration Account upon Commission approval.

2. Statutory Basis of Fund:

Section 213(f), Hawaiian Homes Commission Act of 1920, as amended

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: DHHL Revenue Bond Special Fund
 Legal Authority: Hawaiian Homes Commission, Section 213.5

Contact Name: Jenna Yamauchi
 Phone: 620-9532
 Fund type (MOF) B
 Appropriation Acct. No. S-350-I

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,972,212	12,398,041	13,187,192	10,626,852	10,626,852	10,626,852	10,626,852
Revenues	3,183,505	3,122,454	3,207,022				
Expenditures	757,676	2,333,303	3,011,666				
Transfers							
List each by JV# and date							
	9,468,805	7,000,000	9,398,041				
	(9,468,805)	(7,000,000)	(12,153,737)				
Net Total Transfers	0	0	(2,755,696)				
Ending Cash Balance	12,398,041	13,187,192	10,626,852	10,626,852	10,626,852	10,626,852	10,626,852
Encumbrances	0	665,765	849,523				
Unencumbered Cash Balance	12,398,041	12,521,427	9,777,329	10,626,852	10,626,852	10,626,852	10,626,852

Additional Information:

Amount Req. for Bond Conveyance	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000
Amount from Bond Proceeds	42,500,000	42,500,000					
Amount Held in CODs, Escrow Accounts, or Other Investments							

Department of Hawaiian Home Lands

Name of Fund: Department of Hawaiian Home Lands Revenue Bond Special Fund (S-350)

Means of Financing: Special Fund

1. Description and Purpose of Fund (including revenue source):

In 1959, the Hawaii Admission Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) provided that ownership of Hawaiian home lands (HHL) be transferred from the United States to the State of Hawaii. The Admission Act also provided that the HHL, as well as proceeds and income therefrom were to be held by the State in trust for native Hawaiians and administered in accordance with the Act, and that use of HHL for any other purpose would constitute a breach of trust for which suit may be brought by the United States.

Section 4 of the Hawaii Admissions Act, states in part:

"(3) that all proceeds and income from the "available lands" as defined by said Act, shall be used only in carrying out the provisions of said Act" (emphasis added).

Section 5(f) of the Hawaii Admissions Act, states in part:

"Such lands, proceeds, and income shall be managed and disposed of for one or more of the foregoing purposes in such manner as the constitution and laws of said State may provide, and their use for any other object shall constitute a breach of trust for which suit may be brought by the United States." (emphasis added).

In October 1991, the department sold \$18 million of revenue bonds. All revenues from "available" lands were pledged to the repayment of these bonds. Monies in excess of the reserve and debt service requirements may be transferred back to the Administration Account upon Commission approval.

Pursuant to section 213.5 of the HHCA, the department is required to establish a Revenue Bond Special Fund for each undertaking financed by revenue bonds. A special fund was established for the revenue bonds issued in 1991. Sources of monies for this fund are:

1. Revenues committed for payment of debt service and maintenance of reserve accounts.
2. Interest from investments of reserve accounts.

The monies are primarily used to repay the debt service on the bonds and to maintain a reserve account as required by the bond resolution.

In 2009, DHHL issued \$42.5 million in revenue bonds.

2. Statutory Basis of Fund:

Section 213.5, Hawaiian Homes Commission Act of 1920, as amended

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Land Trust Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213.6

Contact Name: Jenna Yamauchi
 Phone: 620-9532
 Fund type (MOF) T
 Appropriation Acct. No. T-902-I

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	104,257,091	118,170,790	99,064,431	115,434,414	115,434,414	115,434,414	115,434,414
Revenues	80,378,038	45,482,172	47,171,370				
Expenditures	73,364,339	64,588,531	30,801,387				
Transfers							
List each by JV# and date							
	(25,000,000)	(25,000,000)	19,000,000				
	31,900,000	25,000,000	(19,000,000)				
Net Total Transfers	6,900,000	0	0				
Ending Cash Balance	118,170,790	99,064,431	115,434,414	115,434,414	115,434,414	115,434,414	115,434,414
Encumbrances	54,962,427	36,269,373	24,756,638				
Unencumbered Cash Balance	63,208,363	62,795,058	90,677,776	115,434,414	115,434,414	115,434,414	115,434,414

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Lands Trust Fund (T-902)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

Act 14, Special Session 1995, (DHHL Land Claims Settlement Act) settles all claims made on behalf of the Hawaiian Home Lands Trust against the State between August 21, 1959 and July 1, 1988. It requires that the State make twenty annual deposits of \$30,000,000 or their discounted equivalent into the Hawaiian Home Lands Trust Fund. Proceeds of the fund may be used by DHHL for capital improvements and to meet the requirements of the Hawaiian Homes Commission Act of 1920, as amended.

2. Statutory Basis of Fund:

Section 213.6, Hawaiian Homes Commission Act of 1920, as amended.

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Operating Fund
 Legal Authority: Hawaiian Homes Commission Act 213(e)

Contact Name: Jenna Yamauchi
 Phone: 620-9532
 Fund type (MOF) T
 Appropriation Acct. No. T-905-I

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,640,482	3,784,089	103,540,883				
Beginning Cash Balance	293,252	249,156	396,595	414,384	414,384	414,384	414,384
Revenues	0	0	8,642				
Expenditures	3,244,096	3,002,561	2,490,853				
Transfers							
List each by JV# and date							
	3,400,000	3,150,000	2,742,255				
	(200,000)		(242,255)				
Net Total Transfers	3,200,000	3,150,000	2,500,000				
Ending Cash Balance	249,156	396,595	414,384	414,384	414,384	414,384	414,384
Encumbrances	7,466	15,407	22,160				
Unencumbered Cash Balance	241,690	381,188	392,224	414,384	414,384	414,384	414,384

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Operating Fund (T-905, T-906, T-915)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

The Hawaiian Home-Development Fund, established in 1941 as a special fund, and the Hawaiian Home Operating Fund, established in 1948 as a revolving fund, were merged into one fund, the Hawaiian Home Operating Fund, in 1986. Section 4 of the Hawaii Admissions Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) made the Hawaiian Homes Commission Act (HHCA) a State law by compact with the United States. Under this compact, the Hawaiian Home Development Fund and the Hawaiian Home Operating Fund may not be the subject of amendments that impair or reduce them without the consent of Congress. Consequently, the Hawaiian Home Operating Fund is managed as two separate portions, the operating portion and the development portion, to retain the characteristics and substance of the predecessors of this fund.

Section 4 of the Hawaii Admissions Act, states in part:

"the Hawaiian home-loan fund, the Hawaiian home-operating fund, and the Hawaiian home-development fund shall not be reduced or impaired by any such amendment, whether made in the constitution or in the manner required for State legislation, and the encumbrances authorized to be placed on Hawaiian home lands by officers other than those charged with the administration of said Act, shall not be changed except with the consent of the United States" (emphasis added).

REVENUE LINE ITEMS:

- 1-2) Loan Interest/ Investment Interest - Pursuant to section 213(b) of the Hawaiian Homes Commission Act (HHCA), any interest or earnings arising out of investments from the Hawaiian Home Loan Fund are to be credited to and deposited into the Hawaiian Home Operating Fund.
- 3) Miscellaneous - Pursuant to section 213(e) of the HHCA, all moneys received by the department from any other source, other than those prescribed in other funds of the HHCA, are deposited into the Hawaiian Home Operating Fund. This includes receipts collected from the Molokai and Anahola Water systems, hall rentals, and homestead lease payments.
- 4) Refund/ Reimbursables - Refunds and reimbursements of expenditures are deposited back to the fund of origination.

EXPENDITURE LINE ITEMS:

(1-14) Uses of the operating portion of the Hawaiian Home Operating Fund include:

1. Construction operation and maintenance of revenue-producing activities (such as the Molokai Water System, and the Anahola Farm Lots Water System, on the island of Kauai) that are intended to serve principally occupants on Hawaiian home lands.
2. Purchase of goods and services to be resold, rented or furnished on a charge basis to occupants of Hawaiian home lands. The department operates a community hall in Waimea on the island of Hawaii.
3. Cost of appraisals, studies, consultant services or other staff services, including those in section 202(b) of the HHCA. Some of DHHL temporary exempt hires are funded from this portion of the Operating Fund.

The uses of the development portion of the Hawaiian Home Operating Fund, which require approval of the Governor, include:

1. Improvement and development necessary to serve present and future occupants of Hawaiian home lands.
2. Improvements, additions, and repairs to all assets owned or leased by the department excluding structures or improvements that the department is obligated to acquire under Section 209 of the HHCA.
3. Engineering, architectural and planning services to maintain and develop properties.
4. For consultant services.
5. For purchase or lease of equipment.
6. For acquisition or lease of real property; and
7. Improvements constructed for the benefit of the beneficiaries of the HHCA and not otherwise permitted in the loan funds or Administration Account.

OTHER CHANGES IN FUND BALANCE:

- 1) The Hawaiian Homes Commission authorizes the quarterly transfer of moneys from the Hawaiian Home Receipts Fund to the Hawaiian Home Operating Fund.

- 2) Any amount in the Hawaiian Home Administration Account which is in excess of the amount approved by the State Legislature or made available for the fiscal period may be transferred to the Hawaiian Home Operating Fund.

2. Statutory Basis of Fund:

Section 213 (e), Hawaiian Homes Commission Act of 1920, as amended

Report on Non-General Fund Information
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Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Operating Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(e)

Contact Name: Jenna Yamauchi
 Phone: 620-9532
 Fund type (MOF) T
 Appropriation Acct. No. T-906-I

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,519,289	2,639,655	52,490,593				
Beginning Cash Balance	291,224	281,368	442,012	449,600	449,600	449,600	449,600
Revenues	0	10,377	38,823				
Expenditures	1,859,856	1,999,733	1,881,235				
Transfers							
List each by JV# and date							
	2,050,000	2,150,000	2,131,370				
	(200,000)		(281,370)				
Net Total Transfers	1,850,000	2,150,000	1,850,000				
Ending Cash Balance	281,368	442,012	449,600	449,600	449,600	449,600	449,600
Encumbrances	11,874	27,626	89,486				
Unencumbered Cash Balance	269,494	414,386	360,114	449,600	449,600	449,600	449,600

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Operating Fund (T-905, T-906, T-915)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

The Hawaiian Home-Development Fund, established in 1941 as a special fund, and the Hawaiian Home Operating Fund, established in 1948 as a revolving fund, were merged into one fund, the Hawaiian Home Operating Fund, in 1986. Section 4 of the Hawaii Admissions Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) made the Hawaiian Homes Commission Act (HHCA) a State law by compact with the United States. Under this compact, the Hawaiian Home Development Fund and the Hawaiian Home Operating Fund may not be the subject of amendments that impair or reduce them without the consent of Congress. Consequently, the Hawaiian Home Operating Fund is managed as two separate portions, the operating portion and the development portion, to retain the characteristics and substance of the predecessors of this fund.

Section 4 of the Hawaii Admissions Act, states in part:

"the Hawaiian home-loan fund, the Hawaiian home-operating fund, and the Hawaiian home-development fund shall not be reduced or impaired by any such amendment, whether made in the constitution or in the manner required for State legislation, and the encumbrances authorized to be placed on Hawaiian home lands by officers other than those charged with the administration of said Act, shall not be changed except with the consent of the United States" (emphasis added).

REVENUE LINE ITEMS:

- 1-2) Loan Interest/ Investment Interest - Pursuant to section 213(b) of the Hawaiian Homes Commission Act (HHCA), any interest or earnings arising out of investments from the Hawaiian Home Loan Fund are to be credited to and deposited into the Hawaiian Home Operating Fund.
- 3) Miscellaneous - Pursuant to section 213(e) of the HHCA, all moneys received by the department from any other source, other than those prescribed in other funds of the HHCA, are deposited into the Hawaiian Home Operating Fund. This includes receipts collected from the Molokai and Anahola Water systems, hall rentals, and homestead lease payments.
- 4) Refund/ Reimbursables - Refunds and reimbursements of expenditures are deposited back to the fund of origination.

EXPENDITURE LINE ITEMS:

(1-14) Uses of the operating portion of the Hawaiian Home Operating Fund include:

1. Construction operation and maintenance of revenue-producing activities (such as the Molokai Water System, and the Anahola Farm Lots Water System, on the island of Kauai) that are intended to serve principally occupants on Hawaiian home lands.
2. Purchase of goods and services to be resold, rented or furnished on a charge basis to occupants of Hawaiian home lands. The department operates a community hall in Waimea on the island of Hawaii.
3. Cost of appraisals, studies, consultant services or other staff services, including those in section 202(b) of the HHCA. Some of DHHL temporary exempt hires are funded from this portion of the Operating Fund.

The uses of the development portion of the Hawaiian Home Operating Fund, which require approval of the Governor, include:

1. Improvement and development necessary to serve present and future occupants of Hawaiian home lands.
2. Improvements, additions, and repairs to all assets owned or leased by the department excluding structures or improvements that the department is obligated to acquire under Section 209 of the HHCA.
3. Engineering, architectural and planning services to maintain and develop properties.
4. For consultant services.
5. For purchase or lease of equipment.
6. For acquisition or lease of real property; and
7. Improvements constructed for the benefit of the beneficiaries of the HHCA and not otherwise permitted in the loan funds or Administration Account.

OTHER CHANGES IN FUND BALANCE:

- 1) The Hawaiian Homes Commission authorizes the quarterly transfer of moneys from the Hawaiian Home Receipts Fund to the Hawaiian Home Operating Fund.

- 2) Any amount in the Hawaiian Home Administration Account which is in excess of the amount approved by the State Legislature or made available for the fiscal period may be transferred to the Hawaiian Home Operating Fund.

2. Statutory Basis of Fund:

Section 213 (e), Hawaiian Homes Commission Act of 1920, as amended

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Operating Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(e)

Contact Name: Jenna Yamauchi
 Phone: 620-9532
 Fund type (MOF) T
 Appropriation Acct. No. T-915-I

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	16,645,451	13,337,226	13,315,061	13,741,504	13,741,504	13,741,504	13,741,504
Revenues	1,576,461	1,033,814	1,075,475				
Expenditures	6,254,196	4,422,633	2,972,256				
Transfers							
List each by JV# and date							
	7,169,510	8,666,654	6,673,224				
	(5,800,000)	(5,300,000)	(4,350,000)				
Net Total Transfers	1,369,510	3,366,654	2,323,224				
Ending Cash Balance	13,337,226	13,315,061	13,741,504	13,741,504	13,741,504	13,741,504	13,741,504
Encumbrances	6,514,481	4,138,687	6,458,647				
Unencumbered Cash Balance	6,822,745	9,176,374	7,282,857	13,741,504	13,741,504	13,741,504	13,741,504

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Operating Fund (T-905, T-906, T-915)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

The Hawaiian Home-Development Fund, established in 1941 as a special fund, and the Hawaiian Home Operating Fund, established in 1948 as a revolving fund, were merged into one fund, the Hawaiian Home Operating Fund, in 1986. Section 4 of the Hawaii Admissions Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) made the Hawaiian Homes Commission Act (HHCA) a State law by compact with the United States. Under this compact, the Hawaiian Home Development Fund and the Hawaiian Home Operating Fund may not be the subject of amendments that impair or reduce them without the consent of Congress. Consequently, the Hawaiian Home Operating Fund is managed as two separate portions, the operating portion and the development portion, to retain the characteristics and substance of the predecessors of this fund.

Section 4 of the Hawaii Admissions Act, states in part:

"the Hawaiian home-loan fund, the Hawaiian home-operating fund, and the Hawaiian home-development fund shall not be reduced or impaired by any such amendment, whether made in the constitution or in the manner required for State legislation, and the encumbrances authorized to be placed on Hawaiian home lands by officers other than those charged with the administration of said Act, shall not be changed except with the consent of the United States" (emphasis added).

REVENUE LINE ITEMS:

- 1-2) Loan Interest/ Investment Interest - Pursuant to section 213(b) of the Hawaiian Homes Commission Act (HHCA), any interest or earnings arising out of investments from the Hawaiian Home Loan Fund are to be credited to and deposited into the Hawaiian Home Operating Fund.
- 3) Miscellaneous - Pursuant to section 213(e) of the HHCA, all moneys received by the department from any other source, other than those prescribed in other funds of the HHCA, are deposited into the Hawaiian Home Operating Fund. This includes receipts collected from the Molokai and Anahola Water systems, hall rentals, and homestead lease payments.
- 4) Refund/ Reimbursables - Refunds and reimbursements of expenditures are deposited back to the fund of origination.

EXPENDITURE LINE ITEMS:

(1-14) Uses of the operating portion of the Hawaiian Home Operating Fund include:

1. Construction operation and maintenance of revenue-producing activities (such as the Molokai Water System, and the Anahola Farm Lots Water System, on the island of Kauai) that are intended to serve principally occupants on Hawaiian home lands.
2. Purchase of goods and services to be resold, rented or furnished on a charge basis to occupants of Hawaiian home lands. The department operates a community hall in Waimea on the island of Hawaii.
3. Cost of appraisals, studies, consultant services or other staff services, including those in section 202(b) of the HHCA. Some of DHHL temporary exempt hires are funded from this portion of the Operating Fund.

The uses of the development portion of the Hawaiian Home Operating Fund, which require approval of the Governor, include:

1. Improvement and development necessary to serve present and future occupants of Hawaiian home lands.
2. Improvements, additions, and repairs to all assets owned or leased by the department excluding structures or improvements that the department is obligated to acquire under Section 209 of the HHCA.
3. Engineering, architectural and planning services to maintain and develop properties.
4. For consultant services.
5. For purchase or lease of equipment.
6. For acquisition or lease of real property; and
7. Improvements constructed for the benefit of the beneficiaries of the HHCA and not otherwise permitted in the loan funds or Administration Account.

OTHER CHANGES IN FUND BALANCE:

- 1) The Hawaiian Homes Commission authorizes the quarterly transfer of moneys from the Hawaiian Home Receipts Fund to the Hawaiian Home Operating Fund.

- 2) Any amount in the Hawaiian Home Administration Account which is in excess of the amount approved by the State Legislature or made available for the fiscal period may be transferred to the Hawaiian Home Operating Fund.

2. Statutory Basis of Fund:

Section 213 (e), Hawaiian Homes Commission Act of 1920, as amended

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Receipts Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(g)

Contact Name: Jenna Yamauchi
 Phone: 620-9532
 Fund type (MOF) T
 Appropriation Acct. No. T-916-I

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,356,219	469,216	1,735,611	1,735,611	1,735,611	1,735,611	1,735,611
Revenues	4,872,065	4,933,049	4,960,244				
Expenditures							
Transfers							
List each by JV# and date							
	(5,759,068)	(3,666,654)	(4,960,244)				
Net Total Transfers	(5,759,068)	(3,666,654)	(4,960,244)				
Ending Cash Balance	469,216	1,735,611	1,735,611	1,735,611	1,735,611	1,735,611	1,735,611
Encumbrances	0	0	0				
Unencumbered Cash Balance	469,216	1,735,611	1,735,611	1,735,611	1,735,611	1,735,611	1,735,611

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Receipts Fund (T-916)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

All interest monies from loans or investments received by the department from any fund (except the borrowed money loans in the Hawaiian home-general loan fund and the Hawaiian home-loan fund) are deposited into this fund. In essence, the fund was to serve as a clearing account at the end of each quarter, all monies in this fund are transferred to the Hawaiian home-operating fund, the Hawaiian home-administration account, the Hawaiian home-trust fund and any loan fund in accordance with rules adopted by the department. Since this a clearing account and monies are transferred quarterly, as required by the Hawaiian Homes Commission Act, there are no beginning and ending balances at start and end of quarter. Consequently, there are no prior year or end of year balances.

2. Statutory Basis of Fund:

Section 213 (g), Hawaiian Homes Commission Act of 1920, as amended

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Jenna Yamauchi
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Trust Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(h)

Contact Name: Jenna Yamauchi
 Phone: 620-9532
 Fund type (MOF) T
 Appropriation Acct. No. T-917-I

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	10,850,100	10,850,100	10,850,100	10,850,100	10,850,100	10,850,100	10,850,100
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
		10,850,100	10,850,100				
		(10,850,100)	(10,850,100)				
Net Total Transfers		0	0				
Ending Cash Balance	10,850,100	10,850,100	10,850,100	10,850,100	10,850,100	10,850,100	10,850,100
Encumbrances							
Unencumbered Cash Balance	10,850,100	10,850,100	10,850,100	10,850,100	10,850,100	10,850,100	10,850,100

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Trust Fund (T-917)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

Monies deposited into this fund are available for transfers into any other fund or account authorized by the Act or for any public purpose to further the purposes of the Act. Public purpose includes using the Hawaiian home trust fund as a reserve for loans insured or guaranteed by the Federal Housing Administration, Veteran Administration or any other federal agency authorized to insure or guarantee loans. A major deposit in the Hawaiian home-trust fund is the reserve for loans insured by the Federal Housing Administration.

2. Statutory Basis of Fund:

Section 213(h), Hawaiian Homes Commission Act of 1920, as amended

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Hawaiian Home Lands
 Prog ID(s): HHL 602
 Name of Fund: Hawaiian Home Trust Fund
 Legal Authority: Hawaiian Homes Commission Act, Section 213(i)

Contact Name: Jenna Yamauchi
 Phone: 620-9532
 Fund type (MOF) T
 Appropriation Acct. No. T-924-I

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,847,023	8,767,402	7,882,212	7,160,643	7,160,643	7,160,643	7,160,643
Revenues	443,768	390,488	463,904				
Expenditures	1,523,389	1,275,678	1,185,473				
Transfers							
List each by JV# and date							
		5,000,000	3,000,000				
		(500,000)	(3,000,000)				
Net Total Transfers		0	0				
Ending Cash Balance	8,767,402	7,882,212	7,160,643	7,160,643	7,160,643	7,160,643	7,160,643
Encumbrances	1,508,609	2,434,925	3,276,805				
Unencumbered Cash Balance	7,258,793	5,447,287	3,883,838	7,160,643	7,160,643	7,160,643	7,160,643

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Native Hawaiian Rehabilitation Fund (T-924)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

The Native Hawaiian Rehabilitation Fund (NHRF) was created by the 1978 Constitutional Convention to finance various activities intended to exclusively benefit native Hawaiians. This includes, but is not limited to, educational, economic, political, social, and cultural processes by which the general welfare and conditions of native Hawaiians are improved and perpetuated. The specific sources of NHRF funds vary, but are primarily derived from certain lands labeled "ceded lands" which were conveyed from the federal government to the State when it was admitted into the Union.

REVENUE LINE ITEMS:

- 1) Thirty percent of the state receipts, derived from lands previously cultivated and cultivated as sugarcane lands and from water licenses, are deposited into this fund.
- 2) Any payments of principal, interest or other earnings arising out of the loan or investments from the fund are credited and deposited into this fund.

EXPENDITURE LINE ITEMS:

- 1) NHRF has been used for interim home construction. The fund is reimbursed by private lenders that provide permanent takeout loans (e.g. FHA loans).
- 2) NHRF has also been involved in the financing of community based projects and an education scholarship program within the native Hawaiian community.

2. Statutory Basis of Fund:

Section 213(1), Hawaiian Homes Commission Act of 1920, as amended

DEPARTMENT OF HAWAIIAN HOME LANDS
 CASH TRANSFER BETWEEN FUNDS
 ORACLE TRIAL BALANCE
 FISCAL YEAR 2011 (July 1, 2010 - June 30, 2011)

Oracle Acct. #'s			#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62100	#62200	#62200	
			HH Recpts. Fd.	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Oper Fd	HH Oper Fd	HH Oper Fund	HH Oper Fund	HH Oper Fund	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fund (P & D)	HH Oper Fd (M & S)	HH Oper Fd (M & S)		
SFX	DATE	JV REF.	T-11-916 (Transfer Out)	T-02-901 Transfer Out	T-06-901 Transfer Out	T-07-901 Transfer Out	T-08-901 Transfer Out	T-09-901 Transfer Out	T-10-901 Transfer Out	T-11-901 Transfer In	T-08-915 Transfer Out	T-09-915 Transfer Out	T-10-915 Transfer Out	T-11-915 Transfer Out	T-11-915 Transfer In	T-07-905 Transfer Out	T-08-905 Transfer Out	T-09-905 Transfer Out	T-11-905 Transfer In	T-07-906 Transfer Out	T-08-906 Transfer Out	
01	Jul-10	11-001																				
02	Jul-10	11-001																				
03	Jul-10	11-001																				
04	Jul-10	11-001																				
05	Jul-10	11-001																				
06	Jul-10	11-002					(500,000.00)		(1,000,000.00)	1,500,000.00												
07	Jul-10	11-002																				
08	Jul-10	11-002									(500,000.00)	(500,000.00)	(1,500,000.00)		2,500,000.00							
09	Jul-10	11-002																				
10	Jul-10	11-002																				
11	Jul-10	11-003												(800,000.00)					400,000.00			
12	Jul-10	11-004																				
13	Jul-10	11-018																				
14	Jul-10	11-022																				
15	Aug-10	11-036												(800,000.00)					400,000.00			
16	Aug-10	11-037			(296,523.45)	(291,532.91)	(130,574.18)			718,630.54												
17	Aug-10	11-037												(1,500,000.00)	1,500,000.00							
18	Sep-10	11-058																				
19	Sep-10	11-064	(600,000.00)												600,000.00							
20	Sep-10	11-065	(576,136.86)												576,136.86							
21	Sep-10	11-069														(16,432.06)	(76,819.31)	(149,003.35)	242,254.72			
22	Sep-10	11-069																		(12,890.72)	(78,333.48)	
23	Sep-10	11-070													2,000,000.00							
24	Oct-10	11-077																				
25	Oct-10	11-092																				
26	Nov-10	11-106																				
27	Nov-10	11-109																				
28	Nov-10	11-110																				
29	Nov-10	11-113																				
30	Nov-10	11-114																				
31	Nov-10	11-117																				
32	Nov-10	11-118																				
33	Nov-10	11-119																				
34	Nov-10	11-122																				
35	Nov-10	11-123												(800,000.00)					500,000.00			
36	Nov-10	11-123																				
37	Nov-10	11-124																				
38	Nov-10	11-127																				
39	Nov-10	11-128																				
40	Nov-10	11-130																				
41	Dec-10	11-141																				
42	Dec-10	11-142																				
43	Dec-10	11-143																				
44	Dec-10	11-144																				
45	Dec-10	11-145																				
46	Dec-10	11-146																				
47	Dec-10	11-147																				
48	Dec-10	11-151																				
49	Dec-10	11-152																				
50	Dec-10	11-155																				
51	Dec-10	11-160																				
52	Dec-10	11-161																				
53	Dec-10	11-164																				
54	Dec-10	11-165	(600,000.00)												600,000.00							
55	Dec-10	11-166	(702,513.11)												702,513.11							
56	Jan-11	11-177																				
57	Jan-11	11-182		(135.47)						(276,682.67)	276,818.14											
58	Jan-11	11-183																				
59	Jan-11	11-184																				
60	Jan-11	11-185																				
61	Jan-11	11-188																				
62	Jan-11	11-191																				
63	Jan-11	11-192																				
64	Jan-11	11-200												(650,000.00)					400,000.00			

DEPARTMENT OF HAWAIIAN HOME LANDS
 CASH TRANSFER BETWEEN FUNDS
 ORACLE TRIAL BALANCE
 FISCAL YEAR 2011 (July 1, 2010 - June 30, 2011)

Oracle Acct. #'s	#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62100	#62200	#62200		
	HH Recpts. Fd.	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Oper Fd	HH Oper Fd	HH Oper Fund	HH Oper Fund	HH Oper Fd	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fd (P & D)	HH Oper Fd (M & S)	HH Oper Fd (M & S)		
SFX	DATE	JV REF.	T-11-916	T-02-901	T-06-901	T-07-901	T-08-901	T-09-901	T-10-901	T-11-901	T-08-915	T-09-915	T-10-915	T-11-915	T-11-915	T-07-905	T-08-905	T-09-905	T-11-905	T-07-906	T-08-906	
			(Transfer Out)	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	
65	Jan-11	11-202																				
66	Jan-11	11-203																				
67	Jan-11	11-205																				
68	Jan-11	11-205																				
69	Feb-11	11-216																				
70	Feb-11	11-219																				
71	Feb-11	11-220																				
72	Feb-11	11-221																				
73	Feb-11	11-222																				
74	Mar-11	11-240													(650,000.00)					400,000.00		
75	Mar-11	11-242																				
76	Mar-11	11-244																				
77	Mar-11	11-245																				
78	Mar-11	11-250																				
79	Mar-11	11-251																				
80	Mar-11	11-252																				
81	Mar-11	11-259	(500,000.00)																		500,000.00	
82	Mar-11	11-260	(719,420.38)																		719,420.38	
83	Apr-11	11-268																				
84	Apr-11	11-268																				
85	Apr-11	11-268																				
86	Apr-11	11-268																				
87	May-11	11-307																				
88	May-11	11-308													(650,000.00)					400,000.00		
89	May-11	11-309																				
90	Jun-11	11-348	(700,000.00)																		700,000.00	
91	Jun-11	11-349	(562,173.29)																		562,173.29	
92	Jun-11	11-368																				
TOTALS			(4,960,243.64)	(135.47)	(296,523.45)	(791,532.91)	(130,574.18)	(276,682.67)	(1,000,000.00)	2,495,448.68	(500,000.00)	(500,000.00)	(3,000,000.00)	(4,350,000.00)	10,960,243.64	(16,432.06)	(76,819.31)	(149,003.35)	2,742,254.72	(12,890.72)	(78,333.48)	

SFX
 1 To transfer cash of \$640,257.22 from S-09-302 to S-11-302 and \$600,000 from S-10-302 to S-11-302
 2 To transfer cash of \$2,414,180.30 from S-09-323 to S-11-323 and \$6 million from S-10-323 to S-11-323
 3 To transfer cash of \$1.5 million from S-08-325 to S-11-325 and \$7 million from S-10-325 to S-11-325.
 4 To transfer cash of \$400,000 from S-08-326 to S-11-326
 5 To transfer cash of \$4 million from S-10-350 to S-11-350
 83 To transfer cash of \$585,510.03 from S-10-302 to S-11-302
 84 To transfer cash of \$2,561,877.45 million from S-10-323 to S-11-323
 85 To transfer cash of \$4 million from S-10-325 to S-11-325
 86 To transfer cash of \$4,894,634.31 million from S-09-350 to S-11-350, \$503,406.54 from S-06-350 to S-11-350

SFX
 6 To transfer cash of \$500,000 from T-07-901 to T-11-901 and transfer cash of \$1 million from T-10-901 to T-11-901
 7 To transfer cash of \$4 million from T-09-902 to T-11-902
 8 To transfer cash of \$500,000 from T-08-915 to T-11-915, \$500,000 from T-09-915 to T-11-915 and \$1.5 million from T-10-915 to T-11-915
 9 To transfer cash of \$10,850,000 from T-10-917 to T-11-917
 10 To transfer cash of \$3 million from T-10-924 to T-11-924

SFX
 11 To transfer cash of \$400,000 from T-11-915 to T-11-905 and \$400,000 from T-11-915 to T-11-906
 15 To transfer cash of \$400,000 from T-11-915 to T-11-905 and \$400,000 from T-11-915 to T-11-906
 35 To transfer cash of \$500,000 from T-11-915 to T-11-905 and \$300,000 from T-11-915 to T-11-906
 64 To transfer cash of \$400,000 from T-11-915 to T-11-905 and \$250,000 from T-11-915 to T-11-906
 74 To transfer cash of \$400,000 from T-11-915 to T-11-905 and \$250,000 from T-11-915 to T-11-906
 88 To transfer cash of \$400,000 from T-11-915 to T-11-905 and \$250,000 from T-11-915 to T-11-906

SFX
 12 To transfer cash of \$2 million from S-11-325 to S-11-326
 36 To transfer cash of \$1.5 million from S-11-325 to S-11-326
 75 To transfer cash of \$1 million from S-11-325 to S-11-326

DEPARTMENT OF HAWAIIAN HOME LANDS																			
CASH TRANSFER BETWEEN FUNDS																			
ORACLE TRIAL BALANCE																			
FISCAL YEAR 2011 (July 1, 2010 - June 30, 2011)																			
Oracle Acct. #'s	#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62100	#62200	#62200
	HH Recpts. Fd.	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Oper Fd	HH Oper Fd	HH Oper Fund	HH Oper Fund	HH Oper Fd	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fd (P & D)	HH Oper Fd (M & S)	HH Oper Fd (M & S)
SFX	DATE	JV REF.	(Transfer Out)	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out
			87 To transfer cash of \$1 million from S-11-325 to S-11-326																
			SFX																
			13 To transfer cash of \$2,500 from S-11-326 to S-11-398(HH Protocol Fund)																
			89 To transfer cash of \$1,890.41 from S-08-398 to S-11-326, \$1,426.16 from S-09-398 to S-11-326 and \$1,350.00 from S-10-398 to S-11-326																
			SFX																
			16 To transfer cash of \$296,523.45 from T-06-901 to T-11-901, \$291,532.91 from T-07-901 to T-11-901 and \$130,574.18 from T-08-901 to T-11-901																
			57 To transfer cash of \$135.47 from T-02-901 to T-11-901, \$276,682.67 from T-09-901 to T-11-901																
			SFX																
			14 To transfer cash of \$2 million from S-10-325 to S-11-305 as per HHC Agenda item G-1 dated 6/22/10																
			23 To transfer cash of \$2 million from S-11-305 to T-11-915 as per HHC Agenda item G-1 dated 6/22/10																
			SFX																
			17 To transfer cash of \$1.5 million from T-10-915 to T-11-915																
			21 To transfer cash of \$16,432.06 from T-07-905 to T-11-905, \$76,819.31 from T-08-905 to T-11-905 and \$149,003.35 from T-09-905 to T-11-905																
			22 To transfer cash of \$12,890.72 from T-07-906 to T-11-906, \$78,333.48 from T-08-906 to T-11-906 and \$190,145.68 from T-09-906 to T-11-906																
			SFX																
			18 To transfer cash of \$16,858.35 from S-11-213 to S-03-270																
			25 To transfer cash of \$16,541.81 from S-11-213 to S-03-270																
			26 To transfer cash of \$10,725 from S-11-325 to S-03-270 to cover expenditures																
			27 To transfer cash of \$3,567 from S-11-325 to S-03-270 to cover expenditures																
			28 To transfer cash of \$16,621.13 from S-11-325 to S-11-213 to cover expenditures																
			29 To transfer cash of \$11,975 from S-11-325 to S-10-213 to cover expenditures																
			30 To transfer cash of \$698,861 from S-11-325 to S-03-270 to cover expenditures																
			31 To transfer cash of \$263.16 from S-11-325 to S-03-270 to cover expenditures																
			32 To transfer cash of \$16,621.13 from S-11-325 to S-09-213 to cover expenditures																
			33 To transfer cash of \$3,973.60 from S-11-325 to S-03-270 to cover expenditures																
			34 To transfer cash of \$45,800 from S-11-325 to S-11-213 to cover expenditures																
			37 To transfer cash of \$1,228 from S-11-325 to S-03-270 to cover expenditures																
			38 To transfer cash of \$40,502 from S-11-325 to S-11-213 to cover expenditures																
			39 To transfer cash of \$14,099.06 from S-11-325 to S-10-213 to cover expenditures																
			40 To transfer cash of \$1,628 from S-11-325 to S-03-270 to cover expenditures																
			41 To transfer cash of \$23,667.57 from S-11-325 to S-09-213 to cover expenditures																
			42 To transfer cash of \$26,332.43 from S-11-213 to S-09-213 to cover expenditures																
			43 To transfer cash of \$27,656.25 from S-11-325 to S-03-270 to cover expenditures																
			44 To transfer cash of \$22,428.73 from S-11-325 to S-10-213 to cover expenditures																
			45 To transfer cash of \$200,000 from S-11-325 to S-11-213 to cover expenditures																
			46 To transfer cash of \$24,215.83 from S-11-325 to S-03-270 to cover expenditures																
			47 To transfer cash of \$493,050 from S-11-325 to S-03-270 to cover expenditures																
			48 To transfer cash of \$50,000 from S-11-325 to S-11-213 to cover expenditures																
			49 To transfer cash of \$61,188.59 from S-11-325 to S-11-213 to cover expenditures																
			50 To transfer cash of \$25,507 from S-11-325 to S-03-270 to cover expenditures																
			51 To transfer cash of \$50,000 from S-11-325 to S-09-213 to cover expenditures																
			52 To transfer cash of \$100,840.99 from S-11-325 to S-03-270 to cover expenditures																
			53 To transfer cash of \$5,727 from S-11-325 to S-03-270 to cover expenditures																
			56 To transfer cash of \$25,998.43 from S-11-325 to S-03-270 to cover expenditures																
			58 To transfer cash of \$53.00 from S-11-325 to S-11-213 to cover expenditures																
			59 To transfer cash of \$21,933.00 from S-11-325 to S-10-213 to cover expenditures																
			60 To transfer cash of \$415,501.00 from S-11-325 to S-03-270 to cover expenditures																
			61 To transfer cash of \$11,338.06 from S-11-325 to S-10-213 and 692.21 from S-11-325 to S-11-213 to cover expenditures																
			62 To transfer cash of \$2,265.49 from S-11-325 to S-03-270 to cover expenditures																
			63 To transfer cash of \$26,991.50 from S-11-325 to S-03-270 to cover expenditures																
			65 To transfer cash of \$130,693.36 from S-11-325 to S-11-213 to cover expenditures																
			66 To transfer cash of \$5,229 from S-11-325 to S-10-213 to cover expenditures																
			67 To transfer cash of \$16,621.13 from S-09-213 to S-11-325. See JV 11-205 for correct amount to be transferred from S-11-325 to S-09-213																
			68 To transfer cash of \$5,000 from S-11-325 to S-09-213 to cover expenditures.																
			69 To transfer cash of \$11,640.48 from S-11-325 to S-11-213 to cover expenditures.																
			70 To transfer cash of \$26,659.50 from S-11-325 to S-03-270 to cover expenditures.																
			71 To transfer cash of \$21.03 from S-11-325 to S-11-213 to cover expenditures.																
			72 To transfer cash of \$1,128.71 from S-11-325 to S-03-270 to cover expenditures.																

DEPARTMENT OF HAWAIIAN HOME LANDS																					
CASH TRANSFER BETWEEN FUNDS																					
ORACLE TRIAL BALANCE																					
FISCAL YEAR 2011 (July 1, 2010 - June 30, 2011)																					
Oracle Acct. #'s	#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62200	#62100	#62200	#62200	#62200	#62100	#62200	
SFX	DATE	JV REF.	HH Recpts. Fd.	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Temp Deposits	HH Oper Fd	HH Oper Fd	HH Oper Fund	HH Oper Fund	HH Oper Fd	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fund (P&D)	HH Oper Fd (P & D)	HH Oper Fd (M & S)	HH Oper Fd (M & S)
			(Transfer Out)	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer Out	Transfer In	Transfer Out
			T-11-916	T-02-901	T-06-901	T-07-901	T-08-901	T-09-901	T-10-901	T-11-901	T-08-915	T-09-915	T-10-915	T-11-915	T-11-915	T-07-905	T-08-905	T-09-905	T-11-905	T-07-906	T-08-906
			73 To transfer cash of \$6,462 from S-11-325 to S-03-270 to cover expenditures.																		
			76 To transfer cash of \$23,778.50 from S-11-325 to S-03-270 to cover expenditures.																		
			77 To transfer cash of \$19,409.68 from S-11-325 to S-10-213 to cover expenditures.																		
			78 To transfer cash of \$1,926,027.96 from S-03-270 to S-11-325, \$91,302 from S-09-213, \$39,137 from S-10-213 to S-11-325 and \$515,623.55 from S-11-213 to S-11-325 to reimburse DHHL for temporary use of cash from S-11-325 to pay various vendors due to temporary suspension of LOCCS																		
			79 To transfer cash of \$36,030.81 from S-10-213 to S-11-325 and \$60,198.54 from S-11-213 to S-11-325 to reimburse DHHL for temporary use of cash from S-11-325 to pay various vendors due to temporary suspension of LOCCS																		
			80 To correct JV 11-142 transferring cash from S-11-213 to S-09-213																		
			SFX																		
			19 To transfer cash of \$600,000 from T-11-916 to T-11-915 as per HHC Agenda Item No. G-1 (first quarter cash receipts)																		
			20 To transfer cash of \$576,136.86 from T-11-916 to T-11-915 as per HHC Agenda Item No. G-1 (first quarter cash receipts 2nd transfer)																		
			54 To transfer cash of \$600,000 from T-11-916 to T-11-915 as per HHC Agenda Item No. G-1 dated 12/14/10 (2nd quarter cash receipts)																		
			55 To transfer cash of \$702,513.11 from T-11-916 to T-11-915 as per HHC Agenda Item No. G-1 dated 12/14/10 (2nd quarter cash receipts 2nd transfer)																		
			81 To transfer cash of \$500,000 from T-11-916 to T-11-915 as per HHC Agenda Item No. G-1 dated 3/22/11 (3rd quarter cash receipts)																		
			82 To transfer cash of \$719,420.38 from T-11-916 to T-11-915 as per HHC Agenda Item No. G-1 dated 3/22/11 (3rd quarter cash receipts 2nd transfer)																		
			90 To transfer cash of \$700,000 from T-11-916 to T-11-915 as per HHC Agenda Item No. G-1 dated 6/21/11 (4th quarter cash receipts)																		
			91 To transfer cash of \$562,173.29 from T-11-916 to T-11-915 as per HHC Agenda Item No. G-1 dated 6/21/11 (4th quarter cash receipts 2nd transfer)																		
			SFX																		
			24 To transfer cash of \$15 million from T-10-902 to T-11-902																		
			92 To record the receipt of \$30 million from B&F as it relates to Act 14																		

#62200	#62100	#62200	#62200	#62100	#62200	#62100	#62200	#62100	#62200	#62200	#62200	#62100	#62200	#62200	#62100	#62200	#62200	#62100
HH Oper Fd (M & S)	HH Oper Fd (M & S)	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	NHRF Fund	NHRF Fund	HH Admin (Oper)	HH Admin (Oper)	HH Admin (Oper)	HH Admin - Admin.	HH Admin - Admin.	HH Admin - Admin.	HH Loan Fund	HH Loan Fund	HH Loan Fund	
T-09-906	T-11-906	T-09-902	T-10-902	T-11-902	T-10-917	T-11-917	T-10-924	T-11-924	S-08-325	S-10-325	S-11-325	S-11-325	S-08-326	S-11-326	S-11-326	S-09-302	S-10-302	S-11-302
Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer In	Transfer Out	Transfer In	Transfer Out	(Transfer Out)	Transfer Out	Transfer In	(Transfer Out)	Transfer Out	Transfer In	(Transfer Out)	Transfer Out	Transfer In
									(1,500,000.00)	(7,000,000.00)		8,500,000.00			0.00	(640,257.22)	(600,000.00)	1,240,257.22
													(400,000.00)				400,000.00	
		(4,000,000.00)		4,000,000.00														
					(10,850,100.00)	10,850,100.00												
	400,000.00						(3,000,000.00)	3,000,000.00										
											(2,000,000.00)							2,000,000.00
														(2,500.00)				
	400,000.00									(2,000,000.00)								
(190,145.68)	281,369.88																	
			(15,000,000.00)	15,000,000.00														
												(10,725.00)						
												(3,567.00)						
												(16,621.13)						
												(11,975.00)						
												(698,861.00)						
												(263.16)						
												(16,621.13)						
												(3,973.60)						
												(45,800.00)						
	300,000.00																	
												(1,500,000.00)						1,500,000.00
												(1,228.00)						
												(40,502.00)						
												(14,099.06)						
												(1,628.00)						
												(23,667.57)						
												(27,656.25)						
												(22,428.73)						
												(200,000.00)						
												(24,215.83)						
												(493,050.00)						
												(50,000.00)						
												(61,188.59)						
												(25,507.00)						
												(50,000.00)						
												(100,840.99)						
												(5,727.00)						
												(25,998.43)						
												(53.00)						
												(21,933.00)						
												(415,501.00)						
												(12,030.27)						
												(2,265.49)						
												(26,991.50)						
	250,000.00																	

#62200	#62100	#62200	#62200	#62100	#62200	#62100	#62200	#62100	#62200	#62200	#62200	#62100	#62200	#62200	#62100	#62200	#62200	#62100
HH Oper Fd (M & S)	HH Oper Fd (M & S)	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	HH Trust Fund	NHRF Fund	NHRF Fund	HH Admin (Oper)	HH Admin (Oper)	HH Admin (Oper)	HH Admin - Admin.	HH Admin - Admin.	HH Admin - Admin.	HH Loan Fund	HH Loan Fund	HH Loan Fund	
T-09-906	T-11-906	T-09-902	T-10-902	T-11-902	T-10-917	T-11-917	T-10-924	T-11-924	S-08-325	S-10-325	S-11-325	S-11-325	S-08-326	S-11-326	S-11-326	S-09-302	S-10-302	S-11-302
Transfer Out	Transfer In	Transfer Out	Transfer Out	Transfer In	Transfer Out	Transfer In	Transfer Out	Transfer In	Transfer Out	(Transfer Out)	Transfer Out	Transfer In	(Transfer Out)	Transfer Out	Transfer In	(Transfer Out)	Transfer Out	Transfer In
											(130,693.36)							
											(5,229.00)							
											16,621.13							
											(5,000.00)							
											(11,640.48)							
											(26,659.50)							
											(21.03)							
											(1,128.71)							
											(6,462.00)							
	250,000.00																	
											(1,000,000.00)				1,000,000.00			
											(23,778.50)							
											(19,409.68)							
											2,572,090.51							
											96,229.35							
																	(585,510.03)	585,510.03
										(4,000,000.00)		4,000,000.00						
											(1,000,000.00)				1,000,000.00			
	250,000.00																	
																		4,666.57
					30,000,000.00													
(190,145.68)	2,131,369.88	(4,000,000.00)	(15,000,000.00)	49,000,000.00	(10,850,100.00)	10,850,100.00	(3,000,000.00)	3,000,000.00	(1,500,000.00)	(13,000,000.00)	(5,500,000.00)	12,500,000.00	(400,000.00)	(2,500.00)	5,904,666.57	(640,257.22)	(1,185,510.03)	1,825,767.25

									Prep:															
									Reviewed:															
#62200	#62200	#62100				#62200		#62100								#62100				#62200				
<i>HH Gen Loan Fund</i>	<i>HH Gen Loan Fund</i>	<i>HH Gen Loan Fund</i>	<i>HH Admin Acct</i>	<i>HH Admin Acct</i>		HH Revenue Bond									Protocol Fund									
<i>S-09-323</i>	<i>S-10-323</i>	<i>S-11-323</i>	<i>S-11-305</i>	<i>S-11-305</i>	<i>S-08-350</i>	<i>S-09-350</i>	<i>S-10-350</i>	<i>S-11-350</i>	<i>S-03-270</i>	<i>S-09-213</i>	<i>S-09-213</i>	<i>S-10-213</i>	<i>S-10-213</i>	<i>S-11-213</i>	<i>S-11-213</i>	<i>S-11-398</i>	<i>S-08-398</i>	<i>S-09-398</i>	<i>S-10-398</i>	NET				
(Transfer Out)	(Transfer Out)	Transfer In	(Transfer Out)	(Transfer In)	Transfer Out	(Transfer Out)	Transfer Out	Transfer In	Transfer In	Transfer In	Transfer Out	Transfer In	Transfer Out	Transfer In	Transfer Out	Transfer In	(Transfer Out)	(Transfer Out)	(Transfer Out)	TRANSFERS				