

May 7, 2020

VIA EMAIL

The Honorable Ronald D. Kouchi
Senate President
415 South Beretania Street
Hawai'i State Capitol, Room 409
Honolulu, Hawai'i 96813

VIA EMAIL

The Honorable Scott K. Saiki
Speaker, House of Representatives
415 South Beretania Street
Hawai'i State Capitol, Room 431
Honolulu, Hawai'i 96813

Re: *Report on Special and Revolving Fund Accounts with Inactive or Excess Balances,*
Report No. 20-06

Dear President Kouchi and Speaker Saiki:

Please find attached a copy of [Report No. 20-06, Report on Special and Revolving Fund Accounts with Inactive or Excess Balances](#). From financial data downloaded from the State's Data Mart system, we compiled two separate lists of accounts associated with special and revolving funds. One list (*Review of Inactive Special and Revolving Fund Accounts from Fiscal Years 2015 to 2019*) identifies 64 accounts holding \$75.4 million that had no financial activity in any of the past five fiscal years (FY2015-FY2019); the second list (*Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019*) identifies 257 accounts with average ending balances for the past three fiscal years that exceed the average annual expenditures and net transfers out of those accounts for those three years. The 257 accounts hold over \$2.28 billion.

The report is intended to provide information about State moneys held in special and revolving fund accounts that the Legislature potentially could consider sweeping to the General Fund or repurposing for other State priorities. In compiling the information, we did not consult with the departments that administer the accounts about concerns they may have should some or all of the moneys be swept or repurposed; we also did not assess whether there may be legal restrictions to the Legislature's ability to sweep or repurpose the moneys in the accounts.

We hope this information is of value to the Legislature in light of the COVID-19 pandemic and its impact on the State's economy. This report and others we will be issuing in response to the COVID-19 pandemic are accessible at: <https://auditor.hawaii.gov/covid19-related-reports/>.

If you have any questions about the report, please contact me.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Leslie H. Kondo".

Leslie H. Kondo
State Auditor

LHK:DALG:emo
Attachment
ec/attach:

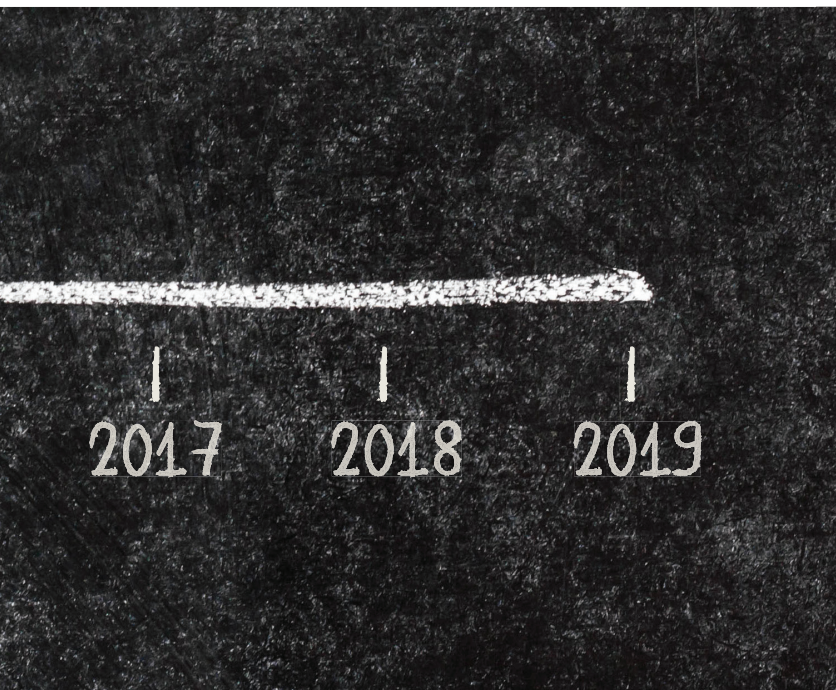
Senators
Representatives
Carol Taniguchi, Senate Chief Clerk
Brian Takeshita, House Chief Clerk

COVID-19 SPECIAL PROJECTS

Report on Special and Revolving Fund Accounts with Inactive or Excess Balances

A Report to the Legislature
of the State of Hawai'i

Report No. 20-06
May 2020



OFFICE OF THE AUDITOR
STATE OF HAWAI'I



OFFICE OF THE AUDITOR STATE OF HAWAII

Constitutional Mandate

Pursuant to Article VII, Section 10 of the Hawai'i State Constitution, the Office of the Auditor shall conduct post-audits of the transactions, accounts, programs and performance of all departments, offices and agencies of the State and its political subdivisions.

The Auditor's position was established to help eliminate waste and inefficiency in government, provide the Legislature with a check against the powers of the executive branch, and ensure that public funds are expended according to legislative intent.

Hawai'i Revised Statutes, Chapter 23, gives the Auditor broad powers to examine all books, records, files, papers and documents, and financial affairs of every agency. The Auditor also has the authority to summon people to produce records and answer questions under oath.

Our Mission

To improve government through independent and objective analyses.

We provide independent, objective, and meaningful answers to questions about government performance. Our aim is to hold agencies accountable for their policy implementation, program management, and expenditure of public funds.

Our Work

We conduct performance audits (also called management or operations audits), which examine the efficiency and effectiveness of government programs or agencies, as well as financial audits, which attest to the fairness of financial statements of the State and its agencies.

Additionally, we perform procurement audits, sunrise analyses and sunset evaluations of proposed regulatory programs, analyses of proposals to mandate health insurance benefits, analyses of proposed special and revolving funds, analyses of existing special, revolving and trust funds, and special studies requested by the Legislature.

We report our findings and make recommendations to the governor and the Legislature to help them make informed decisions.

For more information on the Office of the Auditor, visit our website:
<http://auditor.hawaii.gov>

Foreword

The Office of the Auditor has prepared a series of reports to assist the Legislature and Governor in their efforts to mitigate the economic impacts caused by the COVID-19 pandemic. We review special, revolving, and trust funds on a rotating basis, providing important information to the Legislature on state moneys held outside of the State's General Fund. This report contains two sections, the first of which identifies special and revolving fund accounts that have been inactive for the past fiscal years. The second section lists special and revolving fund accounts whose balances appear to be significantly more than necessary to support the associated programs. In compiling the information, we did not consult with the departments that administer the funds about concerns they may have should some or all of the moneys be swept or repurposed; we also did not assess whether there may be legal restrictions to the Legislature's ability to sweep or repurpose the moneys in the accounts. We hope this information is of value to the Legislature in light of the COVID-19 pandemic and its impact on the State's economy.

Leslie H. Kondo
State Auditor

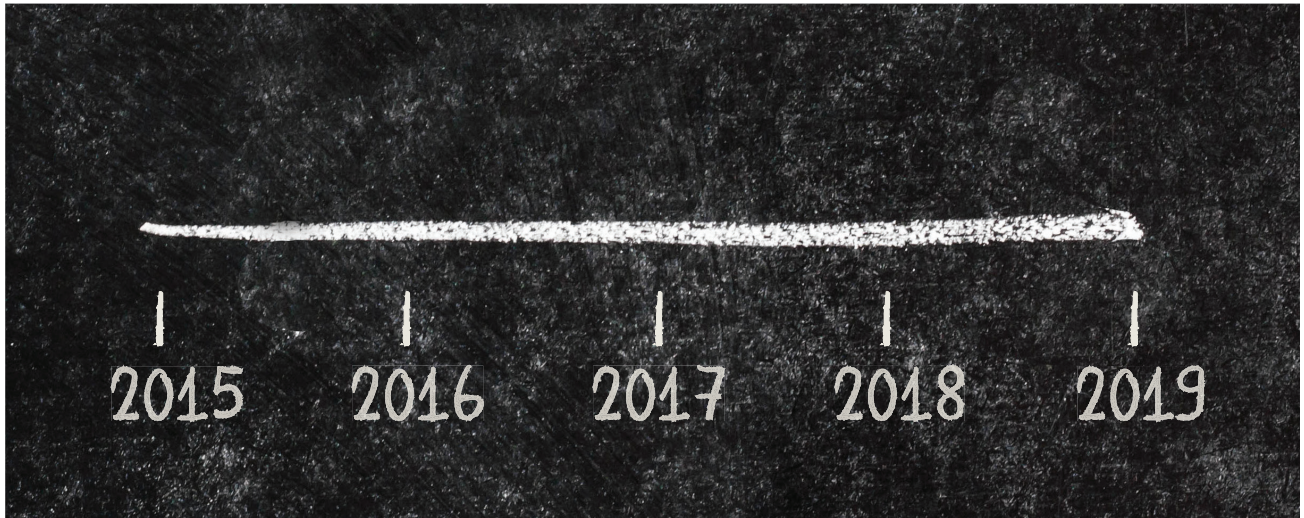


PHOTO: ISTOCK.COM

COVID-19 SPECIAL PROJECTS

Review of Inactive Special and Revolving Fund Accounts from Fiscal Years 2015 to 2019

Sixty-four accounts, idle since FY2015 and with balances that range from \$0.96 to \$49.88 million, contain \$75.4 million. Four accounts hold the vast majority (\$73.24 million) of the moneys.

Introduction

Each year, we review and report about special funds, revolving funds, trust funds, and trust accounts maintained by State of Hawai‘i departments during the past five fiscal years. Section 23-12, Hawai‘i Revised Statutes, identifies the departments whose funds we review each year; each department’s funds are reviewed every five years. During this review, we often identify accounts associated with the funds that have balances greater than zero and no financial transactions for the past five fiscal years, meaning the account has not been used. In those instances, we generally recommend the department transfer the moneys in the inactive accounts back to the General Fund so that they can be used for other programs.



Special, revolving, and other types of non-general funds collectively represent about half of the State’s \$15.6 billion operating budget – moneys that are not subject to the same level of legislative scrutiny as the General Fund.

In this report, we identified 64 accounts associated with special funds and revolving funds¹ with balances greater than zero that had no financial activity in any of the past five fiscal years (FY2015-FY2019).² These inactive accounts hold \$75.4 million in state moneys that the Legislature may consider “sweeping” to the General Fund or otherwise repurposing for more immediate state priorities.³

Potential sources of state funds

For this report, we downloaded Account Summary data for accounts associated with special funds and revolving funds for the fiscal years 2015, 2016, 2017, 2018, and 2019 from the state’s Data Mart system. Data Mart contains the financial data that departments input into the Department of Accounting and General Services’ Financial Accounting and Management Information System, commonly referred to as FAMIS. FAMIS is the state of Hawai‘i’s official accounting record. We did not gather information outside of Data Mart; we did not meet with or otherwise obtain information about the accounts from department accounting personnel.

Using Account Summary data, we identified accounts associated with special funds and revolving funds with balances greater than zero that were inactive during each of the five fiscal years. Those accounts, organized by department, are listed in Exhibit 1.

In identifying the inactive accounts, we are not recommending that the Legislature “sweep” the moneys held in those accounts to the General Fund or otherwise repurpose the moneys for other state priorities. Instead, our purpose is to provide the Legislature with a list of *potential* sources of state funds to be used to address budget shortfalls caused by the current economic downturn. In other words, the list of inactive accounts is the initial phase of a process to identify potential unused state moneys and does not obviate the need for further, particularized, and detailed review of the program or programs supported by a special or revolving fund. For instance, we did not obtain a department’s explanation as to why an account has been inactive for the past five fiscal years or the purpose of the moneys in the account. As an example,

A Clean Sweep

In *Hawai‘i Insurers Council v. Lingle*, 120 Hawai‘i 51, 201 P.3d 564 (2008), the Hawai‘i Supreme Court opined that transferring “legitimate regulatory fees” from an insurance special fund into the State’s General Fund violated the separation of powers doctrine. The Court adopted a three-pronged test to determine whether an assessment was a regulatory fee and therefore probably not transferable. The test asks (1) whether a regulatory agency assesses the fee, (2) whether the agency places the money in a special fund, and (3) whether the assessment “is expended for general public purposes or [instead] used for the regulation or benefit of the parties on whom the assessment is imposed.”

¹ We did not include accounts associated with trust funds and trust accounts in our review. Moneys in those accounts are subject to significant legal restrictions.

² A companion report identifies special and revolving fund accounts with fiscal year ending balances that significantly exceed the average expenditures and transfers for the past three fiscal years.

³ In 2002, 2009, 2010, and 2011 to address budget shortfalls caused by the recession in 2001 and the Great Recession that started in late 2007, the Legislature caused non-general funds to be transferred to the General Fund. See Act 178, Session Laws of Hawai‘i 2002; Act 79, Session Laws of Hawai‘i 2009; Act 192, Session Laws of Hawai‘i 2010; Act 124, Session Laws of Hawai‘i 2011.



Hawai'i Health Systems Corporation maintains an account, "S-403, Hawai'i Health Systems Corp (N S/T)," that has been inactive for the past five fiscal years and, according to the information we downloaded from Data Mart, holds almost \$50 million. We have no information about the account or whether the information about the account in Data Mart is even accurate.

If the Legislature considers using moneys in those accounts, we suggest requiring the departments to explain the purpose of the moneys in the inactive accounts and their positions as to the impact on their operations if the moneys are transferred for other state priorities. We also recommend that the Legislature obtain guidance from the Department of the Attorney General or its legal counsel as to whether the moneys in specific accounts can be "swept" to the General Fund in light of *Hawai'i Insurers Council v. Lingle*.⁴

FUND TYPES

SPECIAL FUNDS
are used to account for revenues earmarked for particular purposes and from which expenditures are made for those purposes.

REVOLVING FUNDS
such as loan programs, are often established with an appropriation of seed money from the General Fund and are then replenished through the repayment of the loans.

Both fund types must demonstrate the capacity to be self-sustaining.

⁴ *Hawai'i Insurers Council v. Lingle*, 120 Hawai'i 51, 201 P.3d 564 (2008).

Exhibit 1

Table of Inactive Special and Revolving Fund Accounts for FY2015-2019

| F-ACCT | Account Title | FY2019 Ending Balance |
|----------------------------------|-----------------------|--------------------------|
| Department of Agriculture | | |
| S-326 | PERMIT REVOLVING FUND | \$ 80 |
| Total | | \$ 80 |

| | | |
|---|--|-------------------|
| Department of Land and Natural Resources | | |
| S-406 | ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-CON | \$ 154,550 |
| S-402 | KAANAPALI BEACH RESTORATION, MAUI - DES ¹ | 50,000 |
| S-407 | ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-LND | 42,366 |
| S-404 | ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-PLN | 10,000 |
| S-405 | ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-DES | 4,899 |
| S-406 | KA IWI SCENIC SHORELINE, OAHU-CON(FF) | 14 |
| Total | | \$ 261,829 |

| | | |
|-------------------------------------|--|---------------|
| Department of Transportation | | |
| S-359 | 7TH SUPPL CERT 2010A DEBT SVC RES PRIN ² | \$ 11,455,033 |
| S-355 | HBR-EXTRAORDNY RENEW/REPL RES AC-REV FD ³ | 10,897,658 |
| S-713 | CONSTRUCTION MGT SUPPORT, S/W-CON ⁴ | 1,000,000 |
| S-54 | BARBERS POINT HARBOR | 105,232 |
| S-940 | H-1, MAKAKILO I/C IMP, OAHU-CON (FF) | 90,113 |
| S-750 | HIA ROADWAYS & PARKING, OAHU-CONSTR (FF) | 57,498 |
| S-806 | MISC AIRPORT PROJECTS, STATEWIDE-DES | 45,917 |
| S-771 | KONA IA/KEAHOLE, ARFF FAC IMP,HI-DES(FF) | 32,198 |
| S-763 | HILO IA, ARFF FAC IMPR, HI-DES(FF) | 23,316 |
| S-408 | HALEAKALA HWY, PUKALANI, MAUI-CON(FF) | 22,332 |
| S-939 | CASTLE HILLS ACCESS RD,DRAINAGE,OAHU-DES | 20,000 |
| S-55 | WATER TRANSPORTATION FAC & SVCS SUPPORT | 17,760 |
| S-411 | TRAFF OPER IMP TO INT/HWYS, KAUAI-CON | 11,444 |
| S-407 | EMER REL-REMEDiate VAR STATE ROUTES,OAHU | 11,383 |
| S-401 | KAM HWY, REPL HALAWA BRIDGE,OAHU-CON(FF) | 10,184 |
| S-410 | HIGHWAY PLANNING, S/W-PLN(FF) | 9,655 |
| S-807 | MISC AIRPORT PROJECTS, STATEWIDE-CON | 8,737 |

| F-ACCT | Account Title | FY2019 Ending Balance |
|--------------|--|--------------------------|
| S-410 | KAM,HELE-W'LUA-HALEIWA BCH,OAHU-DES(FF) | 8,591 |
| S-417 | HONOAPIILANI, LAHAINALUNA, MAUI-DES(FF) | 7,000 |
| S-954 | KUHIO HWY, RET WALLS LUMAHAI, KAUAI-DES | 6,346 |
| S-510 | RPL BRIDGES KUPAPAUlua,POPOO, HI-CON(FF) | 5,204 |
| S-429 | PUULOa RD-KAM HWY-SALT LAKE,OAHU-CON(FF) | 4,243 |
| S-491 | N/S RD, KAPOLEI-I/S H-1, OAHU-CON(FF) | 3,676 |
| S-419 | MISC DRAINAGE IMP, S/W-DES | 1,723 |
| S-406 | IMP TO INTERSECT & HWY FAC, S/W-LND(FF) | 1,616 |
| S-602 | HILO HARBOR IMP, HAWAII-DESIGN | 1,567 |
| S-955 | HI BELT RD DRNG, HAKALAU BRG, HI-LND(FF) | 977 |
| S-621 | MISC IMP TO FAC OAHU PORTS-DESIGN | 754 |
| S-952 | MAMALAHOA HWY DRNGE AT KAWA, HI-LND(FF) | 456 |
| S-405 | IMP TO INTERSECT & HWY FAC, S/W-DES (FF) | 162 |
| S-411 | H-1 CONFLO,WAIAWA-KEEHI I/C,OAHU-CON(FF) | 102 |
| Total | | \$23,860,877 |

University of Hawai'i

| | | |
|--------------|--|-------------------|
| S-320 | GRANT FOR THE BRIDGE-TO-HOPE PROGRAM Per statute, this program was created to provide assistance to heads of households in the First-to-Work program. Funds allocated to support Bridge to Hope/First-to-Work participants enrolled at any UH campus. | \$ 87,660 |
| S-937 | UHM, PARKING IMP, OAHU-CONSTR | 77,863 |
| S-322 | NURSE TRAINING Funds were appropriated under Act 236 of SLH 2005 from the Emergency and Budget Reserve Fund established by section 328L-3, Hawai'i Revised Statutes for nurse training, including a clinical component, teaching by qualified instructors, nurses review course, and certified nursing assistance course. This was a one time activity. | 2,730 |
| S-309 | CENTER FOR NURSING SPECIAL FUND | 1 |
| Total | | \$ 168,254 |

Department of Health

| | | |
|--------------|------------------------------------|----------------------|
| S-403 | HAWAII HEALTH SYSTEMS CORP (N S/T) | \$ 49,884,404 |
| S-356 | HANA MEDICAL CENTER | 2 |
| Total | | \$ 49,884,406 |

| F-ACCT | Account Title | FY2019 Ending Balance |
|--|--|--------------------------|
| Department of Human Services | | |
| S-368 | NURSING FACILITY SUSTAINABILITY SP FUND | \$ 28,097 |
| S-302 | GENERAL SUPPORT FOR HEALTH CARE PAYMENTS | 14,355 |
| S-801 | KAPOLEI INTERMEDIATE, OAHU-DESIGN | 6,509 |
| S-339 | FINANCIAL ASSISTANCE FOR HOUSING | 1,769 |
| S-803 | L/S CIP-MASTER PLN, SITE STUD, S/W-PLN | 1,241 |
| Total | | \$ 51,971 |
| Department of Accounting and General Services | | |
| S-366 | WORKS OF ART SPECIAL FUND ⁵ | \$ 250,000 |
| S-362 | DLNR KAUAI DAMS & RESERVOIRS | 132,314 |
| S-496 | UHM, KRAUSS HALL COMPLEX REN, OAHU-CONS | 106,097 |
| S-800 | MAUI LANI ELEMENTARY, MAUI-CON | 90,859 |
| S-335 | LEEWARD COAST HOMELESS PROJECT | 57,116 |
| S-495 | UHM, KRAUSE HALL COMPLEX RENOV, OAHU-CON | 6,955 |
| S-496 | UHM-KRAUSS HALL RENOVATIONS, OAHU-DESIGN | 3,792 |
| S-494 | UHM, KRAUSE HALL COMPLEX RENOV, OAHU-DES | 3,637 |
| S-497 | UHM-KRAUSS HALL RENOVATIONS, OAHU-CONSTR | 463 |
| S-805 | KEANAE BASEYD, FAC & FUEL TNKS, MAUI-DES | 311 |
| S-939 | UHM, WOMEN'S SOFTBALL STAD, OAHU-DES | 307 |
| S-495 | UHM, KRAUSS HALL COMPLEX REN, OAHU-DES | 49 |
| Total | | \$ 651,900 |
| Department of Attorney General | | |
| S-399 | LEGISLATIVE RELIEF FOR CLAIMS - DOT | \$ 1,216 |
| Total | | \$ 1,216 |

| F-ACCT | Account Title | FY2019 Ending Balance |
|-------------------------------|--|--------------------------|
| Department of Taxation | | |
| S-395 | UNEMPLOYMENT TAX CLEARANCE-1ST DIV-HON These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund. | \$ 484,121 |
| S-397 | UNEMPLOYMENT TAX CLEARANCE-3RD DIV-HAW These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund. | 435 |
| TOTAL | | \$ 484,556 |
| GRAND TOTAL | | \$ 75,365,089 |

Table Notations

¹ \$50,000 transferred into account in FY2015.

² In report 19-05 Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Transportation we recommended the fund be reclassified as a trust account.

³ In report 19-05 Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Transportation we recommended the fund be reclassified as a trust account.

⁴ \$1 million transferred into account in FY2016.

⁵ \$250,000 transferred into account in FY2015.

Methodology

For this report, we downloaded Account Summary data for accounts associated with special funds and revolving funds for the fiscal years 2015, 2016, 2017, 2018, and 2019 from the State's Data Mart system. Data Mart contains the financial data that departments input into the Department of Accounting and General Services' Financial Accounting and Management Information System, commonly referred to as FAMIS. FAMIS is the State of Hawai'i's official accounting record. We did not gather information outside of Data Mart; we did not meet with or otherwise obtain information about the accounts from department accounting personnel.

Using Account Summary data, we identified accounts associated with special funds and revolving funds with balances greater than zero that were inactive during each of the five fiscal years. To identify inactive accounts, we used the following criteria for each of the five fiscal years:

- Revenues are zero
- Expenditures are zero
- Transfers are zero or greater (to capture the accounts that are established during the five-year period of review)

We did not consider transfers into an account as a financial activity.
We excluded accounts with zero balances.

We included fund purposes only for those accounts included in departments' non-general fund reports to the 2020 Legislature and presented them as written.



COVID-19 SPECIAL PROJECTS

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

Of the 1,877 special and revolving fund accounts reviewed, 257 – containing more than \$2.28 billion – had balances that significantly exceeded expenditures and other outflows.

Introduction

This report identifies accounts associated with special and revolving funds with average balances for the past three fiscal years that significantly exceed the average expenditures and transfers out of those accounts for those three years. Those accounts appear to hold significantly more moneys than are reasonably necessary to support programs funded through the accounts. However, we did not obtain information from the departments about the accounts that they manage, including whether there is some need for the sizeable account balances relative to the average expenditures and transfers out.

257 fund accounts, containing \$2.28 billion, appear to have a financial cushion.

Special, revolving, and other types of non-general funds collectively represent about half of the State’s \$15.6 billion operating budget – moneys that are not subject to the same level of legislative scrutiny as the General Fund.

This information is intended to provide the Legislature with an initial or preliminary list of special and revolving accounts that appear to hold excess moneys that may be available to be transferred to the General Fund without adversely affecting program effectiveness. This report is not intended to replace work that will be necessary to determine whether the moneys can legally be transferred to the General Fund or the amount that may be transferred from each account to the General Fund without impairing program objectives; those determinations must be made after discussions with the departments and in consideration of specific program needs and legislative priorities.¹

We identified 257 special and revolving fund accounts whose outflows (i.e., expenditures and net transfers out of the account) over the past three fiscal years averaged 50 percent or less of the average account balances during those years. The combined amount held in the 257 accounts is over \$2.28 billion.


Calculating the averages to determine “the cushion”

To compile this list of accounts, we downloaded Account Summary data for accounts associated with special funds and revolving funds for FY2017, FY2018, and FY2019 from the State’s Data Mart system.² We created an algorithm to (1) identify only accounts with a positive ending balance in FY2019, and (2) consolidate accounts with the same account number and title. We used data from the last three fiscal years to calculate average revenues, average expenditures, average net transfers, and average ending balances for each account. We then divided the average outflows (i.e., the total of the average expenditures and average net transfers out of the account) by the average ending balances.

We applied a threshold to filter out accounts whose average outflows over average ending balances were greater than 0.50 (or 50 percent). At that threshold – assuming that outflows continue to roughly track

¹ Before sweeping funds held in accounts, the Legislature should consult with its attorneys and/or the Department of the Attorney General to ensure that such action is consistent with *Hawai’i Insurers Council v. Lingle* (see *A Clean Sweep*). However, even if funds held in certain accounts cannot be moved to the General Fund, information about accounts with balances that are substantially greater than the average annual expenditures may provide the Legislature other opportunities to stimulate economic activity, such as temporarily reducing or suspending business registration fees.

² Data Mart contains the financial data that departments input into the Department of Accounting and General Services’ Financial Accounting and Management Information System, commonly referred to as FAMIS. FAMIS is the official accounting record for the State of Hawai’i. We did not gather information outside of Data Mart; we did not meet with or otherwise obtain information about the accounts from department accounting personnel.



FUND TYPES

SPECIAL FUNDS
are used to account for revenues earmarked for particular purposes and from which expenditures are made for those purposes.

REVOLVING FUNDS
such as loan programs, are often established with an appropriation of seed money from the General Fund and are then replenished through the repayment of the loans.

Both fund types must demonstrate the capacity to be self-sustaining.

the averages from the past three fiscal years – an account with outflows representing 50 percent of its ending balance can continue to fund its programs for another two years with no additional revenues. For example, if the average outflow was \$50 and the average ending balance was \$100, then the following year’s outflow will leave the ending balance at \$50 which would be exhausted at the end of the following fiscal year.

As a matter of judgment, we decided to report accounts whose average outflows over average ending balances were 0.50 (or 50 percent) or less. The smaller the percentage, the less money flowed out of the account in relation to the average ending balance.

For accounts in which revenues exceed outflows, the programs will be funded even if the entire account was swept (i.e., 100 percent of the balance). But we also identified those accounts in which moneys coming in (average revenues plus average transfers in) are less than the moneys going out (average expenditures plus average transfers out).

A Clean Sweep

In *Hawai'i Insurers Council v. Lingle*, 120 Hawai'i 51, 201 P.3d 564 (2008), the Hawai'i Supreme Court opined that transferring “legitimate regulatory fees” from an insurance special fund into the State’s General Fund violated the separation of powers doctrine. The Court adopted a three-pronged test to determine whether an assessment was a regulatory fee and therefore probably not transferable. The test asks (1) whether a regulatory agency assesses the fee, (2) whether the agency places the money in a special fund, and (3) whether the assessment “is expended for general public purposes or [instead] used for the regulation or benefit of the parties on whom the assessment is imposed.”

Exhibit 2

Table of Special and Revolving Fund Accounts with Average Outflows of 50% or Less of Average Ending Balances for FY2017-2019

A star (*) after the Account Title indicates an account in which moneys coming in (average revenues plus average transfers in) are less than the moneys going out (average expenditures plus average transfers out).

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|----------------------------------|--|-----------------|------------------|------------------------|---------|-----------------------|
| Department of Agriculture | | | | | | |
| S-310 | AQUACULTURE LOAN RESERVE FUND Deposit interest and fees to carry on the operations of the aquacultural loan program. Collect interest on loans, fees from private lenders on insured loans, interest on short term investment of uncommitted funds. Moneys determined to be in excess of operating needs are transferred to the Aquacultural Loan Revolving Fund. Funds used to cover operational expenses of the Aquaculture Loan Program. | \$ 21,839 | \$ 0 | \$ 226,881 | 0.00% | \$ 246,884 |
| S-326 | PERMIT REVOLVING FUND | 0 | 0 | 80 | 0.00% | 80 |
| S-311 | AQUACULTURE LOAN REVOLVING FUND* Deposit moneys received to make aquaculture loans. Principal repayments of loans and advances are the sources of revenue. | 7,506 | 50,000 | 898,409 | 5.57% | 904,317 |
| S-364 | FARM TO SCHOOL PROGRAM | 17,259 | 4,912 | 53,140 | 9.24% | 73,317 |
| S-315 | MILK CONTROL SPECIAL FUND Account for revenues and expenditures related to administration and operation of the Milk Control Program. | 95,357 | 78,556 | 405,998 | 19.35% | 369,070 |
| S-320 | IRRIGATION SYSTEM REVOLVING FUND Deposit revenues generated through the sale of irrigation water and acreage assessments for use in operating and maintaining the irrigation systems. | 1,064,447 | 793,021 | 3,563,621 | 22.25% | 3,721,547 |
| S-308 | SEAL OF QUALITY SPECIAL FUND Deposit and expend revenues from the operation the Seal of Quality program. | 11,039 | 10,113 | 41,185 | 24.55% | 37,470 |
| S-354 | HAWAII WATER INFRASTRUCTURE SPEC FUND Deposit moneys received to make water infrastructure loans and carry on operations of the Hawai'i water infrastructure loan program. | 277,741 | 116,667 | 443,238 | 26.32% | 483,222 |
| S-309 | MEASUREMENT STANDARDS | 1,921 | 76,125 | 282,534 | 26.94% | 396,931 |
| S-312 | BIOSECURITY PROGRAM | 39 | 53,816 | 178,321 | 30.18% | 240,671 |

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|---|-----------------|------------------|------------------------|--------------|-----------------------|
| S-305 | NON-AGRICULTURAL PARK LANDS SPECIAL FUND Deposit revenues generated from lease rents for use in operating and maintaining the non-agricultural parks. | 986,745 | 679,799 | 2,180,775 | 31.17% | 2,469,096 |
| S-317 | AGRICULTURAL PARKS SPECIAL FUND* Deposit revenues generated from lease rents for use in operating and maintaining the agricultural parks. | 533,017 | 549,281 | 1,724,772 | 31.85% | 1,627,911 |
| S-328 | AQUACULTURE DEVELOPMENT SPECIAL FUND* To deposit and expend funds to implement the aquatic disease management programs and activities and support research and development programs and activities relating to the expansion of the state aquaculture industry. | 44,060 | 70,026 | 198,192 | 35.33% | 177,013 |
| S-302 | CERTIFICATION SERVICES REVOLVING FUND* Deposit proceeds derived from certification inspection services. Funds are expended to cover the costs of providing the inspection services. Activities include the inspection and certification of coffee, purity of seed, agricultural commodities covered under the Federal Marketing Order. | 226,121 | 330,306 | 812,735 | 40.64% | 676,977 |
| S-352 | AGRICULTURAL DEV & FOOD SECURITY SPEC FD | 6,445 | 95,035 | 215,914 | 44.02% | 268,910 |
| | | | | | TOTAL | \$ 11,693,416 |

| Department of Business, Economic Development, and Tourism | | | | | | |
|---|--|------------|------------|-------------|--------|-------------|
| S-342 | HIGH TECHNOLOGY DEVELOPMENT CORPORATION To invest in technology development in Hawai'i. | 2,000 | 0 | 6,000 | 0.00% | 6,000 |
| S-353 | STATE DISASTER REVOLVING FUND | 1,124 | 18 | 280,308 | 0.01% | 280,798 |
| S-359 | BROWNFIELDS CLEANUP REVOLVING LOAN FUND The BCRLF was established with \$2 million US EPA grant to provide low-cost loans for the cleanup of eligible contaminated sites. | 182,558 | 83,116 | 1,352,688 | 6.14% | 1,535,233 |
| S-395 | HAWAII GREEN AUTHORITY (O/S S/T) To fund green infrastructure loans under the GEMS program and cover associated costs. | 1,518,296 | 4,857,571 | 69,643,067 | 6.97% | 76,602,798 |
| S-375 | DWELLING UNIT REVOLVING FUND The fund is used for acquiring, developing, selling & leasing rental residential properties, and for providing mortgages and interim construction, down payments, participation mortgages and agreement of sale loans. | 37,141,729 | 17,222,718 | 122,608,149 | 14.05% | 154,926,125 |

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|---|-----------------|------------------|------------------------|---------|-----------------------|
| S-352 | HAWAII COMMUNITY DEVELOPMNT REVOLVNG FND* Section 206E-16 HRS requires all revenues and receipts of HCDA be deposited into this fund and used to further HCDA's purposes. | 3,496,521 | 3,873,435 | 26,147,359 | 14.81% | 24,693,461 |
| S-308 | HYDROGEN INVESTMENT CAPITAL SPECIAL FUND* | 100 | 2,482 | 14,532 | 17.08% | 12,470 |
| S-380 | RENTAL HOUSING REVOLVING FUND Funding is made available to subsidize the development of affordable rental housing (grant or low-interest, long term loan) by establishing the Rental Housing Trust Fund as a continuous renewable resource to assist low and very low income families and individuals. | 138,037,637 | 61,652,222 | 316,672,622 | 19.47% | 362,740,474 |
| S-344 | HI COMMUNITY-BASED DEVELOPMENT REV FUND To provide training and capacity-building opportunities, and invest in community economic development projects that result in measurable economic impact for some of Hawai'i's not socially and economically challenged communities. | 173,383 | 61,049 | 229,451 | 26.61% | 448,088 |
| S-378 | RENTAL ASSISTANCE FUND The Rental Assistance Fund was created by Act 111, SLH 1981 to assist families and individuals of low and moderate income to obtain safe and sanitary rental housing accommodations at reduced rates. The program was amended by Act 307, SLH 1992, to also provide for interim construction financing for rental projects. | 8,484,078 | 4,895,207 | 15,610,702 | 31.36% | 28,898,472 |
| S-367 | HAWAII GREEN INFRASTRUCTURE AUTHORITY The intended purpose of the fund is to make green infrastructure loans; paying administrative costs and other costs related to the Hawai'i green infrastructure loan program; paying financing costs. | 721,309 | 754,527 | 2,304,759 | 32.74% | 1,629,439 |
| S-326 | KALAELOA COMMUNITY DEVELOPMENT DISTRICT Section 206E-195, HRS, requires all revenues and receipts for the Kalaeloa Community Development District be deposited into this fund and to be used to further HCDA's community development objectives for Kalaeloa. | 242,754 | 175,259 | 498,387 | 35.17% | 622,599 |

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|--|-----------------|------------------|------------------------|--------------|-----------------------|
| S-376 | HOUSING FINANCE REVOLVING FUND The Housing Finance Revolving Fund was created in 1985, to be used for long-term and other special financing. All monies received and collected by the Corporation, not otherwise pledged or obligated nor required by law to be placed in another fund are deposited in this fund. Transactions for the Low Income Housing Tax Credit, Mortgage Credit Certificate and Down Payment Loan programs are recorded in the fund. | 3,920,952 | 3,316,019 | 7,460,892 | 44.45% | 8,023,709 |
| | | | | | TOTAL | \$ 660,419,666 |

| Department of Land and Natural Resources | | | | | | |
|--|---|---------|---------|-----------|--------|-----------|
| S-406 | ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-CON | 0 | 0 | 154,550 | 0.00% | 154,550 |
| S-402 | KAANAPALI BEACH RESTORATION, MAUI - DES | 0 | 0 | 50,000 | 0.00% | 50,000 |
| S-407 | ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-LND | 0 | 0 | 42,366 | 0.00% | 42,366 |
| S-404 | ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-PLN | 0 | 0 | 10,000 | 0.00% | 10,000 |
| S-341 | ECOSYSTEM PROTECTION AND RESTORATION | 22 | 0 | 5,648 | 0.00% | 5,686 |
| S-405 | ACQ OF LAND IN WAIOMAO, PALOLO, OAHU-DES | 0 | 0 | 4,899 | 0.00% | 4,899 |
| S-800 | MOLOKAI-MAUI FERRY SERVICE, MAUI-DES(FF) | 0 | 0 | 3,967 | 0.00% | 3,967 |
| S-315 | PUBLIC LAND TRUST INVENTORY & INFO SYS | 0 | 0 | 90 | 0.00% | 90 |
| S-406 | KA IWI SCENIC SHORELINE, OAHU-CON(FF) | 0 | 0 | 14 | 0.00% | 14 |
| S-400 | HILO FOREST RESERVE, LAND ACQ, HI-LND | 0 | 8,200 | 1,320,683 | 0.62% | 1,975,400 |
| S-325 | BEACH RESTORATION SPECIAL FUND Act 84, SLH 1999 established this fund to provide for the restoration of public beach lands in those instances in which such restoration is considered to benefit the State. | 842,416 | 256,770 | 2,403,406 | 10.68% | 3,133,024 |
| S-344 | CONSERVATION & RESOURCES ENFORCEMENT This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of use of public target ranges. Authorized expenditures include matching funds for federal grants-in-aid. | 2,182 | 3,823 | 30,996 | 12.33% | 29,556 |

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|--|-----------------|------------------|------------------------|---------|-----------------------|
| S-317 | <p>LAND CONSERVATION FUND</p> <p>Provide for the acquisition and management of lands that have natural, environmental, recreational, scenic, cultural, agricultural production, or historic value, including park and trail systems that provide access to such land.</p> | 8,720,189 | 4,134,721 | 26,348,039 | 15.69% | 33,186,109 |
| S-328 | <p>DAM AND RESERVOIR SAFETY SPECIAL FUND</p> <p>Provide funding to improve the safety of dams and reservoirs in the State.</p> | 614,924 | 497,716 | 3,031,181 | 16.42% | 3,117,531 |
| S-800 | <p>N/S RD, KAPOLEI-I/S H-1, OAHU-PLN(FF)*</p> | 1,556 | 31,833 | 185,665 | 17.15% | 187,076 |
| S-373 | <p>HAWAII HISTORIC PRESERVATION SPECIAL FND</p> <p>This fund was established pursuant to Act 89, SLH 2015 for SHPD.</p> | 47,500 | 25,153 | 114,883 | 21.89% | 67,042 |
| S-375 | <p>TURTLE BAY CONSERVATION EASEMENT SP FD</p> <p>Reimburse the state general fund for payment of debt service on reimbursable general obligation bonds issued to acquire the conservation easement and other real property interests in Turtle Bay, O'ahu.</p> | 3,125,000 | 1,664,880 | 6,515,264 | 25.55% | 7,005,361 |
| S-303 | <p>WATER AND LAND DEVELOPMENT*</p> <p>Operating special fund for geothermal/mineral resource management responsibilities and address public safety related to rockfalls or slope movement on lands under the jurisdiction of DLNR.</p> | 12,277 | 442,900 | 1,549,028 | 28.59% | 1,724,523 |
| S-326 | <p>WATER RESOURCE MANAGEMENT FUND*</p> <p>Act 200, SLH 2000 established the Water Resource Management Fund, to be used for the following: 1) Monitoring program and activities concerning water resource quality, protection and management, 2) Research programs and activities concerning water conservation and investigation of alternative sources of water, 3) Preparation and dissemination of information to the public concerning activities authorized under Chapter 174, HRS, 4) Data collection, development and update of long-range planning documents, and 5) Any other protection, management, operational or maintenance function authorized and deemed necessary by the Commission on Water Resource Management. From FY 02, funds for the Special Land and Development Fund (S-304-C) have been deposited into the Water Resource Management Fund as needed, to revise and update the Hawai'i Water Plan.</p> | 88,583 | 247,888 | 862,401 | 28.74% | 764,881 |

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|---|-----------------|------------------|------------------------|--------------|-----------------------|
| S-348 | SPORT FISH SPECIAL FUND This fund was established by Act 143, SLH 1993, to insure compliance with the Federal Aid Sport Fish Restoration Act (Dingell-Johnson/Wallop-Breaux) for the matching of State funds. Revenues collected from sport fish license fees, permits and interest income are used for sport fish projects. | 27,360 | 23,025 | 71,867 | 32.04% | 77,546 |
| S-349 | CONSERVATION AND RESOURCES ENFORCEMENT This fund was established to deposit grants, awards, donations, gifts, transfers or monies derived from public or private sources for purposes of enforcing the provisions of Title 12, Chapters 6D, 6E, and 6K. | 390,403 | 268,378 | 550,036 | 48.79% | 646,695 |
| | | | | | TOTAL | \$ 52,186,316 |

| Department of Transportation | | | | | | |
|------------------------------|--|---|---|------------|-------|-------------|
| S-626 | MOD PGM-KAPALAMA MIL RES IMP,OAHU-CON | 0 | 0 | 68,726,961 | 0.00% | 109,907,298 |
| S-359 | 7TH SUPPL CERT 2010A DEBT SVC RES PRIN | 0 | 0 | 11,455,033 | 0.00% | 11,455,033 |
| S-355 | HBR-EXTRAORDNY RENEW/REPL RES AC-REV FD | 0 | 0 | 10,897,658 | 0.00% | 10,897,658 |
| S-326 | TRANSPORTATION IMPROVEMENT SPECIAL FUND | 0 | 0 | 9,740,839 | 0.00% | 9,740,839 |
| S-713 | CONSTRUCTION MGT SUPPORT, S/W-CON | 0 | 0 | 1,000,000 | 0.00% | 1,000,000 |
| S-713 | MISC AIRPORT PROJ, S/W-CON | 0 | 0 | 123,818 | 0.00% | 123,818 |
| S-54 | BARBERS POINT HARBOR | 0 | 0 | 105,232 | 0.00% | 105,232 |
| S-940 | H-1, MAKAKILO I/C IMP, OAHU-CON (FF) | 0 | 0 | 90,113 | 0.00% | 90,113 |
| S-412 | ROCKFALL PROT/SLOPE STABLZ, HI-CON(FF) | 0 | 0 | 89,509 | 0.00% | 89,509 |
| S-750 | HIA ROADWAYS & PARKING, OAHU-CONSTR (FF) | 0 | 0 | 57,498 | 0.00% | 57,498 |
| S-806 | MISC AIRPORT PROJECTS, STATEWIDE-DES | 0 | 0 | 45,917 | 0.00% | 45,917 |
| S-469 | N/S RD, KAPOLEI PARKWAY/H-1,OAHU-CON(FF) | 0 | 0 | 44,330 | 0.00% | 44,330 |
| S-771 | KONA IA/KEAHOLE, ARFF FAC IMP,HI-DES(FF) | 0 | 0 | 32,198 | 0.00% | 32,198 |
| S-763 | HILO IA, ARFF FAC IMPR, HI-DES(FF) | 0 | 0 | 23,316 | 0.00% | 23,316 |
| S-408 | HALEAKALA HWY, PUKALANI, MAUI-CON(FF) | 0 | 0 | 22,332 | 0.00% | 22,332 |
| S-722 | KAHALUI AIR, ACCESS ROAD, MAUI-DES(FF) | 0 | 0 | 22,246 | 0.00% | 22,246 |

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|--|-----------------|------------------|------------------------|---------|-----------------------|
| S-939 | CASTLE HILLS ACCESS RD,DRAINAGE,OAHU-DES | 0 | 0 | 20,000 | 0.00% | 20,000 |
| S-55 | WATER TRANSPORTATION FAC & SVCS SUPPORT | 0 | 0 | 17,760 | 0.00% | 17,760 |
| S-408 | EMER REL-REMEDiate VAR STATE RTES, KAUAI | 0 | 0 | 15,241 | 0.00% | 15,241 |
| S-411 | TRAFF OPER IMP TO INT/HWYS, KAUAI-CON | 0 | 0 | 11,444 | 0.00% | 11,444 |
| S-407 | EMER REL-REMEDiate VAR STATE ROUTES,OAHU | 0 | 0 | 11,383 | 0.00% | 11,383 |
| S-418 | HI BELT RD/KAWAILII BRIDGE, HI-CON(FF) | 0 | 0 | 10,876 | 0.00% | 10,876 |
| S-401 | KAM HWY, REPL HALAWA BRIDGE,OAHU-CON(FF) | 0 | 0 | 10,184 | 0.00% | 10,184 |
| S-405 | TRAFFIC COUNTING STATIONS, S/W-CON(FF) | 0 | 0 | 9,905 | 0.00% | 9,905 |
| S-410 | HIGHWAY PLANNING, S/W-PLN(FF) | 0 | 0 | 9,655 | 0.00% | 9,655 |
| S-807 | MISC AIRPORT PROJECTS, STATEWIDE-CON | 0 | 0 | 8,737 | 0.00% | 8,737 |
| S-410 | KAM,HELE-W'LUA-HALEIWA BCH,OAHU-DES(FF) | 0 | 0 | 8,591 | 0.00% | 8,591 |
| S-413 | HONOKAA BASEYARD IMPROVEMENTS, HI-CON | 0 | 0 | 7,733 | 0.00% | 7,733 |
| S-417 | HONOAPIILANI, LAHAINALUNA, MAUI-DES(FF) | 0 | 0 | 7,000 | 0.00% | 7,000 |
| S-954 | KUHIO HWY, RET WALLS LUMAHAI, KAUAI-DES | 0 | 0 | 6,346 | 0.00% | 6,346 |
| S-510 | RPL BRIDGES KUPAPALUA,POPOO, HI-CON(FF) | 0 | 0 | 5,204 | 0.00% | 5,204 |
| S-429 | PUULOA RD-KAM HWY-SALT LAKE,OAHU-CON(FF) | 0 | 0 | 4,243 | 0.00% | 4,243 |
| S-491 | N/S RD, KAPOLEI-I/S H-1, OAHU-CON(FF) | 0 | 0 | 3,676 | 0.00% | 3,676 |
| S-406 | ADA & PEDESTRIAN IMP VAR LOC,S/W-CON(FF) | 0 | 0 | 3,618 | 0.00% | 3,618 |
| S-419 | MISC DRAINAGE IMP, S/W-DES | 0 | 0 | 1,723 | 0.00% | 1,723 |
| S-406 | IMP TO INTERSECT & HWY FAC, S/W-LND(FF) | 0 | 0 | 1,616 | 0.00% | 1,616 |
| S-602 | HILO HARBOR IMP, HAWAII-DESIGN | 0 | 0 | 1,567 | 0.00% | 1,567 |
| S-405 | EROSION CTRL ST HWYS & FAC, OAHU-CON | 0 | 0 | 1,116 | 0.00% | 1,116 |
| S-955 | HI BELT RD DRNG, HAKALAU BRG, HI-LND(FF) | 0 | 0 | 977 | 0.00% | 977 |
| S-621 | MISC IMP TO FAC OAHU PORTS-DESIGN | 0 | 0 | 754 | 0.00% | 754 |
| S-952 | MAMALAHOA HWY DRNGE AT KAWA, HI-LND(FF) | 0 | 0 | 456 | 0.00% | 456 |

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|---|-----------------|------------------|------------------------|---------|-----------------------|
| S-405 | IMP TO INTERSECT & HWY FAC, S/W-DES (FF) | 0 | 0 | 162 | 0.00% | 162 |
| S-410 | MISC PERM BEST MGMT PRACTICES, OAHU-DES | 0 | 0 | 106 | 0.00% | 106 |
| S-411 | H-1 CONFLO,WAIAWA-KEEHI I/C,OAHU-CON(FF) | 0 | 0 | 102 | 0.00% | 102 |
| S-958 | AIRPORT IMPR, S/W-DES (FF) | 0 | 0 | 24 | 0.00% | 24 |
| S-637 | NAWILIWILI HARBOR PIER 2&3 IMP,KAUAI-CON | 0 | 166 | 449,834 | 0.04% | 1,349,502 |
| S-53 | KEWALO BASIN* | 0 | 123 | 15,247 | 0.81% | 15,123 |
| S-329 | MOTORCYCLE/MOTOR SCOOTER OPRTRS EDUC FND | 57,173 | 4,232 | 461,719 | 0.92% | 513,409 |
| S-409 | FT WEAVER, LAULAUNUI/GEIGER, OAHU-CON(FF)* | 0 | 88 | 8,812 | 1.00% | 8,724 |
| S-709 | HIA, TERM ROOF/CEILING REPL,OAHU-DES(FF)* | 0 | 139 | 7,827 | 1.77% | 7,827 |
| S-473 | CASTLE HILLS ACCESS, DRNGE, OAHU-DES(FF)* | 0 | 6,795 | 370,003 | 1.84% | 363,209 |
| S-719 | AIRPORT PLANNING STUDY, S/W-PLN | 0 | 249 | 11,567 | 2.16% | 17,252 |
| S-608 | HARBOR PLANNING, S/W-PLN* | 0 | 156,831 | 4,343,169 | 3.61% | 4,029,506 |
| S-716 | AIRFIELD IMP, S/W - CON (FF) | 0 | 73,533 | 1,815,549 | 4.05% | 1,668,483 |
| S-711 | CONSTRUCTION MGT SUPPORT, S/W-CON* | 0 | 42,203 | 952,740 | 4.43% | 873,392 |
| S-714 | AIRPORT PLANNING STUDY, S/W-PLN* | 0 | 34,098 | 766,979 | 4.45% | 744,157 |
| S-615 | ARCHITECT & ENGINEERING SUPP, S/W-DES* | 0 | 16,769 | 366,129 | 4.58% | 349,240 |
| S-629 | MOD PG-KAPALAMA MIL RES IMP,OAHU-DES(FF) | 0 | 87,698 | 1,912,302 | 4.59% | 2,736,907 |
| S-414 | KAUMUALII/KUHIO HWY, KUAMOO RD,KAUAI-CON* | 0 | 555 | 9,913 | 5.60% | 9,913 |
| S-947 | KONA AIR, SECURITY CONTROL, HI-CON (FF) | 0 | 181,304 | 2,481,794 | 7.31% | 2,984,502 |
| S-47 | KAUMALAPAU HARBOR | 0 | 82,751 | 1,011,178 | 8.18% | 976,603 |
| S-628 | CONSTRUCTION MGMT SUPPORT, S/W-CON* | 0 | 23,000 | 274,585 | 8.38% | 257,918 |
| S-716 | AIRPORT PLANNING STUDY, S/W-PLN* | 0 | 58,838 | 626,444 | 9.39% | 567,220 |
| S-415 | I/S H-1 WESTBND PM CNTRFLW, OAHU-DES(FF)* | 0 | 1,667 | 17,081 | 9.76% | 13,748 |
| S-363 | PASSENGER FACILITY CHARGE SPECIAL FUND Used for Passenger Facility Charge Program (Inception date 10/01/01). | 42,852,695 | 17,112,440 | 174,791,095 | 9.79% | 211,743,694 |

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|--|-----------------|------------------|------------------------|---------|-----------------------|
| S-378 | AIRPORTS SYS DEBT SERVICE RESERVE ACCT* Used as a reserve for the payment of principal, interest, and premium for bonds outstanding. The amount on deposit should be equal to the maximum aggregate of debt outstanding for all bonds in any future year. | 1,859,275 | 9,105,925 | 89,646,357 | 10.16% | 75,153,056 |
| S-715 | AIRPORT LAYOUT PLAN, S/W - PLN | 0 | 72,000 | 694,667 | 10.36% | 84,000 |
| S-610 | ARCHITECT & ENGINEERING SUPPORT, S/W-DES | 0 | 387,685 | 3,553,861 | 10.91% | 2,986,685 |
| S-746 | MISC AIRPORT PROJECTS, S/W-DES* | 0 | 8,399 | 76,758 | 10.94% | 70,712 |
| S-707 | MISCELLANEOUS AIRPORT PROJECTS, S/W-CON* | 0 | 5,070 | 44,327 | 11.44% | 38,854 |
| S-750 | AIRCRAFT RESCUE/FIRE FIGHT, S/W-DES(FF)* | 0 | 23,237 | 159,316 | 14.59% | 121,024 |
| S-325 | HIGHWAY DEVELOPMENT SPECIAL FUND | 1,463,632 | 520,510 | 3,485,954 | 14.93% | 5,178,737 |
| S-717 | AIRFIELD IMPR, S/W-CON(FF)* | 0 | 650 | 3,975 | 16.35% | 3,975 |
| S-716 | ARCH & ENG SUPPORT, S/W-DES* | 0 | 33,990 | 207,090 | 16.41% | 179,132 |
| S-940 | HIA, RUNWAY 4R IMP, OAHU-CON (FF)* | 0 | 91,763 | 477,643 | 19.21% | 439,278 |
| S-398 | PROTOCOL FUNDS FOR EXECUTIVE HEADS Provide discretionary funds for the head of the department. | 9 | 434 | 2,129 | 20.38% | 1,934 |
| S-395 | LEGIS CLAIMS AGAINST THE STATE-AIRPORTS To satisfy claims for legislative release. (Helix Electric, Inc. v. DCK Pacific Construction, LLC.) | 0 | 1,285,255 | 5,545,305 | 23.18% | 224,236 |
| S-608 | ARCHITECTURAL & ENG SUPPORT-S/W-DES | 0 | 32,250 | 134,417 | 23.99% | 403,251 |
| S-707 | AIRFIELD IMPROVEMENTS, S/W-CON (FF)* | 0 | 905,041 | 3,494,178 | 25.90% | 1,684,878 |
| S-613 | MISC IMP FAC NBR ISL PORTS, S/W-DES (FF)* | 0 | 6,515 | 24,695 | 26.38% | 15,948 |
| S-88 | ALOHA TOWER FUND ATDC was placed within the Department of Transportation for administrative purposes, pursuant to section 26-35. | 1,011,867 | 615,493 | 2,254,924 | 27.30% | 2,651,264 |
| S-45 | HANA HARBOR* | 0 | 27,506 | 100,051 | 27.49% | 45,038 |
| S-710 | STRUCTURAL IMP/FIELD PAVING, S/W-CON(FF)* | 0 | 190,684 | 680,936 | 28.00% | 480,885 |
| S-709 | AIRFIELD IMPROVEMENTS, S/W-CON (FF)* | 0 | 1,095,903 | 3,907,562 | 28.05% | 2,216,369 |
| S-624 | CRUISE SHIP FACILITIES IMPR, S/W-CON | 0 | 120,412 | 381,255 | 31.58% | 143,765 |
| S-717 | MISC AIRPORT PROJECTS, S/W -DES | 0 | 9,344 | 28,989 | 32.23% | 86,967 |

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|--|-----------------|------------------|------------------------|--------------|-----------------------|
| S-716 | ARFF REGIONAL TRAINING FAC, S/W - PLN* | 0 | 18,101 | 54,274 | 33.35% | 38,605 |
| S-339 | CIVIL IDENTIFICATION CARD FEE SPEC FUND | 1,545,966 | 1,134,141 | 3,375,838 | 33.60% | 3,793,173 |
| S-85 | KALAUPAPA AIRPORT* | 0 | 746,845 | 2,154,278 | 34.67% | 1,561,744 |
| S-604 | IMPR TO PIERS 19-35, OAHU-CON(FF)* | 0 | 53,771 | 138,876 | 38.72% | 62,130 |
| S-708 | AIRPORT PLANNING STUDY, S/W-PLN(FF)* | 0 | 3,186 | 7,921 | 40.22% | 5,790 |
| S-606 | HILO HARBOR IMPR, HI-DES* | 0 | 29,498 | 73,071 | 40.37% | 14,075 |
| S-621 | BARGE TERM IMP, KAHULUI HBR, MAUI-CON* | 0 | 52,562 | 129,934 | 40.45% | 24,810 |
| S-709 | MISC AIRPORT PROJECTS, S/W - CON* | 0 | 607,154 | 1,496,472 | 40.57% | 1,361,403 |
| S-400 | HI BELT RD, REPL 5 BRIDGES, HI-CON(FF)* | 0 | 1,128 | 2,673 | 42.18% | 1,475 |
| S-615 | COMMERCIAL HARBOR FAC IMP,S/W-CON | 0 | 579,312 | 1,361,817 | 42.54% | 1,087,065 |
| S-713 | AIRFIELD IMP, S/W-CON (FF)* | 0 | 925,876 | 2,176,050 | 42.55% | 1,014,444 |
| S-710 | AIRPORT PLANNING STUDY, S/W-PLN* | 0 | 401,295 | 918,949 | 43.67% | 677,362 |
| S-308 | RENTAL MOTOR VEH CUSTOMER FAC CHGE FUND Payment of Interest and principal on rental motor vehicle customer facility charge revenue bonds. | 6,791,960 | 8,241,795 | 18,832,648 | 43.76% | 28,448,886 |
| S-708 | MISC AIRPORT PROJECTS, S/W-DES* | 0 | 79,820 | 180,296 | 44.27% | 180,296 |
| S-936 | AIR DIV CIP STAFF COSTS, S/W-PLN* | 0 | 47,482 | 98,394 | 48.26% | 18,802 |
| S-414 | I/S RT H1 ADD/MOD FRWY ACC, OAHU-CON(FF) | 0 | 228,363 | 469,586 | 48.63% | 1,053,442 |
| | | | | | TOTAL | \$ 504,621,355 |

| Department of Education | | | | | | |
|-------------------------|---|---------|--------|---------|-------|---------|
| S-301 | REGULAR INSTRUCTION - HIGH SCHOOL The fund was established to hold revenues collected by any school arising from agricultural and industrial pursuits. | 349 | 35 | 32,060 | 0.11% | 32,304 |
| S-305 | SPECIAL EDUCATION & STUDENT SUPPORT SVCS This fund was established to create a special fund into which shall be deposited moneys received as repayment from students who have breached their contractual agreements under the Felix stipend program. | 158,612 | 25,243 | 632,744 | 3.99% | 755,691 |

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|--|-----------------|------------------|------------------------|--------------|-----------------------|
| S-330 | DAMAGED & LOST EQUIP, TEXTBKS, SUPPLIES This fund was established to deposit fees collected to replace damaged or lost books and supplies. | 153,535 | 143,451 | 1,527,958 | 9.39% | 1,507,803 |
| S-322 | STATE SCHOOL REVOLVING FUND This fund was established in 1970 to receive fees assessed for Adult Education courses. | 123,440 | 99,580 | 543,421 | 18.32% | 567,851 |
| S-325 | USE OF SCHOOL FACILITIES FUND The fund was established in 1982 to collect fees and charges from those who use school buildings, facilities, grounds and equipment for recreational and community purposes. | 2,435,710 | 1,876,323 | 6,379,321 | 29.41% | 6,675,725 |
| S-345 | DOE FEDERAL REVENUE MAXIMIZATION PGM R/F The fund was established to enhance the health and welfare of Hawai'i's public school children by creating a revolving fund for the collection and disbursement of generated revenue to support the administration and operations of the DOE revenue maximization program. | 556,589 | 392,070 | 1,214,304 | 32.29% | 1,380,625 |
| S-302 | SCHOOL COMMUNITY SERVICES This fund was established in 1945 to collect tuition for special interest classes and fees for the General Education Development (GED) test in the Adult Education Program. | 165,789 | 157,911 | 457,182 | 34.54% | 492,946 |
| S-335 | LIBRARIES SPECIAL FUND | 835,584 | 678,955 | 1,587,234 | 42.78% | 2,027,953 |
| | | | | | TOTAL | \$ 13,440,898 |

| University of Hawai'i | | | | | | |
|-----------------------|---|-------|---|------------|-------|------------|
| S-357 | UNIV SYS BOND & INTEREST SINKING FND AC | 385 | 0 | 11,334,569 | 0.00% | 11,207,851 |
| S-320 | GRANT FOR THE BRIDGE-TO-HOPE PROGRAM Per statute, this program was created to provide assistance to heads of households in the First-to-Work program. Bridge to Hope/First-to-Work participants enrolled at any UH campus. | 0 | 0 | 87,660 | 0.00% | 87,660 |
| S-937 | UHM, PARKING IMP, OAHU-CONSTR | 0 | 0 | 77,863 | 0.00% | 77,863 |
| S-349 | HAWAII EDUCATOR LOAN PROGRAM SPECIAL FND | 1,668 | 0 | 29,793 | 0.00% | 31,766 |
| S-322 | NURSE TRAINING Funds were appropriated under Act 236 of SLH 2005, from the Emergency and Budget Reserve Fund established by section 328L-3, Hawai'i Revised Statutes for nurse training, including a clinical component, teaching by qualified instructors, nurses review course, and certified nursing assistance course. This was a one-time activity. | 0 | 0 | 2,730 | 0.00% | 2,730 |

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|---|-----------------|------------------|------------------------|--------------|-----------------------|
| S-399 | LEGISLATIVE RELIEF FOR CLAIMS - UH | 10 | 0 | 1,545 | 0.00% | 1,560 |
| S-345 | S/W PHYSICIAN WORKFORCE ASSESS & PLNG | 0 | 0 | 692 | 0.00% | 692 |
| S-309 | CENTER FOR NURSING SPECIAL FUND | 0 | 0 | 1 | 0.00% | 1 |
| S-405 | UHM, CANCER RESEARCH CTR, OAHU-EQP(FF)* | 0 | 285 | 17,196 | 1.66% | 17,196 |
| S-358 | UNIV SYS REPAIR/REPLACEMENT RESERVE ACC | 5,680,908 | 4,905,991 | 59,356,921 | 8.27% | 68,245,824 |
| S-402 | UHM, JOHN A. BURNS SCH OF MED, OAHU-CON | 474,252 | 280,457 | 2,285,971 | 12.27% | 1,997,181 |
| S-350 | STATE HIGHER EDUC LOAN FUND (REVOLVING)* Per statute, all interest and payments received on account of principal shall be credited to this fund. Loans shall be disbursed to needy students that meet eligibility requirements. | 757,915 | 820,643 | 2,568,002 | 31.96% | 2,423,702 |
| S-348 | UNIVERSITY OF HAWAII, W. OAHU (NOT S/T) Per statute, one hundred percent of the total amount of indirect overhead revenues generated by the University from research and training programs shall be deposited in this fund, and may be expended on: (1) Research and training purposes that may result in additional research and training grants and contracts; and (2) Facilitating research and training at the university. | 1,165,315 | 875,309 | 1,955,187 | 44.77% | 2,066,210 |
| | | | | | TOTAL | \$ 86,160,236 |

| Department of Health | | | | | | |
|----------------------|---|---------|-------|------------|-------|------------|
| S-403 | HAWAII HEALTH SYSTEMS CORP (N S/T) | 0 | 0 | 49,884,404 | 0.00% | 49,884,404 |
| S-368 | CB COST ITEMS, BU9 | 0 | 0 | 2,175 | 0.00% | 2,175 |
| S-356 | HANA MEDICAL CENTER | 0 | 0 | 2 | 0.00% | 2 |
| S-374 | CIVIL MONETARY PENALTY SPECIAL FUND Act 71, SLH 2015 establishes Civil Monetary Penalty Special Fund to federally impose penalty when health care facilities or agencies do not meet Medicare certification requirements as determined by the Department of Health when it conducts Medicare certification surveys and complaint investigations on the health care facilities or agencies in Hawai'i in accordance with Section 1864 of Social Security Act. | 306,502 | 1,741 | 664,771 | 0.26% | 1,055,570 |

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|---------------|---|------------------------|-------------------------|-------------------------------|----------------|------------------------------|
| S-388 | DIETITIAN LICENSURE SPECIAL FUND The fund is for the deposit of fees and fines collected from the licensing of dietitians in the state of Hawai'i. | 12,358 | 583 | 57,301 | 1.02% | 71,872 |
| S-330 | LEAKING UNDERGROUND STORAGE TANK FUND Respond to petroleum releases from underground storage tanks or tank systems in a manner consistent with Chapter 342L, HRS. | 72,440 | 35,384 | 1,223,820 | 2.89% | 1,238,850 |
| S-346 | MENTAL HEALTH & SUBSTANCE ABUSE SPCL FD The purpose of the fund is to deposit all revenue collected from treatment services rendered by mental health and substance abuse programs operated by the State. | 7,316,091 | 5,114,474 | 48,023,952 | 10.65% | 51,286,931 |
| S-319 | ELECTRONIC DEVICE RECYCLING FUND Encourage recycling of electronic devices sold in the State to divert waste and leaching of possible hazardous materials components from landfills. | 373,043 | 206,448 | 1,855,829 | 11.12% | 2,102,539 |
| S-309 | STATE HEALTH PLANNING & DEVELOPMNT SP FD* Support expenses associated with Agency duties as mandated by Chapter 323D HRS. | 61,278 | 78,370 | 603,819 | 12.98% | 530,829 |
| S-310 | OFFICE OF HEALTH CARE ASSURANCE SPL FND The Hospital and Medical Facilities special fund was enacted in the 1999 Legislature and amended in the 2002 Legislature to allow for deposit of all monies collected by the department in licensing fees and penalties to be expended to assist in offsetting educational program expenses to enhance the capacity of the program to improve public outreach efforts and consultations to industries, educate the public, department staff and providers by the Office of Health Care Assurance (OHCA). | 51,734 | 16,812 | 82,299 | 20.43% | 125,735 |
| S-334 | DISABILITY & COMM ACCESS BOARD Payment of costs associated with the sign language interpreter credentialing program and for operating and payment costs associated with blueprint reviews under HRS~103-50. | 1,074,902 | 777,385 | 3,752,730 | 20.72% | 3,939,584 |

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|--|-----------------|------------------|------------------------|---------|-----------------------|
| S-342 | <p>ENVIRONMENTAL RESPONSE REVOLVING FUND</p> <p>Fund emergency response actions as well as oil spill planning, prevention, preparedness, education, research, training, removal, and remediation. Includes accounts for (1) Local Emergency Planning Committees (LEPC5) by means of the Emergency Planning and Community Right to Know Act (EPCRA) filing fees used for administration and oversight of Chapter 128D, HRS; and (2) Voluntary Response Program which allows for voluntary actions taken by a party in response to hazardous substance releases and threats of diseases with a provision for relief from liability for an eligible party used for the purpose of administration and oversight pursuant to Section 128D-2, HRS. Per Section 128D-2, moneys from the fund shall be expended by the department for the following: (1) Removal, remediation, and detection of oil and pollutant or contaminant releases; (2) Removal and remediation of hazardous waste and any other solid, liquid, or gaseous substance that may harm the environment; and (3) The payment of costs listed under section 128D-4(c).</p> | 2,601,304 | 1,035,229 | 4,986,317 | 20.76% | 5,819,549 |
| S-331 | <p>EARLY INTERVENTION SPECIAL FUND</p> <p>To generate revenues to reinvest into the early intervention services for the at-risk, zero-to-three population; and to expand and enhance early intervention services for infants and toddlers with special needs.</p> | 406,498 | 351,756 | 1,571,446 | 22.38% | 1,636,334 |
| S-341 | <p>WATER POLLUTION CONTROL REVOLVING FUND</p> <p>Provide low interest loans to counties and private entities for wastewater project construction including non-point source pollution projects.</p> | 45,342,567 | 37,517,766 | 166,619,113 | 22.52% | 177,661,107 |
| S-305 | <p>COMMUNITY HEALTH CENTERS SPECIAL FUND</p> | 8,540,677 | 5,192,099 | 22,247,620 | 23.34% | 25,116,093 |
| S-349 | <p>CLEAN AIR SPECIAL FUND</p> <p>Establish and collect fees from covered, noncovered and agricultural burning permit sources.</p> | 5,890,390 | 4,009,552 | 12,712,630 | 31.54% | 13,943,724 |
| S-336 | <p>WASTEWATER TREATMENT CERTI BOARD SPL FND*</p> <p>Establish and collect fees for applications, conduct examinations, issue or renew certificates pursuant to 340B, HRS.</p> | 17,216 | 18,997 | 57,422 | 33.08% | 54,498 |
| S-340 | <p>ENVIRONMENTAL HTH PGM ENHANCE/EDUCATE FD</p> <p>Enhance capacity of environmental health programs to improve public outreach, educate public and professionals, plan for future and emerging needs, and provide trainings to maintain competencies among environmental health professionals.</p> | 3,342,296 | 1,864,099 | 5,589,729 | 33.35% | 6,836,262 |

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|--|-----------------|------------------|------------------------|--------------|-----------------------|
| S-348 | <p>ENVIRONMENTAL MANAGEMENT SPECIAL FUND</p> <p>Fund statewide education, demonstration, market development programs; provide training for municipal solid waste operators; & fund glass recovery programs. Amended by Act 173/00 to collect motor vehicle tire surcharge (Sec 3421-B HRS) & fines or penalties for violations pursuant to Sec 342I-J HRS. Amended by Act 176/02 to fund statewide beverage container redemption & recycling program in a separate special fund 5 313 H 372, the Deposit Beverage Container Special Fund.</p> | 1,434,117 | 1,051,853 | 3,066,831 | 34.30% | 3,518,581 |
| S-397 | <p>MEDICAL MARIJUANA REGISTRY & REG SPEC FD</p> <p>Act 241, SLH 215; Medical cannabis dispensary license fees and fines are collected and expensed for the establishment, hiring, and filling positions to carry out the activities of Medical Cannabis Dispensary program.</p> | 655,752 | 613,771 | 1,585,998 | 38.70% | 1,487,084 |
| S-322 | <p>NOISE, RADIATION, & INDOOR AIR QUALTY SF*</p> <p>Implement mandated functions and activities of the Indoor and Radiological Health Branch.</p> | 154,376 | 166,370 | 392,366 | 42.40% | 398,118 |
| S-364 | <p>MEDICAL MARIJUANA REGISTRY SPECIAL FUND</p> <p>(1) To offset the cost of the processing and issuance of patient registry identification certificates and primary caregiver registration certificates; (2) To fund positions authorized by the legislature; (3) To establish and manage a secure and confidential database; and (4) For any other expenditure necessary, as authorized by the legislature, to implement a medical marijuana registry program.</p> | 837,003 | 547,237 | 1,221,234 | 44.81% | 1,538,336 |
| S-337 | <p>HAWAII ORGAN & TISSUE EDUCATION SPCL FND</p> <p>The fund consists of a \$1.00 donation collected at the time of motor vehicle registration and those funds shall be used exclusively for public education programs and activities on organ, tissue and eye donations.</p> | 38,436 | 28,789 | 62,346 | 46.18% | 73,166 |
| S-314 | <p>NEUROTRAMA SPECIAL FUND*</p> <p>Funding and contracting for services relating to neurotrauma; for education; assistance to individuals and families to identify and obtain access to services; maintenance of a registry of neurotrauma injuries within Hawai'i; and necessary administrative expenses not to exceed two percent (2%) of the total amount collected.</p> | 726,777 | 892,884 | 1,868,835 | 47.78% | 1,655,320 |
| | | | | | TOTAL | \$ 349,976,663 |

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--|--|-----------------|------------------|------------------------|---------|-----------------------|
| Department of Hawaiian Home Lands | | | | | | |
| S-325 | <p>PLANNG & DEV FOR HAWAIIAN HOMESTEADS*</p> <p>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.</p> <p>Section 4 of the Hawai'i 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).</p> <p>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).</p> | 0 | 1,402 | 62,988 | 2.23% | 61,585 |
| S-302 | <p>HAWAIIAN HOME LOAN FUND (REVOLVING)</p> <p>The Hawaiian Home Loan Fund was established in 1921 as a revolving fund. Section 4 of the Hawai'i 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.</p> <p>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).</p> | 297,915 | 130,317 | 2,917,120 | 4.47% | 3,235,701 |
| S-398 | <p>PROTOCOL FUNDS FOR EXECUTIVE HEADS</p> | 0 | 366 | 5,870 | 6.23% | 8,370 |

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|--|-----------------|------------------|------------------------|---------|-----------------------|
| S-323 | <p>HAWAIIAN HOME GENERAL HOME LOAN FUND 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.</p> | 10,424,591 | 5,601,745 | 30,518,301 | 18.36% | 36,155,735 |
| S-350 | <p>DHHL REVENUE BOND SPECIAL FUND* 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 Bond Series 2009. On July 25, 2017, the DHHL successfully priced-the \$30,940,000 Revenue Bond, Series 2017. Proceeds were used to refund \$36,640,000 Revenue Bond Series 2009.</p> | 2,743,729 | 3,145,218 | 11,361,398 | 27.68% | 11,889,248 |

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|--|-----------------|------------------|------------------------|--------------|-----------------------|
| S-325 | <p>PLANNING & DEVELOPMENT FOR HAWN HOMESTDS</p> <p>In 1959, the Hawai'i 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.</p> <p>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).</p> <p>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).</p> | 16,830,314 | 16,284,057 | 38,103,316 | 42.74% | 31,373,507 |
| | | | | | TOTAL | \$ 82,724,146 |

| Judiciary | | | | | | |
|-----------|---|-----------------|------------------|------------------------|--------------|-----------------------|
| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
| S-352 | COURT INTERPRETING SERVICES REVOLVING FD* | 13,702 | 17,822 | 41,623 | 42.82% | 37,111 |
| | | | | | TOTAL | \$ 37,111 |

| Department of Human Services | | | | | | |
|------------------------------|--|-----------------|------------------|------------------------|---------|-----------------------|
| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
| S-382 | NURSING FACILITY SUSTAINABILITY PROG SF | 0.0 | 0.0 | 166,326 | 0.00% | 166,326 |
| S-368 | NURSING FACILITY SUSTAINABILITY SP FUND | 0.0 | 0.0 | 28,097 | 0.00% | 28,097 |
| S-302 | GENERAL SUPPORT FOR HEALTH CARE PAYMENTS | 0.0 | 0.0 | 14,355 | 0.00% | 14,355 |
| S-801 | KAPOLEI INTERMEDIATE, OAHU-DESIGN | 0.0 | 0.0 | 6,509 | 0.00% | 6,509 |
| S-339 | FINANCIAL ASSISTANCE FOR HOUSING | 0.0 | 0.0 | 1,769 | 0.00% | 1,769 |
| S-803 | L/S CIP-MASTER PLN, SITE STUD, S/W-PLN | 0.0 | 0.0 | 1,241 | 0.00% | 1,241 |

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|--|-----------------|------------------|------------------------|--------------|-----------------------|
| S-336 | HHA - EQUIPMENTAL RENTAL The offices pay rental fees into the fund, which are used to replace equipment after it is retired. | 12,916.37 | 2,664.45 | 752,159 | 0.35% | 767,116 |
| S-335 | HHA - EQUIPMENTAL RENTAL Fund was established to purchase vehicles for administrative and area offices. | 56,936.21 | 2,031.76 | 503,181 | 0.40% | 594,267 |
| S-350 | RANDOLPH-SHEPPARD REVOLVING ACCOUNT Income from vending machines on federal property to be disbursed to blind vendors and for upgrading vending facility program. | 924,097.79 | 673,386.40 | 1,649,002 | 40.84% | 2,004,438 |
| S-337 | HOUSING FOR ELDERS REVOLVING FUND Funds are expended for management, operation and maintenance of all Elderly Housing Projects. | 2,242,907.77 | 1,791,194.46 | 3,946,450 | 45.39% | 4,537,020 |
| | | | | | TOTAL | \$ 8,121,138 |

Department of Labor and Industrial Relations

| | | | | | | |
|-------|---|-----------|-----------|-----------|--------------|----------------------|
| S-350 | HUMAN TRAFFICKING VICTIM SVCS SPEC FUND | 160 | 0 | 1,080 | 0.00% | 1,080 |
| S-330 | HOISTING MACHINE OPER CERT REVOLVING FND* Certification of hoisting machine operators | 32,565 | 34,554 | 338,452 | 10.21% | 343,467 |
| S-311 | GENERAL ADMINISTRATION | 185,540 | 109,750 | 653,134 | 16.80% | 713,503 |
| S-316 | WORKFORCE DEVELOPMENT | 1,363,337 | 1,017,737 | 3,543,825 | 28.72% | 4,145,199 |
| S-313 | UNEMPLOYMENT INSURANCE PROGRAM Payment of refunds, interest, and expenditures deemed necessary in the administration of this chapter for which no allocation of federal administration funds have been made. | 1,091,480 | 2,530,040 | 7,772,861 | 32.55% | 6,004,656 |
| | | | | | TOTAL | \$ 11,207,905 |

Department of Accounting and General Services

| | | | | | | |
|-------|---|---|---|---------|-------|---------|
| S-366 | WORKS OF ART SPECIAL FUND | 0 | 0 | 250,000 | 0.00% | 250,000 |
| S-362 | DLNR KAUAI DAMS & RESERVOIRS | 0 | 0 | 132,314 | 0.00% | 132,314 |
| S-496 | UHM, KRAUSS HALL COMPLEX REN, OAHU-CONS | 0 | 0 | 106,097 | 0.00% | 106,097 |
| S-800 | MAUI LANI ELEMENTARY, MAUI-CON | 0 | 0 | 90,859 | 0.00% | 90,859 |
| S-335 | LEEWARD COAST HOMELESS PROJECT | 0 | 0 | 57,116 | 0.00% | 57,116 |
| S-359 | STATE FOUNDATION ON CULTURE & THE ARTS* | 0 | 0 | 9,890 | 0.00% | 9,890 |

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|--|-----------------|------------------|------------------------|--------------|-----------------------|
| S-495 | UHM, KRAUSE HALL COMPLEX RENOV, OAHU-CON | 0 | 0 | 6,955 | 0.00% | 6,955 |
| S-496 | UHM-KRAUSS HALL RENOVATIONS, OAHU-DESIGN | 0 | 0 | 3,792 | 0.00% | 3,792 |
| S-494 | UHM, KRAUSE HALL COMPLEX RENOV, OAHU-DES | 0 | 0 | 3,637 | 0.00% | 3,637 |
| S-497 | UHM-KRAUSS HALL RENOVATIONS, OAHU-CONSTR | 0 | 0 | 463 | 0.00% | 463 |
| S-805 | KEANAE BASEYD, FAC & FUEL TNKS, MAUI-DES | 0 | 0 | 311 | 0.00% | 311 |
| S-939 | UHM, WOMEN'S SOFTBALL STAD, OAHU-DES | 0 | 0 | 307 | 0.00% | 307 |
| S-495 | UHM, KRAUSS HALL COMPLEX REN, OAHU-DES | 0 | 0 | 49 | 0.00% | 49 |
| S-369 | STATE OFC BLDGS,S/W-WORKS OF ART NEW CON | 0 | 40,947 | 438,685 | 9.33% | 377,160 |
| S-313 | SUPPLIES, SERVICES & EQUIP FOR CIP PROJ CIP projects are assessed for supplies, services and equipment expended for CIP projects. | 454,327 | 158,911 | 978,548 | 16.24% | 1,166,897 |
| S-368 | KEKUANA OA BUILDING-FURNTURE & EQP | 0 | 143,166 | 512,522 | 27.93% | 382,118 |
| S-319 | WORKS OF ART SPECIAL FUND To integrate art into the built environment. | 5,521,907 | 4,071,985 | 13,810,525 | 29.48% | 14,889,280 |
| S-333 | INFORMATION MGMT & TECHNOLOGY SVCS | 1,311,163 | 946,120 | 2,797,628 | 33.82% | 2,979,243 |
| S-341 | ENHANCED 911 SPCL FND (NOT S/T) The purpose of this fund is to account for the collection of the surcharges from the wireless phone users and distribution of funds to the Public Safety Answering Points (PSAPs) and wireless carriers to upgrade the 911 system to be able to identify and locate wireless 911 callers. | 11,366,173 | 8,760,917 | 25,000,442 | 35.04% | 27,169,558 |
| S-354 | PARKING CONTROL REPAIRS & MAINTENANCE | 0 | 378,332 | 866,974 | 43.64% | 920,995 |
| S-360 | KEKUANA OA BLDG RENO PUC 103 & ALARM SYS | 0 | 16,109 | 33,496 | 48.09% | 32,673 |
| | | | | | TOTAL | \$ 48,579,714 |

| Department of Attorney General | | | | | | |
|--------------------------------|-------------------------------------|---|---|-------|-------|-------|
| S-399 | LEGISLATIVE RELIEF FOR CLAIMS - DOT | 0 | 0 | 1,216 | 0.00% | 1,216 |

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--------|---|-----------------|------------------|------------------------|--------------|-----------------------|
| S-350 | INTERNET CRIMES AGAINST CHILD SF To collect court ordered fees for use in the Internet Crimes Against Children (ICAC) program. | 50,369 | 8,333 | 71,996 | 11.57% | 126,283 |
| S-305 | DNA REGISTRY SPECIAL FUND* Pursuant to HRS section 706-603, moneys in the DNA registry special fund shall be used for DNA collection, DNA testing, and related costs of recording, preserving, and disseminating DNA information pursuant to chapter 844D. | 32,105 | 140,005 | 536,100 | 26.12% | 326,107 |
| | | | | | TOTAL | \$ 453,606 |

| Department of Budget and Finance | | | | | | |
|---|---|------------|---|-------------|--------------|-----------------------|
| S-355 | EMERGENCY AND BUDGET RESERVE FUND Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues. | 74,785,563 | 0 | 303,155,766 | 0.00% | 325,911,080 |
| S-354 | EMERG & BUDGET RESERVE FND SEPARATE ACCT Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues. | 17,442,027 | 0 | 51,919,229 | 0.00% | 52,326,080 |
| | | | | | TOTAL | \$ 378,237,160 |

| Department of Human Resources Development | | | | | | |
|--|---|---------|--------|-----------|--------------|---------------------|
| S-310 | HUMAN RESOURCES DEVELOPMENT SPECIAL FUND The purpose of this fund is to support and facilitate the Department's entrepreneurial initiatives, training activities, and programs for government employees. | 195,289 | 64,707 | 1,893,639 | 3.42% | 2,015,678 |
| | | | | | TOTAL | \$ 2,015,678 |

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|--|--|-----------------|------------------|------------------------|--------------|-----------------------|
| Department of Commerce and Consumer Affairs | | | | | | |
| S-302 | CABLE TELEVISION To foster the development of responsive and reliable cable communications services for the people of Hawai'i, by promoting the public interest in authorizations by the State regarding cable franchises; regulate basic cable rates and service to ensure compliance with applicable State and Federal law; expand and operate the statewide Institutional Network; and continue the availability of public, education and government cable access. Additional responsibilities due to Act 199 tasked CATV to implement activities to create ubiquitous access to high speed broadband at affordable prices throughout the State. | 3,089,097 | 1,666,355 | 9,752,597 | 17.09% | 11,023,754 |
| S-323 | OFFC CONSUMER PROTECT-UNFAIR/DECEP PRAC To protect Hawai'i Consumers utilizing investigative resources, civil enforcement actions, and consumer protection. | 3,913,825 | 2,281,923 | 9,278,308 | 24.59% | 11,160,174 |
| S-317 | CAPTIVE INSURANCE ADMINISTRATIVE FUND The fund shall be expended by the Insurance Commissioner to carry out his/her duties and obligations under article 19 of chapter 431, HRS. | 2,752,813 | 1,902,429 | 7,650,448 | 24.87% | 8,562,777 |
| S-303 | PUC SPCL FD ALLOCATION-CONSUMER ADVOCACY To fund the operations of the Division of Consumer Advocacy. | 4,407,816 | 3,493,979 | 9,230,218 | 37.85% | 10,218,187 |
| S-306 | COMPLIANCE RESOLN FD-BUSINESS REGIST FEE To fund the operations of the Business Registration Division. | 11,334,247 | 7,540,652 | 18,964,245 | 39.76% | 22,964,782 |
| S-398 | PROTOCOL FUNDS FOR EXECUTIVE HEADS | 0 | 763 | 1,800 | 42.37% | 1,872 |
| S-320 | FINANCIAL SERVICES REGULATION To allow the Commissioner to appoint examiners to examine the affairs of financial institutions, escrow depositories, money transmitters, mortgage loan originators, mortgage loan originator companies, and mortgage services; to appoint any necessary administrative support personnel; and to pay for any expenses incurred during examinations or necessary for the education and training of personnel and other expenses related to examinations and administrative costs as well as to support the entire program of the Division of Financial Institutions (DFI). | 5,586,667 | 4,913,861 | 11,258,521 | 43.65% | 11,498,910 |
| | | | | | TOTAL | \$ 75,430,456 |

Review of Special and Revolving Fund Accounts with Balances that Significantly Exceed Expenditures and Transfers Out from Fiscal Years 2017 to 2019

| F-ACCT | Account Title | Average Revenue | Average Cash Out | Average Ending Balance | Percent | FY2019 Ending Balance |
|------------------------------------|---|-----------------|------------------|------------------------|-----------------------------------|-------------------------|
| Department of Taxation | | | | | | |
| S-395 | UNEMPLOYMENT TAX CLEARANCE-1ST DIV-HON These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund. | 0 | 0 | 484,121 | 0.00% | 484,121 |
| S-396 | UNEMPLOYMENT TAX CLEARANCE-2ND DIV-MAUI These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund. | 282 | 0 | 1,937 | 0.00% | 2,218 |
| S-397 | UNEMPLOYMENT TAX CLEARANCE-3RD DIV-HAW These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund. | 0 | 0 | 435 | 0.00% | 435 |
| S-325 | CIGARETTE TAX STAMP ADMIN SPECIAL FUND To provide funding to administer and operate the cigarette tax stamp program. | 208,456 | 113,267 | 914,305 | 12.39% | 1,003,076 |
| | | | | | TOTAL | \$ 1,489,850 |
| Department of Public Safety | | | | | | |
| S-350 | AUTO VICTIM INFO & NOTIFICATON SYS SF This fund was established as the Automated Victim Information & Notification System Special Fund. | 266,778 | 108,874 | 890,206 | 12.23% | 1,046,606 |
| | | | | | TOTAL | \$ 1,046,606 |
| | | | | | ENDING BALANCE GRAND TOTAL | \$ 2,287,841,920 |

Methodology

The data underlying this report was gathered from the Data Mart system that provides financial information to state department heads, division administrators, program managers, branch supervisors, project managers, and departmental accounting staff. Data from the Financial Accounting and Management Information System (FAMIS) is downloaded into Data Mart daily, and Data Mart has download functions that allow departments to perform departmental data analysis and reporting on financial data. Data Mart is read-only so no changes can be made to the data. Our report uses the Account Summary downloads for fiscal years ending June 30, 2017, 2018, and 2019; no other data outside of the data gathered from Data Mart were considered.

We focused on special and revolving fund accounts. Trust funds and trust accounts were excluded since moneys in those accounts are subject to material legal restrictions. A trust fund is a fund in which designated persons or classes of persons have a vested beneficial interest of equitable ownership, or one created or established by a gift, grant, contribution, devise, or bequest that limits the use of the fund to designated objects of purposes. Section 37-62, Hawai‘i Revised Statutes. A trust account is a separate holding or clearing account for state agencies; they also serve as accounting devices to credit or charge agencies or projects for payroll or other costs. Because of these and other restrictions on trust funds or trust accounts, moneys in such accounts are significantly less likely to be transferable to the General Fund, and for that reason have not been included in this report.

We included fund purposes only for those accounts included in departments’ non-general fund reports to the 2020 Legislature and presented them as written.