

INSTRUCTIONS
To Complete Forms of Department Financial Information Required for the
Preparation of the State of Hawaii's Comprehensive Annual Financial Report
(CAFR)

In accordance with Section 40-4, Hawaii Revised Statutes, we are requesting financial information to assist in the preparation of the State of Hawaii's CAFR.

The following financial information is requested:

1. Cash held outside the State Treasury and the amount covered by federal deposit insurance or by collateral.

(Provide as much detail as possible regarding insurance and collateral)

2. Investments held outside the State Treasury.

3. Inventories – consumable office supplies if greater than \$25,000.

(Do not include furniture and equipment. Only pens, papers, binders etc.)

4. Prepaid expenses.

(These are expenses that are paid in advance but have future benefits. Example: insurance)

5. Liabilities:

- a) Vouchers payable: For vendor invoices not paid as of June 30, 20XX for goods received or services rendered prior to July 1, 20XX. A listing of transactions should include the transaction code, appropriation account (F-FY-ACCT), object code, amount, vendor name, invoice number, invoice date, comptroller voucher number, department voucher number, and processing date for invoices paid between July 1, 20XX and the response date. Detail amounts should be summarized by fund. Totals for encumbered and unencumbered payments are required for General Fund only.

Additional reporting requirements for the following departments:

- DOT-Highways and DOE – provide separate totals for special CIP accounts and non-CIP accounts.
- DLIR – provide separate totals for Unemployment Compensation accounts and other special fund accounts
- Health – do not include Water Pollution Control and Drinking Water Revolving Fund accounts.
- Human Services – provide separate totals for Med-Quest special fund accounts and other special fund accounts.

- DLNR – provide separate totals for Small Boats special fund accounts and other special fund accounts.

Prior to submitting the information departments should analyze large fluctuations from the prior year. Departments are also requested to report any amounts identified after the initial submission.

- b) **Accrued Payroll:** For wages and salaries including overtime earned as of June 30, 20XX, but paid after June 30, 20XX. Information should include regular salaries paid on July 5, 20XX for “lagged employees” and on July 20, 20XX for “after-the-fact” employees. “After-the-fact” employees are salaried employees hired after June 30, 1998 not belonging to bargaining units 5 and 7 as well as temporary and part-time employees. The information should be summarized by fund with subtotals for encumbered and unencumbered payments for General Fund only. Details supporting the information being submitted should be maintained by the departments and be made available to the auditors if requested.

Same additional reporting requirements for vouchers payable apply to accrued payroll information.

- c) **Revenue Bonds Payable, Certificates of Participation, Equipment Lease Purchase Agreements:** Amount outstanding as of June 30, 20XX and debt service requirements to maturity. Debt service requirements should be reflected separately for principal and interest for each of the next five fiscal years and in aggregate of five fiscal years thereafter.
- d) **Other Accrued Liabilities:** List should include a brief description of the nature of each liability.

6. Lease commitment footnote disclosure information:

- a) Rent expenditures for operating leases paid in fiscal year June 30, 20XX.
- b) Future minimum lease commitments for noncancelable operating leases.
- c) Future minimum lease payments for all capital leases as of June 30, 20XX not reported in 5 (c) above.

If a department does not have any of the above items, please disclose in your response.

Information on accounts, notes and loans receivable, accrued vacation and sick leave, petty cash balances, investments, and capital assets will be requested for separately.

All financial information should be submitted in an Excel spreadsheet to wayne.m.horie@hawaii.gov by the 5th work day of October. The sample Excel spreadsheets can be found on the Accounting Division’s webpage at <http://hawaii.gov/dags/accounting-division>.

If you have any questions, please call Wayne Horie at 586-0601.