

STATE OF HAWAII  
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES  
ANNUAL REPORT ON ADMINISTRATIVELY ESTABLISHED  
FUNDS AND ACCOUNTS  
FOR THE PERIOD JULY 1, 2018 THROUGH JUNE 30, 2019

SUBMITTED TO  
THE THIRTIETH STATE LEGISLATURE  
IN RESPONSE TO HAWAII REVISED STATUTES, SECTION 37-52.5

**STATE OF HAWAII  
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES  
ANNUAL REPORT ON ADMINISTRATIVELY ESTABLISHED  
ACCOUNTS AND FUNDS**

**January 2020**

**Submitted to the Thirtieth State Legislature  
(As required by Section 37-52.5, Hawaii Revised Statutes)**

Pursuant to Hawaii Revised Statutes (HRS) Section 37-52.5, each department or agency shall submit to the Legislature a report at least 20 days prior to the convening of each regular session that includes: (1) a list of all administratively established accounts or funds; and (2) all revenues, expenditures, encumbrances, and ending balances of each account or fund.

The following are the administratively established accounts and funds for the Department of Accounting and General Services for Fiscal Year (FY) 2019.

Report on Administratively Created Accounts and Funds  
for Submittal to the 2019 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-889  
 Name of Fund: Stadium Manager's Discretionary Fund  
 Legal Authority: Administratively Created

Contact Name: Russell Uchida  
 Phone: 483-2753  
 Fund type (MOF): Special Fund (B)  
 Appropriation Acct. No.: S-XX-318-M

**Intended Purpose:**

The fund authorizes expenditures at the discretion of the stadium manager for promotion and other stadium purposes.

**Current Program Activities/Allowable Expenses:**

Not Applicable

Financial Data			
		FY 2018	FY 2019
		(actual)	(actual)
Beginning Cash Balance		1,004	1,301
Revenues			
Expenditures		1,426	2,667
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
JV 2018-03, 7/1/2017 to S-318		2,500	
JV 2018-33, 11/22/17 from S-318		(56)	
JV 2018-36, 12/14/2017 from S-318		(721)	
JV 2019-03, 7/1/18 from S-307			2,500
JV 2019-08, 8/10/18 to S-307			(480)
Net Total Transfers		1,723	2,020
Ending Cash Balance		1,301	654
Encumbrances		1,216	654
Unencumbered Cash Balance		85	-

Report on Administratively Created Accounts and Funds  
for Submittal to the 2019 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-130  
 Name of Fund: Hawaii Health data Center CCIIO CY-III  
 Legal Authority Administratively Created

Contact Name: Catherina Pratt  
 Phone: 587-9755  
 Fund type (MOF) Other Federal Funds (P)  
 Appropriation Acct. No. S-XX-500-M

**Intended Purpose:**

Obtain use and analyze multiple data streams to form a state-wide data depository that offers unprecedented detail and insight into the state's health care system. The Center for Consumer Information and Insurance Oversight (DDIIO) awarded these Cycle II and Cycle IV grants to develop an All Payer Claims Database (ACPD) as a component in the Hawaii Health Data Center (HHDC). The purpose of the HHDC is to develop these technological tools in order to support health insurance rate review, increase transparency in health care pricing and contribute to health care innovation in Hawaii.

**Current Program Activities/Allowable Expenses:**

The Program contracted with the University of Hawaii Telecommunications and Social Informatics Research Program (UH TASI) to provide APCD data depository and analytic services. Program is actively pursuing use of State's data sources. Per federal grant guidelines and the notice of award, the program is allowed to hire employees, contract for goods and services, and purchase equipment and supplies. Additional expenses, such as travel, are allowed when approved by the federal granting agency.

Financial Data			
		FY 2018	FY 2019
		(actual)	(actual)
Beginning Cash Balance		12,648	13,111
Revenues		229,133	1,053,545
Expenditures		228,670	1,066,656
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		-	-
Ending Cash Balance		13,111	-
Encumbrances		1,052,437	
Unencumbered Cash Balance		(1,039,326)	-

Report on Administratively Created Accounts and Funds  
for Submittal to the 2019 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-130  
 Name of Fund: Hawaii Health data Center CCIIO CY-IV  
 Legal Authority Administratively Created

Contact Name: Catherina Pratt  
 Phone: 587-9755  
 Fund type (MOF) Other Federal Funds (P)  
 Appropriation Acct. No. S-XX-501-M

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Obtain use and analyze multiple data streams to form a state-wide data depository that offers unprecedented detail and insight into the state's health care system. The Center for Consumer Information and Insurance Oversight (DDIIO) awarded these Cycle II and Cycle IV grants to develop an All Payer Claims Database (ACPD) as a component in the Hawaii Health Data Center (HHDC). The purpose of the HHDC is to develop these technological tools in order to support health insurance rate review, increase transparency in health care pricing and contribute to health care innovation in Hawaii.

**Current Program Activities/Allowable Expenses:**

The Program contracted with the University of Hawaii Telecommunications and Social Informatics Research Program (UH TASI) to provide APCD data depository and analytic services. Program is actively pursuing use of State's data sources. Per federal grant guidelines and the notice of award, the program is allowed to hire employees, contract for goods and services, and purchase equipment and supplies. Additional expenses, such as travel, are allowed when approved by the federal granting agency.

Financial Data			
		FY 2018	FY 2019
		(actual)	(actual)
Beginning Cash Balance		14,575	12,857
Revenues		368,325	713,657
Expenditures		370,043	726,514
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		-	-
Ending Cash Balance		12,857	-
Encumbrances		543,367	
Unencumbered Cash Balance		(530,510)	-

Report on Administratively Created Accounts and Funds  
for Submittal to the 2019 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-231  
 Name of Fund: Temporary Deposits-Administrative Services Office  
 Legal Authority Administratively Created

Contact Name: Wendell Asuka  
 Phone: 831-7934  
 Fund type (MOF) Trust (Clearing) (T)  
 Appropriation Acct. No. T-XX-904-M

**Intended Purpose:**

The purpose of this trust fund is to account for the deposits of salary overpayment amounts collected from employees after the employee and the division has reached a mutual agreement regarding the repayment amount.

**Current Program Activities/Allowable Expenses:**

N/A

Financial Data			
		FY 2018	FY 2019
		(actual)	(actual)
Beginning Cash Balance		10,650	9,772
Revenues		5,449	0
Expenditures		6,327	0
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		-	-
Ending Cash Balance		9,772	9,772
Encumbrances			
Unencumbered Cash Balance		9,772	9,772

Report on Administratively Created Accounts and Funds  
for Submittal to the 2019 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-252  
 Name of Fund: Temporary Deposits-Automotive Management  
 Legal Authority Administratively Created

Contact Name: Larissa Ho  
 Phone: 586-0350  
 Fund type (MOF) Trust (T)  
 Appropriation Acct. No. T-XX-905-M

**Intended Purpose:**

Establish an account for gate card deposit fees collected from parking assignees. Deposits are returned to assignees upon cancellation of the parking assignment and the return of the gate card.

**Current Program Activities/Allowable Expenses:**

Deposits are collected from assignees, checks are written to assignees who return gate cards upon cancellation of parking assignment.

Financial Data			
		FY 2018	FY 2019
		(actual)	(actual)
Beginning Cash Balance		76,465	79,725
Revenues		14,500	14,630
Expenditures		11,240	10,180
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		-	-
Ending Cash Balance		79,725	84,175
Encumbrances			
Unencumbered Cash Balance		79,725	84,175

Report on Administratively Created Accounts and Funds  
for Submittal to the 2019 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-881  
 Name of Fund: State Foundation on Culture and the Arts  
 Legal Authority Administratively Created

Contact Name: Susan Naanos  
 Phone: 586-0773  
 Fund type (MOF) Trust (T)  
 Appropriation Acct. No. T-XX-908-M

**Intended Purpose:**

To support the SFCA in perpetuating culture and the arts in Hawaii. This is an account into which donations and private contributions, donations and Hawaii State Art Museum facility rental income are deposited.

**Current Program Activities/Allowable Expenses:**

All SFCA programs are eligible to deposit funds in the Trust account/Programs and purposes are determined by SFCA executive director and expenditures subject to the approval of the Comptroller.

Financial Data			
		FY 2018	FY 2019
		(actual)	(actual)
Beginning Cash Balance		274,548	230,322
Revenues		4,986	21,323
Expenditures		49,212	54,787
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		-	-
Ending Cash Balance		230,322	196,858
Encumbrances		35,359	59,582
Unencumbered Cash Balance		194,963	137,276



Report on Administratively Created Accounts and Funds  
for Submittal to the 2019 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-103  
 Name of Fund: Central Payroll Clearance  
 Legal Authority Administratively Created

Contact Name: Ladea Nash  
 Phone: 586-0599  
 Fund type (MOF) Trust (Clearance) (T)  
 Appropriation Acct. No. T-XX-915-M

**Intended Purpose:**

This trust account serves as a clearing account to facilitate the processing, disbursement and reconciliation of the State's payroll.

**Current Program Activities/Allowable Expenses:**

Semi-monthly payroll expenditures.

Financial Data			
		FY 2018	FY 2019
		(actual)	(actual)
Beginning Cash Balance		41,011	19,760
Revenues		3,830,915,871	3,931,501,686
Expenditures		3,830,937,122	3,931,054,286
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		-	-
Ending Cash Balance		19,760	467,160
Encumbrances		0	0
Unencumbered Cash Balance		19,760	467,160

Report on Administratively Created Accounts and Funds  
for Submittal to the 2019 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-889  
 Name of Fund: Temporary Deposits - Stadium Authority  
 Legal Authority: Administratively Created

Contact Name: Russell Uchida  
 Phone: 483-2753  
 Fund type (MOF) Trust (T)  
 Appropriation Acct. No. T-XX-918-M

**Intended Purpose:**

This fund was established to temporarily hold scoreboard advertising receipts that will be subsequently distributed to the proper appropriation accounts.

**Current Program Activities/Allowable Expenses:**

Not applicable

Financial Data			
		FY 2018	FY 2019
		(actual)	(actual)
Beginning Cash Balance		97,619	92,441
Revenues		0	0
Expenditures		41,700	0
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
JM0317, 7/28/2017 return cash		36,522	
Net Total Transfers		36,522	-
Ending Cash Balance		92,441	92,441
Encumbrances		0	0
Unencumbered Cash Balance		92,441	92,441

Report on Administratively Created Accounts and Funds  
for Submittal to the 2019 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-111  
 Name of Fund: Hawaii State Archives-Private Grant  
 Legal Authority: Administratively Created

Contact Name: Adam Jansen  
 Phone: 586-0310  
 Fund type (MOF): Trust (T)  
 Appropriation Acct. No.: T-XX-935-M

**Intended Purpose:**

Funds in this Trust will be used in support of the State Archives' initiatives to preserve and make accessible the records of the Public Archives

**Current Program Activities/Allowable Expenses:**

Scanning contract with US Imaging of digitize Foreign Office and Executive records, 1790-1900

Financial Data			
		FY 2018	FY 2019
		(actual)	(actual)
Beginning Cash Balance		-	-
Revenues		0	500,000
Expenditures		0	0
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
JT1602 6/30/19			3,850
Net Total Transfers		-	3,850
Ending Cash Balance		-	503,850
Encumbrances		0	0
Unencumbered Cash Balance		-	503,850