

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
040	SHORT-TERM CASH INVESTMENTS	
	040001	Certificates of Deposits
	040002	Repurchase Agreements
	040003	Airline Travel Card Deposit
	040004	Treasury Bills
050	TAXES RECEIVABLE, CURRENT	
	050001	Corporation Net Income
	050002	Individual Net Income
	050003	Public Service Companies
	050004	Franchise
	050005	General Excise
	050006	Inheritance
	050007	Liquid Fuel
	050008	Liquor
	050009	Tobacco
	050010	Unemployment Compensation
	050011	Agricultural Unemployment
	050999	Unassigned

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
060	TAXES RECEIVABLE, DELINQUENT	
	060001	Corporation Net Income
	060002	Individual Net Income
	060003	Public Service Companies
	060004	Franchise
	060005	General Excise
	060006	Inheritance
	060007	Liquid Fuel
	060008	Liquor
	060009	Tobacco
	060010	Unemployment Compensation
	060011	Agricultural Unemployment
	060012	Uncollectible Delinquent Taxes
	060999	Unassigned

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
070	ACCOUNTS RECEIVABLE	
	070001	Home Replacement Loans at Papakolea, Oahu (Act 176, SLH 1972, as amended by Act 170, SLH 1974) - DHHL
	070002	Keaukaha-Waiakea Home Replacement (Act 176, SLH 1974) - DHHL
	070003	Hawaiian Home Replacement Loan Fund
	070004	Hawaiian Home Loan Fund Homesteaders (includes Anahola-Kekaha Loan Fund)
	070005	Hawaiian Home Loan Fund - Others
	070006	Hawaiian Home Farm Loan Fund
	070007	Labor Department Building
	070008	Hawaii Housing Authority
	070009	Additional Receipts Loan Fund - DHHL
	070010	Borrowed Money Fund - DHHL
	070011	Model Cities, Hawaiian Home Lands
	070012	University of Hawaii - Research and Training Projects
	070013	Change Funds
	070014	Hawaiian Home Repair Loan Fund
	070015	Unemployment Compensation Fund
	070016	Fee Simple Residential Conversion of Leased Properties
	070017	Working Capital Fund
	070018	Appraisal Fees
	070019	Hawaiian Home General Loans Funds
	070020	Other Accounts Receivable

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
070	ACCOUNTS RECEIVABLE (continued)	
	070021	United Student Aid Funds - B&F
	070022	Cashiers Marked Money Change - Taxation
	070999	Unassigned
075	ACCRUED ACCOUNTS RECEIVABLE	
	075001	Accounts Receivable - Regular
	075002	Notes Receivable
	075003	Accounts Receivable - Hawaiian Home Lands
	075004	Interest Receivable
	075005	Aviation Fuel Tax
	075006	Accounts Receivable - Federal Aid Claims
	075007	Accounts Receivable - Others

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
080	NOTES AND LOANS RECEIVABLE	
	080001	HHA Mortgage Loans (Act 50/1979
	080002	Lower and Middle Income Resident Loans - HHA
	080003	Downpayment Loans - HHA
	080004	Participation Loans - HHA
	080005	HHA Mortgage Loans Program - HHA
	080006	Industrial Loan Guaranty Act
	080007	Molokai Loans
	080008	Hawaii Invention Development Fund
	080009	Kauai Loans
	080010	Native Hawaiian Rehabilitation Fund - DHHL
	080011	Hawaiian Home Replacement Loans
	080012	Hawaiian Home Repair Loans
	080013	Hawaiian Loan Guarantee Fund - DHHL
	080014	Anahola-Kekaha Loans - DHHL Hawaiian Home Lands
	080015	Additional Receipts Loans - DHHL
	080016	Independent Sugar Growers Loan Program
	080017	Hawaiian Home Farm Loans
	080018	Borrowed Money Loans - DHHL
	080019	Veterans' Loans
	080020	North Kohala Loans

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
080	NOTES AND LOANS RECEIVABLE (continued)	
	080021	Hawaii Agricultural Products Program
	080022	Hawaii Aquaculture Loans
	080023	State Disaster Commercial Loans
	080024	State Depressed Areas Loans
	080025	Commercial Fishing Vessel Maintenance and Repairs Loan Program
	080026	Hawaii Capital Loan Program
	080027	Fisheries New Vessel Construction Program
	080028	Hawaii Development Loans - HHA
	080029	State Higher Educational Loans
	080030	Hawaiian Home General Loans
	080031	State Loans for Certain Employment
	080032	Farmers, Farm Loan Program
	080033	OHA, Economic Development Loans
	080034	Molokai General Hospital
	080035	Rental Assistance Revolving Fund
	080999	Unassigned
100	DUE FROM OTHER FUNDS	
	100001	General Fund
	100002	Special Revenue Funds
	100003	Debt Service Funds

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
100	DUE FROM OTHER FUNDS (continued)	
	100004	Capital Projects Funds
	100005	Enterprise Funds
	100006	Internal Service Funds
	100007	University Funds
	100008	State Hospitals Funds
	100009	Trust and Agency Funds
	100010	Hawaii Housing Authority Funds
	100999	Unassigned
115	TEMPORARY LOANS TO OTHER FUNDS	
	115001	General Fund
	115002	Special Revenue
	115003	Debt Service Funds
	115004	Capital Projects Funds
	115005	Enterprise Funds
	115006	Internal Service Funds
	115007	University Funds
	115008	State Hospital Funds
	115009	Trust and Agency Funds
	115010	Hawaii Housing Authority Funds
	115999	Unassigned

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SUBSIDIARY LEDGER
 CHART OF ACCOUNTS
 (continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
120	DUE FROM OTHER GOVERNMENTAL UNITS	
	120001	City & County of Honolulu
	120002	County of Maui
	120003	County of Hawaii
	120004	County of Kauai
	120005	U.S. Government
	120999	Unassigned
130	MATURED PRINCIPAL DUE FOR BOND FUND LOANS	
	130001	Department of Transportation - Highways Division
	130002	Department of Transportation - Harbors Division
	130003	Department of Transportation - Airports Division
	130004	Veterans' Loans
	130005	Land Development Revolving Fund
	130006	University of Hawaii Projects
	130007	Accounting and General Services
	130008	Planning and Economic Development

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
135		INTEREST DUE FOR BOND FUND LOANS
	135001	Department of Transportation - Highways Division
	135002	Department of Transportation - Harbors Division
	135003	Department of Transportation - Airports Division
	135004	Veterans' Loans
	135005	Land Development Revolving Fund
	135006	Hawaii Housing Authority
	135007	University of Hawaii Projects
	135008	Accounting and General Services
	135009	Planning and Economic Development
140		TAXES LEVIED FOR COUNTIES
	140001	Real Property - Delinquent
	140002	Personal Property - Delinquent
	140999	Unassigned
150		INVESTMENTS
	150001	U.S. Government Securities
	150002	State of Hawaii Bonds
	150003	Other Government Bonds
	150004	Real Property
	150005	Other Investments
	150006	Investments Held by Brokerage Co.
	150999	Unassigned

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
280	MACHINERY AND EQUIPMENT	
	280001	Airport Equipment
	280002	Motor Vehicles
	280003	Office Equipment and Furniture
	280004	Other Equipment
300	BOND FUND LOAN PRINCIPAL	
	300001	Department of Transportation - Highways Division
	300002	Department of Transportation - Harbors Division
	300003	Department of Transportation - Airports Division
	300004	Veterans' Loans
	300005	Land Development Revolving Fund
	300006	Hawaii water Authority
	300007	University of Hawaii Projects
	300008	Accounting and General Services
	300009	Planning and Economic Development

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
310	APPROPRIATED ADVANCEMENTS	
	310001	Improvements for Homestead Road
	310002	Hawaii Housing Authority
	310003	Hawaii Office of Economic Opportunity
	310004	Reposessed Real Property
	310005	Advances by Airports Division for Federal Reimbursable Projects
	310999	Unassigned
325	OTHER DEFERRED CHARGES	
	325001	Garnishment of State Treasury Cash by Court Order - Commerce and Consumer Affairs
390	DUE TO OTHER FUNDS	
	390001	General Fund
	390002	Special Revenue Funds
	390003	Debt Service Funds
	390004	Capital Project Funds
	390005	Enterprise Funds
	390006	Internal Service Funds
	390007	University Funds
	390008	State Hospitals Funds
	390009	Trust and Agency Funds
	390010	Hawaii Housing Authority Funds
	390999	Unassigned

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
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GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
397	TEMPORARY LOANS FROM OTHER FUNDS	
	397001	General Fund
	397002	Special Revenue Funds
	397003	Debt Service Funds
	397004	Capital Projects Funds
	397005	Enterprise Funds
	397006	Internal Service Funds
	397007	University Funds
	397008	State Hospital Funds
	397009	Trust and Agency Funds
	397010	Hawaii Housing Authority Funds
	397999	Unassigned
400	DUE TO OTHER GOVERNMENTAL UNITS	
	400001	City & County of Honolulu
	400002	County of Maui
	400003	County of Hawaii
	400004	County of Kauai
	400005	U.S. Government
	400999	Unassigned

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
440	ACCRUED AND OTHER LIABILITIES	
	440001	Vouchers Payable
	440002	Accounts Payable
	440003	Judgments Payable
	440004	Accrued Interest Payable
	440005	Accrued Wages Payable
	440006	Custodial Funds
	440007	Deposits
	440008	Accrued Vacation Pay
	440009	Other Short Term Liabilities
	440010	Contracts Payable
	440011	Retainage Payable
	440012	Due to Airline Lessees
	440999	Unassigned
470	NOTES AND LOANS PAYABLE	
	470001	Notes Payable - Hawaii Housing Authority Projects
	470002	Loan from City & County of Honolulu
	470003	Loan from Federal Government for Molokai Water and Land Utilization Project
	470004	Loan from Employees' Retirement System, Hawaiian Home Lands
	470005	Loan from Hawaii Housing Authority to Hawaiian Home Lands
	470006	Loan Commitments, Hawaiian Home Lands

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
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GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
470	NOTES AND LOANS PAYABLE (continued)	
	470007	Loan from Model Cities Program, Hawaiian Home Lands
	470008	Loan from State Treasury for Debt Service Reimbursement
	470009	Loan from Federal Government for Unemployment Compensation
	470999	Unassigned
500	MATURED BOND PRINCIPAL PAYABLE	
	500002	Highways Revenue Bonds
	500003	Harbors Revenue Bonds
	500004	Airports Revenue Bonds
	500005	Multi-Deck Parking Revenue Bonds
	500006	University of Hawaii
	500999	Unassigned
	560501	G.O. Bonds - May 01, 1956
	570515	G.O. Bonds - May 15, 1957
	611115	G.O. Bonds - Nov 15, 1961
	620515	G.O. Bonds - May 15, 1962
	630515	G.O. Bonds - May 15, 1963 C
	631101	G.O. Bonds - Nov 01, 1963 D
	640515	G.O. Bonds - May 15, 1964 F
	641015	G.O. Bonds - Oct 15, 1964 G
	650501	G.O. Bonds - May 01, 1965 H

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
500	MATURED BOND PRINCIPAL PAYABLE (continued)	
	651201	G.O. Bonds - Dec 01, 1965 I
	660601	G.O. Bonds - Jun 01, 1966 J
	670515	G.O. Bonds - May 15, 1967 K
	670901	G.O. Bonds - Sep 01, 1967 L
	671101	G.O. Bonds - Nov 01, 1967 M
	680301	G.O. Bonds - Mar 01, 1968 N
	680901	G.O. Bonds - Sep 01, 1968 O
	690301	G.O. Bonds - Mar 01, 1969 P
	690501	G.O. Bonds - May 01, 1969 Q
	690901	G.O. Bonds - Sep 01, 1969 R
	700401	G.O. Bonds - Apr 01, 1970 S
	701001	G.O. Bonds - Oct 01, 1970 T
	710301	G.O. Bonds - Mar 01, 1971 U
	710901	G.O. Bonds - Sep 01, 1971 V
	720201	G.O. Bonds - Feb 01, 1972 W
	720801	G.O. Bonds - Aug 01, 1972 X & Y
	730201	G.O. Bonds - Feb 01, 1973 Z
	730601	G.O. Bonds - Jun 01, 1973 AA
	731201	G.O. Bonds - Dec 01, 1973 AB
	740401	G.O. Bonds - Apr 01, 1974 AC
	750301	G.O. Bonds - Mar 01, 1975 AD
	750901	G.O. Bonds - Sep 01, 1975 AE
	751101	G.O. Bonds - Nov 01, 1975 AF

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
500	MATURED BOND PRINCIPAL PAYABLE (continued)	
	760301	G.O. Bonds - Mar 01, 1976 AG
	760601	G.O. Bonds - Jun 01, 1976 AH
	760901	G.O. Bonds - Sep 01, 1976 AI
	761201	G.O. Bonds - Dec 01, 1976 AJ
	770401	G.O. Bonds - Apr 01, 1977 AK
	770801	G.O. Bonds - Aug 01, 1977 AL
	780201	G.O. Bonds - Feb 01, 1978 AM
	780601	G.O. Bonds - Jun 01, 1978 AN
	790201	G.O. Bonds - Feb 01, 1979 AO
	790701	G.O. Bonds - Jul 01, 1979 AP
	800601	G.O. Bonds - Jun 01, 1980 AQ
	810801	G.O. Bonds - Aug 01, 1981 AR
	811101	G.O. Bonds - Nov 01, 1981 AS
	820601	G.O. Bonds - Jun 01, 1982 AT
	821001	G.O. Bonds - Oct 01, 1982 AU
	830301	G.O. Bonds - Mar 01, 1983 AV
	830601	G.O. Bonds - Jun 01, 1983 AW
	831001	G.O. Bonds - Oct 01, 1983 AX
	840401	G.O. Bonds - Apr 01, 1984 AY
	841001	G.O. Bonds - Oct 01, 1984 AZ
	850301	G.O. Bonds - Mar 01, 1985 BA
	850601	G.O. Bonds - Jun 01, 1985 BB
	850701	G.O. Bonds - Jul 01, 1985 BC

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE	
	000001	Rev Bonds Hwy Issue of 1956 S/M
	000002	Rev Bonds Hwy Issue of 1957 S/M
	000003	Rev Bonds Hwy Issue of 1959 S/M
	000026	Rev Bonds Harb Oct 01, 1950 O/A 3.25%
	000027	Rev Bonds Harb Issue of 1969 O/A
	000028	Rev Bonds Harb Issue of 1965 O/A
	000029	Rev Bonds Harb Issue of 1966 N/M
	000030	Rev Bonds Harb Issue of 1967 J/J
	000031	Rev Bonds Harb Issue of 1978 J/J
	000032	Rev Bonds Harb Issue of 1981 J/J
	000033	Rev Bonds Harb Refunding Series of 1983
	000050	Rev Bonds Air Series of 1959 J/J
	000051	Rev Bonds Air Series of 1969 J/J
	000052	Rev Bonds Air 2nd Series of 1969 J/J
	000053	Rev Bonds Air Series of 1970 J/J
	000054	Rev Bonds Air 2nd Series of 1970 J/J
	000055	Rev Bonds Air Series of 1971 J/J
	000056	Rev Bonds Air 2nd Series of 1971 J/J
	000057	Rev Bonds Air Series of 1972 J/J
	000058	Rev Bonds Air Series of 1974 J/J
	000059	Rev Bonds Air Series of 1975 J/J

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE	
	000060	Rev Bonds Air Series of 1977 J/J
	000061	Rev Bonds Air Series of 1981 J/J
	000062	Rev Bonds Air Refunding Series of 1983
	000063	Rev Bonds Air Series of 1983
	000064	Rev Bonds Air Series of 1984 J/J
	060700	G.O. Bonds - Jul 1906 3.5%
	110800	G.O. Bonds - Aug 1911 4.00%
	120000	G.O. Bonds - Sep/Mar 1912 4.00%
	140000	G.O. Bonds - Sep/Mar 1914 4.00%
	160500	G.O. Bonds - May 1916 4.00%
	161100	G.O. Bonds - Nov 1916 4.00%
	171100	G.O. Bonds - Nov 1917 2.33%
	190000	G.O. Bonds - Sep/Mar 1919 4.50%
	200900	G.O. Bonds - Sep 1920 4.50%
	220000	G.O. Bonds - Dec/Jul 1922 4.50%
	230000	G.O. Bonds - Oct/Apr 1923 4.50%
	240000	G.O. Bonds - Oct/Apr 1924 4.50%
	251000	G.O. Bonds - Oct 1925 4.50%
	270700	G.O. Bonds - Jul/Jan 1927 4.50%
	271100	G.O. Bonds - Nov/May 1927 4.50%
	281100	G.O. Bonds - Nov 1928 4.25%
	290200	G.O. Bonds - Feb 1929 4.25%

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE (continued)	
	350300	G.O. Bonds - Mar 1935 1.75%
	360100	G.O. Bonds - Jan 1936 2.10%
	370500	G.O. Bonds - May 1937 2.70%
	500000	G.O. Bonds - Dec/Jan 1950 1.80%
	505005	Multi-Deck Parking Revenue Bonds
	505006	University of Hawaii
	505999	Unassigned
	520415	G.O. Bonds - Apr 15, 1952 A O/A 2.00%
	530915	G.O. Bonds - Sep 15, 1953 A S/M 2.90%
	560501	G.O. Bonds - May 01, 1956 A N/M 3.25%
	561015	G.O. Bonds - Oct 15, 1956 B O/A 3.70%
	570515	G.O. Bonds - May 15, 1957 B N/M 3.70%
	571115	G.O. Bonds - Nov 15, 1957 A N/M 3.75%
	580601	G.O. Bonds - Jun 01, 1958 A D/J 3.10%
	590315	G.O. Bonds - Mar 15, 1959 A S/M 3.30%
	590615	G.O. Bonds - Jun 15, 1959 B D/J 4.10%
	611115	G.O. Bonds - Nov 15, 1961 A N/M 3.40%
	620515	G.O. Bonds - May 15, 1962 B N/M 2.90%
	630515	G.O. Bonds - May 15, 1963 C N/M 3.00%
	631101	G.O. Bonds - Nov 01, 1963 D N/M Various
	640515	G.O. Bonds - May 15, 1964 F N/M 3.25%
	641015	G.O. Bonds - Oct 15, 1964 G O/A 3.25%

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SUBSIDIARY LEDGER
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GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE (continued)	
	650501	G.O. Bonds - May 01, 1965 H N/M Various
	651201	G.O. Bonds - Dec 01, 1965 I D/J Various
	660601	G.O. Bonds - Jun 01, 1966 J D/J Various
	670515	G.O. Bonds - May 15, 1967 K N/M Various
	670901	G.O. Bonds - Sep 01, 1967 L S/M Various
	671101	G.O. Bonds - Nov 01, 1967 M N/M Various
	680301	G.O. Bonds - Mar 01, 1968 N S/M Various
	680901	G.O. Bonds - Sep 01, 1968 O S/M Various
	690301	G.O. Bonds - Mar 01, 1969 P S/M Various
	690501	G.O. Bonds - May 1, 1969 Q J/J Various
	690901	G.O. Bonds - Sep 01, 1969 R S/M Various
	700401	G.O. Bonds - Apr 01, 1970 S O/A Various
	701001	G.O. Bonds - Oct 01, 1970 T A/O Various
	710301	G.O. Bonds - Mar 01, 1971 U S/M Various
	710901	G.O. Bonds - Sep 01, 1971 V S/M Various

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
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GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE (continued)	
	720201	G.O. Bonds - Feb 01, 1972 W A/F Various
	720800	G.O. Bonds - Aug 01, 1972 X A/F Various
	720802	G.O. Bonds - Aug 01, 1972 Y A/F Various
	730201	G.O. Bonds - Feb 01, 1973 Z A/F Various
	730601	G.O. Bonds - Jun 01, 1973 AA D/J Various
	731201	G.O. Bonds - Dec 01, 1973 AB D/J Various
	740401	G.O. Bonds - Apr 01, 1974 AC O/A Various
	750301	G.O. Bonds - Mar 01, 1975 AD S/M Various
	750901	G.O. Bonds - Sep 01, 1975 AE S/M Various
	751101	G.O. Bonds - Nov 01, 1975 AF N/M Various
	760301	G.O. Bonds - Mar 01, 1976 AG S/M Various
	760601	G.O. Bonds - Jun 01, 1976 AH D/J Various
	760901	G.O. Bonds - Sep 01, 1976 AI S/M Various
	761201	G.O. Bonds - Dec 01, 1976 AJ D/J Various
	770401	G.O. Bonds - Apr 01, 1977 AK O/A Various

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE (continued)	
	770801	G.O. Bonds - Aug 01, 1977 AL A/F Various
	780201	G.O. Bonds - Feb 01, 1978 AM A/F Various
	780601	G.O. Bonds - Jun 01, 1978 AN J/D Various
	790201	G.O. Bonds - Feb 01, 1979 AO F/A Various
	790701	G.O. Bonds - Jul 01, 1979 AP J/J Various
	800601	G.O. Bonds - Jun 01, 1980 AQ J/D Various
	810801	G.O. Bonds - Aug 01, 1981 AR A/F Various
	811101	G.O. Bonds - Nov 01, 1981 AS N/M Various
	820601	G.O. Bonds - Jun 01, 1982 AT D/J Various
	821001	G.O. Bonds - Oct 01, 1982 AU A/O Various
	830301	G.O. Bonds - Mar 01, 1983 AV S/M Various
	830601	G.O. Bonds - Jun 01, 1983 AW D/J Various
	831001	G.O. Bonds - Oct 01, 1983 AX A/O Various
	840401	G.O. Bonds - Apr 01, 1984 AY A/O Various
	841001	G.O. Bonds - Oct 01, 1984 AZ A/O Various

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
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GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE (continued)	
	850301	G.O. Bonds - Mar 01, 1985 BA S/M Various
	850601	G.O. Bonds - Jun 01, 1985 BB J/D Various
	850701	G.O. Bonds - Jul 01, 1985 BC J/J Various
	999900	Memo Account
510	BOND PREMIUM PAYABLE	
	510001	Highways Revenue Bonds
	510002	Harbors Revenue Bonds
	510003	Airports Revenue Bonds
520	BONDS PAYABLE	
	520001	General Obligation Bonds
	520002	Reimbursable General Obligation Bonds
	520003	Highways Revenue Bonds
	520004	Harbors Revenue Bonds
	520005	Airports Revenue Bonds
	520006	Multi-Deck Parking Revenue Bonds
	520007	University of Hawaii Revenue Bonds
	520008	Social Services and Housing Revenue Bonds
	520999	Unassigned

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SUBSIDIARY LEDGER
CHART OF ACCOUNTS
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GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
525	INTEREST PAYABLE ON BONDS IN FUTURE YEARS	
	525001	General Obligation Bonds
	525002	Reimbursable General Obligation Bonds
	525003	Highways Revenue Bonds
	525004	Harbors Revenue Bonds
	525005	Airports Revenue Bonds
	525006	Multi-Deck Parking Revenue Bonds
	525007	University of Hawaii Revenue Bonds
	525008	Social Services and Housing Revenue Bonds
	525999	Unassigned
610	CONTRIBUTED CAPITAL	
	610001	Federal Grant-In-Aid
	610002	Federal Grant
	610003	State Grant
620	RETAINED EARNINGS - RESERVED	
	620001	Reserved for Bond Requirement - Revenue Bond
	620002	Debt Retirement
	620003	Advance from State
	620004	Major Maintenance

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
795	BONDS AUTHORIZED AND UNISSUED	
	795001	General Obligation Bonds
	795002	Reimbursable General Obligation Bonds
	795003	Highways Revenue Bonds
	795004	Harbors Revenue Bonds
	795005	Airports Revenue Bonds
	795006	Multi-Deck Parking Revenue Bonds
	795007	University of Hawaii Revenue Bonds
	795008	Accounting and General Services Revenue Bonds
	795009	Social Services and Housing Revenue Bonds
	795010	Planning and Economic Development Revenue Bonds
	795011	Budget and Finance Revenue Bonds
941	UNRECORDED PROPRIETARY ASSETS	
	941001	Cash Held Bond Trustee - Special Facilities
	941002	Investment in Property and Equipment
	941003	Receivable Under Direct Financing
	941004	Accrued Interest Receivable
	941005	Unamortized Bond Discount
	941006	Bond Issue Cost (Asset)
	941007	Due from O & M

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
942	UNRECORDED PROPRIETARY LIABILITIES	
	942001	Amount Available and to be Provided for Retirement of Bonds
	942002	Special Facility Revenue Bond - Matured
	942003	Special Facility Revenue Bond - Current
	942004	Special Facility Revenue Bond - Non Current
	942005	Accrued Interest Payable - Special Facilities
	942006	Accumulated Depreciation
	942007	Due to CIP
	942008	Due to General Fund
947	DEPARTMENTAL RESERVE ACCOUNTS	
	947001	Reserve for Interest Payable
	947002	Reserve for Debt Service
	947003	Reserve for Sinking Fund
	947004	Reserve for Major Maintenance
993	INTEGRATED REVENUE/EXPENDITURE CONTROL	
	<u>Operating Transfers Out To</u>	
	993001	General Fund
	993002	Special Revenue Funds
	993003	Debt Service Funds
	993004	Capital Project Fund
	993005	Enterprise Funds

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
993	INTEGRATED REVENUE/EXPENDITURE CONTROL (continued)	
	<u>Operating Transfers Out To</u>	
	993006	Internal Service Funds
	993007	University Funds
	993008	State Hospital Funds
	993009	Trust Agency Funds
	993010	Hawaii Housing Authority Funds
	<u>Operating Transfers In From</u>	
	993021	General Fund
	993022	Special Revenue Funds
	993023	Debt Service Funds
	993024	Capital Projects Fund
	993025	Enterprise Funds
	993026	Internal Service Funds
	993027	University Funds
	993028	State Hospital Funds
	993029	Trust Agency Funds
	993030	Hawaii Housing Authority Funds
	993051	General Fund
	993052	Special Revenue Funds
	993053	Debt Service Funds
	993054	Capital Projects Fund
	993055	Enterprise Funds
	993056	Internal Service Funds

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
993	INTEGRATED REVENUE/EXPENDITURE CONTROL (continued)	
	<u>Residual Equity Transfers Out To</u>	
	993057	University Funds
	993058	State Hospitals Funds
	993059	Trust and Agency Funds
	993060	Hawaii Housing Authority Funds
	<u>Residual Equity Transfers In From</u>	
	993071	General Fund
	993072	Special Revenue Funds
	993073	Debt Service Funds
	993074	Capital Projects Fund
	993075	Enterprise Funds
	993076	Internal Service Funds
	993077	University Funds
	993078	State Hospitals Funds
	993079	Trust and Agency Funds
	993080	Hawaii Housing Authority Funds
	993999	Revenue/Expenditure Control (Other than Operating and Residual Equity Transfers)