

DAVID Y. IGE
GOVERNOR



CURT T. OTAGURO
COMPTROLLER
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DEPUTY COMPTROLLER

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

June 15, 2020

SPECIAL DISTRIBUTION MEMORANDUM NO. 2020-02

TO: Heads of Departments and Agencies

ATTN: Administrative and Fiscal Offices

FROM: Curt T. Otaguro, Comptroller *C. Otaguro*

SUBJECT: Financial Information for the State's 2020 Annual Financial Report –
Due Dates:

- ALL SCHEDULES **except** Vouchers Payable – **September 18, 2020**
- VOUCHERS PAYABLE schedule - **October 2, 2020**

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 Comprehensive Annual Financial Report for the year ending June 30, 2020.

The following financial information, if applicable, is requested:

- 1) Cash held outside the State Treasury and the amount covered by federal deposit insurance or by collateral.
- 2) Investments held outside the State Treasury.
- 3) Inventories - consumable office supplies.
- 4) Prepaid expenses.
- 5) Construction projects in progress.
- 6) Impaired assets.

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7) Liabilities:

- a) Vouchers Payable: For vendor invoices not paid as of June 30, 2020 for goods received or services rendered prior to July 1, 2020. A listing of transactions should include the transaction code, fund, appropriation account, object code, amount, vendor name, invoice number, invoice date, comptroller voucher number, department voucher number, and processing date for invoices paid between July 1, 2020 and the response date. Detail amounts should be summarized by fund for the General Fund only, provide subtotals for encumbered and unencumbered payments.
- b) Accrued Payroll: For wages and salaries including overtime earned as of June 30, 2020 but paid after June 30, 2020. Information should include regular salaries paid on July 20, 2020 for "after-the-fact" employees. "After-the-fact" 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 provided for encumbered and unencumbered payments.
- c) Other Accrued Liabilities: List should include a brief description of the nature of each liability.

8) Revenue Bonds Payable: Amount outstanding as of June 30, 2020 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.

9) Lease commitment footnote disclosure information:

- a) Rent expenditures for operating leases paid in fiscal year ending June 30, 2020.
- b) Future minimum lease commitments for non-cancelable operating leases.
- c) Future minimum lease payments for all capital leases as of June 30, 2020, amount representing interest, present value of net minimum lease payments, current portion and noncurrent portion of minimum lease payments.

10) Service concession arrangements.

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Refer to <https://ags.hawaii.gov/accounting/> for Excel templates and further instructions. Please submit your responses on the dates stated in the subject. Completed templates should be emailed to bobet-uriel.obedoza@hawaii.gov.

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

If you have any questions, please contact Lenora D. Fisher, Accounting System Administrator, at 586-0600 or email at lenora.d.fisher@hawaii.gov.

Attachments