

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
ANNUAL REPORT ON ADMINISTRATIVELY ESTABLISHED
FUNDS AND ACCOUNTS
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021

SUBMITTED TO
THE THIRTY-FIRST 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 2022

**Submitted to the Thirty-First 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) 2021.

Report on Administratively Created Accounts and Funds
for Submittal to the 2022 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: 586-0606
 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 2020	FY 2021
	(actual)	(actual)
Appropriation Ceiling		
Beginning Cash Balance	467,160	286,071,192
Revenues	4,009,088,042	4,053,507,266
Expenditures	3,723,484,010	4,198,159,101
Transfers		
List each net transfer in/out/ or projection in/out; list each account number		
Net Total Transfers	0	0
Ending Cash Balance	286,071,192	141,419,357
Encumbrances	0	0
Unencumbered Cash Balance	286,071,192	141,419,357

Report on Administratively Created Accounts and Funds
for Submittal to the 2022 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: Dr. 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 to digitize Foreign Office and Executive records, 1790-1900.

Financial Data		
	FY 2020	FY 2021
	(actual)	(actual)
Appropriation Ceiling		
Beginning Cash Balance	503,850	437,576
Revenues	6,368	10,128
Expenditures	72,642	59,206
Transfers		
List each net transfer in/out/ or projection in/out; list each account number		
Net Total Transfers	0	0
Ending Cash Balance	437,576	388,498
Encumbrances	32,926	0
Unencumbered Cash Balance	404,650	388,498

Report on Administratively Created Accounts and Funds
for Submittal to the 2022 Legislature

Department: Accounting and General Services
 Prog ID(s): AGS-130
 Name of Fund: Office of Technology Services
 Legal Authority: Administratively Created

Contact Name: Catherina Pratt
 Phone: 808-587-9755
 Fund type (MOF): Trust (T)
 Appropriation Acct. No.: T-XX-937-M

Intended Purpose:

To refine and implement a uniform chart of accounts in time for the DOE's Financial System Modernization initiative, and to be used as a stepping stone towards a government-wide integrated Financial Management System for the State of Hawaii.

Current Program Activities/Allowable Expenses:

Professional services for the completion of Uniform Charter of Accounts Project.

Financial Data		
	FY 2020	FY 2021
	(actual)	(actual)
Appropriation Ceiling		
Beginning Cash Balance	0	49,869
Revenues	125,000	
Expenditures	75,131	49,869
Transfers		
List each net transfer in/out/ or projection in/out; list each account number		
Net Total Transfers	0	0
Ending Cash Balance	49,869	0
Encumbrances	49,747	0
Unencumbered Cash Balance	122	0

Report on Administratively Created Accounts and Funds
for Submittal to the 2022 Legislature

Department: Accounting and General Services
 Prog ID(s): AGS-221
 Name of Fund: Refundable Deposits PW - Other Than Leasing Branch
 Legal Authority: Administratively Created

Contact Name: Gordon Wood
 Phone: 586-0520
 Fund type (MOF) Trust (T)
 Appropriation Acct. No. T-XX-956-M

Intended Purpose:

Created to hold refundable deposits on revocable permits administered by PWD's Planning Branch and bid security deposits for self-bonding companies who wish to bid on DAGS PWD construction projects.

Current Program Activities/Allowable Expenses:

Various HPLS, UH, UH CC, DOA, DOD, DOH, AGR, PSD, DBEDT, DHHL, DLNR, DLIR, DCCA, Judiciary, and DAGS CIP projects; and a revocable permit administered by PWD's Planning Branch. Allowable expenses include return of bid deposits and plans and specifications deposit amounts to borrowers upon the return of the documents and upon request; and refund of the deposit on the revocable permit.

Financial Data		
	FY 2020	FY 2021
	(actual)	(actual)
Appropriation Ceiling		
Beginning Cash Balance	0	480
Revenues	480	
Expenditures	0	
Transfers		
List each net transfer in/out/ or projection in/out; list each account number		
Net Total Transfers	0	0
Ending Cash Balance	480	480
Encumbrances	0	0
Unencumbered Cash Balance	480	480

Report on Administratively Created Accounts and Funds
for Submittal to the 2022 Legislature

Department: Accounting and General Services
 Prog ID(s): AGS-223
 Name of Fund: Refundable Deposits PW - Leasing Branch
 Legal Authority: Administratively Created

Contact Name: Thomas Backman
 Phone: 586-0508
 Fund type (MOF): Trust (T)
 Appropriation Acct. No.: T-XX-955-M

Intended Purpose:

Trust fund account to hold security deposits on leases.

Current Program Activities/Allowable Expenses:

Security deposits retained should tenant(s) default on the Revocable Permit(s).

Financial Data		
	FY 2020	FY 2021
	(actual)	(actual)
Appropriation Ceiling		
Beginning Cash Balance	0	1,803
Revenues	1,803	464
Expenditures	0	0
Transfers		
List each net transfer in/out/ or projection in/out; list each account number		
Net Total Transfers	0	0
Ending Cash Balance	1,803	2,267
Encumbrances	0	0
Unencumbered Cash Balance	1,803	2,267

Report on Administratively Created Accounts and Funds
for Submittal to the 2022 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: Dean Shimomura
 Phone: 831-6730
 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 have reached a mutual agreement regarding the repayment amount.

Current Program Activities/Allowable Expenses:

Not applicable.

Financial Data		
	FY 2020	FY 2021
	(actual)	(actual)
Appropriation Ceiling		
Beginning Cash Balance	9,772	9,973
Revenues	201	6,445
Expenditures	0	1,646
Transfers		
List each net transfer in/out/ or projection in/out; list each account number		
Net Total Transfers	0	0
Ending Cash Balance	9,973	14,772
Encumbrances	0	0
Unencumbered Cash Balance	9,973	14,772

Report on Administratively Created Accounts and Funds
for Submittal to the 2022 Legislature

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

Contact Name: Brian Saito
 Phone: 586-0343
 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 2020	FY 2021
	(actual)	(actual)
Appropriation Ceiling		
Beginning Cash Balance	84,175	91,955
Revenues	16,910	17,780
Expenditures	9,130	11,090
Transfers		
List each net transfer in/out/ or projection in/out; list each account number		
Net Total Transfers	0	0
Ending Cash Balance	91,955	98,645
Encumbrances	0	0
Unencumbered Cash Balance	91,955	98,645

Report on Administratively Created Accounts and Funds
for Submittal to the 2022 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, private contributions, 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; purposes are determined by SFCA executive director; and expenditures subject to the approval of the Comptroller.

Financial Data		
	FY 2020	FY 2021
	(actual)	(actual)
Appropriation Ceiling		
Beginning Cash Balance	196,858	107,928
Revenues	30,481	2,794
Expenditures	119,411	5,937
Transfers		
List each net transfer in/out/ or projection in/out; list each account number		
Net Total Transfers	0	0
Ending Cash Balance	107,928	104,785
Encumbrances	5,006	4,241
Unencumbered Cash Balance	102,922	100,544

Report on Administratively Created Accounts and Funds
for Submittal to the 2022 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-918-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 2020	FY 2021
	(actual)	(actual)
Beginning Cash Balance	654	1,368
Revenues	0	0
Expenditures	1,446	216
Transfers		
List each net transfer in/out/ or projection in/out; list each account number		
JV 2020-03. 7/1/19 to S-307	2,500	
JV 2020-42, 12/17/19 to S-307	(340)	
JV 2021-03. 7/1/20 from S-307		2,500
JV 2021-38, 2/9/21 to S-307		(1,368)
Net Total Transfers	2,160	1,132
Ending Cash Balance	1,368	2,284
Encumbrances	0	1,784
Unencumbered Cash Balance	1,368	500

Report on Administratively Created Accounts and Funds
for Submittal to the 2022 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 2020	FY 2021
	(actual)	(actual)
Appropriation Ceiling		
Beginning Cash Balance	92,441	61,027
Revenues	0	0
Expenditures	31,414	23,735
Transfers		
List each net transfer in/out/ or projection in/out; list each account number		
Net Total Transfers	0	0
Ending Cash Balance	61,027	37,292
Encumbrances	0	0
Unencumbered Cash Balance	61,027	37,292