

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
ANNUAL REPORT ON ADMINISTRATIVELY ESTABLISHED
FUNDS AND ACCOUNTS
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

SUBMITTED TO
THE THIRTY-SECOND 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 2023

**Submitted to the Thirty-Second 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) 2022.

Report on Administratively Created Accounts and Funds

for Submittal to the 2021 Legislature

Department: Accounting and General Services
 Prog ID(s): AGS-221
 Name of Fund: FEMA-Oct 2006 Earthquake Reimbursement
 Legal Authority: Administratively Created

Contact Name: Gordon Wood
 Phone: (808) 586-0520
 Fund type (MOF) Other Federal Funds (P)
 Appropriation Acct. No. S-22-279-M

Intended Purpose:

Reimbursement of Federal Disaster Grants - Public Assistance funds related to the October 15, 2006 Kiholo Bay Earthquake

Current Program Activities/Allowable Expenses:

None

| Financial Data | | | |
|---|--|----------|----------|
| | | FY 2021 | FY 2022 |
| | | (actual) | (actual) |
| Beginning Cash Balance | | | 0 |
| Revenues | | | 200,904 |
| 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 | | 0 | 200,904 |
| Encumbrances | | | |
| Unencumbered Cash Balance | | 0 | 200,904 |

Report on Administratively Created Accounts and Funds

for Submittal to the 2021 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

* The Stadium Authority transferred to DBEDT effective 7/1/22

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 2021 | FY 2022 |
| | | (actual) | (actual) |
| Beginning Cash Balance | | 1,368 | 2,284 |
| Revenues | | | |
| Expenditures | | 216 | 731 |
| Transfers | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | |
| JV 2021-03, 7/1/20 from S-307 | | 2,500 | |
| JV 2021-38, 2/9/21 to S-307 | | (1,368) | |
| JV 2022-03, 7/1/2021 from S-309 | | | 2,500 |
| JV 2022-16, 8/23/2021 to S-309 | | | (500) |
| Net Total Transfers | | 1,132 | 2,000 |
| Ending Cash Balance | | 2,284 | 3,553 |
| Encumbrances | | 1,784 | 1,676 |
| Unencumbered Cash Balance | | 500 | 1,877 |

Report on Administratively Created Accounts and Funds
for Submittal to the 2021 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: 808-831-7934
 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 have reached a mutual agreement regarding the repayment amount.

Current Program Activities/Allowable Expenses:

N/A

| Financial Data | | | |
|---|--|----------|----------|
| | | FY 2021 | FY 2022 |
| | | (actual) | (actual) |
| Appropriation Ceiling | | | |
| Beginning Cash Balance | | 9,973 | 14,772 |
| Revenues | | 6,445 | |
| Expenditures | | 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 | | 14,772 | 14,772 |
| Encumbrances | | | |
| Unencumbered Cash Balance | | 14,772 | 14,772 |

Report on Administratively Created Accounts and Funds
for Submittal to the 2021 Legislature

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

Contact Name: Richard Hung
 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 2021 | FY 2022 |
| | | (actual) | (actual) |
| Appropriation Ceiling | | | |
| Beginning Cash Balance | | 91,955 | 98,645 |
| Revenues | | 17,780 | 15,710 |
| Expenditures | | 11,090 | 15,220 |
| Transfers | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | |
| | | | |
| | | | |
| Net Total Transfers | | 0 | 0 |
| Ending Cash Balance | | 98,645 | 99,135 |
| Encumbrances | | | |
| Unencumbered Cash Balance | | 98,645 | 99,135 |

Report on Administratively Created Accounts and Funds
for Submittal to the 2021 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 2021 | FY 2022 |
| | | (actual) | (actual) |
| Appropriation Ceiling | | | |
| Beginning Cash Balance | | 107,928 | 104,785 |
| Revenues | | 2,794 | 13,069 |
| Expenditures | | 5,937 | 30,300 |
| Transfers | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | |
| | | | |
| | | | |
| Net Total Transfers | | 0 | 0 |
| Ending Cash Balance | | 104,785 | 87,554 |
| Encumbrances | | 4,241 | 13,168 |
| Unencumbered Cash Balance | | 100,544 | 74,386 |

Report on Administratively Created Accounts and Funds
for Submittal to the 2021 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 2021 | FY 2022 |
| | | (actual) | (actual) |
| Appropriation Ceiling | | | |
| Beginning Cash Balance | | 286,071,192 | 141,419,357 |
| Revenues | | 4,053,507,266 | 3,978,713,730 |
| Expenditures | | 4,198,159,101 | 3,986,186,321 |
| Transfers | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | |
| | | | |
| | | | |
| Net Total Transfers | | 0 | 0 |
| Ending Cash Balance | | 141,419,357 | 133,946,766 |
| Encumbrances | | | |
| Unencumbered Cash Balance | | 141,419,357 | 133,946,766 |

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

Report on Administratively Created Accounts and Funds
for Submittal to the 2021 Legislature

Department: Accounting and General Services
 Prog ID(s): AGS-891
 Name of Fund: Temporary Deposits-DAGS (E911)
 Legal Authority: Administratively Created

Contact Name: Courtney Tagupa
 Phone: 808-391-7971
 Fund type (MOF): Trust (Clearance) (T)
 Appropriation Acct. No.: T-XX-934-M

Intended Purpose:

Clearing account for pCard charges.

Current Program Activities/Allowable Expenses:

Not applicable

| Financial Data | | | |
|---|--|----------|----------|
| | | FY 2021 | FY 2022 |
| | | (actual) | (actual) |
| Appropriation Ceiling | | | |
| Beginning Cash Balance | | 11 | 11 |
| Revenues | | 0 | 0 |
| 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 | | 11 | 11 |
| Encumbrances | | | |
| Unencumbered Cash Balance | | 11 | 11 |

Report on Administratively Created Accounts and Funds
for Submittal to the 2021 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: x60310
 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 2021 | FY 2022 |
| | | (actual) | (actual) |
| Appropriation Ceiling | | | |
| Beginning Cash Balance | | 437,576 | 388,498 |
| Revenues | | 10,128 | 7,828 |
| Expenditures | | 59,206 | 95,651 |
| Transfers | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | |
| | | | |
| | | | |
| Net Total Transfers | | 0 | 0 |
| Ending Cash Balance | | 388,498 | 300,675 |
| Encumbrances | | 113,956 | 67,952 |
| Unencumbered Cash Balance | | 274,542 | 232,723 |

Report on Administratively Created Accounts and Funds
for Submittal to the 2021 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 stepping stone towards a government-wide integrated FMS for the State of Hawaii.

Current Program Activities/Allowable Expenses:

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

| Financial Data | | | |
|---|--|----------|----------|
| | | FY 2021 | FY 2022 |
| | | (actual) | (actual) |
| Appropriation Ceiling | | | |
| Beginning Cash Balance | | 49,869 | 0 |
| Revenues | | | |
| Expenditures | | 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 | | 0 | 0 |
| Encumbrances | | | |
| Unencumbered Cash Balance | | 0 | 0 |

Report on Administratively Created Accounts and Funds
for Submittal to the 2021 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: Bridget Sawai
 Phone: (808) 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 2021 | FY 2022 |
| | | (actual) | (actual) |
| Appropriation Ceiling | | | |
| Beginning Cash Balance | | 1,803 | 2,267 |
| Revenues | | 464 | |
| Expenditures | | | |
| Transfers | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | |
| | | | |
| | | | |
| Net Total Transfers | | 0 | 0 |
| Ending Cash Balance | | 2,267 | 2,267 |
| Encumbrances | | | |
| Unencumbered Cash Balance | | 2,267 | 2,267 |

Report on Administratively Created Accounts and Funds
for Submittal to the 2021 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 | | 480 | 480 |
| Revenues | | | |
| 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 | | | |
| Unencumbered Cash Balance | | 480 | 480 |