

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
ANNUAL REPORT ON ADMINISTRATIVELY ESTABLISHED
FUNDS AND ACCOUNTS
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

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 2024

**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) 2023.

Report on Administratively Created Accounts and Funds

for Submittal to the 2024 Legislature

Department: AGS
 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) P
 Appropriation Acct. No. S-20-279-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 2022	FY 2023
		(actual)	(actual)
Beginning Cash Balance		0	200,904
Revenues		200,904	
Expenditures		0	0
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
JS5290 5/31/23			(200,904)
Net Total Transfers		0	(200,904)
Ending Cash Balance		200,904	0
Encumbrances			
Unencumbered Cash Balance		200,904	0

Report on Administratively Created Accounts and Funds

for Submittal to the 2024 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: Ryan Andrews
 Phone: 808-483-2751
 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 2022	FY 2023
		(actual)	(actual)
Beginning Cash Balance		2,284	3,553
Revenues			
Expenditures		731	
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
JV 2022-03, 7/1/2021 from S-309		2,500	
JV 2022-16, 8/23/2021 to S-309		(500)	
JS0808, 8/30/2022			(3,553)
Net Total Transfers		2,000	(3,553)
Ending Cash Balance		3,553	0
Encumbrances		1,676	0
Unencumbered Cash Balance		1,877	0

Report on Administratively Created Accounts and Funds
for Submittal to the 2024 Legislature

Department: AGS
 Prog ID(s): AGS-891
 Name of Fund: Enhanced 911 Fund
 Legal Authority: Administratively Created

Contact Name: Royce Murakami
 Phone: 808-586-0630
 Fund type (MOF) B
 Appropriation Acct. No. S-XX-341-M

Intended Purpose:

The purpose of this fund is to account for the collection of the surcharges from the wireless phone users and distribution of funds to the Public Safety Answering Points (PSAPs) and wireless carriers to upgrade the 911 system to be able to identify and locate wireless 911 callers.

Current Program Activities/Allowable Expenses:

Collect monthly assessments from wireless carriers, disburse qualifying reimbursements to PSAPs and administrative and operational support to the Board in accordance with Section 138-5,HRS.

Financial Data			
		FY 2022	FY 2023
		(actual)	(actual)
Appropriation Ceiling		9,012,858	9,012,858
Beginning Cash Balance		28,692,947	32,518,861
Revenues		11,202,016	12,723,344
Expenditures		7,376,102	7,931,269
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
JS2400, 11/29/2022			(505)
Net Total Transfers		0	(505)
Ending Cash Balance		32,518,861	37,310,431
Encumbrances		7,402,514	12,366,194
Unencumbered Cash Balance		25,116,347	24,944,237

Report on Administratively Created Accounts and Funds
for Submittal to the 2024 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: Alan Visitacion
 Phone: (808) 586-0660
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-901-M

Intended Purpose:

To accumulate monies garnished from employees' wages and to disburse as ordered by legal documents.

Current Program Activities/Allowable Expenses:

Disbursements of funds garnished to appropriate entities/individuals.

Financial Data			
		FY 2022	FY 2023
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		102,881	117,196
Revenues		45,012	33,957
Expenditures		30,697	33,604
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		117,196	117,549
Encumbrances		0	0
Unencumbered Cash Balance		117,196	117,549

Report on Administratively Created Accounts and Funds
for Submittal to the 2024 Legislature

Department: AGS
 Prog ID(s): AGS-252
 Name of Fund: OHA Ceded Lands Proceeds
 Legal Authority: Administratively Created

Contact Name: Michael Arakaki
 Phone: (808) 586-0343
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-902-M

Intended Purpose:

Established to record transfer of funds to the Office of :Hawaii Affairs (OHA)

Current Program Activities/Allowable Expenses:

The appropriate funds are transferred to the Office of Hawaiian Affairs.

Financial Data			
		FY 2022	FY 2023
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance			0
Revenues		33,810	48,210
Expenditures		33,810	48,210
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 2024 Legislature

Department: AGS
 Prog ID(s): AGS-231
 Name of Fund: Temporary Deposits-Salary Overpayments
 Legal Authority: Administratively Created

Contact Name: James Kurata
 Phone: 808-831-6730
 Fund type (MOF) 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 2022	FY 2023
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		14,772	14,772
Revenues			300
Expenditures			
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	15,072
Encumbrances			
Unencumbered Cash Balance		14,772	15,072

Report on Administratively Created Accounts and Funds
for Submittal to the 2024 Legislature

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

Contact Name: Michael Arakaki
 Phone: (808) 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 2022	FY 2023
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		98,645	99,135
Revenues		15,710	16,360
Expenditures		15,220	15,480
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		99,135	100,015
Encumbrances			
Unencumbered Cash Balance		99,135	100,015

Report on Administratively Created Accounts and Funds
for Submittal to the 2024 Legislature

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

Contact Name: Karen Ewald
 Phone: 808-586-0301
 Fund type (MOF): 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 2022	FY 2023
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		104,785	87,568
Revenues		13,083	80,733
Expenditures		30,300	90,032
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		87,568	78,269
Encumbrances		13,168	100
Unencumbered Cash Balance		74,400	78,169

Report on Administratively Created Accounts and Funds
for Submittal to the 2024 Legislature

Department: AGS
 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) 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 2022	FY 2023
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		141,419,357	133,946,766
Revenues		3,978,713,730	4,192,437,744
Expenditures		3,986,186,321	4,334,546,008
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		133,946,766	(8,161,498)
Encumbrances			
Unencumbered Cash Balance		133,946,766	(8,161,498)

Report on Administratively Created Accounts and Funds
for Submittal to the 2024 Legislature

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

Contact Name: Ryan Andrews
 Phone: 808-483-2751
 Fund type (MOF): Special Fund (B)
 Appropriation Acct. No.: S-XX-318-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 2022	FY 2023
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		37,292	0
Revenues		0	0
Expenditures		37,292	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	0
Encumbrances			
Unencumbered Cash Balance		0	0

Report on Administratively Created Accounts and Funds
for Submittal to the 2024 Legislature

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

Contact Name: Royce Murakami
 Phone: 808-586-0630
 Fund type (MOF) B
 Appropriation Acct. No. S-XX-341-M

Intended Purpose:

Clearing account for pCard charges.

Current Program Activities/Allowable Expenses:

Not applicable

Financial Data			
		FY 2022	FY 2023
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		11	0
Revenues		0	0
Expenditures		11	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	0
Encumbrances			
Unencumbered Cash Balance		0	0

Report on Administratively Created Accounts and Funds
for Submittal to the 2024 Legislature

Department: AGS
 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) 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 of archival materials/photographs

Financial Data			
		FY 2022	FY 2023
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		388,498	300,675
Revenues		7,828	138,058
Expenditures		95,651	228,867
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		300,675	209,866
Encumbrances		67,952	16,917
Unencumbered Cash Balance		232,723	192,949

Report on Administratively Created Accounts and Funds
for Submittal to the 2024 Legislature

Department: AGS
 Prog ID(s): AGS-240
 Name of Fund: SPO Trust Clearing Account
 Legal Authority: Administratively Created

Contact Name: Bonnie Kahakui
 Phone: 808-587-4701
 Fund type (MOF) T
 Appropriation Acct. No. T-23-938-M

Intended Purpose:

The Trust Account was a clearing account for the refund of canceled airline tickets booked on Hawaiian Airlines in 2020 during the pandemic. The refund was in the form of a single lump sum check. State/County agencies requested their credits, which were paid out of the Trust Account. After the deadline provided to the agencies passed, the balance of the Trust Account was transferred to the State General Fund.

Current Program Activities/Allowable Expenses:

Reimbursements were paid to agencies for the exact amount of their respective canceled airline tickets.

Financial Data			
		FY 2022	FY 2023
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		0	0
Revenues		0	255,303
Expenditures		0	255,303
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		0	
Unencumbered Cash Balance		0	0

Report on Administratively Created Accounts and Funds
for Submittal to the 2024 Legislature

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

Contact Name: Sang Kim
 Phone: 808-586-0508
 Fund type (MOF) 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 2022	FY 2023
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		2,267	2,267
Revenues			
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 2024 Legislature

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

Contact Name: Gordon Wood
 Phone: 808-586-0520
 Fund type (MOF) 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 2022	FY 2023
		(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