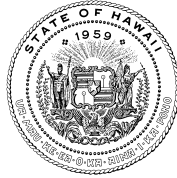


JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



KEITH A. REGAN
COMPTROLLER
KA LUNA HO'OMALU HANA LAULĀ


MEOH-LENG SILLIMAN
DEPUTY COMPTROLLER
KA HOPE LUNA HO'OMALU HANA LAULĀ

STATE OF HAWAII | KA MOKU'ĀINA O HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWÉ LAULĀ
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

June 17, 2024

SPECIAL DISTRIBUTION MEMORANDUM NO. 2024-03

TO: Heads of Departments and Agencies
Administrative and Fiscal Offices

FROM: Keith A. Regan, Comptroller 

SUBJECT: Financial Information for the State's 2024 Annual Financial Report – Due Dates:

- ALL SCHEDULES **except** Vouchers Payable – **September 13, 2024**
- VOUCHERS PAYABLE schedule - **October 4, 2024**

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 Annual Comprehensive Financial Report for the year ending June 30, 2024.

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.
7. Liabilities:

SPECIAL DISTRIBUTION MEMORANDUM NO. 2024-03

June 17, 2024

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- a) Vouchers Payable: For vendor invoices not paid as of June 30, 2024 for goods received or services rendered prior to July 1, 2024. 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, 2024 and the response date. The information should be summarized by fund and provide subtotals for encumbered and unencumbered payments for General Fund only.
 - b) Accrued Payroll: For wages and salaries including overtime earned as of June 30, 2024 but paid after June 30, 2024. Information should include regular salaries paid on July 20, 2024 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, 2024 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. Financed Purchases (Prior to GASB 87 Implementation, it was called Future Minimum Lease Commitments for Capital Leases) as of June 30, 2024.
10. Service concession arrangements.

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 e-mailed to bobet-urriel.obedoza@hawaii.gov.

Information on accounts, notes and loans receivable, accrued vacation and sick leave, investments, leases, and subscription-based information technology arrangements will be requested for separately.

If you have any questions, please contact Ladea M. Nash, Accounting System Administrator, at 586-0600 or e-mail at ladea.m.nash@hawaii.gov.