DAVID Y. IGE
GOVERNOR

DEPT. COMM. NO. 129

CURT T. OTAGURO
COMPTROLLER

AUDREY HIDANO
DEPUTY COMPTROLLER

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

December 7, 2020

VIA ELECTRONIC MAIL

The Honorable Ronald D. Kouchi,
President and Members of the Senate
Thirty-First State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

The Honorable Scott K. Saiki, Speaker
and Members of the House of
Representatives
Thirty-First State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

For your information and consideration, I am transmitting a copy of the State of Hawaii Department of Accounting and General Services Annual Report on Administratively Established Accounts and Funds for the Period July 1, 2019 through June 30, 2020, pursuant to Hawaii Revised Statutes, Section 37-52.5. In accordance with Section 93-16, Hawaii Revised Statutes, a copy of this report has been transmitted to the Legislative Reference Bureau and the report may be viewed electronically at: http://ags.hawaii.gov/reports/legislative-reports/.

Sincerely,

CURT T. OTAGURO
Comptroller

Enclosure

STATE OF HAWAII

DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

ANNUAL REPORT ON ADMINISTRATIVELY ESTABLISHED FUNDS AND ACCOUNTS

FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

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 2021

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) 2020.

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

Department:	Accounting and General Services	Contact Name:	Russell Uchida
Prog ID(s):	AGS-889	Phone:	483-2753
Name of Fund:	Stadium Manager's Discretionary Fund	Fund type (MOF)	Special Fund (B)
Legal Authority	Administratively Created	Appropriation Acct. No.	S-XX-318-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 2019	FY 2020
		(actual)	(actual)
Beginning Cash Balance		1,301	654
Revenues			
Expenditures		2,667	1,446
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
JV 2019-03, 7/1/18 from S-307		2,500	
JV 2019-08, 8/10/18 to S-307		(480)	
JV 2020-03. 7/1/19 from S-307			2,500
JV 2020-42, 12/17/19 to S-307			(340)
Net Total Transfers		2,020	2,160
Ending Cash Balance		654	1,368
Encumbrances		654	1,361
Unencumbered Cash Balance		0	7

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

Department:	Accounting and General Services	Contact Name:	Brenda Aquino
Prog ID(s):	AGS-130	Phone:	587-9750
Name of Fund:	Hawaii Health data Center CCIIO CY-III	Fund type (MOF)	Other Federal Funds (P)
Legal Authority	Administratively Created	Appropriation Acct. No.	S-XX-500-M

Intended Purpose:
Obtain use and analyze multiple data streams to form a state-wide data depository that offers unprecedented detail and insight into the state's health care system. The Center for Consumer Information and Insurance Oversight (DDIIO) awarded these Cycle II and Cycle IV grants to develop an All Payer Claims Database (ACPD) as a component in the Hawaii Health Data Center (HHDC). The purpose of the HHDC is to develop these technological tools in order to support health insurance rate review, increase transparency in health care pricing and contribute to health care innovation in Hawaii.

Current Program Activities/Allowable Expenses:
The Program contracted with the University of Hawaii Telecommunications and Social Informatics Research Program (UH TASI) to provide APCD data depository and analytic services. Program is actively pursuing use of State's data sources. Per federal grant guidelines and the notice of award, the program is allowed to hire employees, contract for goods and services, and purchase equipment and supplies. Additional expenses, such as travel, are allowed when approved by the federal granting agency.

Financial Data			
		FY 2019	FY 2020
		(actual)	(estimated)
Appropriation Ceiling			
Beginning Cash Balance		13,111	0
Revenues		1,053,545	
Expenditures		1,066,656	
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	Contact Name:	Brenda Aquino
Prog ID(s):	AGS-130	Phone:	587-9750
Name of Fund:	Hawaii Health data Center CCIIO CY-IV	Fund type (MOF)	Other Federal Funds (P)
Legal Authority	Administratively Created	Appropriation Acct. No.	S-XX-501-M

Intended Purpose:

Obtain use and analyze multiple data streams to form a state-wide data depository that offers unprecedented detail and insight into the state's health care system. The Center for Consumer Information and Insurance Oversight (DDIIO) awarded these Cycle II and Cycle IV grants to develop an All Payer Claims Database (ACPD) as a component in the Hawaii Health Data Center (HHDC). The purpose of the HHDC is to develop these technological tools in order to support health insurance rate review, increase transparency in health care pricing and contribute to health care innovation in Hawaii.

Current Program Activities/Allowable Expenses:

The Program contracted with the University of Hawaii Telecommunications and Social Informatics Research Program (UH TASI) to provide APCD data depository and analytic services. Program is actively pursuing use of State's data sources. Per federal grant guidelines and the notice of award, the program is allowed to hire employees, contract for goods and services, and purchase equipment and supplies. Additional expenses, such as travel, are allowed when approved by the federal granting agency.

Financial Data

		FY 2019	FY 2020
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		12,857	0
Revenues		713,657	
Expenditures		726,514	
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	Contact Name:	Wendell Asuka
Prog ID(s):	AGS-231	Phone:	831-7934
Name of Fund:	Temporary Deposits-Administrative Services Office	Fund type (MOF)	Trust (Clearing) (T)
Legal Authority	Administratively Created	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 2019	FY 2020
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		9,772	9,772
Revenues		0	201
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		9,772	9,973
Encumbrances			
Unencumbered Cash Balance		9,772	9,973

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

Department:	Accounting and General Services	Contact Name:	Larissa Ho
Prog ID(s):	AGS-252	Phone:	586-0350
Name of Fund:	Temporary Deposits-Automotive Management	Fund type (MOF)	Trust (T)
Legal Authority	Administratively Created	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 2019	FY 2020
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		79,725	84,175
Revenues		14,630	16,910
Expenditures		10,180	9,130
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		84,175	91,955
Encumbrances			
Unencumbered Cash Balance		84,175	91,955

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

Department:	Accounting and General Services	Contact Name:	Susan Naanos
Prog ID(s):	AGS-881	Phone:	586-0773
Name of Fund:	State Foundation on Culture and the Arts	Fund type (MOF)	Trust (T)
Legal Authority	Administratively Created	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 2019	FY 2020
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		230,322	196,858
Revenues		21,323	30,481
Expenditures		54,787	119,411
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		196,858	107,928
Encumbrances		59,582	5,770
Unencumbered Cash Balance		137,276	102,158

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

Department:	Accounting and General Services	Contact Name:	Ladea Nash
Prog ID(s):	AGS-103	Phone:	586-0606
Name of Fund:	Central Payroll Clearance	Fund type (MOF)	Trust (Clearance) (T)
Legal Authority	Administratively Created	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 2019	FY 2020
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		19,760	467,160
Revenues		3,931,501,686	4,009,088,042
Expenditures		3,931,054,286	3,723,484,010
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		467,160	286,071,192
Encumbrances			
Unencumbered Cash Balance		467,160	286,071,192

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

Department:	Accounting and General Services	Contact Name:	Russell Uchida
Prog ID(s):	AGS-889	Phone:	483-2753
Name of Fund:	Temporary Deposits - Stadium Authority	Fund type (MOF)	Trust (T)
Legal Authority	Administratively Created	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 2019	FY 2020
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		92,441	92,441
Revenues		0	0
Expenditures		0	31,414
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		92,441	61,027
Encumbrances			
Unencumbered Cash Balance		92,441	61,027

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

Department:	Accounting and General Services	Contact Name:	Adam Jansen
Prog ID(s):	AGS-111	Phone:	586-0310
Name of Fund:	Hawaii State Archives-Private Grant	Fund type (MOF)	Trust (T)
Legal Authority	Administratively Created	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 2019	FY 2020
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		0	503,850
Revenues		500,000	6,368
Expenditures		0	72,642
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
JT1602 6/30/19		3,850	
Net Total Transfers		3,850	0
Ending Cash Balance		503,850	437,576
Encumbrances			32,926
Unencumbered Cash Balance		503,850	404,650

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

Department:	Accounting and General Services	Contact Name:	Brenda Aquino
Prog ID(s):	AGS-130	Phone:	587-9750
Name of Fund:	Office of Technology Services	Fund type (MOF)	Trust (T)
Legal Authority	Administratively Created	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 towards a as stepping stone 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 2019	FY 2020
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		0	0
Revenues			125,000
Expenditures		0	75,131
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		0	49,869
Encumbrances			49,747
Unencumbered Cash Balance		0	122

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

Department:	Accounting and General Services	Contact Name:	Bridget Sawai
Prog ID(s):	AGS-223	Phone:	586-0508
Name of Fund:	Refundable Deposits PW - Leasing Branch	Fund type (MOF)	Trust (T)
Legal Authority	Administratively Created	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 2019	FY 2020
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		0	0
Revenues			1,803
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	1,803
Encumbrances			
Unencumbered Cash Balance		0	1,803

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

Department:	Accounting and General Services	Contact Name:	Gordon Wood
Prog ID(s):	AGS-221	Phone:	586-0520
Name of Fund:	Refundable Deposits PW - Other Than Leasing Branch	Fund type (MOF)	Trust (T)
Legal Authority	Administratively Created	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 2019	FY 2020
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		0	0
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		0	480
Encumbrances			
Unencumbered Cash Balance		0	480