



**Hawai'i Health Systems Corporation**

**Report on Non-General Fund Information**

Pursuant to Section 37-47, HRS, and  
Section 3 of Act 87, SLH 2021

**October 2023**

The report may also be viewed electronically at:  
<https://www.hhsc.org/about-us/hhsc-reports/>

**Report on Non-General Fund Information**  
for Submittal to the 2024

Department: HTH  
 Prog ID(s): HTH 210  
 Name of Fund: Weinberg Grant Fund  
 Legal Authority: 323F-7

Contact Name: Nadine Asai  
 Phone: 733-4026  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: Funds held outside of Treasury

**Intended Purpose:**

The Hawaii Health Systems Corporation was awarded a grant from the Harry and Jeannette Weinberg Foundation for telemedicine and telehealth infrastructure equipment and related expense.

**Source of Revenues:**

Grant from the Harry and Jeannette Weinberg Foundation

**Current Program Activities/Allowable Expenses:**

The account remains open, but for the past years there have been no transaction with the exception of interest and account analysis fee.

**Variances:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2020  | FY 2021  | FY 2022  | FY 2023  | FY 2024     | FY 2025     | FY 2026     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 43,698   | 43,609   | 43,467   | 0        | 0           | 0           | 0           |
| Revenues  | 9        | 9        | 6        |          |             |             |             |
| Expenditures  | 98       | 151      | 109      |          |             |             |             |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
| Account Closed Feb 2022   |          |          | (43,364) |          |             |             |             |
| Net Total Transfers   | 0        | 0        | (43,364) | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 43,609   | 43,467   | 0        | 0        | 0           | 0           | 0           |
| Encumbrances  |          |          |          |          |             |             |             |
| Unencumbered Cash Balance   | 43,609   | 43,467   | 0        | 0        | 0           | 0           | 0           |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: HTH  
 Prog ID(s): HTH 212  
 Name of Fund: Leahi Hospital, Salary Overpayment Trust Account  
 Legal Authority: 323F-7

Contact Name: Nadine Asai  
 Phone: 733-4026  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: T-909-H

**Intended Purpose:**

Established as a temporary holding account for recoveries until the debt is satisfied. Funds are then subsequently transferred to the program's special funds with an adjustment to the Department of Accounting and General Services' payroll system.

**Source of Revenues:**

**Current Program Activities/Allowable Expenses:**

**Variances:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2020  | FY 2021  | FY 2022  | FY 2023  | FY 2024     | FY 2025     | FY 2026     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 6,000    | 6,000    | 6,000    | 6,000    | 6,000       | 6,000       | 6,000       |
| Revenues  |          |          |          |          |             |             |             |
| Expenditures  |          |          |          |          |             |             |             |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 6,000    | 6,000    | 6,000    | 6,000    | 6,000       | 6,000       | 6,000       |
| Encumbrances  |          |          |          |          |             |             |             |
| Unencumbered Cash Balance   | 6,000    | 6,000    | 6,000    | 6,000    | 6,000       | 6,000       | 6,000       |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: HTH  
 Prog ID(s): HTH 212  
 Name of Fund: Patients' Safekeeping Trust Funds (Kona and Leahi)  
 Legal Authority: 323F-7

Contact Name: Nadine Asai  
 Phone: 733-4026  
 Fund type (MOF): Trust  
 Appropriation Acct. No. T-915 and T-925  
 (note only T-925 from FY 20 and on)

Intended Purpose:

Established to manage and safeguard long-term car patients' monies, which included pension, retirement, social security, and miscellaneous income. The monies are expended from these accounts with the patients' consent to meet their personal needs.

Source of Revenues:

Patients

Current Program Activities/Allowable Expenses:

Variances:

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2020  | FY 2021  | FY 2022  | FY 2023  | FY 2024     | FY 2025     | FY 2026     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 71,000   | 71,000   | 71,000   | 71,000   | 71,000      | 71,000      | 71,000      |
| Revenues  |          |          |          |          |             |             |             |
| Expenditures  |          |          |          |          |             |             |             |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 71,000   | 71,000   | 71,000   | 71,000   | 71,000      | 71,000      | 71,000      |
| Encumbrances  |          |          |          |          |             |             |             |
| Unencumbered Cash Balance   | 71,000   | 71,000   | 71,000   | 71,000   | 71,000      | 71,000      | 71,000      |

Additional Information:

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: HTH  
 Prog ID(s): HTH 212  
 Name of Fund: Donations, Gifts and Grant Accounts (Maluhia, Hamakua, SMMH, Kau, KVMH)  
 Legal Authority: 323F-7

Contact Name: Nadine Asai  
 Phone: 733-4026  
 Fund type (MOF): Trust  
 Appropriation Acct. No. T-911, T-918, T-919, T-921, and T-923

**Intended Purpose:**

Established to receive donations, gifts and grants that are restricted by the grantor or donor or designated for specific purpose.

**Source of Revenues:**

Private foundations and individuals

**Current Program Activities/Allowable Expenses:**

**Variances:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2020  | FY 2021  | FY 2022  | FY 2023  | FY 2024     | FY 2025     | FY 2026     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 36,000   | 36,000   | 36,000   | 36,000   | 36,000      | 36,000      | 36,000      |
| Revenues  |          |          |          |          |             |             |             |
| Expenditures  |          |          |          |          |             |             |             |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 36,000   | 36,000   | 36,000   | 36,000   | 36,000      | 36,000      | 36,000      |
| Encumbrances  |          |          |          |          |             |             |             |
| Unencumbered Cash Balance   | 36,000   | 36,000   | 36,000   | 36,000   | 36,000      | 36,000      | 36,000      |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

**Non-General Fund Program Measures Report  
for submittal to the 2024 Legislature**

**Department of: HTH**

Name of Fund: Hawaii Health Systems Corporation - Corporate Office / Regions / Oahu Region

Apprn. Acct. Number: S-xx-320-H, S-xx-356-H and S-xx-357-H

Fund Type (MOF): Special Funds

Legal Authority: 323F-7

**Statement of Objectives**

To sustain and enhance both the levels of service and the quality of care for the communities we serve in the most cost-effective fashion. HHSC and the regions of HHSC operate in primary acute care hospitals on the neighbor islands, and in many instances, provide the only in-patient acute hospital services and substantial long-term care services throughout Hawaii. The facilities of HHSC include: Hilo Medical Center, Hale Ho'ola Hamakua, and Kau Hospital (East Hawaii Region); Kona Community Hospital and Kohala Hospital (West Hawaii Region); West Kauai Medical Center/Kauai Veterans Memorial Hospital and Samuel Mahelona Memorial Hospital (Kauai Region); and Leahi Hospital and Maluhia (Oahu Region).

| <b><u>Fund Measures of Effectiveness</u></b> |   | <b>FY<br/>2023-24</b> | <b>FY<br/>2024-25</b> | <b>FY<br/>2025-26</b> | <b>FY<br/>2026-27</b> | <b>FY<br/>2027-28</b> | <b>FY<br/>2028-29</b> |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1.   | Average Operating Cost Per Patient Day (excl equipment) | 2,839                 | 3,374                 | 3,451                 | 3,451                 | 3,451                 | 3,451                 |
| 2.   | Average Patient Revenue Per Patient Day                 | 2,048                 | 2,199                 | 2,208                 | 2,208                 | 2,208                 | 2,208                 |
| 3.   | Occupancy Rate - Acute Care                             | 89.56%                | 89.56%                | 89.56%                | 89.56%                | 89.56%                | 89.56%                |
| 4.   | Occupancy Rate - Long-term Care                         | 89.78%                | 89.78%                | 89.78%                | 89.78%                | 89.78%                | 89.78%                |
| 5.   |   |                       |                       |                       |                       |                       |                       |
| 6.   |   |                       |                       |                       |                       |                       |                       |
| 7.   |   |                       |                       |                       |                       |                       |                       |
| 8.   |   |                       |                       |                       |                       |                       |                       |
| 9.   |   |                       |                       |                       |                       |                       |                       |
| 10.  |   |                       |                       |                       |                       |                       |                       |

| <b><u>Program Size Indicators</u></b> |  | <b>FY<br/>2022-23</b> | <b>FY<br/>2023-24</b> | <b>FY<br/>2024-25</b> | <b>FY<br/>2025-26</b> | <b>FY<br/>2026-27</b> | <b>FY<br/>2027-28</b> | <b>FY<br/>2028-29</b> |
|---------------------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1.                                    | Est. Population of Service Area - East Hawaii      | 120377                | 121244                | 121244                | 121244                | 121244                | 121244                | 121244                |
| 2.                                    | Est. Population of Service Area - West Hawaii      | 80252                 | 86637                 | 86637                 | 86637                 | 86637                 | 86637                 | 86637                 |
| 3.                                    | Est. Population of Service Area - Kauai            | 73298                 | 73298                 | 73298                 | 73298                 | 73298                 | 73298                 | 73298                 |
| 4.                                    | Est. Population Service Area Over 65 - East Hawaii | 27320                 | 27517                 | 27517                 | 27517                 | 27517                 | 27517                 | 27517                 |
| 5.                                    | Est. Population Service Area Over 65 - West Hawaii | 18214                 | 18301                 | 18301                 | 18301                 | 18301                 | 18301                 | 18301                 |
| 6.                                    | Est. Population Service Area Over 65 - Kauai       | 15513                 | 15513                 | 15513                 | 15513                 | 15513                 | 15513                 | 15513                 |
| 7.                                    | Est. Population Service Area Over 65 - Oahu        | 189748                | 188040                | 188040                | 188040                | 188040                | 188040                | 188040                |
| 8.                                    |  |                       |                       |                       |                       |                       |                       |                       |
| 9.                                    |  |                       |                       |                       |                       |                       |                       |                       |
| 10.                                   |  |                       |                       |                       |                       |                       |                       |                       |

**Non-General Fund Program Measures Report  
for submittal to the 2024 Legislature**

Department of: HTH

Name of Fund: Hawaii Health Systems Corporation - Corporate Office / Regions / Oahu Region

Apprn. Acct. Number: S-xx-320-H, S-xx-356-H and S-xx-357-H

Fund Type (MOF): Special Funds

Legal Authority: 323F-7

| <b>Fund Activities Encompassed</b> |  | <b>FY<br/>2023-24</b> | <b>FY<br/>2024-25</b> | <b>FY<br/>2025-26</b> | <b>FY<br/>2026-27</b> | <b>FY<br/>2027-28</b> | <b>FY<br/>2028-29</b> |
|------------------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1.                                 | Number of In-patient Admissions - Acute Care | 14,163                | 14,163                | 14,163                | 14,163                | 14,163                | 14,163                |
| 2.                                 | Number of In-patient Days - Acute Care       | 105,581               | 105,581               | 105,581               | 105,581               | 105,581               | 105,581               |
| 3.                                 | Number of Admissions - Long Term Care        | 362                   | 362                   | 362                   | 362                   | 362                   | 362                   |
| 4.                                 | Number of Patient Days - Long Term Care      | 144,838               | 144,838               | 144,838               | 144,838               | 144,838               | 144,838               |
| 5.                                 |  |                       |                       |                       |                       |                       |                       |
| 6.                                 |  |                       |                       |                       |                       |                       |                       |
| 7.                                 |  |                       |                       |                       |                       |                       |                       |
| 8.                                 |  |                       |                       |                       |                       |                       |                       |
| 9.                                 |  |                       |                       |                       |                       |                       |                       |
| 10.                                |  |                       |                       |                       |                       |                       |                       |

**Non-General Fund Cost Element Report  
for submittal to the 2024 Legislature**

Department: HTH  
 Name of Fund: Hawaii Health Systems Corporation - Corporate Office  
 Legal Authority: 323F-7  
 Fund Type (MOF): Special  
 Appropriation Account Number: S-xx-320-H

|                           | <b>FY<br/>2023-24<br/>Estimated</b> | <b>FY<br/>2024-25<br/>Estimated</b> | <b>FY<br/>2025-26<br/>Estimated</b> | <b>FY<br/>2026-27<br/>Estimated</b> | <b>FY<br/>2027-28<br/>Estimated</b> | <b>FY<br/>2028-29<br/>Estimated</b> |
|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| A. Personal Services      | 13,962,000                          | 13,962,000                          | 13,962,000                          | 13,962,000                          | 13,962,000                          | 13,962,000                          |
| B. Other Current Expenses | 3,486,280                           | 3,486,280                           | 3,486,280                           | 3,486,280                           | 3,486,280                           | 3,486,280                           |
| C. Equipment              |                                     |                                     |                                     |                                     |                                     |                                     |
| M. Motor Vehicles         |                                     |                                     |                                     |                                     |                                     |                                     |
| L. Leases                 | 61,000                              | 61,000                              | 61,000                              | 61,000                              | 61,000                              | 61,000                              |
| <b>TOTAL</b>              | <b>17,509,280</b>                   | <b>17,509,280</b>                   | <b>17,509,280</b>                   | <b>17,509,280</b>                   | <b>17,509,280</b>                   | <b>17,509,280</b>                   |



**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: HTH Contact Name: Nadine Asai / Doreen Nakatsu  
 Prog ID(s): HTH 210, HTH 212 and HTH 215 (HTH 212 fr FY10 & HTH 215 fr FY2) Phone: 733-4026  
 Name of Fund: Hawaii Health Systems Corporation - Corporate Office / Regions Fund type (MOF) Special  
 Legal Authority: 323F-7 Appropriation Account Number: S-xx-320-H, S-xx356-H and S-xx-357-H

**Intended Purpose:**

The purpose of this account is to deposit all fees, proceeds, reimbursements, and other that is owed to or received by the Corporation.

**Source of Revenues:**

Medicare/Medicaid, HMSA, Quest, Kaiser, Other Third Party Patients, Sale of Meals, and other Miscellaneous Sources such as the American Resuce Plan Act.

**Current Program Activities/Allowable Expenses:**

Corporation: The major activities carried out by HHSC Corporation include policy formulation, hospital system governance, business development, quality assurance, strategic direction, planning and coordination, financial management, legal counsel, personnel management, materials management, information systems, and technical services to support its community hospitals.

Regions: The major activities and service provided by the nine community facilities constitute the primary hospital acute care provider on the neighbor islands, and, in most instances, the only inpatient hospital services in rural locations. Acute inpatient services include surgical, medical, critical care, obstetrics, pediatric, and psychiatric care. Outpatient care services include ambulatory surgery, home health, and emergency room services. Clinical services include nursing, anesthesiology, central supply, radiology, oncology, pathology, respiratory therapy, physical and occupational therapy, social services, pharmacy, and dietary. Support services include administration, admitting, business, personnel, data processing, medical records, logistics, housekeeping, and maintenance.

**Variances:**

Expenditure variance is due to collective bargaining pay raises.

Cash balance lapse to general fund? No

Statutory language: 323F-7

| Financial Data (in 000's)                              |          |          |           |             |             |             |             |
|--|----------|----------|-----------|-------------|-------------|-------------|-------------|
|  | FY 2020  | FY 2021  | FY 2022   | FY 2023     | FY 2024     | FY 2025     | FY 2026     |
|  | (actual) | (actual) | (audited) | (unaudited) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling                                  | 596,709  | 597,993  | 597,993   | 597,993     | 630,133     | 630,133     | 630,133     |
| Beginning Cash Balance                                 | 118,030  | 199,253  | 170,186   | 174,823     | 190,532     | 127,603     | 74,249      |
| Revenues   | 476,932  | 486,141  | 544,834   | 607,365     | 590,945     | 624,097     | 624,097     |
| General Funds  | 127,501  | 129,100  | 83,186    | 117,189     | 182,275     | 183,657     | 183,657     |
| American Rescue Plan Funds                             |          |          | 60,221    | 41,238      | 0           | 0           | 0           |
| Expenditures   | 589,247  | 620,389  | 671,713   | 748,617     | 832,530     | 858,841     | 858,841     |
| Repayment on Capital Lease                             |          |          |           |             |             |             |             |
| Obligation, long-term debit interest                   | 5,580    | 5,214    | 8,140     | 1,466       | 3,619       | 2,267       | 2,267       |
| Other - Short-term investment                          | 951      | 27,136   | 29,601    | 0           | 0           | 0           | 0           |
| SBA PPP Loan   | 22,714   | 3,354    | 3,634     |             |             |             |             |
| Cares Act Grants                                       | 49,854   | 5,077    | 22,216    |             |             |             |             |
| Medicare Adv Care pmts                                 |          |          |           |             |             |             |             |
| Transfers  |          |          |           |             |             |             |             |
| Transfer to Assets Limited as to Use                   |          |          | 0         |             |             |             |             |
| Transfer of Appropriations from B&F for Maui severance |          |          |           |             |             |             |             |
| Fixed Asset Purch net of CIP Contr                     |          |          |           | 0           | 0           |             |             |
| Net Total Transfers                                    | 0        | 0        | 0         | 0           | 0           |             |             |
| Ending Cash Balance                                    | 199,253  | 170,186  | 174,823   | 190,532     | 127,603     | 74,249      | 20,895      |
| Encumbrances   |          |          |           |             |             |             |             |
| Unencumbered Cash Balance                              | 199,253  | 170,186  | 174,823   | 190,532     | 127,603     | 74,249      | 20,895      |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                              |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |

\*\*Beginning FY 2010, the Legislature separated the Corporate Office from the Regions and created HTH 212 for the Regions and left HTH 210 for the Corporate Office.

Effective July 1, 2017 Maui Memorial Medical Center, Kula Hospital and Lanai Community became Maui Health Systems, a Kaiser Foundation, LLC  
 Effective July 1, 2022 Oahu Region got separated from HTH 212 and became HTH 215