



HAWAII HEALTH SYSTEMS

C O R P O R A T I O N

Quality Healthcare For All

REPORT TO THE HAWAII STATE LEGISLATURE ON NON-GENERAL FUND INFORMATION

In accordance with sections 37-47, 37-48, and 37-49, Hawaii Revised Statutes.

October 2024

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Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: HTH
 Prog ID(s): HTH 210, HTH 212 and HTH 215 (HTH 212 fr FY10 & HTH 215 fr FY23)
 Name of Fund: Hawaii Health Systems Corporation - Corporate Office / Regions
 Legal Authority: 323F-7

Contact Name: Nadine Asai / Carrie Nakano
 Phone: 733-4026
 Fund type (MOF): Special
 Appropriation Acctount 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

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

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)	(audited)	(unaudited)	(estimated)	(estimated)
Appropriation Ceiling	596,709	597,993	597,993	597,993	630,133	631,133	630,133
Beginning Cash Balance	118,030	199,253	170,186	174,823	330,895	350,431	269,485
Revenues	476,932	486,141	544,834	0	666,153	669,655	682,306
General Funds	127,501	129,100	83,186	118,989	180,475	183,658	84,047
American Rescue Plan Funds			60,221	41,238	0	0	0
Expenditures	589,247	620,389	671,713	0	819,948	930,714	939,290
Repayment on Capital Lease Obligation,	5,580	5,214	8,140	0	7,144	3,545	5,079
Other - Short-term investment	951	27,136	29,601	7,162	0	0	0
SBA PPP Loan/Proceeds from LTD	22,714	3,354	3,634	2,471	0	0	0
Cares Act Grants	49,854	5,077	22,216	536	0	0	0
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	330,895	350,431	269,485	91,468
Encumbrances							
Unencumbered Cash Balance	199,253	170,186	174,823	330,895	350,431	269,485	91,468

Report on Non-General Fund Information
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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

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

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:

Account closed in FY 2022

Variances:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(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 2025 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:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,501	6,501	6,501	6,501	6,501	6,501	6,501
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	6,501	6,501	6,501	6,501	6,501	6,501	6,501
Encumbrances							
Unencumbered Cash Balance	6,501	6,501	6,501	6,501	6,501	6,501	6,501

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 2025 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)	(actual)	(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 2025 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:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(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 2025 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).

Fund Measures of Effectiveness

		FY	FY	FY	FY	FY	FY
		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.	Average Operating Cost Per Patient Day (excl	3,401	3,401	3,401	3,401	3,401	3,401
2.	Average Patient Revenue Per Patient Day	2,523	2,523	2,523	2,523	2,523	2,523
3.	Occupancy Rate - Acute Care	68.32%	68.32%	68.32%	68.32%	68.32%	68.32%
4.	Occupancy Rate - Long-term Care	79.79%	79.79%	79.79%	79.79%	79.79%	79.79%
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Est. Population of Service Area - East Hawaii	125467	125467	125467	125467	125467	125467	125467
2.	Est. Population of Service Area - West Hawaii	82148	82148	82148	82148	82148	82148	82148
3.	Est. Population of Service Area - Kauai	73851	73851	73851	73851	73851	73851	73851
4.	Est. Population Service Area Over 65 - East	30655	30655	30655	30655	30655	30655	30655
5.	Est. Population Service Area Over 65 - West	20071	20071	20071	20071	20071	20071	20071
6.	Est. Population Service Area Over 65 - Kauai	17034	17034	17034	17034	17034	17034	17034
7.	Est. Population Service Area Over 65 - Oahu	199441	199441	199441	199441	199441	199441	199441
8.								
9.								
10.								

Fund Activities Encompassed

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of In-patient Admissions - Acute Care	15,720	15,720	15,720	15,720	15,720	15,720
2.	Number of In-patient Days - Acute Care	104,824	104,824	104,824	104,824	104,824	104,824
3.	Number of Admissions - Long Term Care	326	326	326	326	326	326
4.	Number of Patient Days - Long Term Care	142,078	142,078	142,078	142,078	142,078	142,078
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2025 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

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services	18,404,000	16,521,000	16,521,000	16,521,000	16,521,000	16,521,000
B. Other Current Expenses	3,531,000	2,291,000	2,715,000	2,715,000	2,715,000	2,715,000
C. Equipment						
M. Motor Vehicles						
L. Leases	0	20,000	20,000	20,000	20,000	20,000
TOTAL	21,935,000	18,832,000	19,256,000	19,256,000	19,256,000	19,256,000

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: HTH
 Name of Fund: Hawaii Health Systems Corporation - Regions
 Legal Authority: 323F-7
 Fund Type (MOF): Special
 Appropriation Account Number: S-xx-365-H

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services	479,877,000	432,560,000	440,482,000	440,482,000	440,482,000	440,482,000
B. Other Current Expenses	356,827,000	412,684,000	399,653,000	399,653,000	399,653,000	399,653,000
C. Equipment						
M. Motor Vehicles						
L. Leases	2,400,000	3,813,000	4,328,000	4,328,000	4,328,000	4,328,000
TOTAL	839,104,000	849,057,000	844,463,000	844,463,000	844,463,000	844,463,000

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: HTH
Name of Fund: Hawaii Health Systems Corporation - Oahu Region
Legal Authority: 323F-7
Fund Type (MOF): Special
Appropriation Account Number: S-xx-357-H

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2028-30 Estimated
A. Personal Services	51,711,000	47,241,000	48,489,000	48,489,000	48,489,000	48,489,000
B. Other Current Expenses	7,451,000	8,112,000	8,476,000	8,476,000	8,476,000	8,476,000
C. Equipment						
M. Motor Vehicles						
L. Leases	48,000	43,000	45,000	45,000	45,000	45,000
TOTAL	59,210,000	55,396,000	57,010,000	57,010,000	57,010,000	57,010,000

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: HTH
 Name of Fund: Hawaii Health Systems Corporation - Alii Community Care
 Legal Authority: 323F-7
 Fund Type (MOF): Special
 Appropriation Account Number: S-xx-385-H

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000