



HAWAII HEALTH SYSTEMS
C O R P O R A T I O N

Quality Healthcare For All

REPORT ON NON-GENERAL FUND INFORMATION

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

October 2025

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

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Report on Non-General Fund Information
For Submittal to the 2026 Legislature

Department: HTH
Prog ID(s): HTH 210, HTH 212 and HTH 215 (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 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

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 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 2022 (audited)	FY 2023 (audited)	FY 2024 (audited)	FY 2025 (unaudited)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	597,993	597,993	630,133	644,485	648,295	648,195	648,195
Beginning Cash Balance	170,186	174,823	206,916	234,265	270,671	223,620	205,767
Revenues	544,834	645,527	710,859	767,956	737,438	791,554	791,554
General Funds	83,186	118,989	182,185	183,658	224,537	213,816	213,816
American Rescue Plan Funds	60,221	41,238	-	-	-	-	-
Expenditures	671,713	747,284	832,364	910,011	1,003,810	1,018,256	1,018,256
Repayment on Capital Lease Obligation, long-term debit	8,140	22,222	17,347	5,197	5,216	4,967	4,967
Other - Short-term investment	29,601	7,162	18,784	-	-	-	-
SBA PPP Loan/Proceeds from LTD	3,634	2,471	2,395	-	-	-	-
Cares Act Grants	22,216	536	405	-	-	-	-
Medicare Adv Care pmnts							
Transfers							
Transfer to Assets Limited as to Use	-						
Transfer of Appropriations from B&F for Maui severance							
Fixed Asset Purch net of CIP Contr		-	-				
Net Total Transfers	-	-	-				
Ending Cash Balance	174,823	206,916	234,265	270,671	223,620	205,767	187,914
Encumbrances							
Unencumbered Cash Balance	174,823	206,916	234,265	270,671	223,620	205,767	187,914
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 2026 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:
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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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 2026 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-925

Intended Purpose:

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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(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 2026 Legislature

Department: <u>HTH</u>	Contact Name: <u>Nadine Asai</u>
Prog ID(s): <u>HTH 212</u>	Phone: <u>733-4026</u>
Name of Fund: <u>Donations, Gifts and Grant Accounts (Maluhia, Hamakua, SMMH, Kau, KVMH)</u>	Fund type (MOF) <u>Trust</u>
Legal Authority <u>323F-7</u>	Appropriation Acct. No. <u>T-911, T-918, T-919, T-921, and T-923</u>

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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(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			

Report on Non-General Fund Information
For Submittal to the 2026 Legislature

**Non-General Fund Program Measures Report
for submittal to the 2026 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Average Operating Cost Per Patient Day (excl equipment)	3,599	3,599	3,599	3,599	3,599	3,599
2. Average Patient Revenue Per Patient Day	2,709	2,709	2,709	2,709	2,709	2,709
3. Occupancy Rate - Acute Care	74.16%	74.16%	74.16%	74.16%	74.16%	74.16%
4. Occupancy Rate - Long-term Care	84.60%	84.60%	84.60%	84.60%	84.60%	84.60%
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Est. Population of Service Area - East Hawaii	125874	125874	125874	125874	125874	125874	125874
2. Est. Population of Service Area - West Hawaii	83916	83916	83916	83916	83916	83916	83916
3. Est. Population of Service Area - Kauai	73840	73840	73840	73840	73840	73840	73840
4. Est. Population Service Area Over 65 - East Hawaii	31384	31384	31384	31384	31384	31384	31384
5. Est. Population Service Area Over 65 - West Hawaii	20922	20922	20922	20922	20922	20922	20922
6. Est. Population Service Area Over 65 - Kauai	17429	17429	17429	17429	17429	17429	17429
7. Est. Population Service Area Over 65 - Oahu	204429	204429	204429	204429	204429	204429	204429
8.							
9.							
10.							

Fund Activities Encompassed	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Number of In-patient Admissions - Acute Care	15,816	15,816	15,816	15,816	15,816	15,816
2. Number of In-patient Days - Acute Care	98,970	98,970	98,970	98,970	98,970	98,970
3. Number of Admissions - Long Term Care	384	384	384	384	384	384
4. Number of Patient Days - Long Term Care	153,479	153,479	153,479	153,479	153,479	153,479
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2026 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	16,643,000	16,643,000	16,643,000	16,643,000	16,643,000	16,643,000
B. Other Current Expenses	3,856,000	3,855,000	3,863,000	3,876,000	3,876,000	3,876,000
C. Equipment						
M. Motor Vehicles						
L. Leases	20,000	21,000	13,000	0	0	0
TOTAL	20,519,000	20,519,000	20,519,000	20,519,000	20,519,000	20,519,000

**Non-General Fund Cost Element Report
for submittal to the 2026 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 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	454,712,000	454,712,000	454,712,000	454,712,000	454,712,000	454,712,000
B. Other Current Expenses	451,103,000	451,209,800	451,719,678	451,958,000	452,257,000	452,503,600
C. Equipment						
M. Motor Vehicles						
L. Leases	2,577,000	2,470,200	1,960,322	1,722,000	1,423,000	1,176,400
TOTAL	908,392,000	908,392,000	908,392,000	908,392,000	908,392,000	908,392,000

**Non-General Fund Cost Element Report
for submittal to the 2026 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 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	47,768,000	47,768,000	47,768,000	47,768,000	47,768,000	47,768,000
B. Other Current Expenses	10,536,000	10,534,000	10,553,000	10,582,000	10,582,000	10,582,000
C. Equipment						
M. Motor Vehicles						
L. Leases	46,000	48,000	29,000	0	0	0
TOTAL	58,350,000	58,350,000	58,350,000	58,350,000	58,350,000	58,350,000

**Non-General Fund Cost Element Report
for submittal to the 2026 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 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 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