

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: Labor and Industrial Relations
 Prog ID(s): LBR 183/DA
 Name of Fund: Special Compensation Fund (SCF)
 Legal Authority: Chapter 386-151, HRS

Contact Name: Francis Kagawa
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 Fund type (MOF): Special (B), Trust (T)
 Appropriation Acct. No.: S-302-L, T-907-L

Intended Purpose: To pay benefits to injured workers for second injuries, uninsured and insolvent employers, benefit adjustment, attendant services and concurrent employment.

Source of Revenues: Special assessment on the gross premiums of employers' workers' compensation (WC) insurance, interest earned on investments, fines, forfeits, and penalties.

Current Program Activities/Allowable Expenses: Payment of WC benefits, WC claims facilitator branch, litigation costs, audit fees, and legal services through the Department of Attorney General.

Purpose of Proposed Ceiling Increase (if applicable): None

Variances: None

| Financial Data | | | | | | | |
|---|------------|------------|------------|------------|------------|-------------|-------------|
| | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| | (actual) | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) |
| Appropriation Ceiling | 23,851,406 | 23,937,031 | 24,002,622 | 24,002,622 | 24,002,622 | 24,050,965 | 24,050,965 |
| Beginning Cash Balance | 13,477,500 | 16,066,612 | 15,147,832 | 14,352,503 | 12,936,517 | 12,214,819 | 12,199,819 |
| Revenues | 16,956,975 | 16,503,284 | 14,750,651 | 14,171,499 | 14,511,161 | 15,285,000 | 15,285,000 |
| Expenditures | 14,367,863 | 17,422,064 | 15,545,980 | 15,571,564 | 15,232,859 | 15,300,000 | 15,300,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | | | | | | | |
| Ending Cash Balance | 16,066,612 | 15,147,832 | 14,352,503 | 12,952,438 | 12,214,819 | 12,199,819 | 12,184,819 |
| Encumbrances | 65,363 | 32,513 | 200,289 | 15,921 | 16,841 | 0 | 0 |
| | | | | 0 | | | |
| Unencumbered Cash Balance | 16,001,249 | 15,115,319 | 14,152,214 | 12,936,517 | 12,197,978 | 12,199,819 | 12,184,819 |

Additional Information:

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