



**STATE OF HAWAII
DEPARTMENT OF EDUCATION**

P.O. BOX 2360
HONOLULU, HAWAII 96804

OFFICE OF THE SUPERINTENDENT

December 29, 2021

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

The Honorable Scott K. Saiki, Speaker
and Members of the House of Representatives
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 annual report, Non-General Fund Information, pursuant to Section 37-47, Hawaii Revised Statutes (HRS). In accordance with Section 93-16, HRS, I am also informing you that the report may be viewed electronically at:
<http://www.hawaiipublicschools.org/VisionForSuccess/SchoolDataAndReports/StateReports/Pages/Legislative-reports.aspx>.

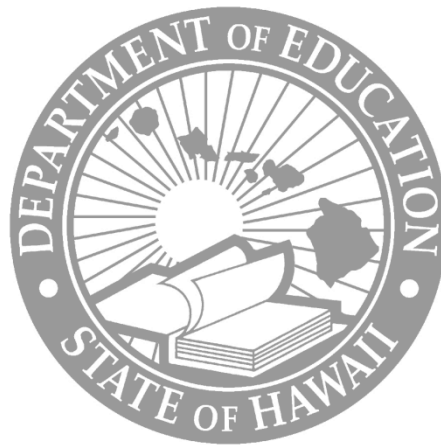
Sincerely,

A handwritten signature in blue ink, which appears to read "Keith T. Hayashi".

Keith T. Hayashi
Interim Superintendent

KTH:sk
Enclosures

c: Legislative Reference Bureau
Hawaii State Public Library System
University of Hawaii
Department of Education Office of Fiscal Services



State of Hawaii
Department of Education

Annual Report on Non-General Fund Information

December 2021

Section 37-47, Hawaii Revised Statutes, requires the Hawaii State Department of Education (Department) to annually report for each non-general fund account under its control that includes a citation to the law authorizing the fund, the intended purpose of the fund, current program activities that the fund supports, balance of the fund at the beginning of the current fiscal year, total amount of expenditures and other outlays from the fund account for the previous fiscal year, total amount of revenue deposited into the account for the previous fiscal year, a detailed listing of all transfers from the fund, amount of moneys encumbered in the account as of the beginning of the fiscal year, amount of funds in the account that are required for the purposes of bond conveyance or other related bond obligations, amount of moneys in the account derived from bond proceeds, and amount of moneys of the fund held in certificates of deposit, escrow accounts, or other investments.

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

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: Federal Funds - EDN 100
 Legal Authority: Elementary and Secondary Education Act

Contact Name: Budget Execution
 Phone: 784-6030
 Fund type (MOF): Federal (N)
 Appropriation Acct. No.: S-210-E

Intended Purpose:

Reimbursement for allowable expenditures for lower education.

Source of Revenues:

US Department of Education; US Department of Defense

Current Program Activities/Allowable Expenses:

Includes Impact Aid program expenditures for substitutes and allocation to schools, Title I programs to support schools with high rates of students that qualify for free or reduced price lunch, migrant education programs, neglected and delinquent student programs, improving teacher and administrator programs, math and science partnerships, English language learner programs, community learning centers, and assessment programs.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	141,470,617	138,670,617	138,670,617	138,670,617	139,594,736	139,594,736	139,594,736
Beginning Cash Balance	66,166,852	89,855,835	110,226,555	96,568,038	68,909,822	59,909,822	50,909,822
Revenues	125,564,759	136,392,392	117,398,354	126,732,969	125,000,000	125,000,000	125,000,000
Expenditures	101,993,985	116,020,025	132,311,020	134,391,185	134,000,000	134,000,000	134,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV00007 (From: S-210 / To: S-241,S-270,S-815 & S-215	(5,100,000)						
AJV00011 (From: S-210 / To: S-830)	(2,000,000)						
AJV00175 (From: S-210 / To: S-275)	(1,000,000)						
AJV00176 (From: S-210 / To: S-815)	(1,000,000)						
AJV00236 (From: S-240 / To: S-210)	118,120						
AJV00449 (From: S-240 / To: S-210)	80						
AJV03011 (From: S-830 / To: S-210)	2,000,000						
AJV03029 (From: S-215, S-241, S-270, S-275 & S-815 / To: S:210)	7,100,000						
AJV01216 (From: S-230 / To: S-210)			1,254,149				
AJV00331 (From: S-210 / To: S-240)				(20,000,000)			
Rounding/misc adjustment	9	(1,647)					
Net Total Transfers	118,209	(1,647)	1,254,149	(20,000,000)	-	-	-
Ending Cash Balance	89,855,835	110,226,555	96,568,038	68,909,822	59,909,822	50,909,822	41,909,822
Encumbrances	17,098,231	22,879,851	20,769,695	19,460,300	20,000,000	20,000,000	20,000,000
Unencumbered Cash Balance	72,757,604	87,346,704	75,798,343	49,449,522	39,909,822	30,909,822	21,909,822

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 150
 Name of Fund: Federal Funds - EDN 150
 Legal Authority: I.D.E.A., SPED Pre-school, and Impact Aid Disabilities

Contact Name: Budget Execution
 Phone: 784-6030
 Fund type (MOF): Federal (N)
 Appropriation Acct. No.: S-215-E

Intended Purpose:

Reimbursement for allowable expenditures for special education.

Source of Revenues:

US Department of Education

Current Program Activities/Allowable Expenses:

To provide special education and related services to eligible students with disabilities in accordance with Federal and State regulations.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	55,728,383	52,128,383	52,164,701	52,164,701	56,891,470	56,891,470	56,891,470
Beginning Cash Balance	1,707,369	2,295,885	2,546,207	581,020	1,479,558	2,479,558	3,479,558
Revenues	43,699,297	44,913,483	42,697,061	35,313,006	35,000,000	35,000,000	35,000,000
Expenditures	43,110,781	44,663,090	44,662,248	34,414,468	34,000,000	34,000,000	34,000,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	1	71					
Net Total Transfers	1	71	-	-	-	-	-
Ending Cash Balance	2,295,885	2,546,207	581,020	1,479,558	2,479,558	3,479,558	4,479,558
Encumbrances	3,099,025	2,353,287	1,923,984	2,698,427	2,300,000	2,300,000	2,300,000
Unencumbered Cash Balance	(803,139)	192,920	(1,342,964)	(1,218,869)	179,558	1,179,558	2,179,558

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 200
 Name of Fund: Federal Funds - EDN 200
 Legal Authority: Education for Homeless Children & Youth Grant

Contact Name: Toby Portner
 Phone: 348-0304
 Fund type (MOF): Federal (N)
 Appropriation Acct. No.: S-220-E

Intended Purpose:

Reimbursement for allowable expenditures for lower education.

Source of Revenues:

US Department of Education

Current Program Activities/Allowable Expenses:

To ensure that homeless children and youth have access to a free and appropriate education.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	442,579	500,000	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance		392,879	386,074	369,764	383,662	383,662	383,662
Revenues	(21,000)	196,839	275,671	284,000	367,435	367,435	367,435
Expenditures	28,701	203,644	291,981	270,102	367,435	367,435	367,435
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	1	1					
Net Total Transfers	1	1	-	-	-	-	-
Ending Cash Balance	392,879	386,074	369,764	383,662	383,662	383,662	383,662
Encumbrances	6,689	58,996	35,461	44,565	40,000	40,000	40,000
Unencumbered Cash Balance	386,191	327,077	334,303	339,097	343,662	343,662	343,662

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 300
 Name of Fund: Federal Funds - EDN 300
 Legal Authority: P.L. 100-297 National Cooperative Education Statistics

Contact Name: Budget Execution
 Phone: 784-6030
 Fund type (MOF): Federal (N)
 Appropriation Acct. No.: S-230-E

Intended Purpose:

Reimbursement for allowable expenditures for lower education.

Source of Revenues:

US Department of Education

Current Program Activities/Allowable Expenses:

To support activities that will enable State Education Agencies to designate representatives to the Cooperative System who can speak for state interests, provide recommendations about Cooperative System activities, and initiate action at both state and national levels to further the Cooperative System's goals.

Variances:

No programs are currently within this appropriation.

Financial Data							
	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (estimated)	FY 2023 (estimated)	FY 2024 (estimated)
Appropriation Ceiling	870,439	-	-	-	-	-	-
Beginning Cash Balance	1,275,353	1,274,951	1,260,904	556	1	1	1
Revenues	8,121	(8,121)	-	-	-	-	-
Expenditures	8,524	5,926	6,199	555	-	-	-
Transfers							
List each net transfer in/out; list each account number							
AJV01216 (From: S-230 / To: S-210)			(1,254,149)				
Rounding/misc adjustment	2						
Net Total Transfers	2	-	(1,254,149)	-	-	-	-
Ending Cash Balance	1,274,951	1,260,904	556	1	1	1	1
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	1,274,951	1,260,904	556	1	1	1	1

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 400
 Name of Fund: Federal Funds - EDN 400
 Legal Authority: USDA Child Nutrition Program

Contact Name: Jeremy Koki
 Phone: 784-5500
 Fund type (MOF): Federal (N)
 Appropriation Acct. No.: S-240-E

Intended Purpose:

Reimbursement for allowable expenditures for school food services.

Source of Revenues:

US Department of Agriculture; US Department of Education

Current Program Activities/Allowable Expenses:

Child Nutrition programs.

Variances:

Meals served in FY20 and FY21 were 30-35% (significantly) lower than a typical year, directly impacting both revenues and expenditures for FY20 and FY21, respectively. Due to the USDA national waiver for SY21-22, federal meal reimbursements that provided for free meals to all students have been the sole source of revenue for FY 2022. Should USDA not extend free meal for FY23 and beyond, the School Food Services Branch will implement the National School Lunch Program until program revenues and expenditures return to pre-pandemic status.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	64,205,300	64,205,300	64,205,300	64,205,300	65,013,979	65,013,979	65,013,979
Beginning Cash Balance	20,084,059	21,435,098	12,793,756	128,960	13,820,070	15,820,070	17,820,070
Revenues	416,458	69,432	-	-	16,000,000	16,000,000	16,000,000
Expenditures	54,438,256	64,072,729	63,223,571	29,506,254	64,000,000	64,000,000	64,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV00022 (From: S-241 / To: S-240)	5,602,745						
AJV00137 (From: S-241 / To: S-240)	613,206						
AJV00236 (From: S-240 / To: S-210)	(118,120)						
AJV00248 (From: S-241 / To: S-240)	198,519						
AJV00449 (From: S-240 / To: S-210)	(80)						
AJV00583 (From: S-241 / To: S-240)	11,649,214						
AJV00781 (From: S-241 / To: S-240)	5,180,932						
AJV00807 (From: S-241 / To: S-240)	5,930,375						
AJV00975 (From: S-241 / To: S-240)	4,494,745						
AJV01170 (From: S-241 / To: S-240)	5,174,624						
AJV01400 (From: S-241 / To: S-240)	5,503,615						
AJV01573 (From: S-241 / To: S-240)	4,592,496						
AJV01811 (From: S-241 / To: S-240)	6,550,565						
AJV00130 (From: S-241 / To: S-240)		6,238,653					
AJV00133 (From: S-241 / To: S-240)		496,921					
AJV00259 (From: S-241 / To: S-240)		252,857					
AJV00340 (From: S-241 / To: S-240)		5,021,015					
AJV00429 (From: S-241 / To: S-240)		6,021,931					
AJV00536 (From: S-241 / To: S-240)		5,700,722					
AJV00647 (From: S-241 / To: S-240)		5,646,470					
AJV00860 (From: S-241 / To: S-240)		4,559,698					
AJV01015 (From: S-241 / To: S-240)		5,139,408					
AJV01084 (From: S-241 / To: S-240)		5,408,190					
AJV01304 (From: S-241 / To: S-240)		4,457,173					
AJV01498 (From: S-241 / To: S-240)		6,418,915					
AJV00040 (From: S-241 / To: S-240)			6,214,179				

AJV00138 (From: S-241 / To: S-240)			508,083				
AJV00254 (From: S-241 / To: S-240)			306,449				
AJV00436 (From: S-241 / To: S-240)			5,694,395				
AJV00587 (From: S-241 / To: S-240)			6,299,352				
AJV00796 (From: S-241 / To: S-240)			10,869,526				
AJV00904 (From: S-241 / To: S-240)			4,420,026				
AJV01070 (From: S-241 / To: S-240)			5,296,573				
AJV01208 (From: S-241 / To: S-240)			5,424,489				
AJV01306 (From: S-241 / To: S-240)			3,321,337				
AJV01311 (From: S-241 / To: S-240)			1				
AJV01535 (From: S-241 / To: S-240)			2,204,365				
AJV00331 (From: S-210 / To: S-240)				20,000,000	50,000,000	50,000,000	50,000,000
AJV00037 (From: S-241 / To: S-240)				1,849,277			
AJV00203 (From: S-241 / To: S-240)				1,029,559			
AJV00231 (From: S-241 / To: S-240)				590,849			
AJV00521 (From: S-241 / To: S-240)				409,512			
AJV00680 (From: S-241 / To: S-240)				954,661			
AJV00882 (From: S-241 / To: S-240)				5,766,483			
AJV01010 (From: S-241 / To: S-240)				2,530,033			
AJV01136 (From: S-241 / To: S-240)				3,030,300			
AJV01248 (From: S-241 / To: S-240)				3,505,841			
AJV01426 (From: S-241 / To: S-240)				3,530,849			
Rounding/misc adjustment	1						
Net Total Transfers	55,372,837	55,361,954	50,558,775	43,197,364	50,000,000	50,000,000	50,000,000
Ending Cash Balance	21,435,098	12,793,756	128,960	13,820,070	15,820,070	17,820,070	19,820,070
Encumbrances	1,090,739	1,055,362	2,504,780	36,055	218,485	218,485	218,485
Unencumbered Cash Balance	20,344,360	11,738,394	(2,375,820)	13,784,015	15,601,585	17,601,585	19,601,585

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 400
 Name of Fund: Federal Funds - EDN 400
 Legal Authority: USDA Child Nutrition Program

Contact Name: Sharlene Wong
 Phone: 587-3600
 Fund type (MOF): Federal (N)
 Appropriation Acct. No.: S-241-E

Intended Purpose:

To provide each State agency with funds for its administrative expenses in supervising and giving technical assistance to local schools, school districts, and institutions in their conduct of child nutrition programs (CNP). State agencies that administer the distribution of USDA foods to schools or adult care institutions are also provided with State Administrative Expense Funds. To administer the USDA's Child Nutrition Programs at the State Agency level known as the Hawaii Child Nutrition Programs (HCNP).

Source of Revenues:

US Department of Agriculture

Current Program Activities/Allowable Expenses:

Funding will be expended for HCNP responsibilities such as the statewide administration of all CNP in Hawaii, monitoring, technical assistance, training, audits, and general operation expenses including the salary of staff, contracts for goods or services, etc. Includes transfers from S-241 to S-240.

Variances:

Negative cash balances may result from encumbrances not getting paid due to timing of the grant drawdown. Note: The estimated expenditures do not take into account the transfers from S-241 to S-240 for monthly reimbursements (as seen in the prior fiscal years).

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,892,000	1,892,000	1,892,000	1,892,000	1,895,325	1,895,325	1,895,325
Beginning Cash Balance	(1,322,825)	(1,254,949)	(1,174,034)	(711,337)	3,823,439	5,870,441	8,437,912
Revenues	56,875,995	56,882,849	52,254,159	29,069,035	53,304,468	53,837,512	54,375,887
Expenditures	1,317,084	1,450,309	1,232,689	1,336,895	1,257,466	1,270,041	1,282,741
Transfers							
List each net transfer in/out; list each account number							
AJV00007 (From: S-210 / To: S-241)	2,000,000						
AJV00022 (From: S-241 / To: S-240)	(5,602,745)						
AJV00137 (From: S-241 / To: S-240)	(613,206)						
AJV00248 (From: S-241 / To: S-240)	(198,519)						
AJV00583 (From: S-241 / To: S-240)	(11,649,214)						
AJV00781 (From: S-241 / To: S-240)	(5,180,932)						
AJV00807 (From: S-241 / To: S-240)	(5,930,375)						
AJV00975 (From: S-241 / To: S-240)	(4,494,745)						
AJV01170 (From: S-241 / To: S-240)	(5,174,624)						
AJV01400 (From: S-241 / To: S-240)	(5,503,615)						
AJV01573 (From: S-241 / To: S-240)	(4,592,496)						
AJV01811 (From: S-241 / To: S-240)	(6,550,565)						
AJV03029 (From: S-241 / To: S-210)	(2,000,000)						
AJV00009 (From: S-210 / To: S-241)		2,000,000					
AJV00130 (From: S-241 / To: S-240)		(6,238,653)					
AJV00133 (From: S-241 / To: S-240)		(496,921)					
AJV00259 (From: S-241 / To: S-240)		(252,857)					
AJV00340 (From: S-241 / To: S-240)		(5,021,015)					
AJV00429 (From: S-241 / To: S-240)		(6,021,931)					
AJV00536 (From: S-241 / To: S-240)		(5,700,722)					
AJV00647 (From: S-241 / To: S-240)		(5,646,470)					
AJV00860 (From: S-241 / To: S-240)		(4,559,698)					
AJV01015 (From: S-241 / To: S-240)		(5,139,408)					
AJV01084 (From: S-241 / To: S-240)		(5,408,190)					

AJV01304 (From: S-241 / To: S-240)		(4,457,173)					
AJV01498 (From: S-241 / To: S-240)		(6,418,915)					
AJV03008 (From: S-241 / To: S-210)		(2,000,000)					
AJV00040 (From: S-241 / To: S-240)			(6,214,179)				
AJV00138 (From: S-241 / To: S-240)			(508,083)				
AJV00254 (From: S-241 / To: S-240)			(306,449)				
AJV00436 (From: S-241 / To: S-240)			(5,694,395)				
AJV00587 (From: S-241 / To: S-240)			(6,299,352)				
AJV00796 (From: S-241 / To: S-240)			(10,869,526)				
AJV00904 (From: S-241 / To: S-240)			(4,420,026)				
AJV01070 (From: S-241 / To: S-240)			(5,296,573)				
AJV01208 (From: S-241 / To: S-240)			(5,424,490)				
AJV01306 (From: S-241 / To: S-240)			(3,321,337)				
AJV01535 (From: S-241 / To: S-240)			(2,204,365)				
Estimated (From: S-241 / To: S-240)				(1,849,277)	(50,000,000)	(50,000,000)	(50,000,000)
AJV00037 (From: S-241 / To: S-240)				(1,029,559)			
AJV00203 (From: S-241 / To: S-240)				(590,849)			
AJV00231 (From: S-241 / To: S-240)				(409,512)			
AJV00521 (From: S-241 / To: S-240)				(954,661)			
AJV00680 (From: S-241 / To: S-240)				(5,766,483)			
AJV00882 (From: S-241 / To: S-240)				(2,530,033)			
AJV01010 (From: S-241 / To: S-240)				(3,030,300)			
AJV01136 (From: S-241 / To: S-240)				(3,505,841)			
AJV01248 (From: S-241 / To: S-240)				(3,530,849)			
AJV01426 (From: S-241 / To: S-240)							
Rounding/misc adjustment	-	10,329	2				
Net Total Transfers	(55,491,036)	(55,351,625)	(50,558,773)	(23,197,364)	(50,000,000)	(50,000,000)	(50,000,000)
Ending Cash Balance	(1,254,949)	(1,174,034)	(711,337)	3,823,439	5,870,441	8,437,912	11,531,058
Encumbrances	45,647	67,039	101,364	88,500	535,507	513,007	234,000
Unencumbered Cash Balance	(1,300,596)	(1,241,073)	(812,701)	3,734,939	5,334,934	7,924,905	11,297,058

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 500
 Name of Fund: Federal Funds - EDN 500
 Legal Authority: Public Law 113-128 Workforce Innovation and Opportunity Act (Adult Education)

Contact Name: Sylvia Carter
 Phone: 305-9777
 Fund type (MOF): Federal (N)
 Appropriation Acct. No.: S-250-E

Intended Purpose:

Reimbursement for allowable expenditures for adult education.

Source of Revenues:

US Department of Education

Current Program Activities/Allowable Expenses:

Adult education and literacy activities means programs, activities, and services that include adult education, literacy, workplace adult education and literacy activities, family literacy activities, English language acquisition activities, integrated English literacy and civics education, workforce preparation activities, or integrated education and training. An eligible individual for these activities means an individual:

- (A) Who has attained 16 years of age;
- (B) Who is not enrolled or required to be enrolled in secondary school under State law; and
- (C) Who: (A) is basic skills deficient; (B) does not have a secondary school diploma or its recognized equivalent, and has not achieved an equivalent level of education; or (C) is an English language learner.

Allowable expenses: A minimum of 82.5% of funds to enable eligible providers to develop, implement, and improve adult education and literacy activities within the State. A maximum of 12.5% for leadership activities and 5% of funds for administration.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757
Beginning Cash Balance	188,514	140,621	69,445	99,344	182,430	182,430	182,430
Revenues	1,922,142	2,077,669	1,741,524	2,135,000	2,336,051	2,336,051	2,336,051
Expenditures	1,970,036	2,148,844	1,711,625	2,051,914	2,336,051	2,336,051	2,336,051
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	1	1					
Net Total Transfers	1	1	-	-	-	-	-
Ending Cash Balance	140,621	69,445	99,344	182,430	182,430	182,430	182,430
Encumbrances	126,031	64,274	87,327	69,121	53,852	-	-
Unencumbered Cash Balance	14,590	5,171	12,017	113,309	128,578	182,430	182,430

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 700
 Name of Fund: Federal Funds - EDN 700
 Legal Authority: Head Start Act

Contact Name: Christine Jackson
 Phone: 784-5354
 Fund type (MOF): Federal (N)
 Appropriation Acct. No.: S-270-E

Intended Purpose:

The purpose of the Hawaii Head Start State Collaboration grant is to facilitate collaboration between Head Start agencies and entities that serve low-income children (birth to school entry) and their families.

Source of Revenues:

Office of Head Start, DHHS

Current Program Activities/Allowable Expenses:

To provide information, convene or attend meetings, and establish connections on behalf of the Head Start and Early Head Start grantees with State entities and child care partners.

Variances:

Negative cash balances may result from encumbrances not getting paid due to timing of the grant drawdown.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	125,628	125,628	125,628	125,628	125,628	125,628	125,628
Beginning Cash Balance	(4,382)	(13,546)	(15,105)	(10,377)	(8,668)	1,332	11,332
Revenues	97,204	118,744	119,288	133,285	125,000	125,000	125,000
Expenditures	106,368	120,303	114,560	131,576	115,000	115,000	115,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	(13,546)	(15,105)	(10,377)	(8,668)	1,332	11,332	21,332
Encumbrances	6,751	(3,823)	254	127	100	100	100
Unencumbered Cash Balance	(20,297)	(11,282)	(10,631)	(8,795)	1,232	11,232	21,232

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: School Level Ag & Industrial Pursuits
 Legal Authority: Section 302A-420, HRS

Contact Name: Dan Miyamoto
 Phone: 305-9777
 Fund type (MOF): Special
 Appropriation Acct. No.: S-301-E

Intended Purpose:

The fund was established to hold revenues collected by any school arising from agricultural and industrial pursuits. The fund provides a dedicated vehicle for supporting students in their development of agricultural and industrial skills via career and technical education opportunities. Originally the Lahainaluna Boarding Special Fund.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from the sale of agricultural products and investment pool earnings.

Current Program Activities/Allowable Expenses:

Allowable expenses include the purchase of equipment and material not otherwise in a school's budget.

Variances:

Revenues and expenditures are expected to increase as more schools start and develop their commercial enterprises. To align, the Department is proposing legislation for the 2022 session to increase the ceiling by \$500,000 for FY23.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000	30,000	30,000	30,000	30,000	530,000	530,000
Beginning Cash Balance	31,819	31,927	32,305	79	227	227	25,227
Revenues	114	395	1,084	156	30,000	80,000	130,000
Expenditures	7	19	33,310	8	30,000	55,000	80,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	1	1					
Net Total Transfers	1	1	-	-	-	-	-
Ending Cash Balance	31,927	32,305	79	227	227	25,227	75,227
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	31,927	32,303	79	227	227	25,227	75,227

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 500
 Name of Fund: Adult Education Special Fund
 Legal Authority: Section 302A-435, HRS

Contact Name: Dan Miyamoto
 Phone: 305-9777
 Fund type (MOF): Special
 Appropriation Acct. No.: S-302-E

Intended Purpose:

To finance the adult and community education program in part through fees collected from students enrolled.

The community schools for adults are critical to address the needs of students to pursue skills and programs to obtain financial stability and reduce dependence on public assistance, all of which have an overall positive impact on the state. When these schools were reorganized in 2013, general funds were significantly reduced. At that time, the Legislature and Department allowed these schools to generate revenue to cover operational costs by allowing the collection of enrollment fees. Funds from the non-general funds for adult education support administration of the high school equivalency testing program, equipment and other learning supports, office operations, and other expenses not covered by federal funds or provided for through the State budget.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from the Adult Education student tuition for special interest classes, GED test fees, and investment pool earnings.

Current Program Activities/Allowable Expenses:

Allowable expenses include the salaries of part-time teachers, administrative costs, and all other expenses.

Variances:

Variances are attributed to the changes in student enrollment numbers.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,631,000	1,631,000	1,631,000	1,631,000	1,626,908	1,626,908	1,626,908
Beginning Cash Balance	720,103	728,857	572,504	601,578	593,583	589,583	585,583
Revenues	148,341	(37,369)	133,111	40,529	45,000	45,000	45,000
Expenditures	139,527	119,342	104,090	48,586	49,000	49,000	49,000
Transfers							
List each net transfer in/out; list each account number							
AJV00704 (From: S-322 / To: S-302)			53				
Rounding/misc adjustment	(60)	359	-	62			
Net Total Transfers	(60)	359	53	62	-	-	-
Ending Cash Balance	728,857	572,504	601,578	593,583	589,583	585,583	581,583
Encumbrances	5,196	1,372	1,362	1390	1,400	1,400	1,400
Unencumbered Cash Balance	723,661	571,132	600,216	592,193	588,183	584,183	580,183

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 400
 Name of Fund: School Food Service
 Legal Authority: Section 302A-405, HRS

Contact Name: Jeremy Koki
 Phone: 784-5500
 Fund type (MOF): Special
 Appropriation Acct. No.: S-304-E

Intended Purpose:

Created in 1960, this fund supports the expense of operating public school cafeterias for the benefit of students and school faculty. Pursuant to Title 7 CFR 210.14, "School food authorities shall remain a nonprofit school food service. Revenues received ... are to be used only for the operation or improvement of such food service ..."

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from the sale of lunch, breakfast, and snacks primarily to students who pay either regular or reduced prices. Meal sales to others, such as teachers, are also deposited into this fund.

Current Program Activities/Allowable Expenses:

Allowable expenses are those that support the school lunch program. Though the program is also supported by general and federal funds, the fund has been essential to addressing program costs, especially food and supply costs.

Variances:

Meals served in FY20 and FY21 were 30-35% (significantly) lower than a typical year, directly impacting both revenues and expenditures for FY20 and FY21, respectively. The shutdown of schools due to the COVID-19 pandemic resulted in a significant decrease in meals and revenues in FY21, and the USDA waiver during SY21-22 which provided for free meals for all students, has negatively impacted revenue for FY22.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	39,342,703	39,656,831	40,881,817	40,881,817	40,950,566	40,950,566	40,950,566
Beginning Cash Balance	9,206,047	5,401,497	5,201,721	4,390,100	1,377,284	1,377,284	977,284
Revenues	23,443,649	23,640,097	18,692,752	2,814,983	-	23,500,000	23,500,000
Expenditures	27,250,523	23,839,886	19,505,554	5,827,749	-	23,900,000	23,900,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	2,324	13	1,181	(50)			
Net Total Transfers	2,324	13	1,181	(50)	-	-	-
Ending Cash Balance	5,401,497	5,201,721	4,390,100	1,377,284	1,377,284	977,284	577,284
Encumbrances	-	1,197	262	180,106	-	-	-
Unencumbered Cash Balance	5,401,497	5,200,524	4,389,838	1,197,178	1,377,284	977,284	577,284

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 150
 Name of Fund: Comprehensive Student Support Services Human Resources Stipend Program
 Legal Authority: Section 302A-707, HRS

Contact Name: Sean Arai
 Phone: 441-8344
 Fund type (MOF): Special
 Appropriation Acct. No.: S-305-E

Intended Purpose:

This special fund was established for the purpose of depositing moneys received as repayment from students who have breached their contractual agreements under the Felix stipend program to work as special education teachers in a public school.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from moneys received as repayment from students who have breached their contractual agreements under the Felix stipend program.

Current Program Activities/Allowable Expenses:

To help improve the Department's special education services by supporting further tuition stipends for teacher candidates for the Felix consent decree recruitment and retention program, and any successor programs, and to provide for related costs.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	250,000	250,000	250,000	250,000	250,000
Beginning Cash Balance	495,605	639,008	752,815	859,843	700,923	530,923	360,923
Revenues	205,147	120,725	122,489	75,686	80,000	80,000	80,000
Expenditures	61,744	6,918	15,461	234,606	250,000	250,000	250,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	1						
Net Total Transfers	1	-	-	-	-	-	-
Ending Cash Balance	639,008	752,815	859,843	700,923	530,923	360,923	190,923
Encumbrances	50,000	50,000	165,000	165,000	-	-	-
Unencumbered Cash Balance	589,008	702,815	694,843	535,923	530,923	360,923	190,923

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 400
 Name of Fund: Teacher Housing
 Legal Authority: Section 302A-833, HRS

Contact Name: Christian Butt
 Phone: 784-5012
 Fund type (MOF): Revolving
 Appropriation Acct. No.: S-310-E

Intended Purpose:

The fund was established to fund the activities of the Department's Teacher Housing Program.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from the monthly rents collected from the teacher cottage occupants.

Current Program Activities/Allowable Expenses:

Allowable expenses are for any and all of the purposes of teachers' housing, including the planning, construction, maintenance, and operation of teachers' housing, as well as for the salaries of the necessary personnel in charge thereof.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	504,189	504,189	511,017	511,017	519,476	519,476	519,476
Beginning Cash Balance	340,367	500,613	598,246	838,148	962,720	1,103,720	1,143,720
Revenues	395,934	358,637	486,358	403,383	420,000	435,000	435,000
Expenditures	235,688	261,005	246,456	278,811	279,000	395,000	395,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	(1)	-					
Net Total Transfers	(1)	-	-	-	-	-	-
Ending Cash Balance	500,613	598,246	838,148	962,720	1,103,720	1,143,720	1,183,720
Encumbrances	14,755	16,177	17,473	13,216	14,000.00	14,000.00	14,000.00
Unencumbered Cash Balance	485,858	582,069	820,675	949,504	1,089,720	1,129,720	1,169,720

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 200
 Name of Fund: Hawaii Teacher Standards Board
 Legal Authority: Section 302A-806, HRS; **repealed** via Act 161, SLH 2019; **abolished** via Act 9, SLH 2021

Contact Name: Felicia Villalobos
 Phone: 586-2602
 Fund type (MOF): Special
 Appropriation Acct. No.: S-321-E

Intended Purpose:

This fund was created in 1998 to support the Hawaii Teacher Standards Board. The Board establishes standards governing teacher licensing and credentialing within the Department, conducts cyclical review of standards, and suggests revisions for their improvement.

Source of Revenues:

Revenues are primarily from teacher licensing fees.

Current Program Activities/Allowable Expenses:

Allowable expenses are to finance the Board's operational and personnel costs, and any reimbursement for members' travel expenses incurred while on official board business.

Variances:

Fund was repealed with any balances reverting to the Treasury, effective 7/1/19, pursuant to Act 161/SLH 2019. Act 9/SSLH 2021 abolished the HTSB Special Fund with any unencumbered balance lapsing to the credit of the general fund, effective 7/1/21. However, ceiling remains in the general appropriations act.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,337,333	2,321,746	2,369,088	2,382,128	2,396,308	2,396,308	2,396,308
Beginning Cash Balance	889,826	892,878	1,211,450	0	n/a	n/a	n/a
Revenues	1,063,539	988,986	-	1,096	n/a	n/a	n/a
Expenditures	1,060,488	670,413	55,179	-	n/a	n/a	n/a
Transfers							
List each net transfer in/out; list each account number							
AJV00571 (From: S-321 / To: G-000)			(1,140,967)				
AJV00812 (From: G-000 / To: S-321)			7,028				
AJV01410 (From: S-321 / To: G-000)	1	(1)	(22,332)				
JM7756 (From: S-321 / To: G-000)				(1,096)			
Rounding/misc adjustment							
Net Total Transfers	1	(1)	(1,156,271)	(1,096)	n/a	n/a	n/a
Ending Cash Balance	892,878	1,211,450	0	0	n/a	n/a	n/a
Encumbrances	53,085	77,511	-	-	n/a	n/a	n/a
Unencumbered Cash Balance	839,794	1,133,939	0	0	n/a	n/a	n/a

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 500
 Name of Fund: Adult Education Revolving Fund
 Legal Authority: Section 302A-435, HRS

Contact Name: Dan Miyamoto
 Phone: 305-9777
 Fund type (MOF): Revolving
 Appropriation Acct. No.: S-322-E

Intended Purpose:

This fund was established in 1970 to receive fees assessed for Adult Education courses.

The community schools for adults are critical to address the needs of students to pursue skills and programs to obtain financial stability and reduce dependence on public assistance, all of which have an overall positive impact on the state. When these schools were reorganized in 2013, general funds were significantly reduced. At that time, the Legislature and Department allowed these schools to generate revenue to cover operational costs by allowing the collection of enrollment fees. Funds from the non-general funds for adult education support administration of the high school equivalency testing program, equipment and other learning supports, office operations, and other expenses not covered by federal funds or provided for through the State budget.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs

Source of Revenues:

Revenues are from the sale of books and supplies to Adult Education students.

Current Program Activities/Allowable Expenses:

Allowable expenses include the purchase of supplies and books for the Adult and Community Education Program.

Variances:

Variances are attributed to the changes in student enrollment numbers.

Financial Data							
	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (estimated)	FY 2023 (estimated)	FY 2024 (estimated)
Appropriation Ceiling	-	500,000	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	488,568	506,123	567,985	604,804	617,057	608,057	599,057
Revenues	137,306	97,812	80,084	33,643	34,000	34,000	34,000
Expenditures	119,752	35,950	43,210	21,390	43,000	43,000	43,000
Transfers							
List each net transfer in/out; list each account number							
AJV00704 (From: S-322 / To: S-302)			(53)				
Rounding/misc adjustment	1		(2)				
Net Total Transfers	1	-	(55)	-	-	-	-
Ending Cash Balance	506,123	567,985	604,804	617,057	608,057	599,057	590,057
Encumbrances	3,111	5,740	280	15,572.00	1,500.00	1,500.00	1,500.00
Unencumbered Cash Balance	503,012	562,245	604,524	601,485	606,557	597,557	588,557

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: Summer School and Intersession Fund
 Legal Authority: Section 302A-1310, HRS

Contact Name: Christy Sato
 Phone: 305-9762
 Fund type (MOF): Special
 Appropriation Acct. No.: S-323-E

Intended Purpose:

The summer school fund was originally established in 1971 to finance summer school programs for the benefit of students. Amended in 1996, the fund currently serves intersession programs for year-round school in addition to summer school programs.

Tuition is collected by the schools in accordance with chapter 30, HAR. Pursuant to section 302A-1310, HRS, all moneys received by and for the public out-of-school time instructional programs from tuition and other fees or from any other source shall be deposited in a special out-of-school time instructional program fund, and except as otherwise provided by the Legislature, all expenditures for the operation of public out-of-school time instructional programs shall be made from this fund. Schools rely on these funds for program planning and implementation, which includes the hiring of summer school staff.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides schools who offer an intersession or summer program a stable source to address students' needs.

Source of Revenues:

Revenues are from summer school and intersession program registration and tuition fees, as well as testing fees and investment pool earnings.

Current Program Activities/Allowable Expenses:

Allowable expenses include summer school and intersession program support.

Variances:

FY 2021 revenues were affected by the decision by the Hawaii State Board of Education to approve use of federal Elementary and Secondary School Emergency Relief (ESSER) II funds to cover summer programming, including the official summer school tuition fees for public school students. Therefore, FY 2021 revenue was significantly less than past years.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,500,347	4,000,000	4,014,829	4,015,466	4,021,693	4,021,693	4,021,693
Beginning Cash Balance	1,675,760	1,626,192	1,752,839	1,518,556	1,108,448	1,108,448	1,108,448
Revenues	1,724,066	1,873,175	1,366,586	384,609	1,250,000	1,250,000	1,250,000
Expenditures	1,775,540	1,746,892	1,600,472	795,668	1,250,000	1,250,000	1,250,000
Transfers							
List each net transfer in/out; list each account number							
AJV02026 (From: S-325 / To: S-323)	1,146						
Rounding/misc adjustment	760	364	(397)	951			
Net Total Transfers	1,906	364	(397)	951	-	-	-
Ending Cash Balance	1,626,192	1,752,839	1,518,556	1,108,448	1,108,448	1,108,448	1,108,448
Encumbrances	87,121	89,408	7,575	41,679	-	-	-
Unencumbered Cash Balance	1,539,071	1,663,431	1,510,981	1,066,769	1,108,448	1,108,448	1,108,448

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 400
 Name of Fund: Community Use of School Facilities
 Legal Authority: Section 302A-1148, HRS

Contact Name: Tracy Okumura
 Phone: 784-5000
 Fund type (MOF): Special
 Appropriation Acct. No.: S-325-E

Intended Purpose:

The fund was established in 1982 to collect fees and charges from those who use school buildings, facilities, grounds, and equipment for recreational and community purposes. Funds collected by the school are also allocated to the same school. Funds are used to cover costs related to the general maintenance of school facilities used by the community, allowing for their continued use by both the community and students that attend the school.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from use of school facility charges.

Current Program Activities/Allowable Expenses:

Allowable expenses include payment for custodial services; replacement of custodial and janitorial supplies; repair, maintenance, and replacement of equipment; clerical, security, office supplies, and equipment rental; and payment for union stage workers' operation of specialized equipment in association with school theaters, auditoriums, and studios where applicable.

Variances:

March 16, 2020, through July 23, 2020: To mitigate COVID-19 spread, use of school facilities was closed to third parties.

July 24, 2020, through August 24, 2020: Use of school facilities was suspended with an exception for after-school programming at Molokai schools and Hana High and Elementary.

September 17, 2020, through May 2, 2021: Reopening guidelines permitted use limited to Hawaii State Department of Education sponsored activities specific to educational programming.

May 3, 2021, to present: Exceptions for community use were expanded to accommodate the following activities:

1. Non-profit and community organizations that support school programs;
2. County Summer Fun's use of classrooms, cafeterias, and outdoor facilities;
3. Private school and university requests;
4. School and third-party fundraising activities that support school functions; and
5. Community health and safety under the direction of the Department of Health for emergency operations and training.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,000,000	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	5,828,506	6,399,380	6,613,096	6,922,233	5,978,588	5,028,588	5,028,588
Revenues	2,370,007	2,113,928	2,070,050	471,644	50,000	1,500,000	1,500,000
Expenditures	1,801,351	1,900,212	1,761,113	1,412,333	1,000,000	1,500,000	1,500,000
Transfers							
List each net transfer in/out; list each account number							
AJV02026 (From: S-325 / To: S-323)	(1,146)						
Rounding/misc adjustment	3,364	-	200	(2,956)			
Net Total Transfers	2,218	-	200	(2,956)	-	-	-
Ending Cash Balance	6,399,380	6,613,096	6,922,233	5,978,588	5,028,588	5,028,588	5,028,588
Encumbrances	416,515	396,410	331,808	236,184	100,000	100,000	100,000
Unencumbered Cash Balance	5,982,865	6,216,686	6,590,425	5,742,404	4,928,588	4,928,588	4,928,588

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 400
 Name of Fund: School Bus Fare Revolving Fund
 Legal Authority: Section 302A-407.5, HRS

Contact Name: Emily Evans
 Phone: 784-6851
 Fund type (MOF): Revolving
 Appropriation Acct. No.: S-326-E

Intended Purpose:

This fund was created in FY2002-03 to deposit school bus fares collected from students, parents, or guardians for state-provided school busing services.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from bus fares received from students or student's parents/guardians.

Current Program Activities/Allowable Expenses:

Allowable expenses include mileage reimbursements for families, city bus passes for students, and various operational costs.

Variances:

Variances in revenue and balance are due to schools shutting down in 2020, refunds processed for families during that time as well as roll-over credits for future quarters, which was not done in previous years. Additionally, due to driver shortages, STSB has had to reduce the number of routes, which equates to reduced revenue in bus passes.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,007,033	3,000,000	3,020,664	3,020,664	3,035,187	3,035,187	3,035,187
Beginning Cash Balance	2,173,461	2,629,577	3,018,029	3,843,727	2,751,851	2,906,651	3,406,651
Revenues	2,336,110	2,718,809	2,412,124	242,756	2,300,000	2,300,000	2,300,000
Expenditures	1,879,993	2,330,358	1,586,424	1,334,632	2,145,200	1,800,000	2,000,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	(1)	1	(2)				
Net Total Transfers	(1)	1	(2)	-	-	-	-
Ending Cash Balance	2,629,577	3,018,029	3,843,727	2,751,851	2,906,651	3,406,651	3,706,651
Encumbrances	982,293	538,103	73,462	10,442	606,651	1,106,651	1,406,651
Unencumbered Cash Balance	1,647,284	2,479,926	3,770,265	2,741,409	2,300,000	2,300,000	2,300,000

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 400
 Name of Fund: Hawaii School-Level Minor R&M Spl Fnd
 Legal Authority: Section 302A-1504.5, HRS

Contact Name: Riki Fujitani
 Phone: 586-3452
 Fund type (MOF): Special
 Appropriation Acct. No.: S-327-E

Intended Purpose:

This fund was established in 2001 to deposit funds received for school-level minor repairs and maintenance, including credits authorized by taxpayers through the check-off box on State income tax returns. The fund supports a partnership founded by the late Senator Daniel K. Inouye to leverage sweat equity provided by volunteer help with cash donations to address the repair and maintenance backlog facing Hawaii's public schools.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from funds collected pursuant to section 235-102.5(b), HRS, and from grants and donations.

Current Program Activities/Allowable Expenses:

Allowable expenses include school-level minor repairs and maintenance.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	5,743	76,380	7,729	123,322	195,872	196,976	198,080
Revenues	77,270	76,427	123,941	76,002	81,104	81,104	81,104
Expenditures	6,633	145,078	8,348	3,452	80,000	80,000	80,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers			-	-	-	-	-
Ending Cash Balance	76,380	7,729	123,322	195,872	196,976	198,080	199,184
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	76,380	7,729	123,322	195,872	196,976	198,080	199,184

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: School Special Fee Revolving Account (Reimb for Lost Textbook & Equip)
 Legal Authority: Section 302A-1130.5-6, HRS

Contact Name: Budget Execution
 Phone: 784-6030
 Fund type (MOF): Special
 Appropriation Acct. No.: S-330-E

Intended Purpose:

This fund was established to deposit fees and charges collected to replace damaged or lost school textbooks, instructional materials, library books, equipment, and supplies, for the benefit of schools and their students by providing for continued learning. Without the fund, there would be no means by which to charge students or their parents/guardians for the breakage, damage, loss, or destruction of the aforementioned items, and no means to replace critical learning tools without hindering other educational priorities.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from fees collected from students or their parents/guardians who negligently break, damage, lose, or destroy school textbooks, instructional materials, library books, equipment, and supplies.

Current Program Activities/Allowable Expenses:

Allowable expenses include the replacement or repair of textbooks, library books, and supplies that are either broken, damaged, lost, or destroyed.

Variances:

Revenues and expenditures are dependent on fees collected for lost, stolen, damaged or destroyed books, supplies, and equipment. Estimates are based on prior year receipts.

Financial Data								
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Beginning Cash Balance		1,492,365	1,504,876	1,505,024	1,575,563	1,612,636	1,612,636	1,612,636
Revenues		150,395	143,190	144,221	90,951	100,000	100,000	100,000
Expenditures		138,144	143,265	73,865	53,917	100,000	100,000	100,000
Transfers								
List each net transfer in/out; list each account number								
Rounding/misc adjustment		260	223	183	39			
Net Total Transfers		260	223	183	39	-	-	-
Ending Cash Balance		1,504,876	1,505,024	1,575,563	1,612,636	1,612,636	1,612,636	1,612,636
Encumbrances		55,276	27,402	7,144	6,440	-	-	-
Unencumbered Cash Balance		1,449,600	1,477,622	1,568,419	1,606,196	1,612,636	1,612,636	1,612,636

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 2022 Legislature**

Department: EDN
 Prog ID(s): Specific Appropriations Act FY18 & 19; FY20 and beyond EDN 500
 Name of Fund: Private Trade, Vocational & Technical Licensing (PTVT) Special Fund
 Legal Authority: Section 302A-425.5, HRS; ~~repealed~~ via Act 9, SSLH 2021

Contact Name: Christy Sato
 Phone: 305-9762
 Fund type (MOF): Special
 Appropriation Acct. No.: S-333-E

Intended Purpose:

To protect consumers (students) from false, deceptive, misleading, and unfair practices and to ensure adequate educational quality of private trade, vocational, and technical (PTVT) schools through oversight of these schools, including by reviewing licensing requirements, conducting site visits, and maintaining educational records for school closures. The fund provides for administrative costs associated with the licensure of PTVT schools, including one permanent full-time equivalent (1.0 FTE) position within the Department.

When the 2021 Legislature abolished this fund, it was understood that it was doing so because the fund was not financially self-sustaining. However, due to an oversight, the Legislature did not provide general funds to support the statutorily mandated work.

Source of Revenues:

All revenues and fees collected by the Department pursuant to section 302A-425 and appropriations from the general fund of the State.

Current Program Activities/Allowable Expenses:

Moneys in the private trade, vocational, and technical school licensure special fund shall be used to fund activities related to the licensure requirements established under section 302A-425, HRS, including funding for permanent staff positions and administrative and operational costs. Applications for licensure are usually done in odd years.

Variances:

Fund was repealed, with any fees collected pursuant to section 302A-425, HRS, to be deposited into the general fund, effective 7/1/21, pursuant to Act 9, SSLH 2021. However, ceiling remains in the general appropriations act.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	100,000	104,092	104,092	104,092
Beginning Cash Balance	(0)	55,450	50,539	45,858	n/a	n/a	n/a
Revenues	55,450	6,000	37,828	505	n/a	n/a	n/a
Expenditures	-	10,911	42,509	38,442	n/a	n/a	n/a
Transfers							
List each net transfer in/out; list each account number							
JM7756 (From: S-333 / To: G-000)				(7,921)			
Rounding/misc adjustment							
Net Total Transfers			-	(7,921)	n/a	n/a	n/a
Ending Cash Balance	55,450	50,539	45,858	(0)	n/a	n/a	n/a
Encumbrances	-	2,692	-	-	n/a	n/a	n/a
Unencumbered Cash Balance	55,450	47,847	45,858	(0)	n/a	n/a	n/a

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 400
 Name of Fund: Education Design and Construction Project Assessment Fund
 Legal Authority: Section 302A-1508, HRS

Contact Name: Derek Shigano
 Phone: 784-5047
 Fund type (MOF): Revolving
 Appropriation Acct. No.: S-339-E

Intended Purpose:

Pursuant to Act 51, SLH 2004, this fund was transferred from the Department of Accounting and General Services to the DOE effective July 1, 2005. The fund was established to defray the costs of carrying out construction projects.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from assessed fees based on the Superintendent's evaluation of capital improvement, repair and maintenance, and alteration costs.

Current Program Activities/Allowable Expenses:

Allowable expenses are for the management, administration, and coordination of construction projects managed by the Department as authorized by section 302A-1508, HRS.

Variances:

The variance between FY 2020 and FY 2021 is because the anticipated expenditures in FY 2020 did not meet expectations. Therefore, the carryover balance in FY 2021 was enough to cover expenditures in FY 2021. Also, expenditure and encumbrance estimates have increased due to the rising costs of implementing, operating, and maintaining new IT systems.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,000,000	3,000,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Beginning Cash Balance	3,156,374	2,591,729	2,789,322	5,409,303	3,319,596	3,319,596	3,319,596
Revenues	1,873,690	2,900,876	4,697,421	39,437	4,500,000	4,500,000	4,500,000
Expenditures	2,438,336	2,703,283	2,077,441	2,129,144	4,500,000	4,500,000	4,500,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	2		1				
Net Total Transfers	2	-	1	-	-	-	-
Ending Cash Balance	2,591,729	2,789,322	5,409,303	3,319,596	3,319,596	3,319,596	3,319,596
Encumbrances	1,025,474	1,249,356	1,879,325	1,459,028	3,319,596	3,319,596	3,319,596
Unencumbered Cash Balance	1,566,255	1,539,966	3,529,978	1,860,568	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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: State Educational Facilities Improvement Special Fund
 Legal Authority: Section 36-32, HRS

Contact Name: Tracy Okumura
 Phone: 784-5000
 Fund type (MOF): Special
 Appropriation Acct. No.: S-340-E

Intended Purpose:

The State Educational Facilities Improvement (SEFI) Special Fund is used solely to plan, design, acquire lands for, and to construct public school facilities and to provide equipment and technology infrastructure to improve public schools and other facilities under the jurisdiction of the DOE, except public libraries. In addition, activities of the Department intended to eliminate the gap between the facilities needs of schools and available resources shall be eligible for funding from the special fund.

Section 36-32, HRS, was repealed by [Act 72, SLH 2020 \(section 4\)](#).

Source of Revenues:

Revenues are from the deposit of State funds, either general funds or general obligation bond funds.

Current Program Activities/Allowable Expenses:

The State Educational Facilities Improvement (SEFI) Special Fund is used solely to plan, design, acquire lands for, and to construct public school facilities and to provide equipment and technology infrastructure to improve public schools and other facilities under the jurisdiction of the DOE, except public libraries.

Variances:

Anticipated expenditures in FY22 and FY23 have increased due to the expected completion of SEFI-funded projects over the next two years. Remaining funds will be transferred to the School Facilities Authority established pursuant to Act 72, SLH 2020.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	87,317,295	34,433,334	21,207,870	17,210,776	16,256,341	14,256,341	-
Revenues	(26,914,870)	(2,309,898)	-	-	-	-	-
Expenditures	-	-	-	-	2,000,000	1,500,000	-
Transfers							
List each net transfer in/out; list each account number							
SEFI - Cash Out	(25,969,091)					(12,756,341)	
SEFI - Cash Out		(10,915,566)					
SEFI - Cash Out			(3,997,094)				
SEFI - Cash Out				(954,435)			
Rounding/misc adjustment	-	-					
Net Total Transfers	(25,969,091)	(10,915,566)	(3,997,094)	(954,435)	-	(12,756,341)	-
Ending Cash Balance	34,433,334	21,207,870	17,210,776	16,256,341	14,256,341	-	-
Encumbrances	-			-	6,256,341	-	-
Unencumbered Cash Balance	34,433,334	21,207,870	17,210,776	16,256,341	8,000,000	-	-

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 150
 Name of Fund: Recovery of Federal Reimbursement
 Legal Authority: Section 302A-1406, HRS

Contact Name: Mikeal Stansbury
 Phone: 305-9750
 Fund type (MOF): Revolving
 Appropriation Acct. No.: S-345-E

Intended Purpose:

The fund was established in 2006 to enhance the health and welfare of Hawaii's public school children by supporting the implementation and operation of a school-based claiming program to pursue Medicaid reimbursement for the costs of qualifying health care services provided by or paid for by the Department for its students with disabilities.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from Federal reimbursements received by the Department relating to the Medicaid Program.

Current Program Activities/Allowable Expenses:

Moneys from the revolving fund shall be expended by the Department for Medicaid-eligible services provided by the Department and administrative costs related to the Department's federal revenue maximization program.

Variances:

The moneys in the fund have increased year over year as the program has increased the capacity to seek reimbursement for Medicaid-eligible services.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,505,104	3,500,000	3,534,956	3,536,708	3,487,465	3,487,465	3,487,465
Beginning Cash Balance	1,107,529	1,150,578	1,380,625	1,407,405	1,296,154	1,296,154	1,296,154
Revenues	727,559	346,393	877,398	1,193,887	2,500,000	3,250,000	5,000,000
Expenditures	684,509	116,346	850,618	1,305,138	2,500,000	3,250,000	5,000,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	(1)						
Net Total Transfers	(1)	-	-	-	-	-	-
Ending Cash Balance	1,150,578	1,380,625	1,407,405	1,296,154	1,296,154	1,296,154	1,296,154
Encumbrances	-	2,510	51,922	6,664	-	-	-
Unencumbered Cash Balance	1,150,578	1,378,115	1,355,483	1,289,490	1,296,154	1,296,154	1,296,154

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 500
 Name of Fund: After-School Plus Program Revolving Fund
 Legal Authority: Section 302A-1149.5, HRS

Contact Name: Marissa Akui
 Phone: 305-0692
 Fund type (MOF): Revolving / Interdepartmental Xfer
 Appropriation Acct. No.: S-346-E

Intended Purpose:

The fund was established in 2004 to deposit fees collected to support the after-school program for the benefit of children who have no adult present in their homes to provide after-school supervision.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from fees for after-school program participants and from Hawaii Department of Human Services reimbursements.

Current Program Activities/Allowable Expenses:

Allowable expenses include supporting A+ Program operations at DOE-run A+ Program schools, including personnel and operating costs associated with Federal grant reporting requirements.

Variances:

Due to distance learning and the transition to in-person schooling during Quarter 1 and 2 amidst the COVID-19 pandemic, FY 20 revenues and expenditures estimates are significantly different from past years.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	11,200,000	11,200,000	11,200,000	11,200,000	11,224,665	11,224,665	11,224,665
Beginning Cash Balance	6,702,839	7,627,439	8,686,179	8,213,773	8,516,908	9,016,908	9,516,908
Revenues	9,010,594	10,001,208	7,365,622	3,399,227	8,500,000	9,000,000	9,000,000
Expenditures	8,085,993	8,942,469	7,838,027	3,092,837	8,000,000	8,500,000	8,500,000
Transfers							
List each net transfer in/out; list each account number							
	-						
Rounding/misc adjustment	(1)	1	(1)	(3,255)			
Net Total Transfers	(1)	1	(1)	(3,255)	-	-	-
Ending Cash Balance	7,627,439	8,686,179	8,213,773	8,516,908	9,016,908	9,516,908	10,016,908
Encumbrances	1,557,177	2,311,040	1,836,473	1,367,513	2,000,000	2,000,000	2,000,000
Unencumbered Cash Balance	6,070,261	6,375,139	6,377,300	7,149,395	7,016,908	7,516,908	8,016,908

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: Federal Grants Search, Development, and Application Revolving Fund
 Legal Authority: Section 302A-1405, HRS

Contact Name: Ken Kakesako
 Phone: 282-3430
 Fund type (MOF): Revolving
 Appropriation Acct. No.: S-347-E

Intended Purpose:

This fund was established in FY 2000-01 to deposit the recovery of administrative or central service costs incurred to carry out Federal grant awards through an indirect cost assessment authorized by the Federal government.

Beneficiaries of the fund are schools and complex areas, through the financial support for grantwriting in particular, but also the Department, its students and their families, and the larger community through the additional capacity to both secure additional non-State fund opportunities and ensure compliance with grant requirements.

The Department may expend funds in the Federal Grants Revolving Fund to search for discretionary grants, develop program applications to secure additional revenues for the Department, monitor grant execution, ensure compliance with grant requirements, and audit grant expenditures. Funds are used to establish and maintain an infrastructure to effectively seek, develop, administer, monitor, organize, and evaluate resource development activities.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from indirect costs assessed on discretionary competitive Federal grants awarded to the Department. Revenues are derived from the difference between the indirect cost rate for discretionary, competitive Federal grants and non-discretionary Federal grants.

Current Program Activities/Allowable Expenses:

The Department may expend funds in the Federal Grants Revolving Fund to search for additional discretionary grants, develop program applications to secure additional revenues for the Department, provide technical assistance, monitor grant execution, ensure compliance with grant requirements, and audit grant expenditures. Moneys in the revolving fund may be expended for consultant services and operational expenses, including the creation and hiring of temporary staff.

Variances:

A significant increase in expenditures is expected for FY 2022 due to a contract through our Monitoring and Compliance Branch for a platform which will help streamline the grant monitoring and tracking process. This platform would be able to be used across all of the Department's federal grants to improve efficiency, accountability, and transparency. The contract is expected to cost \$605,000.

Also, the Department is proposing legislation for the 2022 session that may bring in an estimated \$2,000,000 in revenues starting FY23.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,385,864	2,379,491	2,402,454	2,413,937	2,421,333	2,421,233	2,421,233
Beginning Cash Balance	591,538	557,929	679,760	825,241	871,097	273,836	281,575
Revenues	2,931	7,129	20,766	6,050	7,739	2,007,739	2,007,739
Expenditures	108,492	70,453	41,925	73,025	720,000	2,115,000	2,115,000
Transfers							
List each net transfer in/out; list each account number							
AJV00228 (Federal indirect cost assessments)	978						
AJV00303 (Federal indirect cost assessments)	69,375						
AJV01276 (Federal indirect cost assessments)	978						
AJV01559 (Federal indirect cost assessments)	621						
AJV00161 (Federal indirect cost assessments)		570					
AJV01251 (Federal indirect cost assessments)		105,934					
AJV01584 (Federal indirect cost assessments)		78,650					
AJV00028 (Federal indirect cost assessments)			5,764				

AJV00381 (Federal indirect cost assessments)			61,711				
AJV01373 (Federal indirect cost assessments)			94,546				
AJV01376 (Federal indirect cost assessments)			4,619				
AJV00027 (Federal indirect cost assessments)				1,415			
AJV00256 (Federal indirect cost assessments)				78,776			
AJV00659 (Federal indirect cost assessments)				28,755			
AJV00693 (Federal indirect cost assessments)				(3,614)			
AJV00871 (Federal indirect cost assessments)				2,592			
AJV01486 (Federal indirect cost assessments)				4,907			
Rounding/misc adjustment	-	1					
Net Total Transfers	71,952	185,155	166,640	112,831	115,000	115,000	115,000
Ending Cash Balance	557,929	679,760	825,241	871,097	273,836	281,575	289,314
Encumbrances	39,321	50,000	93,075	124,897	90,000	90,000	90,000
Unencumbered Cash Balance	518,608	629,760	732,166	746,200	183,836	191,575	199,314

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: Driver Education Fund
 Legal Authority: Section 431:10C-115 and 431:10G-107, HRS

Contact Name: Jan Meeker-Sevilla
 Phone: 305-9773
 Fund type (MOF): Interdepartmental Transfer
 Appropriation Acct. No.: S-350-E

Intended Purpose:

This fund was established in 1987 by the Department to deposit fees collected by the Insurance Commissioner from motor vehicle insurers under Section 431:10C-115, HRS (was not created by statute).

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are primarily received from the Department of Commerce and Consumer Affairs in accordance with Section 431:10C-115 and 431:10G-107, HRS.

Current Program Activities/Allowable Expenses:

The program provides support and resources to all schools to help promote traffic safety education prevention to students in grades K-12.

The fund supports mandatory driver education for teen drivers by providing a driver education program that includes classroom equipment, supplies, instructor fees, training, maintenance and fuel expenses for vehicles, as well as vehicle purchases/replacements to conduct the program. After-school driver education programs are offered at 40 high schools, benefiting between 2,000 students and their families.

The fund also provides traffic safety prevention education materials and training for students grades K-12, traffic safety education materials and training for parents, faculty, staff, and parent volunteers (such as underage drinking and Project Prom/Graduation), traffic safety training conferences for teens and driver education instructors at state, regional and national events, and an annual traffic safety fair and driving courses open to the all interested teens and parents. The Department conducts various efforts and campaigns in partnership with the State Department of Transportation, county transportation departments, county police departments, and community stakeholders to promote traffic safety. Efforts have been successful at keeping students safe from endangering themselves and others in traffic-related incidents.

Variances:

The increase in estimated expenditures starting FY 2022 reflects the program's enrollment of more students, increase in fuel costs, increase in the purchase price of replacement vehicles and number of vehicles in the fleet, increase in the number of instructors employed, and anticipated travel expenses for student and instructor training and attendance at conferences on the mainland.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605
Beginning Cash Balance	3,872,924	4,078,925	4,670,257	5,249,570	4,427,355	4,327,355	4,227,355
Revenues	2,381,740	2,402,250	2,376,514	2,187,894	2,300,000	2,300,000	2,300,000
Expenditures	2,175,739	1,810,917	1,797,201	1,010,109	2,400,000	2,400,000	2,400,000

Transfers							
List each net transfer in/out; list each account number							
JM7756 (From: S-350 / To: G-000)				(2,000,000)			
Rounding/misc adjustment	1	(1)					
Net Total Transfers	1	(1)	-	(2,000,000)	-	-	-
Ending Cash Balance	4,078,925	4,670,257	5,249,570	4,427,355	4,327,355	4,227,355	4,127,355
Encumbrances	257,281	497,847	281,587	104,686	-	-	-
Unencumbered Cash Balance	3,821,644	4,172,410	4,967,983	4,322,669	4,327,355	4,227,355	4,127,355

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 200
 Name of Fund: Arts in Public Places
 Legal Authority: Section 302A-420, HRS

Contact Name: Una Chan
 Phone: 305-9709
 Fund type (MOF): Interdepartmental Transfer
 Appropriation Acct. No.: S-353-E

Intended Purpose:

This fund was established to deposit funds received from the Works of Art Special Fund to implement an integrated visual arts in education program.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues were from the Works of Art Special Fund. The State Foundation on Culture and the Arts ended its contract with the Department and will not produce a supplemental contract in the coming fiscal years. See LEG worksheets (Act 5/2019 Seq. #60-001 EDN 200), which eliminated expenditure ceiling.

Current Program Activities/Allowable Expenses:

Allowable expenses include establishing and implementing an integrated visual arts in education program as joint collaboration between the Department, Artist-in-the-School Program, and State Foundation on Culture and the Arts.

Variances:

Financial Data							
	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (estimated)	FY 2023 (estimated)	FY 2024 (estimated)
Appropriation Ceiling	270,031	270,031	-	-	-	-	-
Beginning Cash Balance	19,155	36,621	9,572	10,224	10,329	10,329	10,329
Revenues	238,693	(11,775)	652	105	-	-	-
Expenditures	221,227	15,274	-	-	-	-	-
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers		-	-	-	-	-	-
Ending Cash Balance	36,621	9,572	10,224	10,329	10,329	10,329	10,329
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	36,621	9,572	10,224	10,329	10,329	10,329	10,329

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 700
 Name of Fund: Hawaii Early Childhood Educator Special Fund
 Legal Authority: Act 210, SLH 2021

Contact Name: Coleen Momohara
 Phone: 784-5350
 Fund type (MOF): Special
 Appropriation Acct. No.: S-356

Intended Purpose:

The purpose of this fund is to deposit repayments of stipend funds from stipend recipients who cannot fulfill their contractual agreements under the Hawaii Early Educator Stipend Program established pursuant to Act 210, Session Laws of Hawaii 2021. Moneys in this fund will be used to replenish the stipend program funds.

This fund was established pursuant to Act 210, Session Laws of Hawaii 2021. An appropriation ceiling has not yet been established.

Source of Revenues:

Repayment of stipends from recipients who cannot fulfill their contractual agreements under the Hawaii Early Educator Stipend Program.

Current Program Activities/Allowable Expenses:

To provide tuition assistance, through stipends, for students enrolled in an early childhood program of study within the University of Hawaii system as set forth in Act 210, Session Laws of Hawaii 2021.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	-	-	-
Beginning Cash Balance	n/a	n/a	n/a	n/a	-	-	-
Revenues	n/a	n/a	n/a	n/a	-	-	-
Expenditures	n/a	n/a	n/a	n/a	-	-	-
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers					-	-	-
Ending Cash Balance	n/a	n/a	n/a	n/a	-	-	-
Encumbrances					-	-	-
Unencumbered Cash Balance	n/a	n/a	n/a	n/a	-	-	-

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 700
 Name of Fund: Early Learning Special Fund
 Legal Authority: Section 302L-5, HRS

Contact Name: Coleen Momohara
 Phone: 784-5350
 Fund type (MOF): Special
 Appropriation Acct. No.: S-357

Intended Purpose:

Moneys will be used for the early learning system, pursuant to Act 46, Session Laws of Hawaii 2020.

An appropriation ceiling has not yet been established.

Source of Revenues:

Revenues include fees, grants, donations, appropriations from the Legislature, and revenues regardless of source.

Current Program Activities/Allowable Expenses:

Moneys will be used for the early learning system.

Variances:

Financial Data							
	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (estimated)	FY 2023 (estimated)	FY 2024 (estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	-	-	-
Beginning Cash Balance	n/a	n/a	n/a	n/a	-	-	NO DATA
Revenues	n/a	n/a	n/a	n/a	-	NO DATA	NO DATA
Expenditures	n/a	n/a	n/a	n/a	-	NO DATA	NO DATA
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers					-	-	-
Ending Cash Balance	n/a	n/a	n/a	n/a	-	NO DATA	NO DATA
Encumbrances					-	NO DATA	NO DATA
Unencumbered Cash Balance	n/a	n/a	n/a	n/a	-	NO DATA	NO DATA

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: Workers Compensation
 Legal Authority: Appropriated Annually via Executive Budget

Contact Name: Tanya Rasmussen-Kakalia
 Phone: 441-8468
 Fund type (MOF): Interdepartmental Transfer
 Appropriation Acct. No.: S-360-E

Intended Purpose:

To pay workers' compensation (WC) costs for federally funded employees.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Fringe benefit charges made against payroll for federally funded employees.

Current Program Activities/Allowable Expenses:

To pay the WC benefits for eligible work-injured federally funded employees, pursuant to chapter 386, section 302A-430, and section 302A-440, Hawaii Revised Statutes; and Title 12, Hawaii Administrative Rules, Chapters 10, 14, and 15.

Variances:

For FY 2022 and beyond, we expect an increase in WC costs due to additional exposure as a result of the COVID-19 pandemic and costly COVID-19 WC cases.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Beginning Cash Balance	1,002,149	195,664	732,309	1,081,026	1,241,551	1,241,551	1,241,551
Revenues	1,024,558	1,354,862	1,367,068	990,383	1,000,000	1,000,000	1,000,000
Expenditures	1,831,043	818,218	1,018,351	829,858	1,000,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment		1					
Net Total Transfers	-	1	-	-	-	-	-
Ending Cash Balance	195,664	732,309	1,081,026	1,241,551	1,241,551	1,241,551	1,241,551
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	195,664	732,309	1,081,026	1,241,551	1,241,551	1,241,551	1,241,551

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: Unemployment Insurance - Interdepartmental Fund
 Legal Authority: Appropriated Annually via Executive Budget

Contact Name: Glenn Kunitake
 Phone: 441-8345
 Fund type (MOF): Interdepartmental Transfer
 Appropriation Acct. No.: S-361-E

Intended Purpose:

To administer the Unemployment Insurance (UI) Benefit Program and pay unemployment benefit to eligible employees as determined by Department of Labor and Industrial Relations (DLIR)

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Unemployment insurance portion of fringe benefit charges made against payroll for federally funded employees.

Current Program Activities/Allowable Expenses:

Fund 2.00 FTE positions to administer program activities; and payment of unemployment benefits as unemployment insurance claims determined by DLIR.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Beginning Cash Balance	1,114,655	1,110,914	1,087,677	1,043,922	965,461	965,461	965,461
Revenues	96,787	63,892	42,259	43,682	100,000	100,000	100,000
Expenditures	100,528	87,129	86,014	122,143	100,000	100,000	100,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	1,110,914	1,087,677	1,043,922	965,461	965,461	965,461	965,461
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	1,110,914	1,087,677	1,043,922	965,461	965,461	965,461	965,461

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100 / EDN 400
 Name of Fund: Federal Funds - EDN 100
 Legal Authority: Elementary and Secondary
Education Act and Perkins Career
and Technical Education Act

Contact Name: Budget Execution
 Phone: 784-6030
 Fund type (MOF): Federal (P)
 Appropriation Acct. No.: S-810-E

Intended Purpose:

For allowable expenditures for lower education.

Source of Revenues:

US Department of Defense and US Department of Education

Current Program Activities/Allowable Expenses:

Support for lower education including Advanced Placement Fee Payment, Education of Native Hawaiians, and Vocational Education Programs.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	8,989,000	8,989,000	9,249,999	9,249,999	9,399,999	9,399,999	9,399,999
Beginning Cash Balance	2,672,744	3,329,158	4,061,892	3,907,108	7,421,424	11,421,424	15,421,424
Revenues	7,886,850	7,036,901	10,023,192	16,251,153	16,000,000	16,000,000	16,000,000
Expenditures	7,230,437	6,304,167	10,177,976	12,736,837	12,000,000	12,000,000	12,000,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	3,329,158	4,061,892	3,907,108	7,421,424	11,421,424	15,421,424	19,421,424
Encumbrances	858,342	1,585,421	2,297,469	2,444,469	2,000,000	2,000,000	2,000,000
Unencumbered Cash Balance	2,470,817	2,476,471	1,609,639	4,976,955	9,421,424	13,421,424	17,421,424

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 150
 Name of Fund: Federal Funds - EDN 150
 Legal Authority: Individuals with Disabilities Education Act

Contact Name: Budget Execution
 Phone: 784-6030
 Fund type (MOF): Federal (P)
 Appropriation Acct. No.: S-815-E

Intended Purpose:

For allowable expenditures for lower education special education services.

Source of Revenues:

US Department of Education

Current Program Activities/Allowable Expenses:

Support for special education services.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	-	-	-	-	-	-
Beginning Cash Balance	(161,857)	(175,999)	(313,580)	(92,106)	(25,449)	74,551	174,551
Revenues	1,760,048	2,285,918	1,503,150	852,894	800,000	800,000	800,000
Expenditures	1,774,192	2,423,499	1,281,676	786,237	700,000	700,000	700,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	1						
Net Total Transfers	1	-	-	-	-	-	-
Ending Cash Balance	(175,999)	(313,580)	(92,106)	(25,449)	74,551	174,551	274,551
Encumbrances	336,433	266,560	189,832	62,029	-	-	-
Unencumbered Cash Balance	(512,432)	(580,140)	(281,938)	(87,478)	74,551	174,551	274,551

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 200
 Name of Fund: Federal Funds - EDN 200
 Legal Authority: National Assessment of Education Progress (NAEP)

Contact Name: Brian Reiter/Dewey Gottlieb
 Phone: 733-4100
 Fund type (MOF): Federal (P)
 Appropriation Acct. No.: S-820-E

Intended Purpose:

To fund the NAEP coordinator and related expenses.

Source of Revenues:

US Department of Education.

Current Program Activities/Allowable Expenses:

Major program activities include:

- Coordinating the administration of NAEP within the state in accordance with NAEP requirements, schedules, and timelines. This includes on-going communication and support with all schools selected to participate in NAEP assessments.
- Coordinating and conducting quality assurance reviews of NAEP samples, student list submission, NAEP assessment data, and other NAEP activities within the state.
- Analyzing and interpreting NAEP data, and sharing national and state level results with various audiences including education policymakers, schools, and the community.
- Promoting understanding about NAEP.
- Working with NCES on its requests and serving as liaison for the state (e.g., for inquiries, polls, evaluations).
- Participating in various NCES meetings and professional development.

Program funds will be used to fulfill the NAEP State Coordinator Annual Work Plan, which is an annual agreement between NCES and the Hawaii Department of Education (Department) specifying the major program activities (listed above) that the NAEP State Coordinator must fulfill. The agreement provides funding for a full-time NAEP State Coordinator position (salary and fringe costs), as well as expenses related to the administration of the NAEP program, including attendance at mandatory training sessions coordinated by NCES: educational and office supplies, equipment, computer equipment, software, printing, postage, inter-island and mainland travel (airfare, per diem, excess lodging, car rental, parking, baggage fees, ground transportation), registration fees, mileage, facility rental fees, telephone, subscriptions, dues, instructional materials, and other miscellaneous expenditures related to the administration of the NAEP program.

Variances:

For most of FY 2018, the NAEP State Coordinator (NSC) position (Educational Specialist) was vacant. Thus, there were considerably less salary expenses during FY 2018. The new NSC started near the beginning of FY 2019 and thus a full year of salary expenses was expended.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	273,794	273,794	273,794	273,794	273,794	273,794	273,794
Beginning Cash Balance	179,641	136,865	131,708	190,752	341,636	341,636	341,636
Revenues	113,769	308,753	618,675	396,877	215,000	231,000	248,000
Expenditures	156,545	313,910	559,631	245,993	215,000	231,000	248,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	136,865	131,708	190,752	341,636	341,636	341,636	341,636
Encumbrances	23,318	84,983	(32,971)	289,989	-	-	-
Unencumbered Cash Balance	113,547	46,725	223,723	51,647	341,636	341,636	341,636

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 300
 Name of Fund: Federal Funds - EDN 300
 Legal Authority: P.L. 100-297 National Cooperative Education Statistics

Contact Name: Budget Execution
 Phone: 784-6030
 Fund type (MOF): Federal (P)
 Appropriation Acct. No.: S-830-E

Intended Purpose:

To contribute to the goal of developing comparable, uniform, and timely education statistics across states and the nation as a whole.

Source of Revenues:

US Department of Education - National Center for Education Statistics

Current Program Activities/Allowable Expenses:

Activities that will enable the State Education Agency to designate representatives to the Cooperative System.

Variances:

Negative cash balances may result due to the timing of the grant drawdown to pay encumbrances.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,338,323	30,000	30,000	30,000	30,000	30,000	30,000
Beginning Cash Balance	(1,391,472)	9,038	(96,111)	(36,116)	(91,711)	(91,711)	(91,711)
Revenues	2,906,000	1,821,848	5,683,181	1,106,104	1,000,000	1,000,000	1,000,000
Expenditures	1,505,490	1,926,997	5,623,186	1,161,699	1,000,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	9,038	(96,111)	(36,116)	(91,711)	(91,711)	(91,711)	(91,711)
Encumbrances	606,309	3,726,528	537,062	1,408,824	-	-	-
Unencumbered Cash Balance	(597,272)	(3,822,639)	(573,178)	(1,500,535)	(91,711)	(91,711)	(91,711)

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: OHA Ceded Land Proceeds
 Legal Authority: Executive Order No. 03-03

Contact Name: Budget Execution
 Phone: 784-6073
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-901-E

Intended Purpose:

This fund temporarily holds assessments made on the Department's ceded lands, which are remitted to the Office of Hawaiian Affairs (OHA) on a quarterly basis.

Source of Revenues:

Revenues are from ceded land proceeds, including assessment fees from the rental of various Department facilities located on public trust lands.

Current Program Activities/Allowable Expenses:

The fund is used to temporarily deposit assessments made on DOE's ceded lands which are then remitted to the Office of Hawaiian Affairs on a quarterly basis for the betterment of conditions for Native Hawaiians.

Variances:

For FY 2020 and FY2021: Due to the COVID-19 pandemic, the DOE suspended all third-party use of school facilities events. Therefore, rental fee income and the corresponding assessment fees has been significantly reduced.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	82,858	85,603	80,378	87,141	87,404	87,404	87,404
Revenues	116,215	118,564	97,670	20,031	45,000	45,000	45,000
Expenditures	113,470	123,789	90,907	19,768	45,000	45,000	45,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers		-	-	-	-	-	-
Ending Cash Balance	85,603	80,378	87,141	87,404	87,404	87,404	87,404
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	85,603	80,378	87,141	87,404	87,404	87,404	87,404

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: Donations - Operating
 Legal Authority: Section 302A-1122, HRS

Contact Name: Budget Execution
 Phone: 784-6030
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-902-E

Intended Purpose:

This fund was established in 1961 to account for donations made to schools for specific purposes.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from funds donated to schools for specific purposes.

Current Program Activities/Allowable Expenses:

Allowable expenses are those specified by the donations.

Variances:

The Board may receive and manage monies or other property, real, person, or mixed, that may be given, bequeathed, devised, or in any manner received from sources; thus, the amounts received will vary from one fiscal year to another fiscal year.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000
Beginning Cash Balance	14,342,919	15,923,773	17,750,348	2,151,697	3,189,516	3,389,516	3,589,516
Revenues	2,683,026	2,750,785	1,133,872	1,410,848	1,000,000	1,000,000	1,000,000
Expenditures	1,099,397	924,210	942,536	834,507	800,000	800,000	800,000
Transfers							
List each net transfer in/out; list each account number							
AJV01411 (From: T-902 / To: G000)	(5,107)						
AJV02026 (From: T-913 / To: T-902)	1,055						
AJV00566 (From: T-902 / To: T-903)			(8,654,825)				
AJV00563 (From: T-902 / To: T-903)			(6,592,869)				
AJV00609 (From: T-902 / To: T-903)			(542,294)				
AJV00376 (From: T-913 / To: T-902)				456,144			
Rounding/misc adjustment	1,277		1	5334			
Net Total Transfers	(2,775)	-	(15,789,987)	461,478	-	-	-
Ending Cash Balance	15,923,773	17,750,348	2,151,697	3,189,516	3,389,516	3,589,516	3,789,516
Encumbrances	70,052	52,306	26,514	208,916	200,000	200,000	200,000
Unencumbered Cash Balance	15,853,721	17,698,042	2,125,183	2,980,600	3,189,516	3,389,516	3,589,516

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 400
 Name of Fund: Donations - Facilities
 Legal Authority: Section 302A-1122, HRS

Contact Name: Tracy Okumura
 Phone: 784-5000
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-903-E

Intended Purpose:

This fund was established in 2017 to account for donations made to schools for facility purposes.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Payments of fair-share cash contributions and school impact fees. The amount of revenue collected is dependent upon the number of new residential building permits issued within the year, as well as upon the sale of residential units within the year, for projects that have executed an agreement with the Department. The Department and developer have agreed that payment of the school impact fee will occur at the sale of a residential unit.

Current Program Activities/Allowable Expenses:

School Impact Fee and Fair Share Programs: both school impact fees and fair share contributions are used to increase student capacity through land acquisition or facility construction. School impact fees can only be expended within the school impact fee district in which it was collected. Fair share contributions can only be expended within the high school complex in which it was collected.

Variances:

The significant increase in FY2020 revenue reflects the transfer of school impact fees and fair share contributions into this account. The decrease in FY2021 revenues reflects a decrease in the number of residential dwelling units, subject to impact fees or fair share contributions, from the previous year.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	48,784	57,822	9,120	18,704,723	20,929,895	NO DATA	NO DATA
Revenues	9,038	82	2,905,616	2,225,172	NO DATA	NO DATA	NO DATA
Expenditures	-	48,784	-	-	NO DATA	NO DATA	NO DATA
Transfers							
List each net transfer in/out; list each account number							
AJV00566 (From: T-902 / To: T-903)			8,654,825				
AJV00563 (From: T-902 / To: T-903)			6,592,869				
AJV00609 (From: T-902 / To: T-903)			542,294				
Rounding/misc adjustment			(1)				
Net Total Transfers		-	15,789,987	-	-	-	-
Ending Cash Balance	57,822	9,120	18,704,723	20,929,895	NO DATA	NO DATA	NO DATA
Encumbrances	57,822	-	-	-	NO DATA	NO DATA	NO DATA
Unencumbered Cash Balance	-	9,120	18,704,723	20,929,895	NO DATA	NO DATA	NO DATA

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: Foundations & Other Grants - Operating
 Legal Authority: Section 302A-1122, HRS

Contact Name: Budget Execution
 Phone: 784-6030
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-913-E

Intended Purpose:

This fund was established in 1961 to account for grants received from foundations, other non-profit organizations, and other State agencies for various projects that benefit the schools and the students they serve.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from grants received from foundations and other non-profit organizations and agencies for various programs and projects.

Current Program Activities/Allowable Expenses:

Allowable expenses are those specified by the grants.

Variances:

The Board may receive and manage monies or other property, real, person, or mixed, that may be given, bequeathed, devised, or in any manner received from sources; thus, the amounts received will vary from one fiscal year to another fiscal year.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Beginning Cash Balance	7,487,177	7,223,862	11,808,515	8,257,561	7,605,766	7,605,766	7,605,766
Revenues	2,649,903	11,580,220	3,841,929	1,714,278	2,000,000	2,000,000	2,000,000
Expenditures	2,912,217	6,997,942	7,392,864	1,909,929	2,000,000	2,000,000	2,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV02026 (From: T-913 / To: T-902)	(1,055)						
AJV00704 (From: T-913 / To: T-936)			(19)				
AJV00376 (From: T-913 / To: T-902)				(456,144)			
Rounding/misc adjustment	55	2,375					
Net Total Transfers	(1,000)	2,375	(19)	(456,144)	-	-	-
Ending Cash Balance	7,223,862	11,808,515	8,257,561	7,605,766	7,605,766	7,605,766	7,605,766
Encumbrances	1,247,553	5,072,913	(4,211,847)	129,857	100,000	100,000	100,000
Unencumbered Cash Balance	5,976,309	6,735,602	12,469,408	7,475,909	7,505,766	7,505,766	7,505,766

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: Athletic Trust Fund
 Legal Authority: Section 302A-1122, HRS

Contact Name: Raymond Fujino
 Phone: 421-4394
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-915-E

Intended Purpose:

This fund was established 30 years ago to account for funds collected from athletic event-related activities. All monies in the fund are given directly to the schools.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from athletic event admission fees, league shares, activity book sales, and donations.

Current Program Activities/Allowable Expenses:

Allowable expenses are for school athletic programs. Funds are expended for supplies, equipment, travel, and other sports program expenses.

Variances:

In FY2021 and at least part of FY 2022, athletic events were held without generating revenue from admission fees. Variance in expenditures was also due to no fall and winter interscholastic athletics in FY 2021.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,215,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	1,252,014	1,383,086	1,576,022	1,746,292	1,611,802	1,323,802	1,343,802
Revenues	918,029	887,012	758,477	61,480	300,000	800,000	800,000
Expenditures	786,957	694,075	588,207	195,970	588,000	780,000	780,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment		(1)					
Net Total Transfers		(1)	-	-	-	-	-
Ending Cash Balance	1,383,086	1,576,022	1,746,292	1,611,802	1,323,802	1,343,802	1,363,802
Encumbrances	93,466	70,791	20,970	24,084	-	-	-
Unencumbered Cash Balance	1,289,621	1,505,231	1,725,322	1,587,718	1,323,802	1,343,802	1,363,802

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: OLELO - Educational Program Public TV
 Legal Authority: Section 302A-1122, HRS

Contact Name: Nanea Kalani
 Phone: 784-6200
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-916-E

Intended Purpose:

This fund was established in 1992 to account for funds received under contract with Olelo: The Corporation for Community Television.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Funds are received from the Hawaii Educational Networking Consortium (HENC). HENC receives its funding from a percentage of the franchise fees assessed on all Cable TV (CATV) subscriptions in Hawaii. This funding is used to support the University of Hawaii, the Department, Hawaii Association of Independent Schools, and Hawaii Schools Digital Media Grants, as well as to identify and seek additional resources at federal, state, corporate, and foundation levels to support enhanced use of information and telecommunication systems and services in education.

Current Program Activities/Allowable Expenses:

HENC funding is provided to the Department's Communications Branch/Video Production Section to cover costs related to salaries and the provision of accredited educational services and programs, including but not limited to distance learning, credit and non-credit courses, arts and humanities programs, life-long learning programs, and lower and higher education programming access for the benefit of students, Department employees, and the broader community. It also includes expenses for the Akaku Maui Community Television program. The program falls under the Video Production Section/Communications Branch, which manages digital cable channel 356 on Spectrum and Hawaiian Telcom cable networks, providing access to educational content on all islands 24 hours a day, 7 days a week.

Variances:

Revenues are a percentage of the franchise fees assessed on all Cable TV (CATV) subscriptions in Hawaii. Any increase or decrease in CATV subscribers will result in yearly variances.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Beginning Cash Balance	1,387,353	1,695,041	1,994,689	2,386,968	2,625,812	2,825,812	3,025,812
Revenues	795,716	828,129	888,985	849,287	850,000	850,000	850,000
Expenditures	488,028	528,481	496,706	580,365	650,000	650,000	650,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	-			(30,078)			
Net Total Transfers	-	-	-	(30,078)	-	-	-
Ending Cash Balance	1,695,041	1,994,689	2,386,968	2,625,812	2,825,812	3,025,812	3,225,812
Encumbrances	38,480	2,361	31,369	41,507	4,600	4,600	4,600
Unencumbered Cash Balance	1,656,561	1,992,328	2,355,599	2,584,305	2,821,212	3,021,212	3,221,212

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN500
 Name of Fund: Adult Education Enrollment/Testing Fund
 Legal Authority: Act 164, SLH 2011 (Executive Biennium Budget)

Contact Name: Dan Miyamoto
 Phone: 305-9777
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-921-E

Intended Purpose:

Adult community education.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Fees

Current Program Activities/Allowable Expenses:

December 2016 Legislative Auditor Report recommended this fund be closed. Elimination of the EDN500 trust fund ceiling would achieve this.

Variances:

None

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,260,000	2,260,000	2,260,000	2,260,000	2,260,000	2,260,000	2,260,000
Beginning Cash Balance	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	-	-	-	-	-	-	-

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: Office of Hawaiian Affairs
 Legal Authority: Section 302A-1122, HRS

Contact Name: Dawn Kauai Sang
 Phone: 784-6073
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-936-E

Intended Purpose:

This fund was established in 1991 to account for grants received from the Office of Hawaiian Affairs (OHA) for tutorial and other educational projects at various schools involving Hawaiian Language Immersion Program activities for students and staff.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from OHA.

Current Program Activities/Allowable Expenses:

These funds are to be used in accordance with the settlement agreement between the Office of Hawaiian Affairs and the Department to support and provide resources for Ka Papahana Kaiapuni.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	350,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	390,811	377,307	339,681	328,927	315,451	298,451	281,451
Revenues	-	-	11,069	3,287	-	-	-
Expenditures	13,505	37,625	21,842	16,763	17,000	17,000	17,000
Transfers							
List each net transfer in/out; list each account number							
AJV00704 (From: T-913 / To: T-936)			19				
Rounding/misc adjustment	1	(1)					
Net Total Transfers	1	(1)	19	-	-	-	-
Ending Cash Balance	377,307	339,681	328,927	315,451	298,451	281,451	264,451
Encumbrances	(1,003)	(1,804)	792	-	-	-	-
Unencumbered Cash Balance	378,310	341,485	328,135	315,451	298,451	281,451	264,451

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: Alu Like Projects
 Legal Authority: Section 302A-1122, HRS

Contact Name: Budget Execution
 Phone: 784-6030
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-938-E

Intended Purpose:

This fund was established in 1992 to account for moneys received through a memorandum of agreement with Alu Like, Inc.'s Native Hawaiian Vocational Education Program.

Source of Revenues:

Revenues are from funds received under contract with Alu Like, Inc.

Current Program Activities/Allowable Expenses:

Allowable expenses are as prescribed by various memoranda of agreement, but for students of Hawaiian ancestry who are participating in vocational educational programs. Educational programs provide career education counseling for students, staff development programs, and curriculum development.

Variances:

No further revenues or expenditures for this program will be recorded under this appropriation account after existing cash balance is expended.

Note: Program will continue under a different appropriation.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	280,000	280,000	280,000	280,000	280,000	280,000	280,000
Beginning Cash Balance	60,286	41,086	31,847	17,529	17,529	(0)	(0)
Revenues	243,407	111,312	-	-	-	-	-
Expenditures	262,606	117,832	14,318	-	17,529	-	-
Transfers							
List each net transfer in/out; list each account number							
AJV01395 (Transfer excess cash to State Treasury)		(2,005)					
AJV01484 (Transfer excess cash to State Treasury)		(714)					
Rounding/misc adjustment	(1)	-					
Net Total Transfers	(1)	(2,719)	-	-	-	-	-
Ending Cash Balance	41,086	31,847	17,529	17,529	(0)	(0)	(0)
Encumbrances	5,113	12,304	(253)	(253)	-	-	-
Unencumbered Cash Balance	35,974	19,543	17,782	17,782	(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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 100
 Name of Fund: Settlements - Operating
 Legal Authority: HRS section 302A-1122

Contact Name: Albert Tiberi
 Phone: 784-6170
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-968-E

Intended Purpose:

Receives monetary awards pursuant to court-approved settlement agreements, generally for the benefit of public schools and their students.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Court-approved settlements.

Current Program Activities/Allowable Expenses:

Per the terms of the settlement agreement.

Variances:

Revenues and expenditures are dependent on received settlements, which are unpredictable in nature.

Financial Data							
	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (estimated)	FY 2023 (estimated)	FY 2024 (estimated)
Appropriation Ceiling	-	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	370,538	371,963	376,283	11,344	140,635	NO DATA	NO DATA
Revenues	1,424	4,320	11,344	146,134	NO DATA	NO DATA	NO DATA
Expenditures		-	376,283	16,843	140,635	NO DATA	NO DATA
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	371,963	376,283	11,344	140,635	NO DATA	NO DATA	NO DATA
Encumbrances	-	376,283	-	420	NO DATA	NO DATA	NO DATA
Unencumbered Cash Balance	371,963	(0)	11,344	140,215	NO DATA	NO DATA	NO DATA

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 2022 Legislature**

Department: EDN
 Prog ID(s): EDN 400
 Name of Fund: Settlements - Facilities
 Legal Authority: Administratively established

Contact Name: Tracy Okumura
 Phone: 784-5000
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-969-E

Intended Purpose:

Receives monetary awards pursuant to insurance payments or court-approved settlement agreements, generally for the benefit of public schools and their students.

Source of Revenues:

Department or court-approved settlements and insurance payments.

Current Program Activities/Allowable Expenses:

Per the terms of the settlement agreement.

Variances:

In general, revenues and expenditures are dependent on received settlements. Four large performance bond settlements account for the increase in revenue in FY 2018. Expenditures that were made to assignee contractors pursuant to the FY 2018 settlement agreements account for the increase in expenditures in FY 2019 and FY 2020.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	143,177	5,515,453	1,402,486	654,834	257,289	NO DATA	NO DATA
Revenues	5,842,685	-	245,401	66,479	NO DATA	NO DATA	NO DATA
Expenditures	470,409	4,112,967	993,053	464,024	257,289	NO DATA	NO DATA
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	5,515,453	1,402,486	654,834	257,289	NO DATA	NO DATA	NO DATA
Encumbrances	4,394,995	1,402,486	387,191	129,415	NO DATA	NO DATA	NO DATA
Unencumbered Cash Balance	1,120,458	-	267,643	127,874	NO DATA	NO DATA	NO DATA

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 2022 Legislature**

Department: EDN
 Prog ID(s): N/A
 Name of Fund: Agency Fund
 Legal Authority: Section 302A-1130, HRS

Contact Name: Budget Branch
 Phone: 586-3450
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-999-E

Intended Purpose:

This trust account exists to allow schools to collect and expend funds for co-curricular activities.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues include school registration fees, field trip fees, fundraisers, club dues, sport team concession revenue, athletic activity books, yearbooks, uniforms, student association or student government dues, class dues, and other authorized fees.

Current Program Activities/Allowable Expenses:

Funds collected are to be used to pay for student activities authorized by the school principal and which complement classroom instruction by providing learning experiences that meet individual needs and develop citizenship skills and positive attitudes in less formal educational settings.

Variances:

FY 2020 and FY2021: Due to the COVID-19 pandemic, all student activities and events were suspended and/or cancelled. Therefore, income and the corresponding expenses were significantly reduced.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	27,115,338	28,746,660	28,796,627	30,265,129	29,892,616	29,892,616	29,892,616
Revenues	33,713,088	33,353,577	28,192,708	10,819,005	11,000,000	11,000,000	11,000,000
Expenditures	32,081,767	33,303,610	26,724,206	11,191,518	11,000,000	11,000,000	11,000,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	28,746,660	28,796,627	30,265,129	29,892,616	29,892,616	29,892,616	29,892,616
Encumbrances		-	-	-	-	-	-
Unencumbered Cash Balance	28,746,660	28,796,627	30,265,129	29,892,616	29,892,616	29,892,616	29,892,616

Additional Information:

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