

**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 Cost Elements, pursuant to Act 87, Session Laws of Hawaii 2021. 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>.

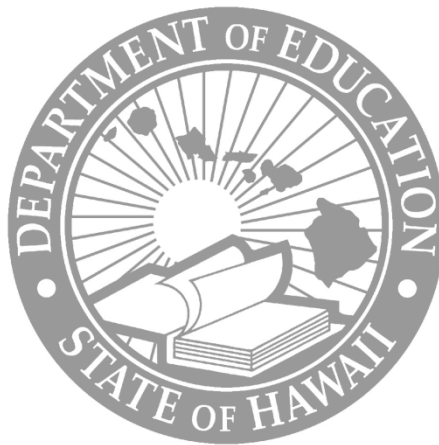
Sincerely,

A handwritten signature in blue ink, appearing 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 Cost Elements**

December 2021

Act 87, Session Laws of Hawaii 2021, requires the Hawaii State Department of Education (Department) to annually report for each non-general fund account under its control that includes budget details by cost element, non-general fund names, and account codes for each item or object code.

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: Federal Funds - EDN 100  
 Legal Authority: Elementary and Secondary Education Act  
 Fund Type (MOF): Federal (N)  
 Apprn. Account No.: S-210-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	73,129,336	73,129,336
B. Other Current Expenses	66,161,000	66,161,000
C. Equipment	304,400	304,400
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>139,594,736</b>	<b>139,594,736</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: Federal Funds - EDN 150  
 Legal Authority: I.D.E.A., SPED Pre-school, and Impact Aid Disabilities  
 Fund Type (MOF): Federal (N)  
 Apprn. Account No.: S-215-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	23,463,976	23,463,976
B. Other Current Expenses	33,427,494	33,427,494
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>56,891,470</b>	<b>56,891,470</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Federal Funds - EDN 200</u>
Legal Authority:	<u>Education for Homeless Children &amp; Youth Grant</u>
Fund Type (MOF):	<u>Federal (N)</u>
Apprn. Account No.:	<u>S-220-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	420,000	420,000
B. Other Current Expenses	80,000	80,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>500,000</b>	<b>500,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: Federal Funds - EDN 400  
 Legal Authority: USDA Child Nutrition Program  
 Fund Type (MOF): Federal (N)  
 Apprn. Account No.: S-240-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	49,347,029	49,347,029
B. Other Current Expenses	12,240,950	12,240,950
C. Equipment	3,226,000	3,226,000
M. Motor Vehicles	200,000	200000
L. Leases	0	0
<b>TOTAL</b>	<b>65,013,979</b>	<b>65,013,979</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: Federal Funds - EDN 400  
 Legal Authority: USDA Child Nutrition Program  
 Fund Type (MOF): Federal (N)  
 Apprn. Account No.: S-241-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	1,047,459	1,047,459
B. Other Current Expenses	847,866	847,866
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>1,895,325</b>	<b>1,895,325</b>

# **Non-General Fund Cost Element Report for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: Federal Funds - EDN 500  
 Legal Authority: Public Law 113-128 Workforce  
Innovation and Opportunity Act  
(Adult Education)  
 Fund Type (MOF): Federal (N)  
 Apprn. Account No.: S-250-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	2,100,217	2,100,217
B. Other Current Expenses	1,166,540	1,166,540
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>3,266,757</b>	<b>3,266,757</b>



**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: Federal Funds - EDN 700  
 Legal Authority: Head Start Act  
 Fund Type (MOF): Federal (N)  
 Apprn. Account No.: S-270-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	78,232	78,232
B. Other Current Expenses	47,396	47,396
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>125,628</b>	<b>125,628</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
Name of Fund: School Level Ag & Industrial Pursuits  
Legal Authority: Section 302A-420, HRS  
Fund Type (MOF): Special  
Apprn. Account No.: S-301-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	10,000	10,000
B. Other Current Expenses	20,000	520,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>30,000</b>	<b>530,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: Adult Education Special Fund  
 Legal Authority: Section 302A-435, HRS  
 Fund Type (MOF): Special  
 Apprn. Account No.: S-302-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	503,158	503,158
B. Other Current Expenses	1,123,750	1,123,750
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>1,626,908</b>	<b>1,626,908</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>School Food Service</u>
Legal Authority:	<u>Section 302A-405, HRS</u>
Fund Type (MOF):	<u>Special</u>
Apprn. Account No.:	<u>S-304-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	1,868,098	1,868,098
B. Other Current Expenses	38,182,468	38,182,468
C. Equipment	900,000	900,000
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>40,950,566</b>	<b>40,950,566</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
Name of Fund: Comprehensive Student Support  
Services Human Resources  
Stipend Program  
Legal Authority: Section 302A-707, HRS  
Fund Type (MOF): Special  
Apprn. Account No.: S-305-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	0	0
B. Other Current Expenses	250,000	250,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>250,000</b>	<b>250,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Teacher Housing</u>
Legal Authority:	<u>Section 302A-833, HRS</u>
Fund Type (MOF):	<u>Revolving</u>
Apprn. Account No.:	<u>S-310-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	186,706	186,706
B. Other Current Expenses	332,770	332,770
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>519,476</b>	<b>519,476</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: Adult Education Revolving Fund  
 Legal Authority: Section 302A-435, HRS  
 Fund Type (MOF): Revolving  
 Apprn. Account No.: S-322-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	0	0
B. Other Current Expenses	500,000	500,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>500,000</b>	<b>500,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: Summer School and Intersession Fund  
 Legal Authority: Section 302A-1310, HRS  
 Fund Type (MOF): Special  
 Apprn. Account No.: S-323-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	2,337,318	2,337,318
B. Other Current Expenses	1,684,375	1,684,375
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>4,021,693</b>	<b>4,021,693</b>



**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Community Use of School Facilities</u>
Legal Authority:	<u>Section 302A-1148, HRS</u>
Fund Type (MOF):	<u>Special</u>
Apprn. Account No.:	<u>S-325-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	50,000	50,000
B. Other Current Expenses	2,950,000	2,950,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>3,000,000</b>	<b>3,000,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>School Bus Fare Revolving Fund</u>
Legal Authority:	<u>Section 302A-407.5, HRS</u>
Fund Type (MOF):	<u>Revolving</u>
Apprn. Account No.:	<u>S-326-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	517,129	517,129
B. Other Current Expenses	2,518,058	2,518,058
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>3,035,187</b>	<b>3,035,187</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Hawaii School-Level Minor R&amp;M Spl Fnd</u>
Legal Authority:	<u>Section 302A-1504.5, HRS</u>
Fund Type (MOF):	<u>Special</u>
Apprn. Account No.:	<u>S-327-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	0	0
B. Other Current Expenses	200,000	200,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>200,000</b>	<b>200,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: School Special Fee Revolving  
Account (Reimb for Lost Textbook  
& Equip)  
 Legal Authority: Section 302A-1130.5-6, HRS  
 Fund Type (MOF): Special  
 Apprn. Account No.: S-330-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	0	0
B. Other Current Expenses	1,200,000	1,200,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>1,200,000</b>	<b>1,200,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
Name of Fund: Education Design and Construction  
Project Assessment Fund  
Legal Authority: Section 302A-1508, HRS  
Fund Type (MOF): Revolving  
Apprn. Account No.: S-339-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	100,000	100,000
B. Other Current Expenses	4,400,000	4,400,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>4,500,000</b>	<b>4,500,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Recovery of Federal Reimbursement</u>
Legal Authority:	<u>Section 302A-1406, HRS</u>
Fund Type (MOF):	<u>Revolving</u>
Apprn. Account No.:	<u>S-345-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	313,059	313,059
B. Other Current Expenses	3,174,406	3,174,406
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>3,487,465</b>	<b>3,487,465</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: After-School Plus Program Revolving Fund  
 Legal Authority: Section 302A-1149.5, HRS  
 Fund Type (MOF): Revolving / Interdepartmental Xfer  
 Apprn. Account No.: S-346-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	4,124,665	4,124,665
B. Other Current Expenses	7,100,000	7,100,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>11,224,665</b>	<b>11,224,665</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: Federal Grants Search,  
Development, and Application  
Revolving Fund  
 Legal Authority: Section 302A-1405, HRS  
 Fund Type (MOF): Revolving  
 Apprn. Account No.: S-347-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	1,541,842	1,541,842
B. Other Current Expenses	879,491	879,491
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>2,421,333</b>	<b>2,421,333</b>



**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Driver Education Fund</u>
Legal Authority:	<u>Section 431:10C-115 and 431:10G-107, HRS</u>
Fund Type (MOF):	<u>Interdepartmental Transfer</u>
Apprn. Account No.:	<u>S-350-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	905,000	905,000
B. Other Current Expenses	3,090,605	3,090,605
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>3,995,605</b>	<b>3,995,605</b>

## Non-General Fund Cost Element Report

Department: EDN  
Name of Fund: Workers Compensation  
Legal Authority: Appropriated Annually via Executive Budget  
Fund Type (MOF): Interdepartmental Transfer  
Apprn. Account No.: S-360-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	500,000	500,000
B. Other Current Expenses	1,200,000	1,200,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>1,700,000</b>	<b>1,700,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Unemployment Insurance - Interdepartmental Fund</u>
Legal Authority:	<u>Appropriated Annually via Executive Budget</u>
Fund Type (MOF):	<u>Interdepartmental Transfer</u>
Apprn. Account No.:	<u>S-361-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	200,000	200,000
B. Other Current Expenses	1,600,000	1,600,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>1,800,000</b>	<b>1,800,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department: EDN  
 Name of Fund: Federal Funds - EDN 100  
 Legal Authority: Elementary and Secondary  
Education Act and Perkins Career  
and Technical Education Act  
 Fund Type (MOF): Federal (P)  
 Apprn. Account No.: S-810-E

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	1,000,000	1,000,000
B. Other Current Expenses	8,399,999	8,399,999
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>9,399,999</b>	<b>9,399,999</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Federal Funds - EDN 200</u>
Legal Authority:	<u>National Assessment of Education Progress (NAEP)</u>
Fund Type (MOF):	<u>Federal (P)</u>
Apprn. Account No.:	<u>S-820-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	208,168	208,168
B. Other Current Expenses	65,626	65,626
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>273,794</b>	<b>273,794</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Federal Funds - EDN 300</u>
Legal Authority:	<u>P.L. 100-297 National Cooperative Education Statistics</u>
Fund Type (MOF):	<u>Federal (P)</u>
Apprn. Account No.:	<u>S-830-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	0	0
B. Other Current Expenses	30,000	30,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>30,000</b>	<b>30,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Donations - Operating</u>
Legal Authority:	<u>Section 302A-1122, HRS</u>
Fund Type (MOF):	<u>Trust</u>
Apprn. Account No.:	<u>T-902-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	1,000,000	1,000,000
B. Other Current Expenses	4,060,000	4,060,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>5,060,000</b>	<b>5,060,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Foundations &amp; Other Grants - Operating</u>
Legal Authority:	<u>Section 302A-1122, HRS</u>
Fund Type (MOF):	<u>Trust</u>
Apprn. Account No.:	<u>T-913-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	2,500,000	2,500,000
B. Other Current Expenses	2,500,000	2,500,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>5,000,000</b>	<b>5,000,000</b>



**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Athletic Trust Fund</u>
Legal Authority:	<u>Section 302A-1122, HRS</u>
Fund Type (MOF):	<u>Trust</u>
Apprn. Account No.:	<u>T-915-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	60,000	60,000
B. Other Current Expenses	1,440,000	1,440,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>1,500,000</b>	<b>1,500,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>OLELO - Educational Program Public TV</u>
Legal Authority:	<u>Section 302A-1122, HRS</u>
Fund Type (MOF):	<u>Trust</u>
Apprn. Account No.:	<u>T-916-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	550,000	550,000
B. Other Current Expenses	650,000	650,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>1,200,000</b>	<b>1,200,000</b>

**Non-General Fund Cost Element Report  
for Submittal to the 2022 Legislature**

Department:	<u>EDN</u>
Name of Fund:	<u>Office of Hawaiian Affairs</u>
Legal Authority:	<u>Section 302A-1122, HRS</u>
Fund Type (MOF):	<u>Trust</u>
Apprn. Account No.:	<u>T-936-E</u>

	<b>FY 2021-22 Estimated</b>	<b>FY 2022-23 Estimated</b>
A. Personal Services	175,000	175,000
B. Other Current Expenses	175,000	175,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
<b>TOTAL</b>	<b>350,000</b>	<b>350,000</b>