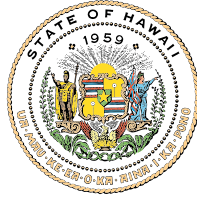


JOSH GREEN, M.D.
GOVERNOR



KEITH T. HAYASHI
SUPERINTENDENT
DEPT. COMM. NO. 257

**STATE OF HAWAII
DEPARTMENT OF EDUCATION
KA 'OIHANA HO'ONA'AUAO
P.O. BOX 2360
HONOLULU, HAWAII 96804**

OFFICE OF THE SUPERINTENDENT

December 22, 2022

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:

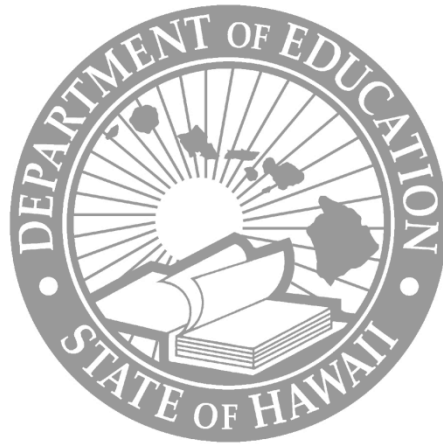
For your information and consideration, I am transmitting a copy of the annual report, Non-General Fund Information, pursuant to Section 37-47, Hawaii Revised Statutes (HRS). In accordance with Section 93-16, HRS, I am also informing you that the report may be viewed electronically at: <http://www.hawaiipublicschools.org/VisionForSuccess/SchoolDataAndReports/StateReports/Pages/Legislative-reports.aspx>.

Sincerely,

Keith T. Hayashi
Superintendent

KTH:sk

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



State of Hawaii
Department of Education

Annual Report on Non-General Fund Information

December 2022

Section 37-47, Hawaii Revised Statutes, requires each department to annually submit to the Legislature a 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.

This report is a compilation of this information for the non-general funds under the Hawaii State Department of Education.

**Report on Non-General Fund Information
for Submittal to the 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: 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 who 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:

FY22: Federal ESSER funds and higher than normal levels of unspent FY21 balances reduced the Department's reliance on other sources of funds.

FY23: An increase in grant award amounts is anticipated.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	141,470,617	138,670,617	138,670,617	138,670,617	139,594,736	138,670,617	138,670,617
Beginning Cash Balance	66,166,852	89,855,835	110,226,555	96,568,038	68,909,822	116,507,110	107,507,110
Revenues	125,564,759	136,392,392	117,398,354	126,732,969	117,137,035	125,000,000	125,000,000
Expenditures	101,993,985	116,020,025	132,311,020	134,391,185	85,831,203	134,000,000	134,000,000
Transfers							
List each net transfer in/out or projection 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:21	7,100,000						
AJV01216 (From: S-230 / To: S-210)			1,254,149				
AJV00331 (From: S-210 / To: S-240)				(20,000,000)			
AJV01311 (From: S-240 / To: S-210)					16,291,457		

Rounding/misc adjustment	9	(1,647)			-1		
Net Total Transfers	118,209	(1,647)	1,254,149	(20,000,000)	16,291,456	-	-
Ending Cash Balance	89,855,835	110,226,555	96,568,038	68,909,822	116,507,110	107,507,110	98,507,110
Encumbrances	17,098,231	22,879,851	20,769,695	19,460,300	18,212,355	20,000,000	20,000,000
Unencumbered Cash Balance	72,757,604	87,346,704	75,798,343	49,449,522	98,294,755	87,507,110	78,507,110

Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program 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: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: 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:

FY23: A reduction in grant award amounts is anticipated.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	55,728,383	52,128,383	52,164,701	52,164,701	56,891,470	52,164,701	52,164,701
Beginning Cash Balance	1,707,369	2,295,885	2,546,207	581,020	1,479,558	3,341,993	4,341,993
Revenues	43,699,297	44,913,483	42,697,061	35,313,006	38,933,598	35,000,000	35,000,000
Expenditures	43,110,781	44,663,090	44,662,248	34,414,468	37,071,162	34,000,000	34,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	1	71			-1		
Net Total Transfers	1	71	-	-	(1)	-	-
Ending Cash Balance	2,295,885	2,546,207	581,020	1,479,558	3,341,993	4,341,993	5,341,993
Encumbrances	3,099,025	2,353,287	1,923,984	2,698,427	5,635,643	2,300,000	2,300,000
Unencumbered Cash Balance	(803,139)	192,920	(1,342,964)	(1,218,869)	(2,293,650)	2,041,993	3,041,993

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Toby Portner
 Phone Number: 348-0304
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-220-E

Intended Purpose:

To ensure that homeless children and youth have access to a free appropriate public education. States are called upon to review and revise laws and policies to eliminate barriers to the enrollment, attendance, and success in school of homeless children and youth, and to include homeless students in the mainstream school environment.

Source of Revenues:

US Department of Education

Current Program Activities/Allowable Expenses:

Provide direct support and instructional services for homeless students, which may include excess transportation, supplemental meals, basic supplies, and fees to promote full participation in school. Provide advocacy and outreach activities that help identified students and families to access available educational and social services.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	442,579	500,000	500,000	500,000	500,000	900,000	900,000
Beginning Cash Balance		392,879	386,074	369,764	383,662	370,787	370,787
Revenues	(21,000)	196,839	275,671	284,000	338,605	350,000	350,000
Expenditures	28,701	203,644	291,981	270,102	351,481	350,000	350,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	1	1			1		
Net Total Transfers	1	1	-	-	1	-	-
Ending Cash Balance	392,879	386,074	369,764	383,662	370,787	370,787	370,787
Encumbrances	6,689	58,996	35,461	44,565	41,903	50,000	50,000
Unencumbered Cash Balance	386,191	327,077	334,303	339,097	328,884	320,787	320,787

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: 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	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	870,439	-	-	-	-	-	-
Beginning Cash Balance	1,275,353	1,274,951	1,260,904	556	1	0	0
Revenues	8,121	(8,121)	-	-	-	-	-
Expenditures	8,524	5,926	6,199	555	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01216 (From: S-230 / To: S-210)			(1,254,149)				
AJV00623 (From: S-230 / To: S-830)					-1		
Rounding/misc adjustment	2						
Net Total Transfers	2	-	(1,254,149)	-	(1)	-	-
Ending Cash Balance	1,274,951	1,260,904	556	1	0	0	0
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	1,274,951	1,260,904	556	1	0	0	0

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Lindsay Rodrigues
 Phone Number: 784-5500
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: 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. The School Food Services Branch continues to implement USDA's National School Lunch Program.

Variations:

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. The USDA national waiver expired in June 2022.

For FY23, the Department received a temporary increase in reimbursement from USDA. Also for FY23, more than 80 percent of food cost 42 percent more, with no projected decrease in cost.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	64,205,300	64,205,300	64,205,300	64,205,300	65,013,979	64,201,975	64,201,975
Beginning Cash Balance	20,084,059	21,435,098	12,793,756	128,960	13,820,070	5,361,399	(65,587,798)
Revenues	416,458	69,432	-	-	-	57,245,257	49,360,737
Expenditures	54,438,256	64,072,729	63,223,571	29,506,254	92,298,218	128,194,454	130,117,371
Transfers							
List each net transfer in/out or projection 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)
 AJV01400 (From: S-241 / To: S-240)
 AJV01573 (From: S-241 / To: S-240)
 AJV01811 (From: S-241 / To: S-240)
 AJV00130 (From: S-241 / To: S-240)
 AJV00133 (From: S-241 / To: S-240)
 AJV00259 (From: S-241 / To: S-240)
 AJV00340 (From: S-241 / To: S-240)
 AJV00429 (From: S-241 / To: S-240)
 AJV00536 (From: S-241 / To: S-240)
 AJV00647 (From: S-241 / To: S-240)
 AJV00860 (From: S-241 / To: S-240)
 AJV01015 (From: S-241 / To: S-240)
 AJV01084 (From: S-241 / To: S-240)
 AJV01304 (From: S-241 / To: S-240)
 AJV01498 (From: S-241 / To: S-240)
 AJV00040 (From: S-241 / To: S-240)
 AJV00138 (From: S-241 / To: S-240)
 AJV00254 (From: S-241 / To: S-240)
 AJV00436 (From: S-241 / To: S-240)
 AJV00587 (From: S-241 / To: S-240)
 AJV00796 (From: S-241 / To: S-240)
 AJV00904 (From: S-241 / To: S-240)
 AJV01070 (From: S-241 / To: S-240)
 AJV01208 (From: S-241 / To: S-240)
 AJV01306 (From: S-241 / To: S-240)
 AJV01311 (From: S-241 / To: S-240)
 AJV01535 (From: S-241 / To: S-240)
 AJV00331 (From: S-210 / To: S-240)
 AJV00037 (From: S-241 / To: S-240)
 AJV00203 (From: S-241 / To: S-240)
 AJV00231 (From: S-241 / To: S-240)
 AJV00521 (From: S-241 / To: S-240)
 AJV00680 (From: S-241 / To: S-240)
 AJV00882 (From: S-241 / To: S-240)
 AJV01010 (From: S-241 / To: S-240)
 AJV01136 (From: S-241 / To: S-240)
 AJV01248 (From: S-241 / To: S-240)
 AJV01426 (From: S-241 / To: S-240)
 AJV00021 (From: S-241 / To: S-240)
 AJV00089 (From: S-241 / To: S-240)
 AJV00091 (From: S-241 / To: S-240)

5,174,624					
5,503,615					
4,592,496					
6,550,565					
	6,238,653				
	496,921				
	252,857				
	5,021,015				
	6,021,931				
	5,700,722				
	5,646,470				
	4,559,698				
	5,139,408				
	5,408,190				
	4,457,173				
	6,418,915				
		6,214,179			
		508,083			
		306,449			
		5,694,395			
		6,299,352			
		10,869,526			
		4,420,026			
		5,296,573			
		5,424,489			
		3,321,337			
		1			
		2,204,365			
			20,000,000		
			1,849,277		
			1,029,559		
			590,849		
			409,512		
			954,661		
			5,766,483		
			2,530,033		
			3,030,300		
			3,505,841		
			3,530,849		
				9,393,951	
				879,688	
				4,974,606	

AJV00464 (From: S-241 / To: S-240)					653,945		
AJV00464 (From: S-241 / To: S-240)					10,111,568		
AJV00705 (From: S-241 / To: S-240)					9,018,219		
AJV00724 (From: S-241 / To: S-240)					14,943,250		
AJV00787 (From: S-241 / To: S-240)					8,001,481		
AJV00789 (From: S-241 / To: S-240)					9,466,648		
AJV00822 (From: S-241 / To: S-240)					9,596,534		
AJV00892 (From: S-241 / To: S-240)					2,985,140		
AJV00963 (From: S-241 / To: S-240)					9,170,472		
AJV01162 (From: S-241 / To: S-240)					10,935,504		
AJV01311 (From: S-240 / To: S-210)					(16,291,457)		
Rounding/misc adjustment	1				-1		
Net Total Transfers	55,372,837	55,361,954	50,558,775	43,197,364	83,839,547	-	-
Ending Cash Balance	21,435,098	12,793,756	128,960	13,820,070	5,361,399	(65,587,798)	(146,344,432)
Encumbrances	1,090,739	1,055,362	2,504,780	36,055	-	-	-
Unencumbered Cash Balance	20,344,360	11,738,394	(2,375,820)	13,784,015	5,361,399	(65,587,798)	(146,344,432)

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Sharlene Wong
 Phone Number: 587-3600
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: 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).

Lower revenues are estimated for FY23 due to the discontinuation of meal reimbursements at the higher rates despite eligibility status: due to COVID-19, USDA allowed all School Food Authorities to participate in the Seamless Summer Option (SSO) and receive the higher reimbursement rate of \$5.3450 for lunch and \$3.045 for breakfast for all meals served, regardless of the student's income eligibility ... but this fiscal year, SSO is no longer available and reimbursement rates are lower and will be reimbursed at the student's income eligibility. Reimbursement rates for lunch at each income eligibility level are \$5.10 free, \$4.68 reduced, and \$.84 paid students. Reimbursement rates for breakfast for each income eligibility are \$3.09 free, \$2.79 reduced, and \$.55 paid students.

Financial Data

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	(1,472,332)	50,904,266
Revenues	56,875,995	56,882,849	52,254,159	29,069,035	96,281,685	53,837,512	54,375,887
Expenditures	1,317,084	1,450,309	1,232,689	1,336,895	1,446,450	1,460,915	1,475,524
Transfers							
List each net transfer in/out or projection 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)	-	
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)					
AJV00021 (From: S-241 / To: S-240)				(9,393,951)	
AJV00089 (From: S-241 / To: S-240)				(879,688)	

AJV00091 (From: S-241 / To: S-240)					(4,974,606)		
AJV00464 (From: S-241 / To: S-240)					(653,945)		
AJV00464 (From: S-241 / To: S-240)					(10,111,568)		
AJV00705 (From: S-241 / To: S-240)					(9,018,219)		
AJV00724 (From: S-241 / To: S-240)					(14,943,250)		
AJV00787 (From: S-241 / To: S-240)					(8,001,481)		
AJV00789 (From: S-241 / To: S-240)					(9,466,648)		
AJV00822 (From: S-241 / To: S-240)					(9,596,534)		
AJV00892 (From: S-241 / To: S-240)					(2,985,140)		
AJV00963 (From: S-241 / To: S-240)					(9,170,472)		
AJV01162 (From: S-241 / To: S-240)					(10,935,504)		
Rounding/misc adjustment	-	10,329	2				
Net Total Transfers	(55,491,036)	(55,351,625)	(50,558,773)	(23,197,364)	(100,131,006)	-	-
Ending Cash Balance	(1,254,949)	(1,174,034)	(711,337)	3,823,439	(1,472,332)	50,904,266	103,804,629
Encumbrances	45,647	67,039	101,364	88,500	232,523	513,007	234,000
Unencumbered Cash Balance	(1,300,596)	(1,241,073)	(812,701)	3,734,939	(1,704,855)	50,391,259	103,570,629

Additional Information:

Amount Requested 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 2023 Legislature**

Department: <u>EDN</u>	Contact Name: <u>Dan Miyamoto</u>
Program ID(s): <u>EDN 500</u>	Phone Number: <u>305-9777</u>
Name of Fund: <u>Federal Funds - EDN 500</u>	Fund Type (MOF): <u>Federal (N)</u>
Legal Authority: <u>Public Law 113-128 Workforce Innovation and Opportunity Act (Adult Education)</u>	Appropriation Account Number: <u>S-250-E</u>

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 mean 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)	(actual)	(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	191,897	191,897
Revenues	1,922,142	2,077,669	1,741,524	2,135,000	2,532,553	2,365,635	2,365,635
Expenditures	1,970,036	2,148,844	1,711,625	2,051,914	2,523,086	2,365,635	2,365,635
Transfers							
List each net transfer in/out or projection 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	191,897	191,897	191,897
Encumbrances	126,031	64,274	87,327	69,121	170,497	191,897	191,897
Unencumbered Cash Balance	14,590	5,171	12,017	113,309	21,400	(0)	(0)

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Christine Jackson
 Phone Number: 784-5354
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: 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

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)	(actual)	(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)	(10,880)	(880)
Revenues	97,204	118,744	119,288	133,285	105,648	125,000	125,000
Expenditures	106,368	120,303	114,560	131,576	107,860	115,000	115,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	(13,546)	(15,105)	(10,377)	(8,668)	(10,880)	(880)	9,120
Encumbrances	6,751	(3,823)	254	127	1	100	100
Unencumbered Cash Balance	(20,297)	(11,282)	(10,631)	(8,795)	(10,881)	(980)	9,020

Additional Information:

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

**Report on Non-General Fund Information
for Submittal to the 2023 Legislature**

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

Contact Name: Troy Sueoka
 Phone Number: 305-9705
 Fund Type (MOF): Special
 Appropriation Account Number: 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.

Variations:

Revenues and expenditures are expected to increase as more schools start and develop their commercial enterprises.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	226	25,226
Revenues	114	395	1,084	156	-	80,000	130,000
Expenditures	7	19	33,310	8	-	55,000	80,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	1	1			-1		
Net Total Transfers	1	1	-	-	(1)	-	-
Ending Cash Balance	31,927	32,305	79	227	226	25,226	75,226
Encumbrances	-	-	-	-	-	25,000	75,000

Unencumbered Cash Balance	31,927	32,303	79	227	226	226	226
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Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Dan Miyamoto
 Phone Number: 305-9777
 Fund Type (MOF): Special
 Appropriation Account Number: 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)	(actual)	(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	587,327	583,327
Revenues	148,341	(37,369)	133,111	40,529	24,443	45,000	45,000
Expenditures	139,527	119,342	104,090	48,586	30,699	49,000	49,000
Transfers							
List each net transfer in/out or projection 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	587,327	583,327	579,327
Encumbrances	5,196	1,372	1,362	1390	164	1,400	1,400
Unencumbered Cash Balance	723,661	571,132	600,216	592,193	587,163	581,927	577,927

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Lindsay Rodrigues
 Phone Number: 784-5500
 Fund Type (MOF): Special
 Appropriation Account Number: 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 vended meals, commodity processed item rebates, and 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, FY21, and FY22 were significantly lower than a typical year, directly impacting both revenues and expenditures. 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, negatively impacted revenue for FY22. The return to in-person learning has resulted in the receipt of paid collections again, and revenues and expenditures are increasing.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	2,561,770	6,049,392
Revenues	23,443,649	23,640,097	18,692,752	2,814,983	2,973,632	23,487,622	23,487,622
Expenditures	27,250,523	23,839,886	19,505,554	5,827,749	1,789,147	20,000,000	20,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	2,324	13	1,181	(50)	1		
Net Total Transfers	2,324	13	1,181	(50)	1	-	-

Ending Cash Balance	5,401,497	5,201,721	4,390,100	1,377,284	2,561,770	6,049,392	9,537,015
Encumbrances	-	1,197	262	180,106	228,735	-	-
Unencumbered Cash Balance	5,401,497	5,200,524	4,389,838	1,197,178	2,333,035	6,049,392	9,537,015

Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program 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 Number: 441-8338
 Fund Type (MOF): Special
 Appropriation Account Number: 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:

FY23 estimated revenues: The Department has been working with the UH teacher preparation programs to better screen stipend recipients and reduce the number of defaulted stipends, thereby decreasing revenues.

FY23 estimated expenditures: The Department has also been working with the UH programs to expand the number of stipend opportunities, and plans to maximize funding accordingly.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	712,528	562,528
Revenues	205,147	120,725	122,489	75,686	119,004	100,000	90,000
Expenditures	61,744	6,918	15,461	234,606	107,399	250,000	250,000
Transfers							
List each net transfer in/out or projection 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	712,528	562,528	402,528
Encumbrances	50,000	50,000	165,000	165,000	292,158	-	-
Unencumbered Cash Balance	589,008	702,815	694,843	535,923	420,370	562,528	402,528

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Christian Butt
 Phone Number: 784-5012
 Fund Type (MOF): Revolving
 Appropriation Account Number: 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)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	504,189	504,189	511,017	511,017	519,476	529,276	529,276
Beginning Cash Balance	340,367	500,613	598,246	838,148	962,720	1,049,087	1,089,087
Revenues	395,934	358,637	486,358	403,383	435,102	435,000	435,000
Expenditures	235,688	261,005	246,456	278,811	348,736	395,000	395,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(1)	-			1		
Net Total Transfers	(1)	-	-	-	1	-	-
Ending Cash Balance	500,613	598,246	838,148	962,720	1,049,087	1,089,087	1,129,087
Encumbrances	14,755	16,177	17,473	13,216	45,318	14,000	15,500

Unencumbered Cash Balance	485,858	582,069	820,675	949,504	1,003,769	1,075,087	1,113,587
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Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program 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 Number: 586-2602
 Fund Type (MOF): Special
 Appropriation Account Number: 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.

Variations:

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)	(actual)	(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 or projection 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
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Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Dan Miyamoto
 Phone Number: 305-9777
 Fund Type (MOF): Revolving
 Appropriation Account Number: 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	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	508,737	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	603,462	594,462
Revenues	137,306	97,812	80,084	33,643	46,760	34,000	34,000
Expenditures	119,752	35,950	43,210	21,390	60,356	43,000	43,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00704 (From: S-322 / To: S-302)			(53)				
Rounding/misc adjustment	1		(2)		1		
Net Total Transfers	1	-	(55)	-	1	-	-

Ending Cash Balance	506,123	567,985	604,804	617,057	603,462	594,462	585,462
Encumbrances	3,111	5,740	280	15,572.00	265	1,500.00	1,500.00
Unencumbered Cash Balance	503,012	562,245	604,524	601,485	603,197	592,962	583,962

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Christy Sato
 Phone Number: 305-9762
 Fund Type (MOF): Special
 Appropriation Account Number: 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.

Variations:

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.

Federal ESSER funds will still be provided for FY 2023 and FY 2024, which will significantly reduce the amount of revenues and expenditures for the fund.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	1,024,674	1,024,674
Revenues	1,724,066	1,873,175	1,366,586	384,609	211,905	100,000	100,000
Expenditures	1,775,540	1,746,892	1,600,472	795,668	295,678	100,000	100,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							

AJV02026 (From: S-325 / To: S-323	1,146						
Rounding/misc adjustment	760	364	(397)	951	-1		
Net Total Transfers	1,906	364	(397)	951	(1)	-	-
Ending Cash Balance	1,626,192	1,752,839	1,518,556	1,108,448	1,024,674	1,024,674	1,024,674
Encumbrances	87,121	89,408	7,575	41,679	50,135.00	30,000.00	30,000.00
Unencumbered Cash Balance	1,539,071	1,663,431	1,510,981	1,066,769	974,539	994,674	994,674

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Tracy Okumura
 Phone Number: 784-5000
 Fund Type (MOF): Special
 Appropriation Account Number: 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 who 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.

Variations:

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 HIDOE-sponsored activities specific to educational programming.

May 3, 2021, to April 10, 2022: Exceptions for community use were expanded to accommodate non-prfit and community educational support programs, County Summer Fun, private school and university requests, school and third-party fundraising, and community health and safety under the direction of the Department of Health.

April 11, 2022: HIDOE authorized reopening of public school facilities for community use in addition to ongoing Department-related activities.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	5,869,315	6,569,315
Revenues	2,370,007	2,113,928	2,070,050	471,644	443,451	1,500,000	1,750,000
Expenditures	1,801,351	1,900,212	1,761,113	1,412,333	552,724	800,000	900,000

Transfers							
List each net transfer in/out or projection 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	5,869,315	6,569,315	7,419,315
Encumbrances	416,515	396,410	331,808	236,184	91,118	100,000	150,000
Unencumbered Cash Balance	5,982,865	6,216,686	6,590,425	5,742,404	5,778,197	6,469,315	7,269,315

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Emily Evans
 Phone Number: 784-6851
 Fund Type (MOF): Revolving
 Appropriation Account Number: 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.

FY23 expenditures are expected to increase due to plans to: upgrade routing software, upgrade student bus passes from paper to RFID cards, pilot other alternative transportation options for special education students, and implement driver differential pay statewide.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	4,445,096	5,650,940
Revenues	2,336,110	2,718,809	2,412,124	242,756	2,205,844	2,205,844	2,200,000
Expenditures	1,879,993	2,330,358	1,586,424	1,334,632	512,601	1,000,000	1,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(1)	1	(2)		2		
Net Total Transfers	(1)	1	(2)	-	2	-	-
Ending Cash Balance	2,629,577	3,018,029	3,843,727	2,751,851	4,445,096	5,650,940	6,850,940

Encumbrances	982,293	538,103	73,462	10,442	60,804	1,205,844	1,200,000
Unencumbered Cash Balance	1,647,284	2,479,926	3,770,265	2,741,409	4,384,292	4,445,096	5,650,940

Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program 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 Number: 586-3452
 Fund Type (MOF): Special
 Appropriation Account Number: 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.

Variations:

The contributions made by taxpayers to the fund no longer seem to be significant. As a result, only 1-2 projects can be funded each year.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	53,076	57,076
Revenues	77,270	76,427	123,941	76,002	62,103	24,000	24,000
Expenditures	6,633	145,078	8,348	3,452	204,898	20,000	20,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment					-1		
Net Total Transfers			-	-	(1)	-	-
Ending Cash Balance	76,380	7,729	123,322	195,872	53,076	57,076	61,076
Encumbrances	-	-	-	-	-	-	-

Unencumbered Cash Balance	76,380	7,729	123,322	195,872	53,076	57,076	61,076
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Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program ID(s): EDN 100
 Name of Fund: Curricular Materials Fee Special Account (prev Txtbk and Instr Materials Fee S.A.)
 Legal Authority: Section 302A-1130.5-6, HRS

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Special
 Appropriation Account Number: 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.

Variations:

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. FY23: Activity is anticipated to return to normal levels.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	1,716,466	1,716,466
Revenues	150,395	143,190	144,221	90,951	132,907	100,000	100,000
Expenditures	138,144	143,265	73,865	53,917	29,077	100,000	100,000
Transfers							
List each net transfer in/out or projection 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	1,716,466	1,716,466	1,716,466

Encumbrances	55,276	27,402	7,144	6,440	20,850.00	-	-
Unencumbered Cash Balance	1,449,600	1,477,622	1,568,419	1,606,196	1,695,616	1,716,466	1,716,466

Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program 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 Number: 305-9762
 Fund Type (MOF): Special
 Appropriation Account Number: 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.

Variations:

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)	(actual)	(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 or projection 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 Requested 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 2023 Legislature**

Department: EDN
 Program 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 Number: 784-5047
 Fund Type (MOF): Revolving
 Appropriation Account Number: 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.

Due to increased appropriations in recent years, there is an immediate need to update/upgrade current IT systems. Increased expenditure and encumbrance estimates are 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)	(actual)	(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	5,370,169	5,370,169
Revenues	1,873,690	2,900,876	4,697,421	39,437	4,863,439	4,500,000	4,500,000
Expenditures	2,438,336	2,703,283	2,077,441	2,129,144	2,812,866	4,500,000	4,500,000
Transfers							
List each net transfer in/out or projection 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	5,370,169	5,370,169	5,370,169
Encumbrances	1,025,474	1,249,356	1,879,325	1,459,028	1,545,880	3,319,596	3,750,000
Unencumbered Cash Balance	1,566,255	1,539,966	3,529,978	1,860,568	3,824,289	2,050,573	1,620,169

Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program ID(s): EDN 100
 Name of Fund: State Educational Facilities Improvement Special Fund
 Legal Authority: Section 36-32, HRS; **repealed** via Act 72, SLH 2020

Contact Name: Tracy Okumura
 Phone Number: 784-5000
 Fund Type (MOF): Special
 Appropriation Account Number: 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)	(actual)	(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	14,848,081	591,740
Revenues	(26,914,870)	(2,309,898)	-	-	-	-	-
Expenditures	-	-	-	-	-	1,500,000	591,740
Transfers							
List each net transfer in/out or projection 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)			
SEFI - Cash Out	-	-			(1,408,260)		
Rounding/misc adjustment							
Net Total Transfers	(25,969,091)	(10,915,566)	(3,997,094)	(954,435)	(1,408,260)	(12,756,341)	-

Ending Cash Balance	34,433,334	21,207,870	17,210,776	16,256,341	14,848,081	591,740	0
Encumbrances	-			-	-	-	-
Unencumbered Cash Balance	34,433,334	21,207,870	17,210,776	16,256,341	14,848,081	591,740	0

Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program ID(s): EDN 400
 Name of Fund: Federal Rev Maximization Prg
 Legal Authority: Section 302A-1406, HRS

Contact Name: Gina Miyazaki
 Phone Number: 305-9787
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-344-E

Intended Purpose:

This fund was created to address the redistribution of one HIDEOE position in the Office of Student Support Services, Medicaid Reimbursement Section. Through Act 248, SLH 2022, this position will be transferred back to EDN150, S-345 -- see the HB1600 CD1 budget worksheets, EDN400, page 254, SEQ# 30-001.

Source of Revenues:

Funds were transferred in via AJV00527 from S-345 to S-344. No revenues are deposited into this fund.

Current Program Activities/Allowable Expenses:

There are no current Program Activities or Expenses from this fund. Through legislative action in the 2023 session, the position has been transferred back to EDN150 and salary is expended from S-345.

Variances:

The beginning cash balance of \$22,929 will be transferred from S-344 to S-345 via AJV in FY2023.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					52,956	-	-
Beginning Cash Balance				-	-	22,929	-
Revenues					-	-	-
Expenditures					30,027	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00527 (From: S-345 / To: S-344)					52,956		
						(22,929)	
Rounding/misc adjustment							
Net Total Transfers				-	52,956	(22,929)	-
Ending Cash Balance				-	22,929	-	-
Encumbrances					-	-	-

Unencumbered Cash Balance				-	22,929	-	-
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Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Gina Miyazaki
 Phone Number: 305-9787
 Fund Type (MOF): Revolving
 Appropriation Account Number: 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 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.

Medicaid revenue in FY23 and future fiscal years is projected to exceed the existing appropriation ceiling. A budget request has been made for FB23-25 to increase this ceiling to allow for continued growth in Medicaid revenue to the Department.

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.

The balance in S-344 will be transferred to S-345 in FY2023. Through Act 248, SLH 2022, this position will be transferred back to EDN150, S-345 -- see the HB1600 CD1 budget worksheets, EDN400, page 254, SEQ# 30-001.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	3,505,104	3,500,000	3,534,956	3,536,708	3,487,465	3,624,433	3,624,433
Beginning Cash Balance	1,107,529	1,150,578	1,380,625	1,407,405	1,296,154	1,097,063	2,769,992
Revenues	727,559	346,393	877,398	1,193,887	2,258,314	4,900,000	5,000,000
Expenditures	684,509	116,346	850,618	1,305,138	2,404,450	3,250,000	4,500,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00527 (From: S-345 / To: S-344)					(52,956)		
						22,929	

Rounding/misc adjustment	(1)				1		
Net Total Transfers	(1)	-	-	-	(52,955)	22,929	-
Ending Cash Balance	1,150,578	1,380,625	1,407,405	1,296,154	1,097,063	2,769,992	3,269,992
Encumbrances	-	2,510	51,922	6,664	94,577	100,000	100,000
Unencumbered Cash Balance	1,150,578	1,378,115	1,355,483	1,289,490	1,002,486	2,669,992	3,169,992

Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program 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 Number: 305-0689
 Fund Type (MOF): Revolving / Interdepartmental Xfer
 Appropriation Account Number: 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 the monthly tuition increase of 60% and HIDOE subsidies of 60% for full-paying students in FY 2022 and FY 2023, revenue and expenditure estimates are significantly impacted for FY 2024 and FY 2025. All students have received a DHS or HIDOE subsidy from November 2021 to present.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	6,476,747	4,476,747
Revenues	9,010,594	10,001,208	7,365,622	3,399,227	6,158,407	6,500,000	10,700,000
Expenditures	8,085,993	8,942,469	7,838,027	3,092,837	8,198,568	8,500,000	8,500,000
Transfers							
List each net transfer in/out or projection 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	6,476,747	4,476,747	6,676,747

Encumbrances	1,557,177	2,311,040	1,836,473	1,367,513	1,384,146	2,000,000	2,000,000
Unencumbered Cash Balance	6,070,261	6,375,139	6,377,300	7,149,395	5,092,601	2,476,747	4,676,747

Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program 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 Number: 282-3430
 Fund Type (MOF): Revolving
 Appropriation Account Number: 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, including those pursuant to Act 225, SLH 2022 (S.B. No. 3090). 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 2023 and beyond due to the funding of 9 permanent FTE positions for the Monitoring and Compliance Branch

Additionally, funding will be needed for the upkeep for the grants management platform. This platform is being used across all of the Department's federal grants to improve efficiency, accountability, and transparency. The contract is expected to cost \$605,000.

Also, as a result of legislative action through Act 225, SLH 2022 (S.B. No. 3090), the Department expects an increase in revenues starting FY23, estimated at \$1,600,000.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)

Appropriation Ceiling	2,385,864	2,379,491	2,402,454	2,413,937	2,421,333	2,421,333	2,421,333
Beginning Cash Balance	591,538	557,929	679,760	825,241	871,097	756,311	613,051
Revenues	2,931	7,129	20,766	6,050	6,740	1,606,740	1,606,740
Expenditures	108,492	70,453	41,925	73,025	121,526	1,865,000	1,865,000
Transfers							
List each net transfer in/out or projection 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
Ending Cash Balance	557,929	679,760	825,241	871,097	756,311	613,051	469,791
Encumbrances	39,321	50,000	93,075	124,897	647,318	250,000	250,000
Unencumbered Cash Balance	518,608	629,760	732,166	746,200	108,993	363,051	219,791

Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program 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 Number: 305-9773
 Fund Type (MOF): Interdepartmental Transfer
 Appropriation Account Number: 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 2023 reflects the program's enrollment of more students, an increase in the hourly pay rate for teachers from \$22.43 to \$42.16, 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. The program will need additional funds to continue meeting demand (currently at 4,000 students), or will have to enforce a cap on enrollment in the future.

\$2 million of this fund was identified as "excess balance" and transferred to the general fund in FY 2021 pursuant to Act 87, SLH 2021 (HB1298).

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	5,511,307	3,815,702
Revenues	2,381,740	2,402,250	2,376,514	2,187,894	2,237,094	2,300,000	2,300,000
Expenditures	2,175,739	1,810,917	1,797,201	1,010,109	1,153,142	3,995,605	3,995,605
Transfers							
List each net transfer in/out or projection 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	5,511,307	3,815,702	2,120,097
Encumbrances	257,281	497,847	281,587	104,686	186,076.00	3,995,605.00	3,995,605.00
Unencumbered Cash Balance	3,821,644	4,172,410	4,967,983	4,322,669	5,325,231	(179,903)	(1,875,508)

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Una Chan
 Phone Number: 305-9709
 Fund Type (MOF): Interdepartmental Transfer
 Appropriation Account Number: 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.

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	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	270,031	270,031	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	19,155	36,621	9,572	10,224	10,329	10,189	10,189
Revenues	238,693	(11,775)	652	105	115	-	-
Expenditures	221,227	15,274	-	-	255	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers		-	-	-	-	-	-
Ending Cash Balance	36,621	9,572	10,224	10,329	10,189	10,189	10,189
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	36,621	9,572	10,224	10,329	10,189	10,189	10,189

Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program ID(s): EDN 700
 Name of Fund: Hawaii Early Childhood Educator Special Fund
 Legal Authority: Section 302L-10, HRS

Contact Name: Yuuko Arikawa-Cross
 Phone Number: 784-5350
 Fund Type (MOF): Special
 Appropriation Account Number: 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)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	100,000.00	100,000.00
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 or projection 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 Requested 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 2023 Legislature**

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

Contact Name: Yuuko Arikawa-Cross
 Phone Number: 784-5350
 Fund Type (MOF): Special
 Appropriation Account Number: 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	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	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 or projection 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 Requested 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 2023 Legislature**

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

Contact Name: Tanya Rasmussen-Kakalia
 Phone Number: 441-8468
 Fund Type (MOF): Interdepartmental Transfer
 Appropriation Account Number: 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, sections 302A-430 and 302A-440, Hawaii Revised Statutes; and Title 12, Hawaii Administrative Rules, Chapters 10, 14, and 15.

Variations:

For FY 2023 and beyond, the Department expects an increase in WC costs due to additional exposure as a result of the COVID-19 pandemic and costly COVID-19 WC cases. The Department also anticipates more WC claims being filed as more employees return to work with the diminishing of telework opportunities, and due to price inflation for medical treatment and medical supplies.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	1,452,876	1,352,876
Revenues	1,024,558	1,354,862	1,367,068	990,383	1,251,648	1,000,000	1,000,000
Expenditures	1,831,043	818,218	1,018,351	829,858	1,040,323	1,100,000	1,100,000
Transfers							
List each net transfer in/out or projection 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	1,452,876	1,352,876	1,252,876

Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	195,664	732,309	1,081,026	1,241,551	1,452,876	1,352,876	1,252,876

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Glenn Kunitake
 Phone Number: 441-8345
 Fund Type (MOF): Interdepartmental Transfer
 Appropriation Account Number: 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.

Variations:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	917,869	860,869
Revenues	96,787	63,892	42,259	43,682	53,428	49,000	49,000
Expenditures	100,528	87,129	86,014	122,143	101,020	106,000	111,300
Transfers							
List each net transfer in/out or projection 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	917,869	860,869	798,569
Encumbrances	-	-	-	-	-	-	-

Unencumbered Cash Balance	1,110,914	1,087,677	1,043,922	965,461	917,869	860,869	798,569
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Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: 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:

FY23: A reduction in grant award amounts is anticipated.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	8,989,000	8,989,000	9,249,999	9,249,999	9,399,999	7,749,999	7,749,999
Beginning Cash Balance	2,672,744	3,329,158	4,061,892	3,907,108	7,421,424	7,143,029	11,143,029
Revenues	7,886,850	7,036,901	10,023,192	16,251,153	17,546,118	16,000,000	16,000,000
Expenditures	7,230,437	6,304,167	10,177,976	12,736,837	17,824,513	12,000,000	12,000,000
Transfers							
List each net transfer in/out or projection 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	7,143,029	11,143,029	15,143,029
Encumbrances	858,342	1,585,421	2,297,469	2,444,469	2,858,309	2,000,000	2,000,000
Unencumbered Cash Balance	2,470,817	2,476,471	1,609,639	4,976,955	4,284,720	9,143,029	13,143,029

Additional Information:

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

**Report on Non-General Fund Information
for Submittal to the 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: 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.

Variations:

FY23: Activity is anticipated to return to normal levels.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	-	-	-	-	-	-	-
Beginning Cash Balance	(161,857)	(175,999)	(313,580)	(92,106)	(25,449)	(17,963)	82,037
Revenues	1,760,048	2,285,918	1,503,150	852,894	259,000	800,000	800,000
Expenditures	1,774,192	2,423,499	1,281,676	786,237	251,513	700,000	700,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	1				-1		
Net Total Transfers	1	-	-	-	(1)	-	-
Ending Cash Balance	(175,999)	(313,580)	(92,106)	(25,449)	(17,963)	82,037	182,037
Encumbrances	336,433	266,560	189,832	62,029	552,951	-	-
Unencumbered Cash Balance	(512,432)	(580,140)	(281,938)	(87,478)	(570,914)	82,037	182,037

Additional Information:

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

**Report on Non-General Fund Information
for Submittal to the 2023 Legislature**

Department: EDN
 Program 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 Number: 307-3636
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: 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 ongoing 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 participation in international assessments, additional studies, 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.

The current 5-year contract between the USDOE and HIDEOE for the NAEP State Coordinator program was established in March 2020. The amount for the annual contract is fixed based on an estimate of program expenditures for each year of the contract. In FY22, a few changes to administration of the NAEP program were made in response to impacts from the COVID-19 pandemic. These programmatic changes resulted in actual expenditures being less than anticipated when the contract was executed in March 2020.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	399,739	399,739
Revenues	113,769	308,753	618,675	396,877	749,139	231,000	248,000
Expenditures	156,545	313,910	559,631	245,993	691,037	231,000	248,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment					1		
Net Total Transfers	-	-	-	-	1	-	-
Ending Cash Balance	136,865	131,708	190,752	341,636	399,739	399,739	399,739
Encumbrances	23,318	84,983	(32,971)	289,989	86,370	23,000	23,000
Unencumbered Cash Balance	113,547	46,725	223,723	51,647	313,369	376,739	376,739

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: 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.

Variations:

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

FY23: A reduction in grant award amounts is anticipated.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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)	(21,827)	(21,827)
Revenues	2,906,000	1,821,848	5,683,181	1,106,104	2,127,815	1,000,000	1,000,000
Expenditures	1,505,490	1,926,997	5,623,186	1,161,699	2,057,932	1,000,000	1,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00623 (From: S-230 / To: S-830)					1		
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	1	-	-
Ending Cash Balance	9,038	(96,111)	(36,116)	(91,711)	(21,827)	(21,827)	(21,827)
Encumbrances	606,309	3,726,528	537,062	1,408,824	1,419,252	-	-
Unencumbered Cash Balance	(597,272)	(3,822,639)	(573,178)	(1,500,535)	(1,441,079)	(21,827)	(21,827)

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: 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:

FY20 and FY21: 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 have been significantly reduced.

FY23: Activity is anticipated to return to normal levels.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	85,770	85,770
Revenues	116,215	118,564	97,670	20,031	19,780	45,000	45,000
Expenditures	113,470	123,789	90,907	19,768	21,414	45,000	45,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers		-	-	-	-	-	-
Ending Cash Balance	85,603	80,378	87,141	87,404	85,770	85,770	85,770
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	85,603	80,378	87,141	87,404	85,770	85,770	85,770

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: 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)	(actual)	(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	3,039,891	3,239,891
Revenues	2,683,026	2,750,785	1,133,872	1,410,848	973,956	1,000,000	1,000,000
Expenditures	1,099,397	924,210	942,536	834,507	1,123,581	800,000	800,000
Transfers							
List each net transfer in/out or projection 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	3,039,891	3,239,891	3,439,891
Encumbrances	70,052	52,306	26,514	208,916	148,367	200,000	200,000
Unencumbered Cash Balance	15,853,721	17,698,042	2,125,183	2,980,600	2,891,524	3,039,891	3,239,891

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Tracy Okumura
 Phone Number: 784-5000
 Fund Type (MOF): Trust
 Appropriation Account Number: 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.

Legislation has required the transfer of funds and authority of this account to the School Facilities Agency.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	22,696,638	NO DATA
Revenues	9,038	82	2,905,616	2,225,172	1,766,742	NO DATA	NO DATA
Expenditures	-	48,784	-	-	-	NO DATA	NO DATA
Transfers							
List each net transfer in/out or projection 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)		1		
Net Total Transfers		-	15,789,987	-	1	-	-
Ending Cash Balance	57,822	9,120	18,704,723	20,929,895	22,696,638	NO DATA	NO DATA
Encumbrances	57,822	-	-	-	-	NO DATA	NO DATA
Unencumbered Cash Balance	-	9,120	18,704,723	20,929,895	22,696,638	NO DATA	NO DATA

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: 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)	(actual)	(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	8,265,633	8,265,633
Revenues	2,649,903	11,580,220	3,841,929	1,714,278	2,793,468	2,000,000	2,000,000
Expenditures	2,912,217	6,997,942	7,392,864	1,909,929	2,133,603	2,000,000	2,000,000
Transfers							
List each net transfer in/out or projection 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			2		
Net Total Transfers	(1,000)	2,375	(19)	(456,144)	2	-	-
Ending Cash Balance	7,223,862	11,808,515	8,257,561	7,605,766	8,265,633	8,265,633	8,265,633

Encumbrances	1,247,553	5,072,913	(4,211,847)	129,857	283,108	100,000	100,000
Unencumbered Cash Balance	5,976,309	6,735,602	12,469,408	7,475,909	7,982,525	8,165,633	8,165,633

Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program ID(s): EDN 400
 Name of Fund: Foundations & Other Grants - Facilities
 Legal Authority: Section 302A-1122, HRS

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: T-914-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 fund is necessary to carry out the intent of section 302A-1122, HRS.

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.

Variations:

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)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	-	-	-	-	-	-	-

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Raymond Fujino
 Phone Number: 421-4394
 Fund Type (MOF): Trust
 Appropriation Account Number: 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.

Variations:

In FY2021 and at least part of FY 2022 due to the COVID-19 pandemic, 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. The Department anticipates that revenues and expenditures will return to pre-pandemic levels as activities resume.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	1,519,920	1,539,920
Revenues	918,029	887,012	758,477	61,480	94,936	800,000	800,000
Expenditures	786,957	694,075	588,207	195,970	186,819	780,000	780,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment		(1)			1		
Net Total Transfers		(1)	-	-	1	-	-
Ending Cash Balance	1,383,086	1,576,022	1,746,292	1,611,802	1,519,920	1,539,920	1,559,920
Encumbrances	93,466	70,791	20,970	24,084	46,684.00	80,000.00	80,000.00

Unencumbered Cash Balance	1,289,621	1,505,231	1,725,322	1,587,718	1,473,236	1,459,920	1,479,920
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Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Nanea Kalani
 Phone Number: 784-6200
 Fund Type (MOF): Trust
 Appropriation Account Number: 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)	(actual)	(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	2,613,401	2,597,401
Revenues	795,716	828,129	888,985	849,287	649,653	634,000	634,000
Expenditures	488,028	528,481	496,706	580,365	662,064	650,000	650,000
Transfers							
List each net transfer in/out or projection 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	2,613,401	2,597,401	2,581,401
Encumbrances	38,480	2,361	31,369	41,507	105,193	15,000	15,000
Unencumbered Cash Balance	1,656,561	1,992,328	2,355,599	2,584,305	2,508,208	2,582,401	2,566,401

Additional Information:

Amount Requested 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 2023 Legislature**

Department: EDN
 Program 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 Number: 305-9777
 Fund Type (MOF): Trust
 Appropriation Account Number: T-921-E

Intended Purpose:

Adult community education.

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. FB23-25 budget request is being made to eliminate ceiling.

Variiances:

None

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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 or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	-	-	-	-	-	-	-

Additional Information:

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

**Report on Non-General Fund Information
for Submittal to the 2023 Legislature**

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

Contact Name: Dawn Kaui Sang
 Phone Number: 784-6073
 Fund Type (MOF): Trust
 Appropriation Account Number: 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 Trust Investment Pool Account, Program ID 10704.

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)	(actual)	(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	311,323	307,323
Revenues	-	-	11,069	3,287	1,095	1,000	1,000
Expenditures	13,505	37,625	21,842	16,763	5,222	5,000	5,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00704 (From: T-913 / To: T-936)			19				
Rounding/misc adjustment	1	(1)			-1		
Net Total Transfers	1	(1)	19	-	(1)	-	-
Ending Cash Balance	377,307	339,681	328,927	315,451	311,323	307,323	303,323
Encumbrances	(1,003)	(1,804)	792	-	-	-	-

Unencumbered Cash Balance	378,310	341,485	328,135	315,451	311,323	307,323	303,323
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Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: 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.

Variations:

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

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	17,528	17,528
Revenues	243,407	111,312	-	-	-	-	-
Expenditures	262,606	117,832	14,318	-	-	-	-
Transfers							
List each net transfer in/out or projection 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)	-			-1		
Net Total Transfers	(1)	(2,719)	-	-	(1)	-	-
Ending Cash Balance	41,086	31,847	17,529	17,529	17,528	17,528	17,528
Encumbrances	5,113	12,304	(253)	(253)	1	-	-
Unencumbered Cash Balance	35,974	19,543	17,782	17,782	17,527	17,528	17,528

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: 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.

Variations:

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

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	126,384	NO DATA
Revenues	1,424	4,320	11,344	146,134	513	NO DATA	NO DATA
Expenditures		-	376,283	16,843	14,764	NO DATA	NO DATA
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	371,963	376,283	11,344	140,635	126,384	NO DATA	NO DATA
Encumbrances	-	376,283	-	420	-	NO DATA	NO DATA
Unencumbered Cash Balance	371,963	(0)	11,344	140,215	126,384	NO DATA	NO DATA

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Tracy Okumura
 Phone Number: 784-5000
 Fund Type (MOF): Trust
 Appropriation Account Number: 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.

Variations:

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

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)	(actual)	(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	131,166	NO DATA
Revenues	5,842,685	-	245,401	66,479	1,110	NO DATA	NO DATA
Expenditures	470,409	4,112,967	993,053	464,024	127,233	NO DATA	NO DATA
Transfers							
List each net transfer in/out or projection 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	131,166	NO DATA	NO DATA
Encumbrances	4,394,995	1,402,486	387,191	129,415	-	NO DATA	NO DATA
Unencumbered Cash Balance	1,120,458	-	267,643	127,874	131,166	NO DATA	NO DATA

Additional Information:

Amount Requested 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 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: 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.

As the State continues to recover from the effects of the pandemic, collections for student activities and events are anticipated to increase.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	30,869,770	30,869,770
Revenues	33,713,088	33,353,577	28,192,708	10,819,005	19,160,900	25,000,000	25,000,000
Expenditures	32,081,767	33,303,610	26,724,206	11,191,518	18,183,746	25,000,000	25,000,000
Transfers							
List each net transfer in/out or projection 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	30,869,770	30,869,770	30,869,770

Encumbrances		-	-	-	-	-	-
Unencumbered Cash Balance	28,746,660	28,796,627	30,265,129	29,892,616	30,869,770	30,869,770	30,869,770

Additional Information:

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