DEPT. COMM. NO. 449

JOSH GREEN, M.D.
GOVERNOR

YUUKO ARIKAWA-CROSS
DIRECTOR

STATE OF HAWAII
Ke‘ena Ho‘okele Ho‘ona‘auao Pae Kamali‘i o Hawai‘i Moku‘āina
Executive Office on Early Learning
2759 South King Street, Room C6
HONOLULU, HAWAI‘I 96826

August 28, 2026

The Honorable Ronald D. Kouchi, President and
Members of the Senate
Thirty-Third State Legislature
State Capitol, Room 409
Honolulu, Hawai‘i 96813

The Honorable Nadine K.
Nakamura, Speaker and Members
of the House of Representatives
Thirty-Third State Legislature
State Capitol, Room 431
Honolulu, Hawai‘i 96813

Dear President Kouchi, Speaker Nakamura, and Members of the Legislature:

For your information and consideration, I am transmitting a copy of the report on the Early Learning Special Fund pursuant to Section 302L-5, Hawai‘i Revised Statutes (HRS).

In accordance with Section 93-16, HRS, I am also informing you that the report may be viewed electronically at: https://earlylearning.hawaii.gov/.

Sincerely,

Yuuko Arikawa-Cross

Yuuko Arikawa-Cross
Director

Enclosure

c: Governor’s Office
Lieutenant Governor’s Office
Department of Budget & Finance
Legislative Auditor
Legislative Reference Bureau (one hard copy)
Hawai‘i State Public Library System, Publications Distribution Center (two hard copies; one electronic copy)
Hamilton Library, Serials Department, University of Hawai‘i (one hard copy)

Executive Office on Early Learning

Report to the Legislature: Early Learning Special Fund

Context

The Early Learning Special Fund was originally established as the Keiki First Steps Trust Fund pursuant to Act 14, SSLH 2008. It was administered by the Early Learning Council to support the early learning system in the State of Hawai‘i.

In 2009, pursuant to Act 194, SLH 2009, the Keiki First Steps Trust Fund was renamed the Early Learning Trust Fund. The Early Learning Trust Fund was subsequently moved under the administration of the Executive Office on Early Learning (EOEL) after the office was established by Act 178, SLH 2012.

In 2020, Act 46, SLH 2020 (Act 46), changed the fund to a special fund and renamed it the Early Learning Special Fund. Act 46 also added a reporting requirement, directing the EOEL to submit an annual report to the Legislature on the sources of money deposited into the Early Learning Special Fund, and expenditures made from the Fund, no later than August 31 of each year.

Early Learning Special Fund Report for Fiscal Year 2025-26

The revenues deposited into the Early Learning Special Fund in FY 2025-26 were as follows:

Source of Funds	**Amount**
Grants	$ N/A
Tuition Stipend Repayment[1]	$ 10,346.37
State Investment Pool Earnings	$ 42.87
Total Revenue as of 06/30/2026	***$ 10,389.24***

The expenditures from the Early Learning Special Fund in FY 2025-26 were as follows:

Expenditures	**Amount**
Other Misc Current Expenses	$ 646.05
Total Expenditures as of 06/30/2026	***$ 646.05***

[1] See Act 56, SLH 2025