

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

OFFICE OF THE DEPUTY SUPERINTENDENT OF STRATEGY AND ADMINISTRATION

November 7, 2025

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

The Honorable Nadine K. Nakamura, Speaker
and Members of the House of Representatives
415 South Beretania Street
State Capitol, Room 431
Honolulu, Hawaii 96813

Re: Hawaii State Department of Education Annual Report on Administratively Established
Accounts and Funds

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

For your information and consideration, a copy of the annual Administratively Established Accounts and Funds report is being transmitted, pursuant to Section 37-52.5, Hawaii Revised Statutes (HRS). In accordance with Section 93-16, HRS, the report may be viewed electronically at:
<https://hawaiipublicschools.org/data-reports/legislative-reports/>

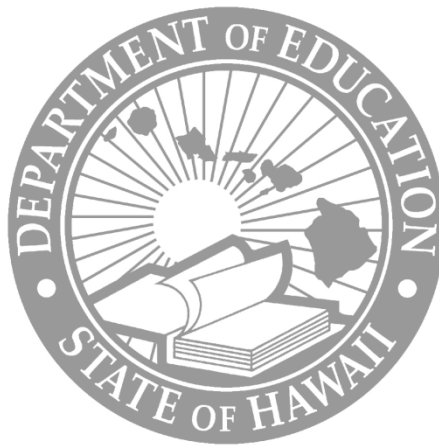
Should you have any questions, please contact Ken Kakesako, Director of the Policy, Innovation, Planning and Evaluation Branch, Office of Strategy, Innovation and Performance, via email at ken.kakesako@k12.hi.us or by phone at (808) 282-3430.

Sincerely,

Tammi Oyadomari-Chun
Deputy Superintendent of Strategy and Administration

TOC:rn
Attachment

c: Legislative Reference Bureau
Hawaii State Public Library System
University of Hawaii
Office of the Deputy Superintendent of Strategy and Administration
Office of Fiscal Services



State of Hawai'i
Department of Education

Annual Report on Administratively Established Accounts and Funds

November 2025

Section 37-52.5, Hawai'i Revised Statutes, requires any department or agency that administratively establishes any new account or fund to annually submit to the Legislature a report that includes: a list of all administratively established accounts or funds; and all revenues, expenditures, encumbrances, and ending balances of each account or fund.

This report is a compilation of this information for the administratively established accounts and funds under the Hawai'i State Department of Education.

Report on Administratively Established Accounts/Funds for Submittal to the 2026 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: 784-6456
 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.

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Variances:

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000	530,000	30,000	30,000	30,000	30,000	30,000
Beginning Cash Balance	227	226	-	-	-	-	-
Revenues	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00923 (From: S-301 / To: S-308)		(226)					
		-					
Rounding/misc adjustment	(1)						
Net Total Transfers	(1)	(226)	-	-	-	-	-
Ending Cash Balance	226	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	226	-	-	-	-	-	-

Additional Information:

Amount Requested by Bond Covenants							

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

Report on Administratively Established Accounts/Funds for Submittal to the 2026 Legislature

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

Contact Name: Wanelle Kaneshiro-Erdmann
 Phone Number: 784-6190
 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:

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,626,908	1,626,908	1,633,908	1,633,908	1,633,908	1,633,908	1,633,908
Beginning Cash Balance	593,583	587,327	567,322	514,658	487,464	454,551	421,638
Revenues	24,443	68,823	72,999	67,087	67,087	67,087	67,087
Expenditures	30,699	88,827	125,662	94,281	100,000	100,000	100,000
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	587,327	567,322	514,658	487,464	454,551	421,638	388,725
Encumbrances	164	444	7,033	300	300	300	300

Unencumbered Cash Balance	587,163	566,878	507,625	487,164	454,251	421,338	388,425

Additional Information:

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

Report on Administratively Established Accounts/Funds for Submittal to the 2026 Legislature

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

Contact Name: Wanelle Kaneshiro-Erdmann
 Phone Number: 784-6190
 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.

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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:

Expenses are projected to mirror revenues for the purchase of supplies and books for the Adult and Community Education Program.

Cash balance lapse to general fund?

No

Statutory language:

N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	617,057	603,462	620,976	610,620	648,272	644,026	639,780
Revenues	46,760	64,272	80,145	75,754	75,754	75,754	75,754
Expenditures	60,356	46,758	90,502	38,103	80,000	80,000	80,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00704 (From: S-322 / To: S-302)							
Rounding/misc adjustment	1		1	1			
Net Total Transfers	1	-	1	1	-	-	-
Ending Cash Balance	603,462	620,976	610,620	648,272	644,026	639,780	635,534

Encumbrances	265	6,116	1	7,708	7,708	7,708	7,708
Unencumbered Cash Balance	603,197	614,860	610,619	640,564	636,318	632,072	627,826

Additional Information:

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

Report on Administratively Established Accounts/Funds for Submittal to the 2026 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: 897-4527
 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:

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	87,404	85,770	83,578	82,876	82,654	82,654	82,654
Revenues	19,780	33,371	46,958	60,157	55,000	55,000	55,000
Expenditures	21,414	35,562	47,660	60,380	55,000	55,000	55,000
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	85,770	83,578	82,876	82,654	82,654	82,654	82,654
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	85,770	83,578	82,876	82,654	82,654	82,654	82,654

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Amount Held in CODs, Escrow							
Accounts, or Other Investments							

Report on Administratively Established Accounts/Funds for Submittal to the 2026 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: 897-4527
 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.

Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000
Beginning Cash Balance	3,189,516	3,039,891	3,115,346	3,476,111	4,124,269	3,824,269	3,524,269
Revenues	973,956	1,362,425	1,793,714	1,567,601	1,300,000	1,300,000	1,300,000
Expenditures	1,123,581	1,286,970	1,432,949	919,445	1,600,000	1,600,000	1,600,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00376 (From: T-913 / To: T-902)							
Rounding/misc adjustment				2			
Net Total Transfers	-	-	-	2	-	-	-
Ending Cash Balance	3,039,891	3,115,346	3,476,111	4,124,269	3,824,269	3,524,269	3,224,269
Encumbrances	148,367	52,784	55,725	127,391	75,000	75,000	75,000
Unencumbered Cash Balance	2,891,524	3,062,562	3,420,386	3,996,878	3,749,269	3,449,269	3,149,269

Additional Information:

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

Report on Administratively Established Accounts/Funds for Submittal to the 2026 Legislature

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

Contact Name: Roy Ikeda
 Phone Number: 784-5080784-5094
 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:

Authority for the school impact fees within this account has been transferred to the School Facilities Authority:

-Act 217, SLH 2021, requires the deposit of school impact fees received by the Department related to new, or major renovations of, school facilities into a fund administered by the School Facilities Authority.

-Revenues for the T-903 account come from school impact fees, and Act 217, SLH 2021 (including sections 15 and 16), also required the transfer of all things related to school impact fees to the School Facilities Authority.

For the years prior:

-The significant increase in FY 2025 revenue reflects the transfer of school impact fees and fair share contributions into this account.

Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	20,929,895	22,696,638	26,200,369	28,415,124	31,842,607	35,270,090	38,697,573
Revenues	1,766,742	3,503,731	2,214,755	3,427,483	3,427,483	3,427,483	3,427,483
Expenditures	-	-	-	-	-	-	-
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	22,696,638	26,200,369	28,415,124	31,842,607	35,270,090	38,697,573	42,125,056
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	22,696,638	26,200,369	28,415,124	31,842,607	35,270,090	38,697,573	42,125,056

Additional Information:

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

Report on Administratively Established Accounts/Funds for Submittal to the 2026 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: 897-4527
 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.

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Beginning Cash Balance	7,605,766	8,265,633	8,421,343	8,941,398	9,575,175	9,375,175	9,175,175
Revenues	2,793,468	2,616,278	2,518,684	2,430,627	2,300,000	2,300,000	2,300,000
Expenditures	2,133,603	2,460,392	1,998,628	1,796,848	2,500,000	2,500,000	2,500,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00376 (From: T-913 / To: T-902)							
Rounding/misc adjustment	2	(176)	(1)	(2)			
Net Total Transfers	2	(176)	(1)	(2)	-	-	-
Ending Cash Balance	8,265,633	8,421,343	8,941,398	9,575,175	9,375,175	9,175,175	8,975,175
Encumbrances	283,108	438,476	125,695	559,607	350,000	350,000	350,000
Unencumbered Cash Balance	7,982,525	7,982,867	8,815,703	9,015,568	9,025,175	8,825,175	8,625,175

Additional Information:

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

Report on Administratively Established Accounts/Funds for Submittal to the 2026 Legislature

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

Contact Name: Bryce Kaneshiro
 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.

Variances:

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	1,611,802	1,519,920	1,873,747	2,166,153	2,246,243	2,281,798	2,317,353
Revenues	94,936	741,031	955,062	835,555	835,555	835,555	835,555
Expenditures	186,819	387,204	662,657	755,465	800,000	800,000	800,000
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	1,519,920	1,873,747	2,166,153	2,246,243	2,281,798	2,317,353	2,352,908
Encumbrances	46,684	139,348	116,034	142,111	142,111	142,111	142,111
Unencumbered Cash Balance	1,473,236	1,734,399	2,050,119	2,104,132	2,139,687	2,175,242	2,210,797

Additional Information: _____

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

Report on Administratively Established Accounts/Funds for Submittal to the 2026 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 Ching
 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 and subscription fees will result in yearly variances.

Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Beginning Cash Balance	2,625,812	2,613,401	3,010,140	3,177,669	3,179,747	3,196,147	3,212,547
Revenues	649,653	1,101,902	848,243	640,392	716,400	716,400	716,400
Expenditures	662,064	735,239	680,714	638,314	700,000	700,000	700,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment		30,076					

Net Total Transfers	-	30,076	-	-	-	-	-
Ending Cash Balance	2,613,401	3,010,140	3,177,669	3,179,747	3,196,147	3,212,547	3,228,947
Encumbrances	105,193	80,547	68,823	17,107	20,000	20,000	20,000
Unencumbered Cash Balance	2,508,208	2,929,593	3,108,846	3,162,640	3,176,147	3,192,547	3,208,947

Additional Information:

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

Report on Administratively Established Accounts/Funds for Submittal to the 2026 Legislature

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

Contact Name: Dawn (Kau) Sang
 Phone Number: 784-9073
 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 the OHA Trust Investment Pool Account.

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:

Efforts are being made to revitalize operations to a normal level.

Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	315,451	311,323	317,166	328,519	241,388	221,388	201,388
Revenues	1,095	5,842	11,353	7,891	10,000	10,000	10,000
Expenditures	3	-	-	95,022	30,000	30,000	30,000
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	311,323	317,166	328,519	241,388	221,388	201,388	181,388
Encumbrances	-	-	-	8,380	5,000	5,000	5,000
Unencumbered Cash Balance	311,323	317,166	328,519	233,008	216,388	196,388	176,388

Additional Information:

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

Report on Administratively Established Accounts/Funds for Submittal to the 2026 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: 897-4527
 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.

Variances:

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

Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	280,000	280,000	280,000	280,000	280,000	280,000	280,000
Beginning Cash Balance	17,529	17,528	17,528	17,528	33,430	33,430	33,430
Revenues	-	-	-	15,902	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01395 (Transfer excess cash to State Treasury)							
Rounding/misc adjustment	(1)						
Net Total Transfers	(1)	-	-	-	-	-	-
Ending Cash Balance	17,528	17,528	17,528	33,430	33,430	33,430	33,430
Encumbrances	1	-	-	-	-	-	-
Unencumbered Cash Balance	17,527	17,528	17,528	33,430	33,430	33,430	33,430

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Amount Held in CODs, Escrow							
Accounts, or Other Investments							

Report on Administratively Established Accounts/Funds for Submittal to the 2026 Legislature

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

Contact Name: Ryan Shimabuku
 Phone Number: 897-4527
 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.

Variances:

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

Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	140,635	126,384	120,091	115,786	118,597	118,597	118,597
Revenues	513	2,417	4,404	2,812	-	-	-
Expenditures	14,764	8,710	8,710	-	-	-	-
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	126,384	120,091	115,786	118,597	118,597	118,597	118,597
Encumbrances	-	8,710	-	-	-	-	-
Unencumbered Cash Balance	126,384	111,381	115,786	118,597	118,597	118,597	118,597

Additional Information:

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

Report on Administratively Established Accounts/Funds for Submittal to the 2026 Legislature

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

Contact Name: Jadine Urasaki
 Phone Number: 784-5040
 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.

Variances:

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

Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	257,289	131,166	134,608	139,444	142,644	144,006	145,368
Revenues	1,110	3,442	4,836	3,201	1,362	1,362	1,362
Expenditures	127,233	-	-	-	-	-	-
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	131,166	134,608	139,444	142,644	144,006	145,368	146,730
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	131,166	134,608	139,444	142,644	144,006	145,368	146,730

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Administratively Established Accounts/Funds for Submittal to the 2026 Legislature

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

Contact Name: Ryan Shimabuku
 Phone Number: 897-4527
 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:

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	29,892,616	30,869,770	32,843,678	33,909,047	36,513,942	36,513,942	36,513,942
Revenues	19,160,900	30,268,773	32,642,997	35,369,067	36,000,000	36,000,000	36,000,000
Expenditures	18,183,746	28,294,865	31,577,628	32,764,172	36,000,000	36,000,000	36,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	30,869,770	32,843,678	33,909,047	36,513,942	36,513,942	36,513,942	36,513,942
Encumbrances	-	-	-	-	-	-	-

Unencumbered Cash Balance	30,869,770	32,843,678	33,909,047	36,513,942	36,513,942	36,513,942	36,513,942
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Additional Information:

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