



STATE OF HAWAII
DEPARTMENT OF EDUCATION

P.O. BOX 2360
HONOLULU, HAWAII 96804

OFFICE OF THE SUPERINTENDENT

December 29, 2021

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

The Honorable Scott K. Saiki, Speaker
and Members of the House of Representatives
State Capitol, Room 431
Honolulu, Hawaii 96813

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

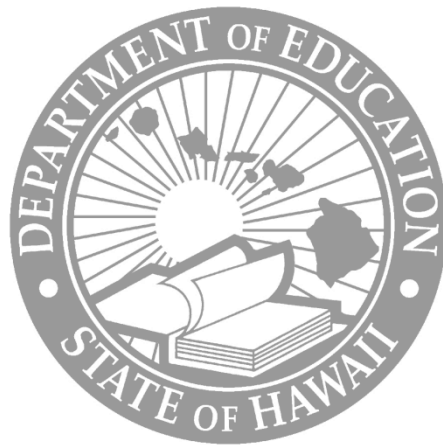
For your information and consideration, I am transmitting a copy of the annual report, Non-General Fund Cost Elements, pursuant to Act 87, Session Laws of Hawaii 2021. In accordance with Section 93-16, HRS, I am also informing you that the report may be viewed electronically at:
<http://www.hawaiipublicschools.org/VisionForSuccess/SchoolDataAndReports/StateReports/Pages/Legislative-reports.aspx>.

Sincerely,

Keith T. Hayashi
Interim Superintendent

KTH:sk
Enclosures

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



State of Hawaii
Department of Education

Annual Report on Non-General Fund Cost Elements

December 2021

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Non-General Fund Cost Element Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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