

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

OFFICE OF THE SUPERINTENDENT

December 27, 2023

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

Re: Hawaii State Department of Education Annual Report on Non-General Fund
Information

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

For your information and consideration, a copy of the annual Non-General Fund Information report, pursuant to Section 37-47, Hawaii Revised Statutes (HRS); Non-General Fund Program Measures, pursuant to Section 37-48, HRS; and Non-General Fund Cost Elements is being transmitted, pursuant to Section 37-49, HRS.

In accordance with Section 93-16, HRS, the report may also be viewed electronically at:
<https://www.hawaiipublicschools.org/VisionForSuccess/SchoolDataAndReports/StateReports/Pages/Legislative-reports.aspx>

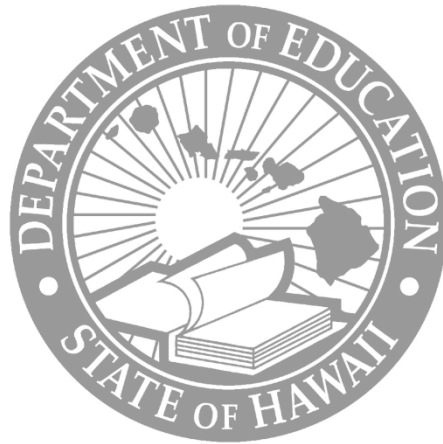
Should you have any questions, please contact Ken Kakesako, Director of the Policy, Innovation, Planning and Evaluation Branch, Office of Strategy, Innovation and Performance, via email at ken.kakesako@k12.hi.us or by phone at (808) 282-3430.

Sincerely,

Keith T. Hayashi
Superintendent

KTH:sk
Attachments (3)

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



State of Hawaii
Department of Education

Annual Report on Non-General Funds

December 2023

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.

Section 37-48, 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 statement of its objectives, measures quantifying the target population to be served for each of the ensuing six fiscal years, measures by which the effectiveness in attaining the objectives is to be assessed, the level of effectiveness planned for each of the ensuing six fiscal years, a brief description of the activities encompassed, the program size indicators, and the program size planned for each of the next six fiscal years.

Section 37-49, 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 budget details by cost element, and non-general fund names and account codes for each item or object code.

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 2024 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 expenditures relating to the Impact Aid program 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:

Starting FY24: Programs continue to restore operations to standard levels, which is expected to result in expenditure increases.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	138,670,617	138,670,617	139,594,736	138,670,617	140,170,617	140,170,617	140,170,617
Beginning Cash Balance	110,226,555	96,568,038	68,909,822	116,507,110	154,022,888	146,022,888	138,022,888
Revenues	117,398,354	126,732,969	117,137,035	126,001,095	126,000,000	126,000,000	126,000,000
Expenditures	132,311,020	134,391,185	85,831,203	88,492,469	134,000,000	134,000,000	134,000,000
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						
AJV00331 (From: S-210 / To: S-240)		(20,000,000)					
AJV01311 (From: S-240 / To: S-210)			16,291,457				
Rounding/misc adjustment			-1	7,152			
Net Total Transfers	1,254,149	(20,000,000)	16,291,456	7,152	-	-	-
Ending Cash Balance	96,568,038	68,909,822	116,507,110	154,022,888	146,022,888	138,022,888	130,022,888
Encumbrances	20,769,695	19,460,300	18,212,355	20,330,142	20,000,000	20,000,000	20,000,000
Unencumbered Cash Balance	75,798,343	49,449,522	98,294,755	133,692,746	126,022,888	118,022,888	110,022,888

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 2024 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:

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	52,164,701	52,164,701	56,891,470	52,164,701	52,164,701	52,164,701	52,164,701
Beginning Cash Balance	2,546,207	581,020	1,479,558	3,341,993	3,605,602	4,405,602	5,205,602
Revenues	42,697,061	35,313,006	38,933,598	53,847,661	53,800,000	53,800,000	53,800,000
Expenditures	44,662,248	34,414,468	37,071,162	53,584,077	53,000,000	53,000,000	53,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment			-1	25			
Net Total Transfers	-	-	(1)	25	-	-	-
Ending Cash Balance	581,020	1,479,558	3,341,993	3,605,602	4,405,602	5,205,602	6,005,602
Encumbrances	1,923,984	2,698,427	5,635,643	7,442,593	7,000,000	7,000,000	7,000,000
Unencumbered Cash Balance	(1,342,964)	(1,218,869)	(2,293,650)	(3,836,991)	(2,594,398)	(1,794,398)	(994,398)

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 2024 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 in service to educational stability.

Variations:

FY23 increase is due in part to funds received for trauma-informed care. However, the federal requirements for these funds require that they be spent on direct services for children who are not insured, and there are few children in Hawaii who fall into this category; these funds also expire after FY24.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	500,000	500,000	500,000	900,000	900,000	900,000	900,000
Beginning Cash Balance	386,074	369,764	383,662	370,787	375,226	675,226	625,226
Revenues	275,671	284,000	338,605	692,398	700,000	350,000	350,000
Expenditures	291,981	270,102	351,481	688,960	400,000	400,000	400,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment			1	1,001			
Net Total Transfers	-	-	1	1,001	-	-	-
Ending Cash Balance	369,764	383,662	370,787	375,226	675,226	625,226	575,226
Encumbrances	35,461	44,565	41,903	26,385	50,000	60,000	100,000
Unencumbered Cash Balance	334,303	339,097	328,884	348,841	625,226	565,226	475,226

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 2024 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.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	-	-	-	-	-	-
Beginning Cash Balance	1,260,904	556	1	0	0	0	0
Revenues	-	-	-	-	-	-	-
Expenditures	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							
Net Total Transfers	(1,254,149)	-	(1)	-	-	-	-
Ending Cash Balance	556	1	0	0	0	0	0
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	556	1	0	0	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 2024 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 were the sole source of revenue for FY22; this waiver expired in June 2022.

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

For FY24, the Department received a temporary increase in reimbursement from USDA at a rate 30% higher than the continental US. Food costs have also increased -- more than 80% of food costs 7% more. We do not foresee a significant increase like last FY.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	64,205,300	64,205,300	65,013,979	64,201,975	64,201,975	64,201,975	64,201,975
Beginning Cash Balance	12,793,756	128,960	13,820,070	5,361,399	(209,676)	(25,553,404)	(50,897,133)
Revenues	-	-	-	-	49,360,737	49,360,737	58,159,889
Expenditures	63,223,571	29,506,254	92,298,218	74,704,465	74,704,465	74,704,465	74,704,465
Transfers							
List each net transfer in/out or projection in/out; list each account number							
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)	5,424,489						

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)
 AJV00464 (From: S-241 / To: S-240)
 AJV00464 (From: S-241 / To: S-240)
 AJV00705 (From: S-241 / To: S-240)
 AJV00724 (From: S-241 / To: S-240)
 AJV00787 (From: S-241 / To: S-240)
 AJV00789 (From: S-241 / To: S-240)
 AJV00822 (From: S-241 / To: S-240)
 AJV00892 (From: S-241 / To: S-240)
 AJV00963 (From: S-241 / To: S-240)
 AJV01162 (From: S-241 / To: S-240)
 AJV01311 (From: S-240 / To: S-210)
 AJV00021 (From: S-241 / To: S-240)
 AJV00133 (From: S-241 / To: S-240)
 AJV00259 (From: S-241 / To: S-240)
 AJV00503 (From: S-241 / To: S-240)
 AJV00517 (From: S-241 / To: S-240)
 AJV00518 (From: S-241 / To: S-240)
 AJV00603 (From: S-241 / To: S-240)
 AJV00655 (From: S-241 / To: S-240)
 AJV00774 (From: S-241 / To: S-240)
 AJV00781 (From: S-241 / To: S-240)
 AJV00903 (From: S-241 / To: S-240)
 AJV00976 (From: S-241 / To: S-240)
 AJV01092 (From: S-241 / To: S-240)
 AJV01238 (From: S-241 / To: S-240)
 AJV01393 (From: S-241 / To: S-240)

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			
		653,945			
		10,111,568			
		9,018,219			
		14,943,250			
		8,001,481			
		9,466,648			
		9,596,534			
		2,985,140			
		9,170,472			
		10,935,504			
		(16,291,457)			
			9,619,715		
			890,564		
			2,797,932		
			167,862		
			6,977,082		
			7,104,295		
			6,143,228		
			5,273,622		
			3,960,018		
			1,330		
			6,244,169		
			1,249,368		
			6,199,025		
			5,822,558		
			6,682,622		

Rounding/misc adjustment			-1				
Net Total Transfers	50,558,775	43,197,364	83,839,547	69,133,390	-	-	-
Ending Cash Balance	128,960	13,820,070	5,361,399	(209,676)	(25,553,404)	(50,897,133)	(67,441,709)
Encumbrances	2,504,780	36,055	-	-	-	-	-
Unencumbered Cash Balance	(2,375,820)	13,784,015	5,361,399	(209,676)	(25,553,404)	(50,897,133)	(67,441,709)

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 2024 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.

Variations

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.

Lower revenues are estimated for FY24 due to the decreasing student enrollment. Higher expenditures are estimated in FY24 due to applying for additional grants.

Cash balance lapse to general fund?

No

Statutory language:

N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,892,000	1,892,000	1,895,325	1,895,325	1,895,325	1,895,325	1,895,325
Beginning Cash Balance	(1,174,034)	(711,337)	3,823,439	(1,472,332)	(1,378,261)	57,171,739	115,707,239
Revenues	52,254,159	29,069,035	96,281,685	70,516,891	60,000,000	60,000,000	60,000,000
Expenditures	1,232,689	1,336,895	1,446,450	1,289,430	1,450,000	1,464,500	1,479,145
Transfers							
List each net transfer in/out or projection in/out; list each account number							
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)		
AJV00021 (From: S-241 / To: S-240)				(9,619,715)	
AJV00133 (From: S-241 / To: S-240)				(890,564)	
AJV00259 (From: S-241 / To: S-240)				(2,797,932)	
AJV00503 (From: S-241 / To: S-240)				(167,862)	
AJV00517 (From: S-241 / To: S-240)				(6,977,082)	
AJV00518 (From: S-241 / To: S-240)				(7,104,295)	
AJV00603 (From: S-241 / To: S-240)				(6,143,228)	
AJV00655 (From: S-241 / To: S-240)				(5,273,622)	
AJV00774 (From: S-241 / To: S-240)				(3,960,018)	
AJV00781 (From: S-241 / To: S-240)				(1,330)	
AJV00903 (From: S-241 / To: S-240)				(6,244,169)	
AJV00976 (From: S-241 / To: S-240)				(1,249,368)	
AJV01092 (From: S-241 / To: S-240)				(6,199,025)	
AJV01238 (From: S-241 / To: S-240)				(5,822,558)	
AJV01393 (From: S-241 / To: S-240)				(6,682,622)	

Rounding/misc adjustment	2						
Net Total Transfers	(50,558,773)	(23,197,364)	(100,131,006)	(69,133,390)	-	-	-
Ending Cash Balance	(711,337)	3,823,439	(1,472,332)	(1,378,261)	57,171,739	115,707,239	174,228,094
Encumbrances	101,364	88,500	232,523	238,546	240,000	245,000	250,000
Unencumbered Cash Balance	(812,701)	3,734,939	(1,704,855)	(1,616,807)	56,931,739	115,462,239	173,978,094

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 2024 Legislature**

Department: EDN
Program ID(s): EDN 500
Name of Fund: Federal Funds - EDN 500
Legal Authority: Public Law 113-128 Workforce Innovation and Opportunity Act (Adult Education)

Contact Name: Dan Miyamoto
Phone Number: 305-9701
Fund Type (MOF): Federal (N)
Appropriation Account Number: S-250-E

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:

The revenues variance between FY23 and FY 24 is due to the US DOE requiring that monthly reimbursement requests by the Department for FY 2023 be approved by the US DOE due to the Adult Education Family Literacy Act program being in corrective action. The approvals by the US DOE are behind; therefore, the revenue total is lower than in previous years because reimbursement is delayed. The expenditures variance is due to an increase in expenditures in FY23 to reduce the amount of funds carried over.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	69,445	99,344	182,430	191,897	(1,136,559)	(1,136,559)	(1,136,559)
Revenues	1,741,524	2,135,000	2,532,553	1,871,203	2,365,635	2,437,548	2,437,548
Expenditures	1,711,625	2,051,914	2,523,086	3,199,661	2,365,635	2,437,548	2,437,548
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment				2			
Net Total Transfers	-	-	-	2	-	-	-
Ending Cash Balance	99,344	182,430	191,897	(1,136,559)	(1,136,559)	(1,136,559)	(1,136,559)
Encumbrances	87,327	69,121	170,497	343,769	191,897	191,897	191,897
Unencumbered Cash Balance	12,017	113,309	21,400	(1,480,328)	(1,328,456)	(1,328,456)	(1,328,456)

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 2024 Legislature**

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

Contact Name: Yuuko Arikawa-Cross
 Phone Number: 784-5350
 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 partners.

Variations:

Negative cash balances may result from encumbrances not getting paid due to timing of the grant drawdown.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	125,628	125,628	125,628	125,628	125,628	125,628	125,628
Beginning Cash Balance	(15,105)	(10,377)	(8,668)	(10,880)	(27,351)	(17,351)	(7,351)
Revenues	119,288	133,285	105,648	92,519	125,000	125,000	125,000
Expenditures	114,560	131,576	107,860	108,990	115,000	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	-	-	-	0	-	-	-
Ending Cash Balance	(10,377)	(8,668)	(10,880)	(27,351)	(17,351)	(7,351)	2,649
Encumbrances	254	127	1	2,143	100	100	-
Unencumbered Cash Balance	(10,631)	(8,795)	(10,881)	(29,494)	(17,451)	(7,451)	2,649

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 2024 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.

Variances:

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

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000	30,000	30,000	530000	30,000	30,000	30,000
Beginning Cash Balance	32,305	79	227	226	(0)	50,000	100,000
Revenues	1,084	156	-	-	130,000	130,000	130,000
Expenditures	33,310	8	-	-	80,000	80,000	80,000
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	79	227	226	(0)	50,000	100,000	150,000
Encumbrances	-	-	-	-	75,000	125,000	125,000
Unencumbered Cash Balance	79	227	226	(0)	(25,000)	(25,000)	25,000

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 2024 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: 305-9701
 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.

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

Financial Data

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,631,000	1,631,000	1,626,908	1,626,908	1,633,908	1,633,908	1,633,908
Beginning Cash Balance	572,504	601,578	593,583	587,327	567,322	547,322	527,322
Revenues	133,111	40,529	24,443	68,823	69,000	69,000	69,000
Expenditures	104,090	48,586	30,699	88,827	89,000	89,000	89,000
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	-	62		(1)			
Net Total Transfers	53	62	-	(1)	-	-	-
Ending Cash Balance	601,578	593,583	587,327	567,322	547,322	527,322	507,322
Encumbrances	1,362	1,390.00	164	444	500	500	500

Unencumbered Cash Balance	600,216	592,193	587,163	566,878	546,822	526,822	506,822
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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 2024 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.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	40,881,817	40,881,817	40,950,566	40,950,566	40,978,059	40,978,059	40,978,059
Beginning Cash Balance	5,201,721	4,390,100	1,377,284	2,561,770	4,926,555	8,414,177	11,901,800
Revenues	18,692,752	2,814,983	2,973,632	19,043,248	23,487,622	23,487,622	23,487,622
Expenditures	19,505,554	5,827,749	1,789,147	16,783,706	20,000,000	20,000,000	20,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	1,181	(50)	1	105,243			
Net Total Transfers	1,181	(50)	1	105,243	-	-	-
Ending Cash Balance	4,390,100	1,377,284	2,561,770	4,926,555	8,414,177	11,901,800	15,389,422
Encumbrances	262	180,106	228,735	150,558	-	-	-
Unencumbered Cash Balance	4,389,838	1,197,178	2,333,035	4,775,997	8,414,177	11,901,800	15,389,422

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 2024 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:

Estimated revenues since FY23: 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.

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

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Beginning Cash Balance	752,815	859,843	700,923	712,528	670,352	580,352	470,352
Revenues	122,489	75,686	119,004	172,797	160,000	140,000	120,000
Expenditures	15,461	234,606	107,399	214,973	250,000	250,000	250,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	859,843	700,923	712,528	670,352	580,352	470,352	340,352
Encumbrances	165,000	165,000	292,158	317,158	-	-	-
Unencumbered Cash Balance	694,843	535,923	420,370	353,194	580,352	470,352	340,352

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 2024 Legislature**

Department: EDN
 Program ID(s): EDN 100
 Name of Fund: Commercial Enterprises Revolving Fund
 Legal Authority: Section 302A-324, HRS

Contact Name: Troy Sueoka
 Phone Number: 305-9705
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-308-E

Intended Purpose:

Revolving funds for school or any career pathway, academy, or program operated within a school to engage in commercial enterprises that are related to the primary educational purposes of the school, career pathway, academy, or program as set forth in this chapter, including the sale of goods produced by or for an individual school, career pathway, academy, or program.

Source of Revenues:

All revenues derived from commercial enterprise operation programs undertaken by the Department.

Current Program Activities/Allowable Expenses:

All costs and expenses associated with the operation of commercial enterprises of the Department, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

Variances:

Anticipated increase in number of schools participating in commercial enterprises.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					500,000	500,000	500,000
Beginning Cash Balance					226	50,226	150,226
Revenues				-	150,000	250,000	300,000
Expenditures					100,000	150,000	200,000
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							
Net Total Transfers				226	-	-	-
Ending Cash Balance				226	50,226	150,226	250,226
Encumbrances				-	50,000	100,000	150,000
Unencumbered Cash Balance				226	226	50,226	100,226

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 2024 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.

Variations:

Expenditures are anticipated to increase for FY 2024 due to the total loss of one of the Molokai cottages to fire, and the resulting need for demolition and debris removal. Though the program lacks funds to replace the cottage at this time, site conditions must be addressed.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	511,017	511,017	519,476	529,276	529,276	529,276	529,276
Beginning Cash Balance	598,246	838,148	962,720	1,049,087	1,199,455	1,206,455	1,213,455
Revenues	486,358	403,383	435,102	452,153	437,000	437,000	470,000
Expenditures	246,456	278,811	348,736	301,784	430,000	430,000	460,000
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	838,148	962,720	1,049,087	1,199,455	1,206,455	1,213,455	1,223,455
Encumbrances	17,473	13,216	45,318	53,694	15,500	15,500	20,000
Unencumbered Cash Balance	820,675	949,504	1,003,769	1,145,761	1,190,955	1,197,955	1,203,455

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 2024 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: 305-9701
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.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	567,985	604,804	617,057	603,462	620,976	638,976	656,976
Revenues	80,084	33,643	46,760	64,272	65,000	65,000	65,000
Expenditures	43,210	21,390	60,356	46,758	47,000	47,000	47,000
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	(2)		1				
Net Total Transfers	(55)	-	1	-	-	-	-
Ending Cash Balance	604,804	617,057	603,462	620,976	638,976	656,976	674,976
Encumbrances	280	15,572.00	265	6,116	7,000	7,000	7,000
Unencumbered Cash Balance	604,524	601,485	603,197	614,860	631,976	649,976	667,976

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 2024 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.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,014,829	4,015,466	4,021,693	4,021,693	4,021,693	4,021,693	4,021,693
Beginning Cash Balance	1,752,839	1,518,556	1,108,448	1,024,674	1,152,512	1,252,512	552,512
Revenues	1,366,586	384,609	211,905	317,294	200,000	1,300,000	1,300,000
Expenditures	1,600,472	795,668	295,678	189,466	100,000	2,000,000	2,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(397)	951	-1	10			
Net Total Transfers	(397)	951	(1)	10	-	-	-
Ending Cash Balance	1,518,556	1,108,448	1,024,674	1,152,512	1,252,512	552,512	(147,488)
Encumbrances	7,575	41,679	50,135.00	45,142	40,000	40,000	400,000
Unencumbered Cash Balance	1,510,981	1,066,769	974,539	1,107,370	1,212,512	512,512	(547,488)

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 2024 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.

Variances:

April 11, 2022: HIDOE authorized post-COVID-19 pandemic reopening of public school facilities for community use in addition to ongoing Department-related activities.

School Year 2023-2024: Opening of Kulanihako'i High School.

August 8, 2023: King Kamehameha III campus was completely destroyed due to wildfires.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	6,613,096	6,922,233	5,978,588	5,869,315	6,212,875	7,062,875	8,062,875
Revenues	2,070,050	471,644	443,451	833,284	1,750,000	2,000,000	2,250,000
Expenditures	1,761,113	1,412,333	552,724	489,724	900,000	1,000,000	1,100,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV02026 (From: S-325 / To: S-323)							
Rounding/misc adjustment	200	(2,956)					
Net Total Transfers	200	(2,956)	-	-	-	-	-
Ending Cash Balance	6,922,233	5,978,588	5,869,315	6,212,875	7,062,875	8,062,875	9,212,875
Encumbrances	331,808	236,184	91,118	94,530	150,000	200,000	250,000
Unencumbered Cash Balance	6,590,425	5,742,404	5,778,197	6,118,345	6,912,875	7,862,875	8,962,875

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 2024 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: Cindy Matsushita
Phone Number: 784-6850
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.

Variations:

Variations 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.

FY24 expenditures are expected to increase due to routing software upgrades, county bus pilot program supply expenses, replacement of computer equipment for all district transportation officers, statewide implementation of driver differential pay, and additional transportation costs incurred from emergency support for Maui.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,020,664	3,020,664	3,035,187	3,035,187	3,056,291	3,056,291	3,056,291
Beginning Cash Balance	3,018,029	3,843,727	2,751,851	4,445,096	6,573,640	7,423,640	8,273,640
Revenues	2,412,124	242,756	2,205,844	3,016,203	2,200,000	2,200,000	2,200,000
Expenditures	1,586,424	1,334,632	512,601	888,122	1,350,000	1,350,000	1,350,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(2)		2	463			
Net Total Transfers	(2)	-	2	463	-	-	-
Ending Cash Balance	3,843,727	2,751,851	4,445,096	6,573,640	7,423,640	8,273,640	9,123,640
Encumbrances	73,462	10,442	60,804	1,341,642	850,000	850,000	1,200,000
Unencumbered Cash Balance	3,770,265	2,741,409	4,384,292	5,231,998	6,573,640	7,423,640	7,923,640

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 2024 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: 808.829.0563
 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.

Variances:

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.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	7,729	123,322	195,872	53,076	108,692	112,692	116,692
Revenues	123,941	76,002	62,103	58,536	24,000	24,000	24,000
Expenditures	8,348	3,452	204,898	2,920	20,000	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	123,322	195,872	53,076	108,692	112,692	116,692	120,692
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	123,322	195,872	53,076	108,692	112,692	116,692	120,692

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 2024 Legislature**

Department: EDN
Program ID(s): EDN 100
Name of Fund: School Special Fee Revolving Account (Reimb for Lost Textbook & Equip)
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.

Variances:

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

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	1,505,024	1,575,563	1,612,636	1,716,466	1,858,222	1,998,222	2,138,222
Revenues	144,221	90,951	132,907	165,960	165,000	165,000	165,000
Expenditures	73,865	53,917	29,077	24,154	25,000	25,000	25,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	183	39		(50)			
Net Total Transfers	183	39	-	(50)	-	-	-
Ending Cash Balance	1,575,563	1,612,636	1,716,466	1,858,222	1,998,222	2,138,222	2,278,222
Encumbrances	7,144	6,440	20,850.00	29,273	30,000	30,000	30,000
Unencumbered Cash Balance	1,568,419	1,606,196	1,695,616	1,828,949	1,968,222	2,108,222	2,248,222

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 2024 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.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Beginning Cash Balance	2,789,322	5,409,303	3,319,596	5,370,169	3,907,044	3,907,044	3,907,044
Revenues	4,697,421	39,437	4,863,439	2,318,779	4,500,000	4,500,000	4,500,000
Expenditures	2,077,441	2,129,144	2,812,866	3,781,903	4,500,000	4,500,000	4,500,000
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	5,409,303	3,319,596	5,370,169	3,907,044	3,907,044	3,907,044	3,907,044
Encumbrances	1,879,325	1,459,028	1,545,880	1,147,514	3,750,000	4,000,000	4,200,000
Unencumbered Cash Balance	3,529,978	1,860,568	3,824,289	2,759,530	157,044	(92,956)	(292,956)

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 2024 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: 940-4290
 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 Act 248, SLH2022 (HB1600 CD1 budget worksheets, EDN400, page 254, SEQ# 30-001), a position in S-344 was transferred back to S-345. The cash balance of \$22,929 in S-344 is planned to be transferred to S-345 via AJV.

Variances:

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			52,956	-	-	-	-
Beginning Cash Balance			-	22,929	22,929	22,929	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				
Rounding/misc adjustment							
Net Total Transfers		-	52,956	-	-	-	-
Ending Cash Balance		-	22,929	22,929	22,929	22,929	22,929
Encumbrances			-	-	-	-	-
Unencumbered Cash Balance		-	22,929	22,929	22,929	22,929	22,929

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 2024 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: 940-4290
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.

Through Act 248, SLH2022 (HB1600 CD1 budget worksheets, EDN400, page 254, SEQ# 30-001), a position in S-344 was transferred back to S-345. The cash balance of \$22,929 in S-344 is planned to be transferred to S-345 via AJV.

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.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,534,956	3,536,708	3,487,465	3,624,433	6,724,273	6,724,273	6,724,273
Beginning Cash Balance	1,380,625	1,407,405	1,296,154	1,097,063	3,280,296	5,530,296	8,280,296
Revenues	877,398	1,193,887	2,258,314	6,413,627	7,500,000	9,000,000	10,000,000
Expenditures	850,618	1,305,138	2,404,450	4,230,394	5,250,000	6,250,000	6,750,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00527 (From: S-345 / To: S-344)			(52,956)				
Rounding/misc adjustment			1				
Net Total Transfers	-	-	(52,955)	-	-	-	-
Ending Cash Balance	1,407,405	1,296,154	1,097,063	3,280,296	5,530,296	8,280,296	11,530,296
Encumbrances	51,922	6,664	94,577	149,142	250,000	250,000	250,000
Unencumbered Cash Balance	1,355,483	1,289,490	1,002,486	3,131,154	5,280,296	8,030,296	11,280,296

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 2024 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: Elizabeth Higashi
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.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	11,200,000	11,200,000	11,224,665	11,224,665	22,724,665	22,724,665	22,724,665
Beginning Cash Balance	8,686,179	8,213,773	8,516,908	6,476,747	10,678,546	8,178,546	6,878,546
Revenues	7,365,622	3,399,227	6,158,407	7,501,949	7,500,000	10,700,000	12,000,000
Expenditures	7,838,027	3,092,837	8,198,568	3,176,089	10,000,000	12,000,000	12,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(1)	(3,255)		(124,061)			
Net Total Transfers	(1)	(3,255)	-	(124,061)	-	-	-
Ending Cash Balance	8,213,773	8,516,908	6,476,747	10,678,546	8,178,546	6,878,546	6,878,546
Encumbrances	1,836,473	1,367,513	1,384,146	1,798,767	2,000,000	2,000,000	2,000,000
Unencumbered Cash Balance	6,377,300	7,149,395	5,092,601	8,879,779	6,178,546	4,878,546	4,878,546

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 2024 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 Federal grants awarded to the Department, including those pursuant to Act 225, SLH 2022 (S.B. No. 3090).

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. Moneys may be used to satisfy any cost sharing requirements of a Federal grant.

Variations:

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

A significant increase in expenditures is expected due to the funding of 9 permanent FTE positions for the Monitoring and Compliance Branch.

Additionally, the Department plans to distribute additional funding to the complex areas and schools to increase their grant-writing capacity, with the hopes of securing additional funds to support their work.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,402,454	2,413,937	2,421,333	2,421,333	2,421,333	2,421,333	2,421,333
Beginning Cash Balance	679,760	825,241	871,097	756,311	1,912,287	1,427,287	942,287
Revenues	20,766	6,050	6,740	1,444,518	1,400,000	1,400,000	1,400,000
Expenditures	41,925	73,025	121,526	288,542	2,000,000	2,000,000	2,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
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							
Net Total Transfers	166,640	112,831	-	-	115,000	115,000	-
Ending Cash Balance	825,241	871,097	756,311	1,912,287	1,427,287	942,287	342,287
Encumbrances	93,075	124,897	647,318	359,633	185,000	185,000	185,000
Unencumbered Cash Balance	732,166	746,200	108,993	1,552,654	1,242,287	757,287	157,287

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 2024 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 sections 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 3,000 and 4,000 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:

\$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).

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 3,500 students), or will have to enforce a cap on enrollment in the future.

The program will install 4 charging stations for School Year 2024-25 for plug-in hybrid vehicles to meet State requirements. For security of the stations, chain link cages may have to be installed. Hybrid vehicles will be purchased each year -- about 12-18 -- to rollover the fleet from fuel-efficient vehicles to hybrids at a cost of \$39,000 per vehicle, as compared with \$25,000 for fuel-efficient vehicles. Charging stations may be installed at more schools in the future.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	4,670,257	5,249,570	4,427,355	5,511,307	7,621,136	5,925,531	4,229,926
Revenues	2,376,514	2,187,894	2,237,094	2,377,246	2,300,000	2,300,000	2,300,000
Expenditures	1,797,201	1,010,109	1,153,142	267,418	3,995,605	3,995,605	3,000,000
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			
Net Total Transfers	-	(2,000,000)	-	1	-	-	-
Ending Cash Balance	5,249,570	4,427,355	5,511,307	7,621,136	5,925,531	4,229,926	3,529,926
Encumbrances	281,587	104,686	186,076.00	134,327	3,995,605	3,995,605	3,000,000
Unencumbered Cash Balance	4,967,983	4,322,669	5,325,231	7,486,809	1,929,926	234,321	529,926

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 2024 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.

A \$3,000,000 appropriation ceiling was established in 2023.

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:

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	n/a	n/a	-	-	NO DATA	NO DATA	NO DATA
Revenues	n/a	n/a	-	NO DATA	NO DATA	NO DATA	NO DATA
Expenditures	n/a	n/a	-	NO DATA	NO DATA	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	-	NO DATA	NO DATA	NO DATA	NO DATA
Encumbrances			-	NO DATA	NO DATA	NO DATA	NO DATA
Unencumbered Cash Balance	n/a	n/a	-	NO DATA	NO DATA	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 2024 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.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	732,309	1,081,026	1,241,551	1,452,876	2,274,005	2,174,005	2,074,005
Revenues	1,367,068	990,383	1,251,648	1,726,414	1,000,000	1,000,000	1,000,000
Expenditures	1,018,351	829,858	1,040,323	905,143	1,100,000	1,100,000	1,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment				(142)			
Net Total Transfers	-	-	-	(142)	-	-	-
Ending Cash Balance	1,081,026	1,241,551	1,452,876	2,274,005	2,174,005	2,074,005	2,074,005
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	1,081,026	1,241,551	1,452,876	2,274,005	2,174,005	2,074,005	2,074,005

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 2024 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 the 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 pay unemployment benefits as unemployment insurance claims determined by DLIR.

Variations:

Estimated decrease in revenues starting FY 2024 are due to COVID-19 relief funds being allocated and COVID-19 pandemic impacts from the previous years.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	1,087,677	1,043,922	965,461	917,869	879,148	813,148	750,148
Revenues	42,259	43,682	53,428	90,672	50,000	55,000	60,000
Expenditures	86,014	122,143	101,020	128,591	116,000	118,000	120,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment				(802)			
Net Total Transfers	-	-	-	(802)	-	-	-
Ending Cash Balance	1,043,922	965,461	917,869	879,148	813,148	750,148	690,148
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	1,043,922	965,461	917,869	879,148	813,148	750,148	690,148

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 2024 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 and Technical Education Act

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.

Variations:

FY23: A reduction in grant award amounts is anticipated.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	9,249,999	9,249,999	9,399,999	7,749,999	7,749,999	7,749,999	7,749,999
Beginning Cash Balance	4,061,892	3,907,108	7,421,424	7,143,029	9,489,708	9,989,708	10,489,708
Revenues	10,023,192	16,251,153	17,546,118	20,013,957	18,500,000	18,500,000	18,500,000
Expenditures	10,177,976	12,736,837	17,824,513	17,667,269	18,000,000	18,000,000	18,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
				-			
Rounding/misc adjustment				(9)			
Net Total Transfers	-	-	-	(9)	-	-	-
Ending Cash Balance	3,907,108	7,421,424	7,143,029	9,489,708	9,989,708	10,489,708	10,989,708
Encumbrances	2,297,469	2,444,469	2,858,309	3,498,299	3,400,000	3,400,000	3,400,000
Unencumbered Cash Balance	1,609,639	4,976,955	4,284,720	5,991,409	6,589,708	7,089,708	7,589,708

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 2024 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:

FY2023 reflects a one-time transfer from other accounts to reflect the appropriate intention of the funds, for special education purposes.

FY2024 and beyond: Revenues and expenditures will increase with funds now going into the appropriate account.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	-	-	-	5,000,000	5,000,000	5,000,000
Beginning Cash Balance	(313,580)	(92,106)	(25,449)	(17,963)	1,839,015	1,839,015	1,839,015
Revenues	1,503,150	852,894	259,000	2,429,301	1,200,000	1,200,000	1,200,000
Expenditures	1,281,676	786,237	251,513	572,323	1,200,000	1,200,000	1,200,000
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	(92,106)	(25,449)	(17,963)	1,839,015	1,839,015	1,839,015	1,839,015
Encumbrances	189,832	62,029	552,951	531,707	500,000	500,000	500,000
Unencumbered Cash Balance	(281,938)	(87,478)	(570,914)	1,307,308	1,339,015	1,339,015	1,339,015

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 2024 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: 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 of 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:

Variations between FY21 and FY22, and between FY23 and FY24, are due to the differences between the contract year and the fiscal year. The current 5-year NAEP State Coordinator contract between USDOE and HDOE for the NAEP State Coordinator program goes from April 1 of one year through March 31 of the subsequent year. The allocations received from the USDOE are received twice per year, and the receipt date may cross fiscal years. In addition, the amount for the annual contract is fixed based on an estimate of program expenditures for each year of the contract.

In FY21 and FY22, a few modifications to the administration of the NAEP program were made in response to impacts from the COVID-19 pandemic. These programmatic changes resulted in actual expenditures being significantly different than anticipated when the contract was executed in March 2020.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	273,794	273,794	273,794	273,794	273,794	273,794	273,794
Beginning Cash Balance	131,708	190,752	341,636	399,739	472,618	472,618	472,618
Revenues	618,675	396,877	749,139	335,288	248,000	259,000	259,000
Expenditures	559,631	245,993	691,037	262,408	248,000	259,000	259,000
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	190,752	341,636	399,739	472,618	472,618	472,618	472,618
Encumbrances	(32,971)	289,989	86,370	2,387,226	248,000	259,000	259,000
Unencumbered Cash Balance	223,723	51,647	313,369	(1,914,608)	224,618	213,618	213,618

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 2024 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 reflects a one-time expenditure of accumulated carryover funds. Revenues were recognized in FY24.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Beginning Cash Balance	(96,111)	(36,116)	(91,711)	(21,827)	(4,053,575)	(1,053,575)	(53,575)
Revenues	5,683,181	1,106,104	2,127,815	1,120,068	5,000,000	3,000,000	3,000,000
Expenditures	5,623,186	1,161,699	2,057,932	5,151,814	2,000,000	2,000,000	2,000,000
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				(2)			
Net Total Transfers	-	-	1	(2)	-	-	-
Ending Cash Balance	(36,116)	(91,711)	(21,827)	(4,053,575)	(1,053,575)	(53,575)	946,425
Encumbrances	537,062	1,408,824	1,419,252	692,974	100,000	100,000	100,000
Unencumbered Cash Balance	(573,178)	(1,500,535)	(1,441,079)	(4,746,549)	(1,153,575)	(153,575)	846,425

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 2024 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.

Variations:

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.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	80,378	87,141	87,404	85,770	83,578	83,578	83,578
Revenues	97,670	20,031	19,780	33,371	35,000	35,000	35,000
Expenditures	90,907	19,768	21,414	35,562	35,000	35,000	35,000
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	87,141	87,404	85,770	83,578	83,578	83,578	83,578
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	87,141	87,404	85,770	83,578	83,578	83,578	83,578

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 2024 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.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	17,750,348	2,151,697	3,189,516	3,039,891	3,115,346	3,115,346	3,115,346
Revenues	1,133,872	1,410,848	973,956	1,362,425	1,300,000	1,300,000	1,300,000
Expenditures	942,536	834,507	1,123,581	1,286,970	1,300,000	1,300,000	1,300,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01411 (From: T-902 / To: G000)							
AJV02026 (From: T-913 / To: T-902)							
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	5334					
Net Total Transfers	(15,789,987)	461,478	-	-	-	-	-
Ending Cash Balance	2,151,697	3,189,516	3,039,891	3,115,346	3,115,346	3,115,346	3,115,346
Encumbrances	26,514	208,916	148,367	52,784	150,000	150,000	150,000
Unencumbered Cash Balance	2,125,183	2,980,600	2,891,524	3,062,562	2,965,346	2,965,346	2,965,346

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 2024 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:

Authority for this account has been transferred to the School Facilities Authority:

-Act 217, SLH 2021, requires the deposit of any donations 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 2020 revenue reflects the transfer of school impact fees and fair share contributions into this account.

-The decrease in FY 2021 revenues reflects a decrease in the number of residential dwelling units, subject to impact fees or fair share contributions, from the previous year.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	9,120	18,704,723	20,929,895	22,696,638	26,200,369	NO DATA	NO DATA
Revenues	2,905,616	2,225,172	1,766,742	3,503,731	NO DATA	NO DATA	NO DATA
Expenditures	-	-	-	-	NO DATA	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	18,704,723	20,929,895	22,696,638	26,200,369	NO DATA	NO DATA	NO DATA
Encumbrances	-	-	-	-	NO DATA	NO DATA	NO DATA
Unencumbered Cash Balance	18,704,723	20,929,895	22,696,638	26,200,369	NO DATA	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 2024 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.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	11,808,515	8,257,561	7,605,766	8,265,633	8,421,343	8,421,343	8,421,343
Revenues	3,841,929	1,714,278	2,793,468	2,616,278	2,500,000	2,500,000	2,500,000
Expenditures	7,392,864	1,909,929	2,133,603	2,460,392	2,500,000	2,500,000	2,500,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV02026 (From: T-913 / To: T-902)							
AJV00704 (From: T-913 / To: T-936)	(19)						
AJV00376 (From: T-913 / To: T-902)		(456,144)					
Rounding/misc adjustment			2	(176)			
Net Total Transfers	(19)	(456,144)	2	(176)	-	-	-
Ending Cash Balance	8,257,561	7,605,766	8,265,633	8,421,343	8,421,343	8,421,343	8,421,343
Encumbrances	(4,211,847)	129,857	283,108	438,476	250,000	250,000	250,000
Unencumbered Cash Balance	12,469,408	7,475,909	7,982,525	7,982,867	8,171,343	8,171,343	8,171,343

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 2024 Legislature**

Department: EDN
Program ID(s): EDN 100
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.

This 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.

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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	-	-	-	-	-	-	-
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 2024 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.

Variances:

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.

In FY 2023, revenues approached pre-pandemic levels as activities resumed. Revenues for future years are anticipated to be higher as admission prices for events have increased.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	1,576,022	1,746,292	1,611,802	1,519,920	1,873,747	2,123,747	2,373,747
Revenues	758,477	61,480	94,936	741,031	850,000	850,000	850,000
Expenditures	588,207	195,970	186,819	387,204	600,000	600,000	600,000
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	1,746,292	1,611,802	1,519,920	1,873,747	2,123,747	2,373,747	2,623,747
Encumbrances	20,970	24,084	46,684.00	139,348	140,000.00	140,000.00	140,000.00
Unencumbered Cash Balance	1,725,322	1,587,718	1,473,236	1,734,399	1,983,747	2,233,747	2,483,747

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 2024 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.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	1,994,689	2,386,968	2,625,812	2,613,401	3,010,140	3,310,140	3,610,140
Revenues	888,985	849,287	649,653	1,101,902	1,000,000	1,000,000	1,000,000
Expenditures	496,706	580,365	662,064	735,239	700,000	700,000	700,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment		(30,078)		30,076			
Net Total Transfers	-	(30,078)	-	30,076	-	-	-
Ending Cash Balance	2,386,968	2,625,812	2,613,401	3,010,140	3,310,140	3,610,140	3,910,140
Encumbrances	31,369	41,507	105,193	80,547	15,000	15,000	15,000
Unencumbered Cash Balance	2,355,599	2,584,305	2,508,208	2,929,593	3,295,140	3,595,140	3,895,140

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 2024 Legislature**

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

Contact Name: Ryan Shimabuku
Phone Number: 784-6030
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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	339,681	328,927	315,451	311,323	317,166	317,166	317,166
Revenues	11,069	3,287	1,095	5,842	5,800	5,800	5,800
Expenditures	21,842	16,763	3	-	5,800	5,800	5,800
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			
Net Total Transfers	19	-	(1)	1	-	-	-
Ending Cash Balance	328,927	315,451	311,323	317,166	317,166	317,166	317,166
Encumbrances	792	-	-	-	-	-	-
Unencumbered Cash Balance	328,135	315,451	311,323	317,166	317,166	317,166	317,166

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 2024 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.

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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	31,847	17,529	17,529	17,528	17,528	17,528	17,528
Revenues	-	-	-	-	-	-	-
Expenditures	14,318	-	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01395 (Transfer excess cash to State Treasury)							
AJV01484 (Transfer excess cash to State Treasury)							
Rounding/misc adjustment			-1				
Net Total Transfers	-	-	(1)	-	-	-	-
Ending Cash Balance	17,529	17,529	17,528	17,528	17,528	17,528	17,528
Encumbrances	(253)	(253)	1	-	-	-	-
Unencumbered Cash Balance	17,782	17,782	17,527	17,528	17,528	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 2024 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: 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.

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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	376,283	11,344	140,635	126,384	120,091	120,091	120,091
Revenues	11,344	146,134	513	2,417	5,000	5,000	5,000
Expenditures	376,283	16,843	14,764	8,710	5,000	5,000	5,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	11,344	140,635	126,384	120,091	120,091	120,091	120,091
Encumbrances	-	420	-	8,710	-	-	-
Unencumbered Cash Balance	11,344	140,215	126,384	111,381	120,091	120,091	120,091

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 2024 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.

Variances:

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.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	1,402,486	654,834	257,289	131,166	134,608	NO DATA	NO DATA
Revenues	245,401	66,479	1,110	3,442	NO DATA	NO DATA	NO DATA
Expenditures	993,053	464,024	127,233	-	NO DATA	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	654,834	257,289	131,166	134,608	NO DATA	NO DATA	NO DATA
Encumbrances	387,191	129,415	-	-	NO DATA	NO DATA	NO DATA
Unencumbered Cash Balance	267,643	127,874	131,166	134,608	NO DATA	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 2024 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: 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.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	28,796,627	30,265,129	29,892,616	30,869,770	32,843,678	32,843,678	32,843,678
Revenues	28,192,708	10,819,005	19,160,900	30,268,773	30,000,000	30,000,000	30,000,000
Expenditures	26,724,206	11,191,518	18,183,746	28,294,865	30,000,000	30,000,000	30,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	30,265,129	29,892,616	30,869,770	32,843,678	32,843,678	32,843,678	32,843,678
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	30,265,129	29,892,616	30,869,770	32,843,678	32,843,678	32,843,678	32,843,678

Additional Information:

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

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Funds - EDN 100
 Appropriation Account Number: S-210-E
 Fund Type (MOF): Federal (N)
 Legal Authority: Elementary and Secondary Education Act

Statement of Objectives

To provide necessary resources for regular education through the implementation of various federally funded programs. Program measures are dependent upon the varying requirements of the individual federal grant awards.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements of the individual federal grant awards						
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Program Size Indicators

FY	FY	FY	FY	FY	FY	FY
2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	Dependent upon the varying requirements of the individual federal grant awards						
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Fund Activities Encompassed

FY	FY	FY	FY	FY	FY
2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	Dependent upon the varying requirements of the individual federal grant awards						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Funds - EDN 150
 Appropriation Account Number: S-215-E
 Fund Type (MOF): Federal (N)
 Legal Authority: I.D.E.A., SPED Pre-school, and Impact Aid Disabilities

Statement of Objectives

To provide special education and related services to eligible students with disabilities through the implementation of various federally funded programs. Program measures are dependent upon the varying requirements of the individual federal grant awards.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dependent upon the varying requirements of the individual federal grant awards						
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<u>Program Size Indicators</u>	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dependent upon the varying requirements of the individual federal grant awards							
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Fund Activities Encompassed

FY	FY	FY	FY	FY	FY
2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	Dependent upon the varying requirements of the individual federal grant awards					
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Funds - EDN 200
 Appropriation Account Number: S-220-E
 Fund Type (MOF): Federal (N)
 Legal Authority: Education for Homeless Children & Youth Grant

Statement of Objectives

The Education for Homeless Children and Youth (EHCY) is funded to identify children and youth in unstable housing, and remove barriers to attendance, full participation, and success in school, starting with enrollment.

Fund Measures of Effectiveness	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Attendance rate (%) of identified homeless students, grades pre-K to 12	82	85	88	89	90	90
2. Percentage of identified, kindergarten-aged students who enroll in school on a timely basis	12	15	20	30	40	50
3. Graduation rate (%) of identified students	70	75	80	85	85	85
4. Percentage of total enrolled students who are identified homeless	2	3	3	3	3	3
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Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of students identified annually	3,542	3,800	3,393	3,488	3,600	3,720	3,720
2. Number of children birth to age 5 identified and referred by team	40	75	100	150	200	210	220
3. Number of unaccompanied youth identified	80	120	200	200	200	200	200
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Community outreach - percentage of identified students reached	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
2. Number of young children enrolled in preschool or childcare	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
3. Number of students who are re-engaged in school or diverted from drop-out	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
4. Percentage of students eligible or receiving transportation services	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
5. Number of referrals made for housing support and other basic needs	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Funds - EDN 300
 Appropriation Account Number: S-230-E
 Fund Type (MOF): Federal (N)
 Legal Authority: P.L. 100-297 National Cooperative Education Statistics

Statement of Objectives

To provide necessary resources for various federally funded programs for State administration. Program measures are dependent upon the varying requirements of the individual federal grant awards.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dependent upon the varying requirements of the individual federal grant awards.						
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Program Size Indicators

FY	FY	FY	FY	FY	FY	FY
2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	Dependent upon the varying requirements of the individual federal grant awards.						
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Fund Activities Encompassed

FY	FY	FY	FY	FY	FY
2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	Dependent upon the varying requirements of the individual federal grant awards.					
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Funds - EDN 400
 Appropriation Account Number: S-240-E
 Fund Type (MOF): Federal (N)
 Legal Authority: USDA Child Nutrition Program

Statement of Objectives

To maintain 100% compliance with federal regulations around school lunch nutritional standards.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Percentage of eligible population served - paid	50	50	50	50	50	50
2. Percentage of eligible population served - free	10	10	10	10	10	10
3. Percentage of eligible population served - reduced	40	40	40	40	40	40
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Department schools	257	257	257	257	257	257	257
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4.							
5.							
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10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of student lunches - paid	5,634,970	5,634,970	5,634,970	5,634,970	5,634,970	5,634,970
2. Number of student lunches - free	9,569,070	9,569,070	9,569,070	9,569,070	9,569,070	9,569,070
3. Number of student lunches - reduced	1,201,960	1,201,960	1,201,960	1,201,960	1,201,960	1,201,960
4. Number of student breakfasts - paid	988,680	988,680	988,680	988,680	988,680	988,680
5. Number of student breakfasts - free	3,361,050	3,361,050	3,361,050	3,361,050	3,361,050	3,361,050
6. Number of student breakfasts - reduced	284,610	284,610	284,610	284,610	284,610	284,610
7. Number of onsite reviews conducted - National School Lunch Program	257	257	257	257	257	257
8. Number of onsite reviews conducted - After School Snack Program	130	130	130	130	130	130
9. Number of onsite reviews conducted - Summer Feeding Program / Seamless	80	80	80	80	80	80
10.						

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Funds - EDN 400
 Appropriation Account Number: S-241-E
 Fund Type (MOF): Federal (N)
 Legal Authority: USDA Child Nutrition Program

Statement of Objectives

Program activities support and provide technical assistance to schools to meet USDA standards of compliance. These activities include training, technical assistance in person and distance, administrative reviews, and audits of programs. In addition, the budget supports staff salaries, fringe expenses, office expenses, network and website maintenance, as well as software tools to assist the School Food Authorities and sponsors. The ultimate goal of all these activities is to ensure all school nutrition programs are compliant with Federal regulations to allow them to receive millions of dollars in subsidy from USDA.

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	National School Lunch Program total meal counts (estimate)	20,100,000	20,080,000	20,060,000	20,040,000	20,020,000	20,000,000
2.	Child and Adult Care Food Program total meal counts (estimate)	4,447,000	4,447,000	4,447,000	4,447,000	4,447,000	4,447,000
3.	Summer Food Service Program total meal counts (estimate)	843,000	843,000	843,000	843,000	843,000	843,000
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5.							
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8.							
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	National School Lunch Program participants	23	22	22	22	22	22
2.	Child and Adult Care Food Program participants	53	52	52	52	52	52
3.	Summer Food Service Program participants	11	11	11	11	11	11
4.	Fresh Fruit and Vegetable Program participants	9	9	9	9	9	9
5.							
6.							
7.							
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10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Administrative reviews and procurement reviews audited per year - National School Lunch Program and Fresh Fruit and Vegetable Program	9	9	9	9	9	9
2.	Program reviews and procurement reviews audited per year - Child and Adult Care Food Program	17	17	17	17	17	17
3.	Program reviews and procurement reviews audited per year - Summer Food	5	5	5	5	5	5
4.	Number of participating sites in the National School Lunch Program	291	291	291	291	291	291
5.	Number of participating sites in the Child and Adult Care Food Program	211	211	211	211	211	211
6.	Number of participating sites in the Summer Food Service Program	126	126	126	126	126	126
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Funds - EDN 500
 Appropriation Account Number: S-250-E
 Fund Type (MOF): Federal (N)
 Legal Authority: Public Law 113-128 Workforce Innovation and Opportunity Act (Adult Education)

Statement of Objectives

The purpose of the Workforce Innovation and Opportunity Act, Title II Adult Education and Family Literacy Act, is to create a partnership among the federal government, states, and localities to provide, on a voluntary basis, adult education and literacy activities.

The objectives are to:

- (1) Assist adults to become literate and obtain the knowledge and skills necessary for employment and economic self-sufficiency;
- (2) Assist adults who are parents or family members to obtain the education and skills that: (A) are necessary to becoming full partners in the educational development of their children; and (B) lead to sustainable improvements in the economic opportunities for their family;
- (3) Assist adults in attaining a secondary school diploma and in the transition to postsecondary education and training, including through career pathways; and
- (4) Assist immigrants and other individuals who are English language learners in: (A) improving their (i) reading, writing, speaking, and comprehension skills in English and (ii) mathematics skills; and (B) acquiring an understanding of the American system of government, individual freedom, and the responsibilities of citizenship through adult education and literacy activities.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of adults enrolled who achieve at least one educational functioning level	750	750	750	750	750	750
2. Number of adults enrolled who attain a secondary school diploma	375	375	375	375	375	375
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Adults who are basic skills deficient and do not have a high school diploma	2,800	2,800	2,800	2,800	2,800	2,800	2,800
2. Adults who are English Language Learners	400	400	400	400	400	650	650
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5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Adult Basic Education (# of adults enrolled)	1,850	1,850	1,850	1,850	1,900	1,900
2. Adult Secondary Education (# of adults enrolled)	575	575	575	575	650	650
3. English Language Acquisition (# of adults enrolled)	400	400	400	400	650	650
4. Integrated English Literacy and Civics Education (# of adults enrolled)	10	10	10	10	10	10
5. Integrated Education and Training (# of adults enrolled)	175	175	175	175	175	175
6. Corrections Education (# of adults enrolled)	230	230	230	230	230	230
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Funds - EDN 700
 Appropriation Account Number: S-270-E
 Fund Type (MOF): Federal (N)
 Legal Authority: Head Start Act

Statement of Objectives

- 1) Strengthen Head Start (HS) /Early Head Start (EHS) access to needed services, cross-referrals, and improved transitions through MOUs with state and local partners.
- 2) Enhance opportunities for HS/EHS workforce development and professional learning through strategic partnerships.
- 3) Connect more vulnerable children (birth to five) to HS/EHS services statewide through public awareness activities and MOU development.
- 4) Enhance alignment of state planning and policy development to address the needs of HS/EHS grantees and their beneficiaries.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. New partnerships are established	4	5	6	7	5	5
2. MOUs are in process or in place	4	5	6	7	5	5
3. Program Information Report (PIR) data (collected annually by Office of Head	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
4. Professional development resources and activities are available to HS staff	10	10	10	10	10	10
5. HS/EHS programs are fully enrolled	6	6	6	6	6	6
6. New contracts or grants are awarded to HS/EHS grantees to enhance enrollment	3	3	3	3	3	3
7. Early childhood state plans reflect vulnerable children served by HS/EHS	3	4	4	5	5	5
8.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Workforce beneficiaries (HS/EHS staff)	600	600	600	600	600	600
2.	Beneficiaries of HS/EHS services (enrollees)	3,800	3,800	4,000	4,000	4,000	4,000
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Convene outreach/enrollment-related partnership meetings	4	5	5	5	5
2.	Convene workforce development partnership meetings	3	3	4	4	4
3.	Convene MOU development partnership meetings	2	3	3	3	3
4.	Develop/execute public awareness activities	3	3	3	3	3
5.	Facilitate/participate in early childhood systems-building planning meetings	3	3	4	4	4
6.	Attend state/national conferences required or allowable by grant award	4	5	5	5	5
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: School Level Ag & Industrial Pursuits
 Appropriation Account Number: S-301-E
 Fund Type (MOF): Special
 Legal Authority: Section 302A-420, HRS

Statement of Objectives

To provide students with an opportunity to connect their learning to authentic real-life experiences and opportunities in the community, industry, and workforce.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of students participating in Agriculture Courses at Lahainaluna	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Students participating in career technical education courses	24,500	24,500	24,500	24,500	24,500	24,500
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Students enrolled in a work-based learning course at Lahainaluna	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: School Level Ag & Industrial Pursuits
 Appropriation Account Number: S-302-E
 Fund Type (MOF): Special
 Legal Authority: Section 302A-420, HRS

Statement of Objectives

To provide students with an opportunity to connect their learning to authentic real-life experiences and opportunities in the community, industry, and workforce.

Fund Measures of Effectiveness

FY	FY	FY	FY	FY	FY
2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1. Number of students participating in Agriculture Courses at Lahainaluna	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

FY	FY	FY	FY	FY	FY	FY
2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1. Students participating in career technical education courses	24,500	24,500	24,500	24,500	24,500	24,500
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Fund Activities Encompassed

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
---------------	---------------	---------------	---------------	---------------	---------------

1. Students enrolled in a work-based learning course at Lahainaluna	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: School Food Service
 Appropriation Account Number: S-304-E
 Fund Type (MOF): Special
 Legal Authority: Section 302A-405, HRS

Statement of Objectives

To meet 100% of USDA meal pattern requirements, ensuring that Hawaii's students are given the opportunity to make healthy food choices by providing high-quality, nutritious, and affordable meals in a courteous, stress-free environment, while supporting a statewide nutrition education program in fiscally responsible way.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Percentage of eligible population served - paid	50	50	50	50	50	50
2. Percentage of eligible population served - free	10	10	10	10	10	10
3. Percentage of eligible population served - reduced	40	40	40	40	40	40
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Department schools	257	257	257	257	257	257	257
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of student lunches - paid	5,634,970	5,634,970	5,634,970	5,634,970	5,634,970	5,634,970
2. Number of student lunches - free	9,569,070	9,569,070	9,569,070	9,569,070	9,569,070	9,569,070
3. Number of student lunches - reduced	1,201,960	1,201,960	1,201,960	1,201,960	1,201,960	1,201,960
4. Number of student breakfasts - paid	988,680	988,680	988,680	988,680	988,680	988,680
5. Number of student breakfasts - free	3,361,050	3,361,050	3,361,050	3,361,050	3,361,050	3,361,050
6. Number of student breakfasts - reduced	284,610	284,610	284,610	284,610	284,610	284,610
7. Number of onsite reviews conducted - National School Lunch Program	257	257	257	257	257	257
8. Number of onsite reviews conducted - After School Snack Program	130	130	130	130	130	130
9. Number of onsite reviews conducted - Summer Feeding Program / Seamless Summer Option	80	80	80	80	80	80
10.						

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Comprehensive Student Support Services Human Resources Stipend Program
 Appropriation Account Number: S-305-E
 Fund Type (MOF): Special
 Legal Authority: Section 302A-707, HRS

Statement of Objectives

There are annual general funds appropriated for the development of Special Education teachers through tuition stipends as established under the Felix Stipend program. In return for tuition stipends, recipients agree to earn a special education teaching license and work in a public school for up to three years. 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; the fund serves as a tool to both dissuade individuals from walking away from their obligations under the Felix stipend program contract, and to recover funds to be used for further tuition stipends.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Percentage of stipend recipients completing program and work commitment requirements	90	90	90	90	90	90
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Total number of SPED teacher candidates enrolled in university programs	216	230	230	230	230	230
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of additional tuition stipends issued from recovered funds (each stipend averages \$15,000)	15	15	15	15	15
2.						
3.						
4.						
5.						
6.						
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8.						
9.						
10.						

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Commercial Enterprises Revolving Fund
 Appropriation Account Number: S-308-E
 Fund Type (MOF): Revolving
 Legal Authority: Section 302A-324, HRS

Statement of Objectives

School or any career pathway, academy, or program operated within a school may engage in commercial enterprises that are related to the primary educational purposes of the school, career pathway, academy, or program as set forth in this chapter, including the sale of goods produced by or for an individual school, career pathway, academy, or program.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of school participating in commercial enterprises	5	10	15	20	25	30
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of High Schools within the DOE	45	45	45	45	45	45
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of commercial enterprises with in all DOE High Schools	10	20	30	40	50	60
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Teacher Housing
 Appropriation Account Number: S-310-E
 Fund Type (MOF): Revolving
 Legal Authority: Section 302A-833, HRS

Statement of Objectives

To manage and maintain the rental properties assigned to the Teacher Housing Program. This shall be accomplished through assignment of available housing pursuant to Department guidelines, collection of rental incomes, and management of the maintenance and repair of the properties.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Percentage of emergency repair requests responded to with 48 hours of	100	100	100	100	100	100
2. Percentage of vacant cottages prepared for occupancy, tenants placed, and rentals deposited before the start of school	95	95	95	95	95	95
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of cottages under management	55	53	55	55	67	67	67
2.								
3.								
4.								
5.								
6.								
7.								
8.								
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10.								

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of (emergency) repair requests responded to	65	65	70	70	70	70
2.	Number of placements made for teacher housing	53	55	70	70	70	70
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Adult Education Revolving Fund
 Appropriation Account Number: S-322-E
 Fund Type (MOF): Revolving
 Legal Authority: Section 302A-435, HRS

Statement of Objectives

Adults will become literate and obtain the knowledge and skills necessary for employment and economic self-sufficiency through the attainment of a secondary school high school diploma equivalent and improving the reading, writing, speaking, and comprehension skills in English of adults who are English language learners.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of participants who attained a secondary school diploma equivalent	375	375	375	375	375	375
2. Number of participants who achieved one educational level gain	750	750	750	750	750	750
3.						
4.						
5.						
6.						
7.						
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10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Adult residents without a high school degree and adult immigrants who are English Language Learners	3,200	3,200	3,200	3,200	3,200	3,450	3,450
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of participants receiving adult basic education	2,425	2,425	2,425	2,425	2,550	2,550
2. Number of participants who are immigrants receiving English language education	400	400	400	400	650	650
3.						
4.						
5.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Summer School and Intersession Fund
 Appropriation Account Number: S-323-E
 Fund Type (MOF): Special
 Legal Authority: Section 302A-1310, HRS

Statement of Objectives

To provide an extended learning opportunity for students to have additional time and/or differentiated learning opportunities to demonstrate academic proficiency, foster innovation and creativity, and challenge students to achieve beyond the minimum requirements for graduation by offering enrichment and credit opportunities during the summer. Reference: BOE Policy 500-18

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Student attendance (%) in official summer school programs	94	94	94	94	94	94
2. Percentage of students who are enrolled in and pass credit-bearing courses	97	95	95	95	95	95
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	K-12 students enrolled in official summer school programs	5,317	5,500	5,500	5,500	5,500	5,500
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Schools offering an official summer school program	16	17	17	17	17
2.						
3.						
4.						
5.						
6.						
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9.						
10.						

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Community Use of School Facilities
 Appropriation Account Number: S-325-E
 Fund Type (MOF): Special
 Legal Authority: Section 302A-1148, HRS

Statement of Objectives

Governed by chapter 39, Hawaii Administrative Rules, this program provides the general public and community the ability to rent school facilities for general recreational or other organizational purposes. Fees generate supplemental funding for regular operating budgets. In 2020, an online Capital Improvement Program Project Tracking (CPT) application was instituted to modernize the use of facilities application process to automate identification of user types, assess fees, and determine insurance requirements.

<u>Fund Measures of Effectiveness</u>	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Percentage of applicable HIDOE facilities utilized for community use	100	99	99	100	100	100
2. Percentage of HIDOE schools and offices with access to Capital Improvements Projects Tracking application database	100	100	100	100	100	100
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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1.	Number of HIDEOE sites with facilities available for community	266	267	267	267	267	267
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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1.	Number of Department, school, and school-related activities as reported by schools and offices	295	305	315	325	335	345
2.	Number of activities for which organizations made no admission charges, collections, or received offerings during use of facilities as reported by schools and offices	56	70	80	90	100	110
3.	Number of activities for which organizations charged participants a fee or tuition; collected donations, contributions or offerings; or conducted fundraising activities, meetings, or services to promote a business, product, or religion as reported by schools and offices	44	60	80	100	120	140
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: School Bus Fare Revolving Fund
 Appropriation Account Number: S-326-E
 Fund Type (MOF): Revolving
 Legal Authority: Section 302A-407.5, HRS

Statement of Objectives

The objective of the revolving fund is two-fold: 1) Provide alternative transportation options such as mileage reimbursement and city bus passes for families with unique transportation circumstances in which the yellow school bus service does not work for them (but they qualify for transportation per HAR); and 2) Support the Department's associated operational costs including routing software and management; a school bus driver training program; online application, payment, and pass printing options; and other related expenses.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. % of city bus pass requests funded	100	100	100	100	100	100
2. % of mileage reimbursement requests funded	100	100	100	100	100	100
3. % of drivers completing school bus training requirements	100	100	100	100	100	100
4. % of families utilizing online bus pass application portal	52	55	60	60	65	70
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Eligible population for McKinney-Vento Act	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
2. Eligible population for those living outside 1 mile for primary and 1.5 miles for secondary	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
3. Number of student transportation drivers	541	460	600	600	600	600	600
4. Number of applications received	25,218	24,874	30,000	32,000	34,000	35,000	36,000
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of schools to which city bus pass options, for Islands with the infrastructure (Oahu, Maui, Kauai, Hawaii Island) and eligible population, were	257	257	257	257	257	257
2. Number of schools to which mileage reimbursement option for eligible families was promoted	257	257	257	257	257	257
3. Outreach with OSSS to increase eligible population for transportation services	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
4. Resources provided to all student transportation drivers for required training	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
5. Resources provided for online applications, payment options, and bus pass printing to reduce foot traffic at the schools	257	257	257	257	257	257
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Hawaii School-Level Minor R&M Spl Fnd
 Appropriation Account Number: S-327-E
 Fund Type (MOF): Special
 Legal Authority: Section 302A-1504.5, HRS

Statement of Objectives

Annual contributions to the fund by public donations dropped significantly to an estimated \$24K for FY 23. These funds will be used for a few small painting and playground equipment repairs each year.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Percentage of public donations spent on schools	100	100	100	100	100	100
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of schools served by funds	2	2	2	2	2	2
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of small painting and playground repair projects implemented	2	2	2	2	2
2.						
3.						
4.						
5.						
6.						
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8.						
9.						
10.						

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: School Special Fee Revolving Account (Reimb for Lost Textbook & Equip)
 Appropriation Account Number: S-330-E
 Fund Type (MOF): Special
 Legal Authority: Section 302A-1130.5-6, HRS

Statement of Objectives

To collect and distribute fees from lost, stolen, damaged or destroyed books, supplies, and equipment, providing a dedicated source of funding for replacing learning tools critical to supporting students' continued learning. Funds that are collected are used to reimburse schools for the lost, stolen, or damaged items; therefore, program measures do not apply.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

FY	FY	FY	FY	FY	FY	FY
2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

FY	FY	FY	FY	FY	FY
2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	N/A					
2.						
3.						
4.						
5.						
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8.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Education Design and Construction Project Assessment Fund
 Appropriation Account Number: S-339-E
 Fund Type (MOF): Revolving
 Legal Authority: Section 302A-1508, HRS

Statement of Objectives

The statutory purpose of the revolving fund is to defray operating expenses relating to the management, administration, and coordination of construction projects managed by the Office of Facilities and Operations for the benefit of Hawaii public schools and their students.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of projects completed	125	130	135	135	145	145
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of schools	257	258	258	258	258	258
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of projects contributed to	125	130	135	135	145	145
2.							
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9.							
10.							

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Rev Maximization Prg
 Appropriation Account Number: S-344-E
 Fund Type (MOF): Revolving
 Legal Authority: Section 302A-1406, HRS

Statement of Objectives

To maximize reimbursements paid to the Department by the federal government for eligible services rendered to eligible students and for administrative costs related to outreach to and support of eligible students. Surplus funds will allow the Department to provide and support current and additional Medicaid-eligible services and programs for our students.

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed

FY	FY	FY	FY	FY	FY
2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	N/A					
2.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Recovery of Federal Reimbursement
 Appropriation Account Number: S-345-E
 Fund Type (MOF): Revolving
 Legal Authority: Section 302A-1406, HRS

Statement of Objectives

To maximize reimbursements paid to the Department by the federal government for eligible services rendered to eligible students and for administrative costs related to outreach to and support of eligible students. Surplus funds will allow the Department to provide and support current and additional Medicaid-eligible services and programs for our students.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
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<u>Program Size Indicators</u>	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
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9.							
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Fund Activities Encompassed

FY	FY	FY	FY	FY	FY
2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	N/A					
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: After-School Plus Program Revolving Fund
 Appropriation Account Number: S-346-E
 Fund Type (MOF): Revolving / Interdepartmental Xfer
 Legal Authority: Section 302A-1149.5, HRS

Statement of Objectives

To reduce the high incidence of "latchkey" children in the public elementary schools whose parents work, attend school, or are in job training programs by providing affordable after-school child care services in a safe, secure, and nurturing environment with a variety of enriching activities.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Parent satisfaction rating (goal is 85% or higher)	85	85	85	85	85	85
2.						
3.						
4.						
5.						
6.						
7.						
8.						
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10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Total number of HIDOE elementary students (K-6)	92,556	90,000	90,000	90,000	90,000	90,000
2.	Total number of HIDOE elementary students, eligible for free and reduced price lunch (K-6)	48,868	49,000	49,000	49,000	49,000	49,000
3.							
4.							
5.							
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9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of schools at which after-school programs are provided	160	180	180	180	180
2.	Number of students served by the A+ afterschool program	10,000	12,000	14,000	16,000	20,000
3.	Number of students in the A+ afterschool program who are subsidized	3,000	3,600	4,200	4,800	6,000
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Grants Search, Development, and Application Revolving Fund
 Appropriation Account Number: S-347-E
 Fund Type (MOF): Revolving
 Legal Authority: Section 302A-1405, HRS

Statement of Objectives

To support grant-writing efforts by Department teachers and administrators and to increase funding opportunities at the school level. To provide grant support in the form of grant application reviews to ensure timeliness and provide support for compliance efforts related to federal discretionary grants.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of additional grants received	4	4	4	4	4	4
2. Amount of federal grant dollars received	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
3.						
4.						
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Program Size Indicators

FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of complexes impacted by the Capacity Building Grant Program	1	2	3	4	5	6	7
2.								
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4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of grant applications/submissions processed	10	10	10	10	10	10
2.							
3.							
4.							
5.							
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7.							
8.							
9.							
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Driver Education Fund
 Appropriation Account Number: S-350-E
 Fund Type (MOF): Interdepartmental Transfer
 Legal Authority: Section 431:10C-115 and 431:10G-107, HRS

Statement of Objectives

The goal of the program is to reduce and prevent traffic safety injuries and fatalities on Hawaii's highways. The objectives of the program are to: 1) produce knowledgeable, responsible and civic-minded teen drivers, 2) provide traffic safety prevention education to students in grades K-12 (seat belt, bicycle, pedestrian, impaired driving, distracted driving, risky behaviors such as speeding), 3) promote Project Prom/Graduation (impaired driving community prevention program) to high school graduates and their parents, 4) provide up-to-date training and resources available in the state and on the mainland to licensed driver education instructors at the public high schools, 5) provide traffic safety education prevention to faculty, staff, and advisors of student organizations, 6) support the traffic safety efforts of the Hawaii State Department of Transportation, City and County of Honolulu Department of Transportation Services, County Police Departments, keiki injury safety organizations, and Mothers Against Drunk Driving, 7) provide traffic safety education training to youth at national teen traffic safety events, and 8) provide opportunities for all driver education instructors at the public high schools to access driver education national, regional and state training conferences on the mainland. The program provides support and resources to all schools to promote traffic safety prevention education.

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of teens enrolled in the driver education student course	4,000	4,000	4,000	4,000	4,000	4,000
2.	Number of teens who pass the driver education student course	3,120	3,120	3,120	3,120	3,120	3,120
3.	Number of student campaign support educational items and materials distributed at the end of the school year	60,000	60,000	60,000	60,000	60,000	60,000
4.	Number of participating schools in traffic safety campaigns and activities	30	35	35	35	35	35
5.	Number of students/audience exposed to traffic safety messages	50,000	50,000	50,000	50,000	50,000	50,000
6.	Number of driver education instructors that enrolled in professional development courses, training, and conferences	30	30	30	30	30	30
7.							
8.							
9.							
10.							

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Teens enrolled in driver education course	4,000	4,000	4,000	4,000	4,000	4,000
2.	K-12 student population	170,000	170,000	17,000	170,000	170,000	170,000
3.	Driver education instructors	81	83	83	85	85	85
4.	Driver education vehicles	71	71	72	73	73	73
5.							
6.							
7.							
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10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Traffic safety campaigns, grades K-12	2	2	2	2	2
2.	Driver education sessions offered	127	130	130	135	135
3.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Early Learning Special Fund
 Appropriation Account Number: S-357
 Fund Type (MOF): Special
 Legal Authority: Section 302L-5, HRS

Statement of Objectives

To support the early learning system. There are no monies currently in the special fund, but program measures may be developed in the future relative to the source of monies deposited into the fund.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. TBD						
2.						
3.						
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Program Size Indicators

FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	TBD						
2.							
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8.							
9.							
10.							

Fund Activities Encompassed

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	TBD						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Workers Compensation
 Appropriation Account Number: S-360-E
 Fund Type (MOF): Interdepartmental Transfer
 Legal Authority: Appropriated Annually via Executive Budget

Statement of Objectives

To pay all legally mandated workers' compensation benefits (eligible workers' compensation costs) for federally funded employees.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Percentage of time that funds are fully expended within the fund limits	100	100	100	100	100	100
2.						
3.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Eligible population of federally funded employees	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
2.							
3.							
4.							
5.							
6.							
7.							
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9.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of workers' compensation claims filed by federally funded employees	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
2.						
3.						
4.						
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9.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Unemployment Insurance - Interdepartmental Fund
 Appropriation Account Number: S-361-E
 Fund Type (MOF): Interdepartmental Transfer
 Legal Authority: Appropriated Annually via Executive Budget

Statement of Objectives

Funds are allocated for the unemployment insurance payment of benefits to Department employees who are eligible, according to charges presented by the Department of Human Resources Development, the billing agency for DLIR.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Percentage of time that funds are fully expended within the fund limits	100	100	100	100	100	100
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3.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	All DOE employees eligible for unemployment insurance benefits, if approved for UI benefits by DLIR	35,000	35,000	35,000	35,000	35,000	35,000
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5.							
6.							
7.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Percent of time that beneficiaries' employment work hours/status were provided within the allocation for unemployment insurance benefits as approved by DLIR	80	80	80	80	80	80
2.							
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6.							
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Funds - EDN 100
 Appropriation Account Number: S-810-E
 Fund Type (MOF): Federal (P)
 Legal Authority: Elementary and Secondary Education Act and Perkins Career and Technical Education Act

Statement of Objectives

To provide necessary resources for regular education through the implementation of various federally funded programs. Program measures are dependent upon the varying requirements of the individual federal grant awards.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dependent upon the varying requirements of the individual federal grant awards						
2.						
3.						
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Program Size Indicators

FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
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Fund Activities Encompassed

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Dependent upon the varying requirements of the individual federal grant awards					
2.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Funds - EDN 150
 Appropriation Account Number: S-815-E
 Fund Type (MOF): Federal (P)
 Legal Authority: Individuals with Disabilities Education Act

Statement of Objectives

To provide special education and related services to eligible students with disabilities through the implementation of various federally funded programs. Program measures are dependent upon the varying requirements of the individual federal grant awards.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dependent upon the varying requirements of the individual federal grant awards						
2.						
3.						
4.						
5.						
6.						
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8.						
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Program Size Indicators

FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
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9.							
10.							

Fund Activities Encompassed

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Dependent upon the varying requirements of the individual federal grant awards					
2.						
3.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Funds - EDN 200
 Appropriation Account Number: S-820-E
 Fund Type (MOF): Federal (P)
 Legal Authority: National Assessment of Education Progress (NAEP)

Statement of Objectives

The National Assessment of Educational Progress (NAEP) is a congressionally-mandated program administered by the U.S. Department of Education's (ED) National Center for Education Statistics (NCES). The National Assessment of Educational Progress — known as The Nation's Report Card — is the largest continuing, nationally representative evaluation of education in the United States, serving as a national yardstick of student achievement since 1969. Through The Nation's Report Card, NAEP informs the public about what American students know and can do in various subject areas and compares achievement among states, large urban districts, and various student groups. The data collected, summarized, and reported provides critical information to education leaders regarding student performance in comparison to other states, as well as long-term trend data on student achievement indicating each state's progress over time.

NAEP provides valuable student achievement data that can assist leaders to make informed decisions about policies and initiatives within their states. NAEP data provides an opportunity to highlight noteworthy academic achievements and trends (such as the progress of Hawaii's 4th graders in mathematics and reading over the past two decades) as well as noting areas of need. NAEP data is also analyzed and shared to gain insight into the progress of various subgroups of students: by ethnic groups, participation in the National School Lunch Program, English learners, and students with disabilities.

The Every Student Succeeds Act (ESSA) requires that all states receiving Title I funds must participate in NAEP testing. The funding provided will ensure Hawaii's administration of the NAEP program will adhere to ED guidelines and expectations.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Participation rate (%) of schools	100	100	100	100	100	100
2. Participation rate (%) of students at the identified schools	90	90	90	90	90	90
3. Rate of completion (%) of NSC work plan deliverables	100	100	100	100	100	100
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of participating public and public charter elementary and middle schools	145	145	145	145	145	145	145
2. Number of participating students, grades 4 and 8	9,000	9,000	9,000	9,000	9,000	9,000	9,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of schools to which ongoing support is provided to ensure all assessment tasks are completed accurately and according to federal NAEP program guidelines and schedules	145	145	145	145	145	145
2. Number of federal NAEP program staff and their contractors who coordinate the administration of NAEP, with whom collaboration is conducted	15	15	15	15	15	15
3. Number of reports produced and presentations made to promote understanding about NAEP and trends in student achievement data, as well as to respond to inquiries from various stakeholders	5	5	5	5	5	5
4. Number of NAEP State Coordinator virtual learning sessions participated in	40	40	40	40	40	40
5. Number of NCES-sponsored workshops participated in	5	5	5	5	5	5
6. Number of status and financial reports submitted to ED regarding annual work plan	2	2	2	2	2	2
7. Number of quality assurance reviews of NAEP activities coordinated/conducted	35	35	35	35	35	35
8. Number of colleagues in HIDOE state offices (e.g., OSIP and OCID) with whom collaboration was conducted and support was provided	10	10	10	10	10	10
9.						
10.						

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Federal Funds - EDN 300
 Appropriation Account Number: S-830-E
 Fund Type (MOF): Federal (P)
 Legal Authority: P.L. 100-297 National Cooperative Education Statistics

Statement of Objectives

To provide necessary resources for various federally funded programs for State administration. Program measures are dependent upon the varying requirements of the individual federal grant awards.

<u>Fund Measures of Effectiveness</u>		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
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8.							
9.							
10.							

Program Size Indicators

FY	FY	FY	FY	FY	FY	FY
2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	Dependent upon the varying requirements of the individual						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

FY	FY	FY	FY	FY	FY
2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	Dependent upon the varying requirements of the individual federal grant awards					
2.						
3.						
4.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: OHA Ceded Land Proceeds
 Appropriation Account Number: T-901-E
 Fund Type (MOF): Trust
 Legal Authority: Executive Order No. 03-03

Statement of Objectives

To satisfy the requirements of Executive Order No. 03-03. Program measures are the purview of the Office of Hawaiian Affairs; HIDEOE's responsibility is to transfer receipts from the use of ceded lands to OHA.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
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<u>Program Size Indicators</u>	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

FY	FY	FY	FY	FY	FY
2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	N/A					
2.						
3.						
4.						
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8.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Donations - Operating
 Appropriation Account Number: T-902-E
 Fund Type (MOF): Trust
 Legal Authority: Section 302A-1122, HRS

Statement of Objectives

To provide resources and services pursuant to the requirements specified by the donors. Program measures are dependent upon the varying requirements set by the individual donors.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dependent upon the varying requirements set by the individual donors						
2.						
3.						
4.						
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8.						
9.						
10.						

Program Size Indicators

FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Dependent upon the varying requirements set by the individual donors						
2.							
3.							
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5.							
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7.							
8.							
9.							
10.							

Fund Activities Encompassed

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Dependent upon the varying requirements set by the individual donors					
2.						
3.						
4.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Donations - Facilities
 Appropriation Account Number: T-903-E
 Fund Type (MOF): Trust
 Legal Authority: Section 302A-1122, HRS

Statement of Objectives

To provide an alternative source of financing to help fund the construction of new or the expansion of existing school facilities.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Percentage of eligible projects initiated utilizing funds from this non-general fund	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
2. Percentage of eligible projects completed utilizing funds from this non-general	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
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7.							
8.							
9.							
10.							

Fund Activities Encompassed

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of eligible projects initiated utilizing funds from this non-general fund	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
2.	Number of eligible projects completed utilizing funds from this non-general fund	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
3.						
4.						
5.						
6.						
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8.						
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10.						

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Foundations & Other Grants - Operating
 Appropriation Account Number: T-913-E
 Fund Type (MOF): Trust
 Legal Authority: Section 302A-1122, HRS

Statement of Objectives

To provide resources and services pursuant to the requirements specified by the donors. Program measures are dependent upon the varying requirements set by the individual donors.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dependent upon the varying requirements set by the individual donors						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
---------------	---------------	---------------	---------------	---------------	---------------	---------------

1.	Dependent upon the varying requirements set by the individual donors						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
---------------	---------------	---------------	---------------	---------------	---------------

1.	Dependent upon the varying requirements set by the individual donors					
2.						
3.						
4.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Foundations & Other Grants - Facilities
 Appropriation Account Number: T-914-E
 Fund Type (MOF): Trust
 Legal Authority: Section 302A-1122, HRS

Statement of Objectives

To provide resources and services pursuant to the requirements specified by the donors. Program measures are dependent upon the varying requirements set by the individual donors.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dependent upon the varying requirements set by the individual donors						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<u>Program Size Indicators</u>	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dependent upon the varying requirements set by the individual							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

FY	FY	FY	FY	FY	FY
2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	Dependent upon the varying requirements set by the individual donors					
2.						
3.						
4.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Athletic Trust Fund
 Appropriation Account Number: T-915-E
 Fund Type (MOF): Trust
 Legal Authority: Section 302A-1122, HRS

Statement of Objectives

The fund was established to account for funds collected from athletic related-events. Athletic events provide students with an enhanced educational experience through participating in competitive high school sports and to build school pride through support from the student body and the community. The high school athlete develops and maintains physical and mental health, and the necessary motor and emotional skills relevant to each sport. Athletic programs help to develop fundamental techniques, skills, and attitudes that contribute to the mental, emotional, social, and physical well-being of the individual.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A (dependent upon the individual needs of the schools)						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Students participating in athletics, grades 9-12	23,000	24,000	24,000	24,000	24,000	24,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Schools with interscholastic athletic programs supported by the fund	47	47	47	47	47
2.						
3.						
4.						
5.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: OLELO - Educational Program Public TV
 Appropriation Account Number: T-916-E
 Fund Type (MOF): Trust
 Legal Authority: Section 302A-1122, HRS

Statement of Objectives

To provide access to educational programming for students and educators by leveraging cable access fees.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Hours of locally produced programming aired on Channel 356	4,000	4,000	4,000	4,000	4,000	4,000
2. Hours of purchased programming aired on Channel 356	4,000	4,000	4,000	4,000	4,000	4,000
3.						
4.						
5.						
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<u>Program Size Indicators</u>	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Student enrollment in Hawaii public schools	168,600	168,600	168,600	168,600	168,600	168,600	168,600
2. Cable TV subscribers in Hawaii	900,000	900,000	900,000	900,000	900,000	900,000	900,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of genres of programming produced (e.g., distance learning, credit and non-credit courses, arts and humanities, lifelong learning, lower and higher education programming access)	5	5	5	5	5	5
2.						
3.						
4.						
5.						
6.						
7.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Office of Hawaiian Affairs
 Appropriation Account Number: T-936-E
 Fund Type (MOF): Trust
 Legal Authority: Section 302A-1122, HRS

Statement of Objectives

To meet the agreed-upon expectations of the 2001 Memorandum of Agreement between the Office of Hawaiian Affairs and the Department of Education to support Kaiapuni

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Increase in the number of instructional resources (%)	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	
2. Increase in the number of professional development opportunities provided to faculty and staff that are aligned to the Kaiapuni program goals and objectives (%)	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Number of students in the Kaiapuni program	200	200	200	200	200	
2.	Number of teachers in the Kaiapuni program	20	20	20	20	20	
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Extracurricular opportunities provided for students enrolled in the Kaiapuni program		1	1	1	1	
2.	New professional development opportunities provided to Kaiapuni faculty		1	1	1	1	
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Alu Like Projects
 Appropriation Account Number: T-938-E
 Fund Type (MOF): Trust
 Legal Authority: Section 302A-1122, HRS

Statement of Objectives

To provide for the implementation of the Alu Like, Inc., Native Hawaiian Career and Technical Education Program for participating schools. Program measures are dependent upon the specifications of awards for each school.

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

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

FY	FY	FY	FY	FY	FY	FY
2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

FY	FY	FY	FY	FY	FY
2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	N/A						
2.							
3.							
4.							
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Settlements - Operating
 Appropriation Account Number: T-968-E
 Fund Type (MOF): Trust
 Legal Authority: Section 302A-1122, HRS (administratively established)

Statement of Objectives

To receive monetary awards pursuant to court-approved settlement agreements, generally for the benefit of public schools and their students. Revenues and expenditures are dependent on settlement agreements; therefore, any program measures would be dependent upon the specifications of the settlement agreements.

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed

FY	FY	FY	FY	FY	FY
2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

1.	N/A					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
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**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Settlements - Facilities
 Appropriation Account Number: T-969-E
 Fund Type (MOF): Trust
 Legal Authority: Administratively established

Statement of Objectives

This account is used as a depository for monetary awards received by the Department's Office of Facilities and Operations pursuant to insurance claims and court-approved settlement agreements, generally for the benefit of public schools and their students. The main objective of the fund is to support the construction of the Department's CIP projects as per the insurance claims and settlement agreements.

Revenues and expenditures are dependent on settlement agreements; therefore, any program measures would be dependent upon the specifications of the settlement agreements.

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
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9.						
10.						

**Non-General Fund Program Measures Report
for Submittal to the 2024 Legislature
Department of Education**

Name of Fund: Agency Fund
 Appropriation Account Number: T-999-E
 Fund Type (MOF): Trust
 Legal Authority: Section 302A-1130, HRS (administratively established)

Statement of Objectives

To collect fees from registration, fundraisers, club dues, etc., for the purpose of funding student activities authorized by the school principal. Program measures are dependent upon the activities conducted by the individual schools.

<u>Fund Measures of Effectiveness</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dependent upon the activities conducted by the individual schools						
2.						
3.						
4.						
5.						
6.						
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8.						
9.						
10.						

Program Size Indicators

FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.	Dependent upon the activities conducted by the individual						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
---------------	---------------	---------------	---------------	---------------	---------------

1.	Dependent upon the activities conducted by the individual schools					
2.						
3.						
4.						
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**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Federal Funds - EDN 100
 Legal Authority: Elementary and Secondary Education Act
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-210-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	73,070,617	73,070,617	73,070,617	73,070,617	73,070,617	73,070,617
B. Other Current Expenses	67,100,000	67,100,000	67,100,000	67,100,000	67,100,000	67,100,000
C. Equipment	0	0	0	0	0	
M. Motor Vehicles	0	0	0	0	0	
L. Leases	0	0	0	0	0	
TOTAL	140,170,617	140,170,617	140,170,617	140,170,617	140,170,617	140,170,617

**Non-General Fund Cost Element Report
for Submittal to the 2024 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)
 Appropriation Account Number: S-215-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	20,551,773	20,551,773	20,551,773	20,551,773	20,551,773	20,551,773
B. Other Current Expenses	31,612,928	31,612,928	31,612,928	31,612,928	31,612,928	31,612,928
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	52,164,701	52,164,701	52,164,701	52,164,701	52,164,701	52,164,701

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Federal Funds - EDN 200
 Legal Authority: Education for Homeless Children & Youth Grant
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-220-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	420,000	420,000	420,000	420,000	420,000	420,000
B. Other Current Expenses	480,000	480,000	480,000	480,000	480,000	480,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	900,000	900,000	900,000	900,000	900,000	900,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Federal Funds - EDN 300
 Legal Authority: P.L. 100-297 National Cooperative Education Statistics
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-230-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	112,140	112,140	112,140	112,140	112,140	112,140
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	112,140	112,140	112,140	112,140	112,140	112,140

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Federal Funds - EDN 400
 Legal Authority: USDA Child Nutrition Program
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-240-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	48,535,025	48,535,025	48,535,025	48,535,025	48,535,025	48,535,025
B. Other Current Expenses	12,240,950	12,240,950	12,240,950	12,240,950	12,240,950	12,240,950
C. Equipment	3,226,000	3,226,000	3,226,000	3,226,000	3,226,000	3,226,000
M. Motor Vehicles	200000	200000	200000	200000	200000	200000
L. Leases	0	0	0	0	0	0
TOTAL	64,201,975	64,201,975	64,201,975	64,201,975	64,201,975	64,201,975

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Federal Funds - EDN 400
 Legal Authority: USDA Child Nutrition Program
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-241-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,047,459	1,047,459	1,047,459	1,047,459	1,047,459	1,047,459
B. Other Current Expenses	847,866	847,866	847,866	847,866	847,866	847,866
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,895,325	1,895,325	1,895,325	1,895,325	1,895,325	1,895,325

**Non-General Fund Cost Element Report
for Submittal to the 2024 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)
 Appropriation Account Number: S-250-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	2,100,217	2,100,217	2,100,217	2,100,217	2,100,217	2,100,217
B. Other Current Expenses	1,166,540	1,166,540	1,166,540	1,166,540	1,166,540	1,166,540
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Federal Funds - EDN 700
 Legal Authority: Head Start Act
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-270-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	78,232	78,232	78,232	78,232	78,232	78,232
B. Other Current Expenses	47,396	47,396	47,396	47,396	47,396	47,396
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	125,628	125,628	125,628	125,628	125,628	125,628

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: School Level Ag & Industrial Pursuits
 Legal Authority: Section 302A-420, HRS
 Fund Type (MOF): Special
 Appropriation Account Number: S-301-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	10,000	10,000	10,000	10,000	10,000	10,000
B. Other Current Expenses	20,000	20,000	20,000	20,000	20,000	20,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	30,000	30,000	30,000	30,000	30,000	30,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: School Level Ag & Industrial Pursuits
 Legal Authority: Section 302A-420, HRS
 Fund Type (MOF): Special
 Appropriation Account Number: S-302-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	10,000	10,000	10,000	10,000	10,000	10,000
B. Other Current Expenses	20,000	20,000	20,000	20,000	20,000	20,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	30,000	30,000	30,000	30,000	30,000	30,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: School Food Service
 Legal Authority: Section 302A-405, HRS
 Fund Type (MOF): Special
 Appropriation Account Number: S-304-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,895,591	1,895,591	1,895,591	1,895,591	1,895,591	1,895,591
B. Other Current Expenses	38,182,468	38,182,468	38,182,468	38,182,468	38,182,468	38,182,468
C. Equipment	900,000	900,000	900,000	900,000	900,000	900,000
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	40,978,059	40,978,059	40,978,059	40,978,059	40,978,059	40,978,059

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Comprehensive Student Support Services Human Resources Stipend Program
 Legal Authority: Section 302A-707, HRS
 Fund Type (MOF): Special
 Appropriation Account Number: S-305-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	250,000	250,000	250,000	250,000	250,000	250,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	250,000	250,000	250,000	250,000	250,000	250,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Commercial Enterprises Revolving Fund
 Legal Authority: Section 302A-324, HRS
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-308-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	500,000	500,000	500,000	500,000	500,000	500,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	500,000	500,000	500,000	500,000	500,000	500,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Teacher Housing
 Legal Authority: Section 302A-833, HRS
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-310-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	186,706	186,706	186,706	186,706	186,706	186,706
B. Other Current Expenses	342,570	342,570	342,570	342,570	342,570	342,570
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	529,276	529,276	529,276	529,276	529,276	529,276

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Adult Education Revolving Fund
 Legal Authority: Section 302A-435, HRS
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-322-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	500,000	500,000	500,000	500,000	500,000	500,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	500,000	500,000	500,000	500,000	500,000	500,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Summer School and Intersession Fund
 Legal Authority: Section 302A-1310, HRS
 Fund Type (MOF): Special
 Appropriation Account Number: S-323-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	2,337,318	2,337,318	2,337,318	2,337,318	2,337,318	2,337,318
B. Other Current Expenses	1,684,375	1,684,375	1,684,375	1,684,375	1,684,375	1,684,375
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	4,021,693	4,021,693	4,021,693	4,021,693	4,021,693	4,021,693

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Community Use of School Facilities
 Legal Authority: Section 302A-1148, HRS
 Fund Type (MOF): Special
 Appropriation Account Number: S-325-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	50,000	50,000	50,000	50,000	50,000	50,000
B. Other Current Expenses	2,950,000	2,950,000	2,950,000	2,950,000	2,950,000	2,950,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: School Bus Fare Revolving Fund
 Legal Authority: Section 302A-407.5, HRS
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-326-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	538,233	538,233	538,233	538,233	538,233	538,233
B. Other Current Expenses	2,518,058	2,518,058	2,518,058	2,518,058	2,518,058	2,518,058
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	3,056,291	3,056,291	3,056,291	3,056,291	3,056,291	3,056,291

**Non-General Fund Cost Element Report
for Submittal to the 2024 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
 Appropriation Account Number: S-327-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	200,000	200,000	200,000	200,000	200,000	200,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	200,000	200,000	200,000	200,000	200,000	200,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 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
 Appropriation Account Number: S-330-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Education Design and Construction Project Assessment Fund
 Legal Authority: Section 302A-1508, HRS
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-339-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	100,000	100,000	100,000	100,000	100,000	100,000
B. Other Current Expenses	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Federal Rev Maximization Prg
 Legal Authority: Section 302A-1406, HRS
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-344-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Recovery of Federal Reimbursement
 Legal Authority: Section 302A-1406, HRS
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-345-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	974,157	974,157	974,157	974,157	974,157	974,157
B. Other Current Expenses	5,750,116	5,750,116	5,750,116	5,750,116	5,750,116	5,750,116
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	6,724,273	6,724,273	6,724,273	6,724,273	6,724,273	6,724,273

**Non-General Fund Cost Element Report
for Submittal to the 2024 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
 Appropriation Account Number: S-346-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	4,124,665	4,124,665	4,124,665	4,124,665	4,124,665	4,124,665
B. Other Current Expenses	18,600,000	18,600,000	18,600,000	18,600,000	18,600,000	18,600,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	22,724,665	22,724,665	22,724,665	22,724,665	22,724,665	22,724,665

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Federal Grants Search, Development, and Application Revolving Fund
 Legal Authority: Section 302A-1405, HRS
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-347-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,541,842	1,541,842	1,541,842	1,541,842	1,541,842	1,541,842
B. Other Current Expenses	879,491	879,491	879,491	879,491	879,491	879,491
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	2,421,333	2,421,333	2,421,333	2,421,333	2,421,333	2,421,333

**Non-General Fund Cost Element Report
for Submittal to the 2024 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
 Appropriation Account Number: S-350-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	905,000	905,000	905,000	905,000	905,000	905,000
B. Other Current Expenses	3,090,605	3,090,605	3,090,605	3,090,605	3,090,605	3,090,605
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Early Learning Special Fund
 Legal Authority: Section 302L-5, HRS
 Fund Type (MOF): Special
 Appropriation Account Number: S-357

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Workers Compensation
 Legal Authority: Appropriated Annually via Executive Budget
 Fund Type (MOF): Interdepartmental Transfer
 Appropriation Account Number: S-360-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	500,000	500,000	500,000	500,000	500,000	500,000
B. Other Current Expenses	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Unemployment Insurance - Interdepartmental Fund
 Legal Authority: Appropriated Annually via Executive Budget
 Fund Type (MOF): Interdepartmental Transfer
 Appropriation Account Number: S-361-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	200,000	200,000	200,000	200,000	200,000	200,000
B. Other Current Expenses	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 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)
 Appropriation Account Number: S-810-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
B. Other Current Expenses	6,749,999	6,749,999	6,749,999	6,749,999	6,749,999	6,749,999
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	7,749,999	7,749,999	7,749,999	7,749,999	7,749,999	7,749,999

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Federal Funds - EDN 150
 Legal Authority: Individuals with Disabilities Education Act
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: S-815-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
B. Other Current Expenses	3,225,000	3,225,000	3,225,000	3,225,000	3,225,000	3,225,000
C. Equipment	25,000	25,000	25,000	25,000	25,000	25,000
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Federal Funds - EDN 200
 Legal Authority: National Assessment of Education Progress (NAEP)
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: S-820-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	208,168	208,168	208,168	208,168	208,168	208,168
B. Other Current Expenses	65,626	65,626	65,626	65,626	65,626	65,626
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	273,794	273,794	273,794	273,794	273,794	273,794

**Non-General Fund Cost Element Report
for Submittal to the 2024 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)
 Appropriation Account Number: S-830-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	30,000	30,000	30,000	30,000	30,000	30,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	30,000	30,000	30,000	30,000	30,000	30,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: OHA Ceded Land Proceeds
 Legal Authority: Executive Order No. 03-03
 Fund Type (MOF): Trust
 Appropriation Account Number: T-901-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Donations - Operating
 Legal Authority: Section 302A-1122, HRS
 Fund Type (MOF): Trust
 Appropriation Account Number: T-902-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
B. Other Current Expenses	4,060,000	4,060,000	4,060,000	4,060,000	4,060,000	4,060,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Donations - Facilities
 Legal Authority: Section 302A-1122, HRS
 Fund Type (MOF): Trust
 Appropriation Account Number: T-903-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Foundations & Other Grants - Operating
 Legal Authority: Section 302A-1122, HRS
 Fund Type (MOF): Trust
 Appropriation Account Number: T-913-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
B. Other Current Expenses	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Foundations & Other Grants - Facilities
 Legal Authority: Section 302A-1122, HRS
 Fund Type (MOF): Trust
 Appropriation Account Number: T-914-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Athletic Trust Fund
 Legal Authority: Section 302A-1122, HRS
 Fund Type (MOF): Trust
 Appropriation Account Number: T-915-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	60,000	60,000	60,000	60,000	60,000	60,000
B. Other Current Expenses	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: OLELO - Educational Program Public TV
 Legal Authority: Section 302A-1122, HRS
 Fund Type (MOF): Trust
 Appropriation Account Number: T-916-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	550,000	550,000	550,000	550,000	550,000	550,000
B. Other Current Expenses	650,000	650,000	650,000	650,000	650,000	650,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Office of Hawaiian Affairs
 Legal Authority: Section 302A-1122, HRS
 Fund Type (MOF): Trust
 Appropriation Account Number: T-936-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	175,000	175,000	175,000	175,000	175,000	175,000
B. Other Current Expenses	175,000	175,000	175,000	175,000	175,000	175,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	350,000	350,000	350,000	350,000	350,000	350,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Alu Like Projects
 Legal Authority: Section 302A-1122, HRS
 Fund Type (MOF): Trust
 Appropriation Account Number: T-938-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	230,000	230,000	230,000	230,000	230,000	230,000
B. Other Current Expenses	50,000	50,000	50,000	50,000	50,000	50,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	280,000	280,000	280,000	280,000	280,000	280,000

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Settlements - Operating
 Legal Authority: Section 302A-1122, HRS (administratively established)
 Fund Type (MOF): Trust
 Appropriation Account Number: T-968-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Settlements - Facilities
 Legal Authority: Administratively established
 Fund Type (MOF): Trust
 Appropriation Account Number: T-969-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: EDN
 Name of Fund: Agency Fund
 Legal Authority: Section 302A-1130, HRS (administratively established)
 Fund Type (MOF): Trust
 Appropriation Account Number: T-999-E

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0