

**Report on Non-General Fund Information**  
for Submittal to the 2017 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF) Federal (N)  
 Appropriation Acct. No. 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:**

Impact Aid program expenditures for substitutes and allocation to schools, Title I programs to support schools with high rates of students that 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.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

-\$10m Impact Aid ceiling based on historical and anticipated award levels, +\$339,391 for Impact Aid appropriation true up adjustment with EDN150, and -\$500,000 for ESSA (100/DB).

**Variances:**

<b>Financial Data</b>							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	270,483,480	256,404,754	265,398,105	246,960,711	138,331,226	128,170,617	128,170,617
Beginning Cash Balance	73,667,081	102,775,092	78,036,398	60,990,951	76,577,393	67,580,417	55,751,034
Revenues	169,359,619	122,511,468	96,041,521	119,301,168	138,331,226	128,170,617	128,170,617
Expenditures	132,151,609	127,792,828	113,086,968	102,104,066	147,328,202	140,000,000	140,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV00028 (From: S-210 / To: S-240)	(8,100,000)	-	-				
AJV00272 (From: S-210 / To: S-240)	-	(8,000,000)	-				
AJV00452 (From: S-210 / To: S-240)		(3,156,477)	-				
AJV00453 (From: S-210 / To: S-240)		(678,423)	-				
AJV01306 (From: S-210 / To: S-230)		(4,390,100)	-				
AJV01322 (From: S-210 / To: S-230)		(1,189,000)	-				
AJV03028 (From: S-210 / To: S-220 & S-230)		(2,043,334)	-				
AJV00128 (From: S-210 / To: S-360 & S-361)				(1,610,660)			
AJV - Various	1	(1)	-				
Rounding/misc adjustment	-	1	-				
Net Total Transfers	(8,099,999)	(19,457,334)	-	(1,610,660)			
Ending Cash Balance	102,775,092	78,036,398	60,990,951	76,577,393	67,580,417	55,751,034	43,921,651
Encumbrances	14,675,012	14,546,948	14,090,181	8,996,976			
Unencumbered Cash Balance	88,100,080	63,489,450	46,900,770	67,580,417	67,580,417	55,751,034	43,921,651
Additional Information:							
Amount Req. 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 2017 Legislature

Department: EDN  
 Prog 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: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF): Federal (N)  
 Appropriation Acct. No.: 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.

Purpose of Proposed Ceiling Adjustment (if applicable):

+\$3,461,349 for IDEA and +\$107,070 for IDEA Preschool Grant

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	64,303,868	67,644,166	73,599,911	68,745,963	48,899,355	52,467,774	52,467,774
Beginning Cash Balance	1,525,291	2,449,504	2,381,195	1,783,129	2,092,570	2,092,570	2,092,570
Revenues	40,980,725	44,581,897	43,669,534	43,509,460	45,000,000	52,467,774	52,467,774
Expenditures	40,056,513	44,650,205	44,267,600	43,200,019	45,000,000	52,467,774	52,467,774
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	1	-	-				
Rounding/misc adjustment	-	(1)	-				
Net Total Transfers	1	(1)	-				
Ending Cash Balance	2,449,504	2,381,195	1,783,129	2,092,570	2,092,570	2,092,570	2,092,570
Encumbrances	1,769,199	1,707,224	1,794,459	1,314,897			
Unencumbered Cash Balance	680,305	673,971	(11,330)	777,673	2,092,570	2,092,570	2,092,570

Additional Information:

Amount Req. 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 2017 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF) Federal (N)  
 Appropriation Acct. No. S-220-E

**Intended Purpose:**

Reimbursement for allowable expenditures for lower education.

**Source of Revenues:**

US Department of Education

**Current Program Activities/Allowable Expenses:**

To ensure that homeless children and youth have access to a free and appropriate education.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:** FY17 Homeless Assistant Act award to date is \$250,839 and additional revenue and expenditure estimate based on potential receipts given prior year experience.

**Financial Data**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	667,416	4,762,838	5,943,550	900,580	500,000	500,000	500,000
Beginning Cash Balance	543,544	526,130	408,056	397,436	390,350	390,350	390,350
Revenues	388,220	274,243	4,923,285	202,517	500,000	500,000	500,000
Expenditures	405,634	999,856	4,933,905	209,603	500,000	500,000	500,000
Transfers							
List each net transfer in/out; list each account number							
AJV03028 (From: S-210 / To: S-220 & S-230)	-	607,539	-				
AJV - Various	-	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	-	607,539	-				
Ending Cash Balance	526,130	408,056	397,436	390,350	390,350	390,350	390,350
Encumbrances	215	1,978	-	-			
Unencumbered Cash Balance	525,915	406,078	397,436	390,350	390,350	390,350	390,350

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF) Federal (N)  
 Appropriation Acct. No. 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.

Purpose of Proposed Ceiling Adjustment (if applicable):

Not applicable.

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,146,079	5,684,737	3,596,339	1,036,768	-	-	-
Beginning Cash Balance	519,637	(169,247)	3,745,968	2,176,286	1,571,115	-	-
Revenues	2,863,150	1,280,549	1,468,264	-	-	-	-
Expenditures	3,552,034	4,380,230	3,037,946	605,171	1,571,115	-	-
Transfers							
List each net transfer in/out; list each account number							
AJV01306 (From: S-210 / To: S-230)	-	4,390,100	-				
AJV01322 (From: S-210 / To: S-230)		1,189,000					
AJV03028 (From: S-210 / To: S-220 & S-230)		1,435,795					
AJV - Various	-	-	-				
Rounding/misc adjustment	-	1	-				
Net Total Transfers	-	7,014,896	-	-			
Ending Cash Balance	(169,247)	3,745,968	2,176,286	1,571,115	0	-	-
Encumbrances	3,084,306	2,419,013	792,810	288,555			
Unencumbered Cash Balance	(3,253,553)	1,326,955	1,383,476	1,282,560	0	-	-

Additional Information:

Amount Req. 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 2017 Legislature

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

Contact Name: Cindy Loy  
 Phone: 733-8407  
 Fund type (MOF): Federal (N)  
 Appropriation Acct. No. 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.

Purpose of Proposed Ceiling Adjustment (if applicable):  
 Reflect anticipated grant revenues and expenditures.

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	67,104,187	74,647,721	52,104,968	59,118,967	64,205,300	64,205,300	64,205,300
Beginning Cash Balance	34,581,377	22,170,459	13,661,957	26,370,143	21,860,567	12,833,787	4,988,685
Revenues	19,691,754	463,360	422,993	134,516	55,170,670	55,563,041	56,111,262
Expenditures	62,988,386	76,744,225	52,159,265	57,195,976	64,197,450	63,408,143	63,878,457
Transfers							
List each net transfer in/out; list each account number							
AJV00028 (From: S-210 / To: S-240)	8,100,000						
AJV01601 (From: S-241 / To: S-240)	24,793,620						
AJV 595/982/1278 (From: S-240 / To: S-241)	(2,000,000)						
AJV00272 (From: S-210 / To: S-240)		8,000,000					
AJV00452 (From: S-210 / To: S-240)		3,156,477					
AJV00453 (From: S-210 / To: S-240)		678,423					
AJV00337 (From: S-241 / To: S-240)		15,704,234					
AJV00649 (From: S-241 / To: S-240)		189,587					
AJV00708 (From: S-241 / To: S-240)		5,402,336					
AJV00878 (From: S-241 / To: S-240)		11,390,287					
AJV01145 (From: S-241 / To: S-240)		10,015,686					
AJV01535 (From: S-241 / To: S-240)		11,235,334					
AJV03025 (From: S-241 / To: S-240)		2,000,000					
AJV00068 (From: S-241 / To: S-240)			4,564,253				
AJV00096 (From: S-241 / To: S-240)			12,225,995				
AJV00143 (From: S-241 / To: S-240)			528,081				
AJV00324 (From: S-241 / To: S-240)			224,372				
AJV00571 (From: S-241 / To: S-240)			11,634,184				
AJV00784 (From: S-241 / To: S-240)			5,061,192				
AJV00838 (From: S-241 / To: S-240)			9,193,851				
AJV00944 (From: S-241 / To: S-240)			4,145,384				
AJV01073 (From: S-241 / To: S-240)			5,633,085				
AJV01195 (From: S-241 / To: S-240)			4,792,699				

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AJV01357 (From: S-241 / To: S-240)			6,432,950				
AJV00050 (From: S-241 / To: S-240)				5,852,540			
AJV00145 (From: S-241 / To: S-240)				1,071,215			
AJV00212 (From: S-241 / To: S-240)				864,267			
AJV00376 (From: S-241 / To: S-240)				6,090,387			
AJV00533 (From: S-241 / To: S-240)				4,894,481			
AJV00625 (From: S-241 / To: S-240)				11,982,508			
AJV00724 (From: S-241 / To: S-240)				3,865,869			
AJV00840 (From: S-241 / To: S-240)				5,040,019			
AJV00982 (From: S-241 / To: S-240)				6,000,294			
AJV01174 (From: S-241 / To: S-240)				4,171,935			
AJV01372 (From: S-241 / To: S-240)				6,424,940			
AJV - Various	(7,906)	-	(1)				
Rounding/misc adjustment	-	(1)	8,413				
<b>Net Total Transfers</b>	<b>30,885,714</b>	<b>67,772,363</b>	<b>64,444,458</b>	<b>56,258,454</b>			
<b>Ending Cash Balance</b>	<b>22,170,459</b>	<b>13,661,957</b>	<b>26,370,143</b>	<b>25,567,137</b>	<b>12,833,787</b>	<b>4,988,685</b>	<b>(2,778,510)</b>
<b>Encumbrances</b>	<b>6,820,795</b>	<b>3,838,887</b>	<b>1,445,860</b>	<b>2,536,200</b>			
<b>Unencumbered Cash Balance</b>	<b>15,349,664</b>	<b>9,823,070</b>	<b>24,924,283</b>	<b>23,030,937</b>	<b>12,833,787</b>	<b>4,988,685</b>	<b>(2,778,510)</b>

Additional Information:

Amount Req. 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 2017 Legislature

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

Contact Name: Sue Uyehara  
 Phone: 587-3600  
 Fund type (MOF) Federal (N)  
 Appropriation Acct. No. 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. State agencies that administer the distribution of USDA Foods to schools or adult care institutions are also provided with State Administrative Expense Funds (SAE). To administer the USDA's Child Nutrition Programs (CNP) at the State Agency (SA) 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 state wide 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.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,468,853	2,185,248	2,287,905	2,233,213	1,892,000	1,892,000	1,892,000
Beginning Cash Balance	-	826,617	3,611,642	(1,491,452)	(70,032)	-	-
Revenues	24,145,362	59,774,121	60,786,183	59,080,385	55,170,670	55,563,041	56,111,262
Expenditures	525,125	1,051,633	1,453,232	1,400,511	1,414,516	1,428,661	1,442,948
Transfers							
List each net transfer in/out; list each account number							
AJV01601 (From: S-241 / To: S-240)	(24,793,620)	-	-				
AJV0595/982/1278 (From: S-240 / To: S-241)	2,000,000	-	-				
AJV00337 (From: S-241 / To: S-240)	-	(15,704,234)	-				
AJV00649 (From: S-241 / To: S-240)	-	(189,587)	-				
AJV00708 (From: S-241 / To: S-240)	-	(5,402,336)	-				
AJV00878 (From: S-241 / To: S-240)	-	(11,390,287)	-				
AJV01145 (From: S-241 / To: S-240)	-	(10,015,686)	-				
AJV01535 (From: S-241 / To: S-240)	-	(11,235,334)	-				
AJV03025 (From: S-241 / To: S-240)	-	(2,000,000)	-				
AJV00068 (From: S-241 / To: S-240)	-	-	(4,564,253)				
AJV00096 (From: S-241 / To: S-240)	-	-	(12,225,995)				
AJV00143 (From: S-241 / To: S-240)	-	-	(528,081)				
AJV00324 (From: S-241 / To: S-240)	-	-	(224,372)				
AJV00571 (From: S-241 / To: S-240)	-	-	(11,634,184)				
AJV00784 (From: S-241 / To: S-240)	-	-	(5,061,192)				
AJV00838 (From: S-241 / To: S-240)	-	-	(9,193,851)				
AJV00944 (From: S-241 / To: S-240)	-	-	(4,145,384)				
AJV01073 (From: S-241 / To: S-240)	-	-	(5,633,085)				
AJV01195 (From: S-241 / To: S-240)	-	-	(4,792,699)				
AJV01357 (From: S-241 / To: S-240)	-	-	(6,432,950)				
AJV00050 (From: S-241 / To: S-240)				(5,852,540)			
AJV00145 (From: S-241 / To: S-240)				(1,071,215)			
AJV00212 (From: S-241 / To: S-240)				(864,267)			

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AJV00376 (From: S-241 / To: S-240)				(6,090,387)			
AJV00533 (From: S-241 / To: S-240)				(4,894,481)			
AJV00625 (From: S-241 / To: S-240)				(11,982,508)			
AJV00724 (From: S-241 / To: S-240)				(3,865,869)			
AJV00840 (From: S-241 / To: S-240)				(5,040,019)			
AJV00982 (From: S-241 / To: S-240)				(6,000,294)			
AJV01174 (From: S-241 / To: S-240)				(4,171,935)			
AJV01372 (From: S-241 / To: S-240)				(6,424,940)			
AJV - Various	-	-	1				
Rounding/misc adjustment	-	1	-				
<b>Net Total Transfers</b>	<b>(22,793,620)</b>	<b>(55,937,463)</b>	<b>(64,436,045)</b>	<b>(56,258,454)</b>	<b>(53,686,122)</b>	<b>(54,134,380)</b>	<b>(54,668,314)</b>
Ending Cash Balance	826,617	3,611,642	(1,491,452)	(70,032)	-	-	-
Encumbrances	154,834	233,924	236,716	141,770			
<b>Unencumbered Cash Balance</b>	<b>671,783</b>	<b>3,377,718</b>	<b>(1,728,168)</b>	<b>(211,802)</b>	-	-	-
<b>Additional Information:</b>							
Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN 500  
 Name of Fund: Federal Funds - EDN 500  
 Legal Authority: P.L. 105-220 Workforce Investment Act (Adult Education)

Contact Name: Deborah Miyao  
 Phone: 305-9777  
 Fund type (MOF) Federal (N)  
 Appropriation Acct. No. S-250-E

Intended Purpose:

Reimbursement for allowable expenditures for adult education.

Source of Revenues:

US Department of Education

Current Program Activities/Allowable Expenses:

Integrated English literacy and civics education services to individuals who are immigrants and other limited proficient populations.

Purpose of Proposed Ceiling Adjustment (if applicable):

\$217 increase for Adult Education State Leadership

Variances:

Financial Data						
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,800,154	6,279,816	5,489,228	3,266,540	3,266,757	3,266,757
Beginning Cash Balance	164,075	189,935	169,802	190,146	190,146	190,146
Revenues	1,803,480	1,838,712	2,053,609	2,100,000	2,100,000	2,100,000
Expenditures	1,777,619	1,858,845	2,033,265	2,100,000	2,100,000	2,100,000
Transfers						
List each net transfer in/out; list each account number						
AJV _____	-	-				
AJV - Various	-	-				
Rounding/misc adjustment	(1)	-				
Net Total Transfers	(1)	-				
Ending Cash Balance	189,935	169,802	190,146	190,146	190,146	190,146
Encumbrances	166,654	38,714	28,063			
Unencumbered Cash Balance	23,281	131,088	162,084	190,146	190,146	190,146
Additional Information:						
Amount Req. 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 2017 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF): Federal (P)  
 Appropriation Acct. No.: 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.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

+\$50,000 for Voc Tech, -\$439,000 for Education of Native Hawaiians, -\$95,000 for Student Scholarships, and +\$1.5m for DoD

**Variances:**

**Financial Data**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	19,609,972	34,023,611	18,164,946	7,534,000	8,550,000	8,550,000
Beginning Cash Balance	-	-	(516,186)	2,112,893	2,686,629	1,094,786	1,144,786
Revenues	-	4,750,509	7,034,756	5,007,142	7,534,000	8,550,000	8,550,000
Expenditures	-	5,266,695	4,405,677	4,433,406	9,125,843	8,500,000	9,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	-	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	-	-	-				
Ending Cash Balance	-	(516,186)	2,112,893	2,686,629	1,094,786	1,144,786	694,786
Encumbrances	-	398,170	515,964	1,591,843			
Unencumbered Cash Balance	-	(914,356)	1,596,929	1,094,786	1,094,786	1,144,786	694,786

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF): Federal (P)  
 Appropriation Acct. No. 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.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variations:** Although appropriation ceiling for FY17 and beyond shows as \$0, expenditures will be made against carryover ceiling.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	92,500	10,833,950	10,711,917	-	-	-
Beginning Cash Balance	-	-	-	(62,774)	(33,547)	(1,557,327)	(3,505,587)
Revenues	-	-	24,357	475,839	33,547	-	-
Expenditures	-	-	87,131	446,611	1,557,327	1,948,260	1,948,290
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	-	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	-	-	-				
Ending Cash Balance	-	-	(62,774)	(33,547)	(1,557,327)	(3,505,587)	(5,453,877)
Encumbrances	-	-	40,851	76,446			
Unencumbered Cash Balance	-	-	(103,625)	(109,993)	(1,557,327)	(3,505,587)	(5,453,877)

**Additional Information:**

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN 200  
 Name of Fund: Federal Funds - EDN 200  
 Legal Authority: National Assessment of Education Progress (NAEP)

Contact Name: Robert Hillier  
 Phone: 733-4100  
 Fund type (MOF): Federal (P)  
 Appropriation Acct. No.: 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:  
 NAEP Coordinator and associated costs including attendance at mandatory training sessions.  
 Purpose of Proposed Ceiling Adjustment (if applicable):  
 -\$22,000 "non-recurring" reduction, +\$45,794 in anticipation of increased expenditures due to fringe rate increase.  
 Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	187,000	342,058	366,718	250,000	273,794	273,794
Beginning Cash Balance	-	-	87,243	131,323	162,905	153,016	153,016
Revenues	-	119,125	247,496	236,928	240,111	273,794	273,794
Expenditures	-	31,882	203,416	205,346	250,000	273,794	273,794
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	-	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	-	-	-				
Ending Cash Balance	-	87,243	131,323	162,905	153,016	153,016	153,016
Encumbrances	-	-	1,591	2,525			
Unencumbered Cash Balance	-	87,243	129,732	160,380	153,016	153,016	153,016

Additional Information:

Amount Req. 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 2017 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF) Federal (P)  
 Appropriation Acct. No. S-830-E

Intended Purpose:

To contribute to the goal of development 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 State Education Agency to designate representatives to the Cooperative System.

Purpose of Proposed Ceiling Adjustment (if applicable):

Not applicable.

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	30,000	1,182,900	6,684,294	30,000	30,000	30,000
Beginning Cash Balance	-	-	19,747	24,809	69,012	30,000	30,000
Revenues	-	19,747	1,127,962	1,808,365	1,852,054	1,618,641	1,862,098
Expenditures	-	-	1,122,900	1,764,162	1,891,066	1,618,641	1,862,098
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	-	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	-	-	-				
Ending Cash Balance	-	19,747	24,809	69,012	30,000	30,000	30,000
Encumbrances	-	-	-	835,934			
Unencumbered Cash Balance	-	19,747	24,809	(766,922)	30,000	30,000	30,000

Additional Information:

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: Regular Instruction - High School  
 Legal Authority: Section 302A-420, HRS

Contact Name: Frances Pitzer  
 Phone: 984-8000 ext 1238  
 Fund type (MOF) Special  
 Appropriation Acct. No. S-301-E

**Intended Purpose:**

The fund was established in 1921 to hold revenues collected by the Lahainaluna Boarding School and to finance its vocational program.

**Source of Revenues:**

Revenues are from Lahainaluna's Boarding Program educational and curriculum related activities

**Current Program Activities/Allowable Expenses:**

Allowable expenses include those which support Lahainaluna's Boarding Program Educational and curriculum related activities

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:** Program has ceased to sell farm products and will be spending down the available balance to support program activities.

<b>Financial Data</b>							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	25,115	26,563	28,022	29,531	31,104	21,104	11,104
Revenues	4,088	2,508	1,554	1,664	-	-	-
Expenditures	2,640	1,049	45	92	10,000	10,000	10,000
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-	-			
AJV - Various	-	-	-	-			
Rounding/misc adjustment	-	-	-	-			
Net Total Transfers	-	-	-	-			
Ending Cash Balance	26,563	28,022	29,531	31,104	21,104	11,104	1,104
Encumbrances	519	-	-	-			
Unencumbered Cash Balance	26,044	28,022	29,531	31,104	21,104	11,104	1,104

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Deborah Miyao  
 Phone: 305-9777  
 Fund type (MOF): Special  
 Appropriation Acct. No.: S-302-E

**Intended Purpose:**

This fund was established in 1945 to collect tuition for special interest classes and fees for the General Education Development (GED) test in the Adult Education Program.

**Source of Revenues:**

Revenues are from the Adult Education student tuition for special interest classes and GED test fees.

**Current Program Activities/Allowable Expenses:**

Allowable expenses include instructor salaries and supplies for Adult Education special interest classes as well as GED tests. The program is also supported by general and Federal funds.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

**Financial Data**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,631,000	3,631,000	3,631,000	3,631,000	3,631,000	3,631,000	3,631,000
Beginning Cash Balance	691,005	776,042	762,912	730,249	730,246	610,246	490,246
Revenues	403,407	319,444	196,746	234,198	180,000	180,000	180,000
Expenditures	398,078	332,575	229,409	234,201	300,000	300,000	300,000
Transfers							
List each net transfer in/out; list each account number							
AJV _____	-	-	-				
AJV - Various	79,708	-	-				
Rounding/misc adjustment	-	1	-				
Net Total Transfers	79,708	1	-				
Ending Cash Balance	776,042	762,912	730,249	730,246	610,246	490,246	370,246
Encumbrances	52,446	23,809	2,651	4,827			
Unencumbered Cash Balance	723,596	739,103	727,598	725,419	610,246	490,246	370,246

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Cindy Loy  
 Phone: 733-8407  
 Fund type (MOF) Special  
 Appropriation Acct. No. S-304-E

**Intended Purpose:**

Created in 1960, this fund supports the expense of operating public school cafeterias.

**Source of Revenues:**

Revenues are from 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 to this fund.

**Current Program Activities/Allowable Expenses:**

Allowable expenses are those that support the school lunch program. The program is also supported by general and Federal funds

**Purpose of Proposed Ceiling Adjustment (if applicable):**

To factor into the Food Service special fund ceiling the additional cost of collective bargaining.

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	39,845,349	40,461,923	40,426,578	40,683,429	40,676,578	40,818,357	40,818,357
Beginning Cash Balance	9,296,300	1,700,412	6,988,620	2,586,392	5,459,808	5,087,113	3,205,923
Revenues	25,879,119	23,361,932	22,514,238	24,467,313	24,432,845	25,566,286	25,566,286
Expenditures	33,475,022	18,073,744	26,916,902	21,593,897	24,805,540	27,447,476	26,946,930
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	15	-	-				
Rounding/misc adjustment	-	20	436				
Net Total Transfers	15	20	436				
Ending Cash Balance	1,700,412	6,988,620	2,586,392	5,459,808	5,087,113	3,205,923	1,825,279
Encumbrances	819	4,081	1,314	158			
Unencumbered Cash Balance	1,699,593	6,984,539	2,585,078	5,459,650	5,087,113	3,205,923	1,825,279

**Additional Information:**

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN 150  
 Name of Fund: Comprehensive Student Support Services Human Resources Stipend Program  
 Legal Authority: Section 302A-0707, HRS

Contact Name: Sean Arai  
 Phone: 441-8344  
 Fund type (MOF): Special  
 Appropriation Acct. No.: S-305-E

**Intended Purpose:**

This fund was established to create a special fund into which shall be deposited moneys received as repayment from students who have breached their contractual agreements under the Felix stipend program.

**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:**

Allowable expenses are to provide tuition assistance to students for the Felix consent decree recruitment and retention program, or any successor programs, and related costs.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	204,625	100,000	100,000	100,000	100,000	100,000	100,000
Beginning Cash Balance	228,328	239,569	244,633	209,107	355,390	405,565	380,565
Revenues	111,241	73,707	74,245	158,935	113,439	75,000	75,000
Expenditures	100,000	68,643	109,771	12,652	63,264	100,000	100,000
Transfers							
List each net transfer in/out; list each account number							
AJV _____	-	-	-				
AJV - Various	-	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	-	-	-				
Ending Cash Balance	239,569	244,633	209,107	355,390	405,565	380,565	355,565
Encumbrances	63,264	63,264	-	-			
Unencumbered Cash Balance	176,305	181,369	209,107	355,390	405,565	380,565	355,565

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Christian Butt  
 Phone: 586-0875  
 Fund type (MOF): Revolving  
 Appropriation Acct. No.: S-310-E

**Intended Purpose:**

The fund was established to fund the activities of the DOE's Teacher Housing Program.

**Source of Revenues:**

Revenues are from the monthly rent 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.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Raised ceiling adjustment due to increasing repair and maintenance cost of aging facilities, as well as current labor and material costs.

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,022,325	450,000	450,000	450,000	450,000	520,000	520,000
Beginning Cash Balance	315,058	339,065	452,517	357,934	348,847	308,847	188,847
Revenues	313,384	322,771	323,292	322,488	360,000	400,000	420,000
Expenditures	289,378	209,319	417,875	331,574	400,000	520,000	520,000
Transfers							
List each net transfer in/out; list each account number							
AJV _____	-	-	-				
AJV - Various	1	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	1	-	-				
Ending Cash Balance	339,065	452,517	357,934	348,847	308,847	188,847	88,847
Encumbrances	16,501	109,128	9,136	10,136			
Unencumbered Cash Balance	322,564	343,389	348,798	338,712	308,847	188,847	88,847

**Additional Information:**

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN 200  
 Name of Fund: Hawaii Teachers Standard Board  
 Legal Authority: Section 302A-806, HRS

Contact Name: Lynn Hammonds  
 Phone: 586-2602  
 Fund type (MOF): Special  
 Appropriation Acct. No.: S-321-E

**Intended Purpose:**

This fund was created in 1998 to support the Hawaii Teachers Standard Board. The board establishes standards governing teacher licensing and credentialing within the department, conducts cyclical review of standards, and suggests revisions for their improvement, and monitors and takes action on licenses when there are instances of teacher misconduct.

**Source of Revenues:**

Revenues are primarily from teacher licensing fees.

**Current Program Activities/Allowable Expenses:**

Allowable expenses are to finance the Board's operational and personnel costs, and any reimbursement for members' travel expenses incurred while on official board business.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

**Financial Data**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,321,776	2,340,720	2,359,364	2,341,086	2,321,746	2,321,746	2,321,746
Beginning Cash Balance	3,394,869	3,034,698	2,618,881	2,070,502	1,679,299	1,366,011	1,276,532
Revenues	695,105	602,830	530,867	540,893	725,000	810,000	810,000
Expenditures	1,055,356	1,018,646	1,079,246	932,096	1,038,288	899,479	898,960
Transfers							
List each net transfer in/out; list each account number							
AJV _____	-	-	-				
AJV - Various	80	-	-				
Rounding/misc adjustment	-	(1)	-				
Net Total Transfers	80	(1)	-				
Ending Cash Balance	3,034,698	2,618,881	2,070,502	1,679,299	1,366,011	1,276,532	1,187,572
Encumbrances	81,891	120,496	72,597	70,786			
Unencumbered Cash Balance	2,952,807	2,498,385	1,997,905	1,608,513	1,366,011	1,276,532	1,187,572

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Deborah Miyao  
 Phone: 305-9777  
 Fund type (MOF) Revolving  
 Appropriation Acct. No. S-322-E

**Intended Purpose:**

This fund was established in 1970 to receive fees assessed for Adult Education courses.

**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.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

**Financial Data**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	795,041	795,000	811,423	809,607	795,000	795,000	795,000
Beginning Cash Balance	408,186	422,697	434,262	439,210	480,143	380,143	280,143
Revenues	129,053	154,677	122,912	124,435	125,000	125,000	125,000
Expenditures	120,859	143,112	117,964	83,502	225,000	225,000	225,000
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	6,317	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	6,317	-	-				
Ending Cash Balance	422,697	434,262	439,210	480,143	380,143	280,143	180,143
Encumbrances	6,969	11,207	2,290	2,509			
Unencumbered Cash Balance	415,728	423,055	436,920	477,633	380,143	280,143	180,143

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF): Special  
 Appropriation Acct. No. S-323-E

**Intended Purpose:**

The summer school fund was originally established in 1971 to finance summer school programs. Amended in 1996, the fund currently serves intersession programs for year-round school in addition to summer school programs.

**Source of Revenues:**

Revenues are from summer school and intersession program tuition.

**Current Program Activities/Allowable Expenses:**

Allowable expenses include summer school and intersession program support.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,000,903	6,040,466	6,000,776	6,000,000	6,000,000	4,000,000	4,000,000
Beginning Cash Balance	1,613,686	1,763,401	1,543,922	1,641,301	1,588,665	1,388,665	1,188,665
Revenues	2,175,991	1,746,763	2,051,617	1,832,254	1,800,000	1,800,000	1,800,000
Expenditures	2,025,517	1,967,570	1,956,608	1,887,481	2,000,000	2,000,000	2,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV01116 (From: S-325 / To: S-323)	-	-	-	2,196			
AJV01368 (From: S-325 / To: S-323)				168			
AJV01476 (From: S-325 / To: S-323)				228			
	(759)	-	-				
Rounding/misc adjustment	-	1,328	2,370				
Net Total Transfers	(759)	1,328	2,370	2,591			
Ending Cash Balance	1,763,401	1,543,922	1,641,301	1,588,665	1,388,665	1,188,665	988,665
Encumbrances	1,537,606	1,287,440	39,978	68,743			
Unencumbered Cash Balance	225,795	256,482	1,601,323	1,519,922	1,388,665	1,188,665	988,665

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Tracy Okumura  
 Phone: 784-5000  
 Fund type (MOF): Special  
 Appropriation Acct. No.: 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.

Source of Revenues:

Revenues are from the use of school facility charges.

Current Program Activities/Allowable Expenses:

Allowable expenses include payment of custodial services, replacement of custodial and janitorial supplies, and the repair, maintenance, and replacement of equipment used.

Purpose of Proposed Ceiling Adjustment (if applicable):

Not applicable.

Variances: anticipating that schools will use available revenues for allowable purposes.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,000,000	2,030,000	2,050,000	2,000,000	2,000,000	2,000,000	2,000,000
Beginning Cash Balance	3,102,493	3,773,538	3,761,474	4,144,573	4,916,405	5,216,405	5,516,405
Revenues	2,396,476	2,188,947	2,253,728	2,286,427	2,300,000	2,300,000	2,300,000
Expenditures	1,725,850	2,200,366	1,871,180	1,512,003	2,000,000	2,000,000	2,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV01116 (From: S-325 / To: S-323)	-	-	-	(2,196)			
AJV01370 (From: S-325 / To: S-323)				(168)			
AJV01476 (From: S-325 / To: S-323)				(228)			
AJV - Various	419	(800)	-				
Rounding/misc adjustment	-	155	551				
Net Total Transfers	419	(645)	551	(2,591)			
Ending Cash Balance	3,773,538	3,761,474	4,144,573	4,916,405	5,216,405	5,516,405	5,816,405
Encumbrances	604,846	344,882	411,013	273,789			
Unencumbered Cash Balance	3,168,692	3,416,592	3,733,560	4,642,617	5,216,405	5,516,405	5,816,405

Additional Information:

Amount Req. 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 2017 Legislature

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

Contact Name: James Kauhi  
 Phone: 586-0174  
 Fund type (MOF): Revolving  
 Appropriation Acct. No. 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.

Source of Revenues:

Revenues are from bus fares received from students or student's parents/guardians.

Current Program Activities/Allowable Expenses:

Allowable expenses include bus transportation for students.

Purpose of Proposed Ceiling Adjustment (if applicable):

Not applicable.

Variances:

<b>Financial Data</b>	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,973,555	3,001,490	3,017,457	6,005,011	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	3,573,048	4,874,111	3,882,515	3,533,967	2,182,743	1,682,743	1,182,743
Revenues	2,542,516	2,527,559	2,579,201	2,599,580	2,500,000	2,500,000	2,500,000
Expenditures	1,237,322	3,519,155	2,927,749	3,950,804	3,000,000	3,000,000	3,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	(4,131)	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	(4,131)	-	-				
Ending Cash Balance	4,874,111	3,882,515	3,533,967	2,182,743	1,682,743	1,182,743	682,743
Encumbrances	872,714	176,309	195,656	453,225			
Unencumbered Cash Balance	4,001,397	3,706,206	3,338,311	1,729,518	1,682,743	1,182,743	682,743

Additional Information:

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN 400  
 Name of Fund: Hawaii School-Level Minor R&M Spl Fnd  
 Legal Authority: Section 302A-1504.5, HRS

Contact Name: Gilbert Chun  
 Phone: 586-3452  
 Fund type (MOF): Special  
 Appropriation Acct. No.: S-327-E

Intended Purpose:

This fund was established in 2001 to deposit funds received for school-level minor repairs and maintenance.

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.

Purpose of Proposed Ceiling Adjustment (if applicable):

Not applicable.

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	210,000	200,000	200,000	200,000
Beginning Cash Balance	25,514	91,568	117,006	172,687	36,027	36,027	36,027
Revenues	76,676	76,204	74,400	72,333	75,000	75,000	75,000
Expenditures	10,622	50,766	18,719	208,993	75,000	75,000	75,000
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	-	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	-	-	-				
Ending Cash Balance	91,568	117,006	172,687	36,027	36,027	36,027	36,027
Encumbrances	-	5,110	5,221	-			
Unencumbered Cash Balance	91,568	111,896	167,466	36,027	36,027	36,027	36,027

Additional Information:

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog 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: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF): Special  
 Appropriation Acct. No.: S-330-E

**Intended Purpose:**

This fund was established to deposit fees collected to replace damaged or lost books and supplies.

**Source of Revenues:**

Revenues are from fees collected from students who negligently break, damage, lose, or destroy equipment, textbooks, library books, and supplies.

**Current Program Activities/Allowable Expenses:**

Allowable expenses include the replacement of textbooks, library books, and supplies that are either broken, damaged, lost, or destroyed.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Beginning Cash Balance	1,247,029	1,283,744	1,341,176	1,375,542	1,436,674	1,346,674	1,216,674
Revenues	183,710	181,143	165,716	175,244	210,000	220,000	230,000
Expenditures	147,106	123,877	131,365	114,113	300,000	350,000	400,000
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	111	-	-				
Rounding/misc adjustment	-	166	15				
Net Total Transfers	111	166	15				
Ending Cash Balance	1,283,744	1,341,176	1,375,542	1,436,674	1,346,674	1,216,674	1,046,674
Encumbrances	36,988	33,039	28,134	30,444			
Unencumbered Cash Balance	1,246,756	1,308,137	1,347,408	1,406,230	1,346,674	1,216,674	1,046,674

**Additional Information:**

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN 400  
 Name of Fund: Education Design and Construction Project Assessment Fund  
 Legal Authority: Section 302A-1508, HRS

Contact Name: Duane Kashiwai  
 Phone: 784-5040  
 Fund type (MOF): Revolving  
 Appropriation Acct. No.: 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.

**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 carrying out construction projects managed by the department.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

**Financial Data**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	1,448,154	1,343,754	1,254,645	2,427,515	3,045,459	2,445,459	1,845,459
Revenues	1,025,702	1,082,684	2,686,153	3,264,147	2,400,000	2,400,000	2,400,000
Expenditures	1,130,103	1,171,792	1,513,283	2,646,204	3,000,000	3,000,000	3,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV _____	-	-	-				
AJV - Various	1	-	-				
Rounding/misc adjustment	-	(1)	-				
Net Total Transfers	1	(1)	-				
Ending Cash Balance	1,343,754	1,254,645	2,427,515	3,045,459	2,445,459	1,845,459	1,245,459
Encumbrances	461,924	288,535	698,145	670,733			
Unencumbered Cash Balance	881,830	966,110	1,729,370	2,374,726	2,445,459	1,845,459	1,245,459

**Additional Information:**

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN 150  
 Name of Fund: Recovery of Federal Reimbursement  
 Legal Authority: Section 353C-007, HRS

Contact Name: Carole Kwock  
 Phone: 285-6512  
 Fund type (MOF): Revolving  
 Appropriation Acct. No.: S-345-E

Intended Purpose:

The fund was established to enhance the health and welfare of Hawaii's public school children by creating a revolving fund for the collection and disbursement of generated revenue to support the administration and operations of the DOE revenue maximization program.

Source of Revenues:

Revenues are from Federal reimbursements received by the department relating to the the Medicaid Program.

Current Program Activities/Allowable Expenses:

Allowable expenses are to meet the state match requirement for Federal grants and costs associated with Federal grants and costs associated with Federal grant reporting requirements.

Purpose of Proposed Ceiling Adjustment (if applicable):

Not applicable.

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,502,559	3,504,738	3,503,408	3,503,657	3,500,000	3,500,000	3,500,000
Beginning Cash Balance	1,424,014	1,267,117	877,581	1,169,331	886,674	386,674	286,674
Revenues	1,176,898	997,999	1,175,002	940,971	1,500,000	2,000,000	2,200,000
Expenditures	1,333,795	1,387,535	883,252	1,223,628	2,000,000	2,100,000	2,200,000
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	-	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	-	-	-				
Ending Cash Balance	1,267,117	877,581	1,169,331	886,674	386,674	286,674	286,674
Encumbrances	800,000	539,613	616,620	-			
Unencumbered Cash Balance	467,117	337,968	552,711	886,674	386,674	286,674	286,674

Additional Information:

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN 500  
 Name of Fund: After-School Plus Program Revolving Fund  
 Legal Authority: Section 302A-1149.5, HRS

Contact Name: Marlene Zeug  
 Phone: 348-3944  
 Fund type (MOF) Interdepartmental  
 Appropriation Acct. No. S-346-E

**Intended Purpose:**

The fund was established in 2004 to deposit fees collected to support the after-school program.

**Source of Revenues:**

Revenues are from fees for after-school program participants at DOE provider sites and from DHS reimbursements. Revenues do not include fees collected by Private Providers. Private Providers retain fees collected.

**Current Program Activities/Allowable Expenses:**

Allowable expenses include operating the after-school program including personnel and operating costs with Federal grant reporting requirements.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,200,000	10,204,186	10,200,000	11,200,000	11,200,000	11,200,000	11,200,000
Beginning Cash Balance	874,623	2,702,893	6,163,334	6,448,985	5,976,920	4,470,280	2,543,640
Revenues	10,681,595	10,265,706	6,748,372	6,798,808	7,143,360	7,143,360	7,143,360
Expenditures	8,853,326	6,805,265	7,412,848	7,270,873	8,650,000	9,070,000	9,070,000
Transfers							
List each net transfer in/out; list each account number							
AJV00222 (From: S-355 / To: S-346)	-	-	950,127				
AJV - Various	1	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	1	-	950,127				
Ending Cash Balance	2,702,893	6,163,334	6,448,985	5,976,920	4,470,280	2,543,640	617,000
Encumbrances	208,227	687,214	351,541	226,321			
Unencumbered Cash Balance	2,494,666	5,476,120	6,097,444	5,750,599	4,470,280	2,543,640	617,000

**Additional Information:**

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: Federal Grants Search, Development, and Application Revolving Fund  
 Legal Authority: Section 302A-1405, HRS

Contact Name: Kendra Oishi  
 Phone: 343-3529  
 Fund type (MOF): Revolving  
 Appropriation Acct. No. S-347-E

**Intended Purpose:**

This fund was established in FY2000-01 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.

**Source of Revenues:**

Revenues are from indirect costs assessed on discretionary competitive Federal grants awarded to the department.

**Current Program Activities/Allowable Expenses:**

Allowable expenses are not limited to search and development applications but can be used for administrative purposes, such as developing program applications to secure additional revenue for the department.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variations:** Revenues for this fund have diminished as the source of revenue is the difference between the indirect cost rate for discretionary and non-discretionary grants, for discretionary grants. As the difference went from 9.6% (12.5%-2.9%) for FY15 to .1% (3.6%-3.5%) for FY16 and beyond, the projected revenues for this fund are minimal.

<b>Financial Data</b>	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,381,299	2,399,571	2,417,023	2,383,143	2,379,491	2,379,491	2,379,491
Beginning Cash Balance	2,247,208	2,845,255	3,278,134	3,092,296	1,571,916	376,916	201,916
Revenues	1,241,843	1,015,747	1,183,270	14,425	5,000	5,000	5,000
Expenditures	643,796	582,868	1,369,108	1,543,997	1,200,000	180,000	180,000
Transfers							
List each net transfer in/out; list each account number							
AJV01531 (Federal indirect cost assessments)	131,059	-	-				
AJV00158 (Federal indirect cost assessments)	118,325						
AJV01039 (Federal indirect cost assessments)	862,712						
AJV01135 (Federal indirect cost assessments)	116,665						
AJV00772 (Federal indirect cost assessments)		1,051,280					
AJV00637 (Federal indirect cost assessments)			1,088,627				
AJV00164 (Federal indirect cost assessments)				8,964			
AJV00698 (Federal indirect cost assessments)				111			
AJV00799 (Federal indirect cost assessments)				116			
AJV - Various	13,082	(35,534)	94,643				
Rounding/misc adjustment	-	1	-				
Net Total Transfers	1,241,843	1,015,747	1,183,270	9,191			
Ending Cash Balance	2,845,255	3,278,134	3,092,296	1,571,916	376,916	201,916	26,916
Encumbrances	-	85,290	156,723	119,975			
Unencumbered Cash Balance	2,845,255	3,192,844	2,935,573	1,451,941	376,916	201,916	26,916

**Report on Non-General Fund Information**  
for Submittal to the 2017 Legislature

Additional Information:

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: Education Research and Development Revolving Fund  
 Legal Authority: Section 302A-305, HRS

Contact Name: Budget Branch  
 Phone: 784-6022  
 Fund type (MOF): Revolving  
 Appropriation Acct. No.: S-348-E

**Intended Purpose:**

This fund was established in 2001 to deposit revenues from the commercial exploitation of products and services developed by the department.

**Source of Revenues:**

Revenues are from the sale of products and services developed by the department. For example, the fund has received royalties from the marketing and sublicensing of the department's Integrated Special Education System.

**Current Program Activities/Allowable Expenses:**

Allowable expenses include support for research and development activities within the department that will result in innovative curriculum, instructional materials, and information systems that can be marketed and sold to consumers outside the system.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Note: ceiling was eliminated in the during the 2016 Session in HB1700 CD1.

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000,000	1,009,947	1,009,947	1,009,947	-	-	-
Beginning Cash Balance	120,883	120,883	120,883	120,883	91,363	-	-
Revenues	-	-	-	652	-	-	-
Expenditures	-	-	-	30,172	91,011	-	-
Transfers							
List each net transfer in/out; list each account number							
AJV _____	-	-	-				
AJV - Various	-	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	-	-	-		(352)		
Ending Cash Balance	120,883	120,883	120,883	91,363	0	-	-
Encumbrances	-	-	-	91,011			
Unencumbered Cash Balance	120,883	120,883	120,883	352	0	-	-

**Additional Information:**

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog 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  
 Phone: 305-9773  
 Fund type (MOF): Interdepartmental Transfer  
 Appropriation Acct. No.: S-350-E

**Intended Purpose:**

This fund was never created by statute, but 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.

**Source of Revenues:**

Revenues are primarily received from the Department of Commerce and Consumer Affairs in accordance with Section 431:10C-115 and 431:10G-107, HRS.

**Current Program Activities/Allowable Expenses:**

Allowable expenses support the drivers education program.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,995,821	3,999,991	4,003,468	4,004,133	3,995,605	3,995,605	3,995,605
Beginning Cash Balance	2,660,774	3,003,283	3,322,882	3,550,770	3,664,861	3,369,861	3,074,861
Revenues	1,900,199	1,904,400	1,904,216	2,054,910	1,905,000	1,905,000	1,905,000
Expenditures	1,557,688	1,584,800	1,676,328	1,940,819	2,200,000	2,200,000	2,200,000
Transfers							
List each net transfer in/out; list each account number							
AJV _____	-	-	-				
AJV - Various	(2)	-	-				
Rounding/misc adjustment	-	(1)	-				
Net Total Transfers	(2)	(1)	-				
Ending Cash Balance	3,003,283	3,322,882	3,550,770	3,664,861	3,369,861	3,074,861	2,779,861
Encumbrances	283,991	234,705	325,988	183,962			
Unencumbered Cash Balance	2,719,292	3,088,177	3,224,782	3,480,898	3,369,861	3,074,861	2,779,861

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Sandra Goya  
 Phone: 305-9704  
 Fund type (MOF) Interdepartmental Transfer  
 Appropriation Acct. No. S-353-E

Intended Purpose:

This fund was established to deposit funds received from the Works of Art Special Fund to implement an integrated visual arts in education program.

Source of Revenues:

Revenues are from the Works of Art Special Fund.

Current Program Activities/Allowable Expenses:

Allowable expenses include establishing and implementing an integrated visual arts in education program as joint collaboration between the DOE, Artist-in-the-School Program, and State Foundation on Culture and the Arts.

Purpose of Proposed Ceiling Adjustment (if applicable):

Not applicable.

Variances:

Financial Data						
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	252,604	254,368	266,380	270,031	270,031	270,031
Beginning Cash Balance	(14,480)	4,735	58,231	18,688	18,688	18,688
Revenues	144,767	202,012	147,826	150,000	150,000	150,000
Expenditures	125,551	148,516	187,369	150,000	150,000	150,000
Transfers						
List each net transfer in/out; list each account number						
AJV_____	-	-				
AJV - Various	-	-				
Rounding/misc adjustment	(1)	-				
Net Total Transfers	(1)	-				
Ending Cash Balance	4,735	58,231	18,688	18,688	18,688	18,688
Encumbrances	-	9,588	19			
Unencumbered Cash Balance	4,735	48,643	18,668	18,688	18,688	18,688

Additional Information:

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN100  
 Name of Fund: Workers' Compensation  
 Legal Authority: Act 119, SLH 2015

Contact Name: Jeanetta Ma  
 Phone: 441-8466  
 Fund type (MOF) Interdepartmental Transfer  
 Appropriation Acct. No. S-360-E

Intended Purpose:

Ensure that the Department of Education (DOE) Workers' Compensation (WC) Unit is able to administer the State's self-insured WC Program and pay for all WC benefits and costs associated with the processing of these benefits as required by the Hawaii WC Law, Hawaii Revised Statutes (HRS) Chapter 386, Section 302A-430 and 302A-440, related Hawaii Administrative Rules (HAR), DOE policies and procedures and collective bargaining agreements for all eligible work related injured DOE employees, students, and volunteers who are assigned work which is of benefit to the DOE.

Source of Revenues:

Assessments made against non-general fund employees as imposed fringe benefit costs by the State Department of Accounting and General Services for WC, and transferred to the DOE as the DOE administers its own WC program.

Current Program Activities/Allowable Expenses:

The funds pay for WC benefits which include medical payments, wage loss and other related WC costs.

Purpose of Proposed Ceiling Adjustment (if applicable):

Not applicable.

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				1,000,000	1,000,000	1,700,000	1,700,000
Beginning Cash Balance				-	476,025	476,025	476,025
Revenues				1,156,525	1,000,000	1,000,000	1,000,000
Expenditures				1,353,593	1,000,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV00128 (From: S-210 / To: S-360)	-	-	-	673,093			
AJV - Various Rounding/misc adjustment	-	-	-				
Net Total Transfers				673,093			
Ending Cash Balance				476,025	476,025	476,025	476,025
Encumbrances				-			
Unencumbered Cash Balance				476,025	476,025	476,025	476,025
Additional Information:							
Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN100  
 Name of Fund: Unemployment Insurance  
 Legal Authority: Act 119, SLH 2015

Contact Name: Glenn Kunitake  
 Phone: 441-8345  
 Fund type (MOF) Interdepartmental Transfer  
 Appropriation Acct. No. S-361-E

**Intended Purpose:**

To administer the Unemployment Insurance Benefit Program and pay unemployment benefit to eligible employees as determined by Department of Labor and Industrial Relations (DLIR).

**Source of Revenues:**

Assessments made against non-general fund employees as imposed fringe benefit costs by the State Department of Accounting and General Services for Unemployment, and transferred to the Department of Education (DOE) as the DOE administers its Unemployment Insurance program.

**Current Program Activities/Allowable Expenses:**

Program funding 2.00 FTE to administer program activities. Also, cost of unemployment benefit being paid out as unemployment insurance claims determined by DLIR.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

<b>Financial Data</b>						
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			2,500,000	2,500,000	1,800,000	1,800,000
Beginning Cash Balance			-	1,046,604	846,604	646,604
Revenues			195,395	1,100,000	1,100,000	1,100,000
Expenditures			86,358	1,300,000	1,300,000	1,300,000
Transfers						
List each net transfer in/out; list each account number						
AJV00128 (From: S-210 / To: S-361)	-	-	937,567			
AJV - Various						
Rounding/misc adjustment						
Net Total Transfers			937,567			
Ending Cash Balance			1,046,604	846,604	646,604	446,604
Encumbrances			-			
Unencumbered Cash Balance			1,046,604	846,604	646,604	446,604

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: T-902-E

**Intended Purpose:**

This fund was established in 1961 to account for donations made to schools for specific purposes.

**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.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

**Financial Data**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	8,060,000	7,260,000	1,650,000	5,060,000	5,060,000	5,060,000	5,060,000
Beginning Cash Balance	7,325,223	7,782,622	9,009,040	9,495,706	11,478,157	9,478,157	6,478,157
Revenues	1,371,389	1,961,661	2,507,797	3,055,879	2,000,000	2,000,000	2,000,000
Expenditures	913,990	735,243	2,021,131	1,044,858	4,000,000	5,000,000	5,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV00089 (From: T-902 / To: T-913)	-	-	-	(28,576)			
AJV01230 (From: T-913 / To: T-902)				6			
AJV - Various	-	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	-	-	-	(28,570)			
Ending Cash Balance	7,782,622	9,009,040	9,495,706	11,478,157	9,478,157	6,478,157	3,478,157
Encumbrances	136,306	1,702,302	547,756	387,051			
Unencumbered Cash Balance	7,646,316	7,306,738	8,947,950	11,091,106	9,478,157	6,478,157	3,478,157

**Additional Information:**

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: Foundation and Other Grants  
 Legal Authority: Section 302A-1122, HRS

Contact Name: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF): Trust  
 Appropriation Acct. No. 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.

**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.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

To accommodate potential level of school spending, based on experience in FY15 and FY16.

**Variations:** Revenue and expenditure increase from FY16 to FY17 based on average over last 4 years for each.

**Financial Data**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	15,929,763	8,678,000	18,900,000	5,000,000	5,000,000	6,500,000	6,500,000
Beginning Cash Balance	10,413,599	10,835,108	11,272,710	12,919,394	8,645,779	7,645,779	7,145,779
Revenues	3,644,985	4,157,556	12,734,897	4,719,878	4,000,000	6,000,000	6,000,000
Expenditures	3,279,336	3,725,196	11,142,702	9,007,869	5,000,000	6,500,000	6,500,000
Transfers							
List each net transfer in/out; list each account number							
AJV00089 (From: T-902 / To: T-913)	-	-	-	28,576			
AJV01230 (From: T-913 / To: T-902)				(6)			
AJV00496 (From: T-913 / To: S-275)				(14,193)			
AJV - Various	55,860	5,266	-				
Rounding/misc adjustment	-	(24)	54,489				
Net Total Transfers	55,860	5,242	54,489	14,377			
Ending Cash Balance	10,835,108	11,272,710	12,919,394	8,645,779	7,645,779	7,145,779	6,645,779
Encumbrances	1,334,046	1,393,636	6,951,064	2,118,712			
Unencumbered Cash Balance	9,501,062	9,879,074	5,968,330	6,527,068	7,645,779	7,145,779	6,645,779

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Raymond Fujino  
 Phone: 421-4394  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: T-915-E

**Intended Purpose:**

This fund was established in 1961 to account for funds collected from athletic event-related activities.

**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.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Based on anticipated potential level of expenditures by schools from their trust fund accounts.

**Variances:** Expenditure for FY18 and FY19 reflect potential for schools to spend up to the ceiling amount based on available revenue.

**Financial Data**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,700,000	2,332,048	1,520,338	1,530,438	1,500,000	1,540,000	1,540,000
Beginning Cash Balance	1,084,228	1,293,573	1,204,725	1,123,582	1,190,794	1,210,794	770,794
Revenues	1,059,367	1,056,515	871,097	1,004,408	1,000,000	1,100,000	1,200,000
Expenditures	850,667	1,145,362	952,240	937,195	980,000	1,540,000	1,540,000
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	645	-	-				
Rounding/misc adjustment	-	(1)	-				
Net Total Transfers	645	(1)	-				
Ending Cash Balance	1,293,573	1,204,725	1,123,582	1,190,794	1,210,794	770,794	430,794
Encumbrances	205,863	115,471	172,092	128,402			
Unencumbered Cash Balance	1,087,710	1,089,254	951,490	1,062,392	1,210,794	770,794	430,794

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Donalyn Dela Cruz  
 Phone: 586-3232  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: 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.

**Source of Revenues:**

Revenues are from funds received under contract with Olelo

**Current Program Activities/Allowable Expenses:**

Allowable expenses are for educational programs for the community. Expenses are for (1) live and interactive instruction, (2) supplementary classroom instructions, (3) instructional programs for home viewers, (4) student exhibits and school productions, and (5) information dissemination and networking.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Based on anticipated potential level of expenditure from this fund.

Variances: see above

**Financial Data**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,300,000	1,300,000
Beginning Cash Balance	821,930	847,773	871,385	979,759	1,126,316	1,226,316	776,316
Revenues	612,580	616,181	735,332	745,130	800,000	850,000	900,000
Expenditures	586,738	592,568	626,958	598,573	700,000	1,300,000	1,300,000
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	1	-	-				
Rounding/misc adjustment	-	(1)	-				
Net Total Transfers	1	(1)	-				
Ending Cash Balance	847,773	871,385	979,759	1,126,316	1,226,316	776,316	376,316
Encumbrances	58,453	45,702	15,378	27,025			
Unencumbered Cash Balance	789,320	825,683	964,381	1,099,291	1,226,316	776,316	376,316

**Additional Information:**

Amount Req. 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 2017 Legislature

Department: Education  
 Prog ID(s): EDN500  
 Name of Fund: Adult Education Enrollment/Testing Fund  
 Legal Authority: Act 164, SLH 2011 (Executive Biennium Budget)

Contact Name: Deborah Miyao  
 Phone: 305-9777  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: T-921-E

**Intended Purpose:**

This fund was established in 2011, at a time when State general fund support for the Adult and Community School program funding was reduced from \$5 million to \$2.5 million a year. In anticipation of operating with significantly reduced State support the program requested a Trust Fund be established to deposit fees.

**Source of Revenues:**

Fees

Current Program Activities/Allowable Expenses:

None

Purpose of Proposed Ceiling Adjustment (if applicable):

Reduction in ceiling as the schools have not used this trust fund since its inception.

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	4,000,000	4,000,000	4,000,000	4,000,000	2,260,000	2,260,000
Beginning Cash Balance	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out; list each account number							
AJV_____	-	-	-				
AJV - Various	-	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	-	-	-				
Ending Cash Balance	-	-	-	-	-	-	-
Encumbrances	-	-	-	-			
Unencumbered Cash Balance	-	-	-	-	-	-	-

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: 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.

**Source of Revenues:**

Revenues are from OHA.

**Current Program Activities/Allowable Expenses:**

Allowable expenses are those spent for students of Hawaiian ancestry. The funds support tutorial and other educational programs at various schools focused on improving and uplifting educational conditions for students of Hawaiian ancestry.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

**Financial Data**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	800,000	600,000	600,000	600,000	600,000	600,000	600,000
Beginning Cash Balance	570,563	511,669	471,939	439,177	402,921	358,921	314,921
Revenues	-	-	-	-	-	-	-
Expenditures	58,894	39,730	32,762	36,256	44,000	44,000	44,000
Transfers							
List each net transfer in/out; list each account number							
AJV _____	-	-	-				
AJV - Various	-	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	-	-	-				
Ending Cash Balance	511,669	471,939	439,177	402,921	358,921	314,921	270,921
Encumbrances	6,542	-	-	199			
Unencumbered Cash Balance	505,127	471,939	439,177	402,722	358,921	314,921	270,921

**Additional Information:**

Amount Req. 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 2017 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: 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.

**Current Program Activities/Allowable Expenses:**

Allowable expenses are 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.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

To allow the expenditure of trust funds for allowable purposes under the MOA.

Variances: FY18 and FY19 revenue and expenditures based on average for FY15 and FY16 for each.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	230,000	230,000	340,000	300,000	280,000	380,000	380,000
Beginning Cash Balance	76,362	70,036	62,709	49,428	55,849	45,849	45,849
Revenues	223,001	198,152	302,254	288,537	240,000	300,000	300,000
Expenditures	228,817	205,479	315,535	282,116	250,000	300,000	300,000
Transfers							
List each net transfer in/out; list each account number							
AJV _____	-	-	-				
AJV - Various	(510)	-	-				
Rounding/misc adjustment	-	-	-				
Net Total Transfers	(510)	-	-				
Ending Cash Balance	70,036	62,709	49,428	55,849	45,849	45,849	45,849
Encumbrances	-	7,089	4,449	3,586			
Unencumbered Cash Balance	70,036	55,620	44,979	52,263	45,849	45,849	45,849

**Additional Information:**

Amount Req. 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 2017 Legislature

Department: EDN  
 Prog ID(s): EDN100  
 Name of Fund: Settlements  
 Legal Authority: 302A-1122

Contact Name: Gilbert Chun  
 Phone: 586-3452  
 Fund type (MOF) Trust  
 Appropriation Acct. No. T-968-E

**Intended Purpose:**

The fund is for monetary settlements awarded to the Department made pursuant to court approved settlement agreements. Funds are to be expended for the purposes defined in agreement.

**Source of Revenues:**

Court approved settlement agreements.

**Current Program Activities/Allowable Expenses:**

Funds to be expended pursuant to terms and conditions of the settlement. Unless the terms of a settlement agreement awarding funds to the Department indicate otherwise, funds received through this fund would be used to support public schools in the safe and appropriate delivery of K-12 education services to students.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

To establish an appropriation ceiling for this fund in anticipation of potential for the Department's receipt of settlement funds.

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	-	-	-	-	250,000	250,000
Beginning Cash Balance				564,781	368,675	168,675	-
Revenues			565,750			250,000	250,000
Expenditures			969	196,106	200,000	418,675	250,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	-						
Net Total Transfers	-						
Ending Cash Balance			564,781	368,675	168,675	-	-
Encumbrances	-		196,110	-			
Unencumbered Cash Balance			368,672	368,675	168,675	-	-

**Additional Information:**

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