

**Report on Non-General Fund Information**  
for Submittal to the 2021 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):**

Not applicable.

**Variiances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	138,331,226	141,470,617	138,670,617	138,670,617	138,670,617	138,670,617	138,670,617
Beginning Cash Balance	76,577,393	66,166,852	89,855,835	110,226,555	96,568,038	30,568,038	15,568,038
Revenues	121,230,754	125,564,759	136,392,392	117,398,354	117,000,000	115,000,000	115,000,000
Expenditures	131,641,290	101,993,985	116,020,025	132,311,020	183,000,000	130,000,000	130,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV00007 (From: S-210 / To: S-241,S-270,S-815 & S-215)		(5,100,000)					
AJV00011 (From: S-210 / To: S-830)		(2,000,000)					
AJV00175 (From: S-210 / To: S-275)		(1,000,000)					
AJV00176 (From: S-210 / To: S-815)		(1,000,000)					
AJV00236 (From: S-240 / To: S-210)		118,120					
AJV00449 (From: S-240 / To: S-210)		80					
AJV03011 (From: S-830 / To: S-210)		2,000,000					
AJV03029 (From: S-215, S-241, S-270, S-275 & S-815 / To: S:210)		7,100,000					
AJV01216 (From: S-230 / To: S-210)				1,254,149			
Rounding/misc adjustment	(5)	9	(1,647)				
Net Total Transfers	(5)	118,209	(1,647)	1,254,149	-	-	-
Ending Cash Balance	66,166,852	89,855,835	110,226,555	96,568,038	30,568,038	15,568,038	568,038
Encumbrances	12,135,562	17,098,231	22,879,851	20,769,695	-	-	-
Unencumbered Cash Balance	54,031,291	72,757,604	87,346,704	75,798,343	30,568,038	15,568,038	568,038

**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 2021 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):**

Not applicable.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	48,899,355	55,728,383	52,128,383	52,164,701	52,164,701	52,164,701	52,164,701
Beginning Cash Balance	2,092,570	1,707,369	2,295,885	2,546,207	581,020	581,020	581,020
Revenues	42,171,587	43,699,297	44,913,483	42,697,061	43,500,000	43,500,000	43,500,000
Expenditures	42,569,458	43,110,781	44,663,090	44,662,248	43,500,000	43,500,000	43,500,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	12,670	1	71				
Net Total Transfers	12,670	1	71				
Ending Cash Balance	1,707,369	2,295,885	2,546,207	581,020	581,020	581,020	581,020
Encumbrances	3,188,519	3,099,025	2,353,287	1,923,984	2,300,000	2,300,000	2,300,000
Unencumbered Cash Balance	(1,481,150)	(803,139)	192,920	(1,342,964)	(1,718,980)	(1,718,980)	(1,718,980)

**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 2021 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.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	500,000	442,579	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	390,350		392,879	386,074	369,764	369,764	369,764
Revenues	171,397	(21,000)	196,839	275,671	200,000	200,000	200,000
Expenditures	119,168	28,701	203,644	291,981	200,000	200,000	200,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment		1	1				
Net Total Transfers	-	1	1	-	-	-	-
Ending Cash Balance	442,579	392,879	386,074	369,764	369,764	369,764	369,764
Encumbrances	-	6,689	58,996	35,461	-	-	-
Unencumbered Cash Balance	442,579	386,191	327,077	334,303	369,764	369,764	369,764

**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 2021 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.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	877,647	870,439	-	-	-	-	-
Beginning Cash Balance	1,571,115	1,275,353	1,274,951	1,260,904	556	-	-
Revenues	-	8,121	(8,121)	-	-	-	-
Expenditures	295,763	8,524	5,926	6,199	556	-	-
Transfers							
List each net transfer in/out; list each account number							
AJV01216 (From: S-230 / To: S-210)				(1,254,149)			
Rounding/misc adjustment		2					
Net Total Transfers	-	2	-	(1,254,149)	-	-	-
Ending Cash Balance	1,275,353	1,274,951	1,260,904	556	0	-	-
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	1,275,353	1,274,951	1,260,904	556	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 2021 Legislature

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

Contact Name: Albert Scales  
 Phone: 733-8400  
 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):**

Not applicable.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	64,205,300	64,205,300	64,205,300	64,205,300	64,205,300	64,205,300	64,205,300
Beginning Cash Balance	25,567,137	20,084,059	21,435,098	12,793,756	128,960	2,128,960	4,128,960
Revenues	71,388	416,458	69,432	-	16,000,000	16,000,000	16,000,000
Expenditures	60,090,534	54,438,256	64,072,729	63,223,571	64,000,000	64,000,000	64,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV00034 (From: S-241 / To: S-240)	5,368,254						
AJV00248 (From: S-241 / To: S-240)	608,512						
	208,918						
AJV00571 (From: S-241 / To: S-240)	12,880,606						
AJV00787 (From: S-241 / To: S-240)	(2,804,360)						
AJV00795 (From: S-241 / To: S-240)	7,533,939						
AJV00955 (From: S-241 / To: S-240)	5,377,890						
AJV01110 (From: S-241 / To: S-240)	4,302,552						
AJV01387 (From: S-241 / To: S-240)	4,637,879						
AJV01545 (From: S-241 / To: S-240)	5,355,745						
AJV01690 (From: S-241 / To: S-240)	5,169,414						
AJV01909 (From: S-241 / To: S-240)	5,905,131						
AJV00022 (From: S-241 / To: S-240)		5,602,745					
AJV00137 (From: S-241 / To: S-240)		613,206					
AJV00236 (From: S-240 / To: S-210)		(118,120)					
AJV00248 (From: S-241 / To: S-240)		198,519					
AJV00449 (From: S-240 / To: S-210)		(80)					
AJV00583 (From: S-241 / To: S-240)		11,649,214					
AJV00781 (From: S-241 / To: S-240)		5,180,932					
AJV00807 (From: S-241 / To: S-240)		5,930,375					
AJV00975 (From: S-241 / To: S-240)		4,494,745					
AJV01170 (From: S-241 / To: S-240)		5,174,624					
AJV01400 (From: S-241 / To: S-240)		5,503,615					
AJV01573 (From: S-241 / To: S-240)		4,592,496					
AJV01811 (From: S-241 / To: S-240)		6,550,565					

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AJV00130 (From: S-241 / To: S-240)			6,238,653				
AJV00133 (From: S-241 / To: S-240)			496,921				
AJV00259 (From: S-241 / To: S-240)			252,857				
AJV00340 (From: S-241 / To: S-240)			5,021,015				
AJV00429 (From: S-241 / To: S-240)			6,021,931				
AJV00536 (From: S-241 / To: S-240)			5,700,722				
AJV00647 (From: S-241 / To: S-240)			5,646,470				
AJV00860 (From: S-241 / To: S-240)			4,559,698				
AJV01015 (From: S-241 / To: S-240)			5,139,408				
AJV01084 (From: S-241 / To: S-240)			5,408,190				
AJV01304 (From: S-241 / To: S-240)			4,457,173				
AJV01498 (From: S-241 / To: S-240)			6,418,915				
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)				3,321,337			
AJV01311 (From: S-241 / To: S-240)				1			
AJV01535 (From: S-241 / To: S-240)				2,204,365			
Estimated (From: S-241 / To: S-240)					50,000,000	50,000,000	50,000,000
Rounding/misc adjustment	(8,414)	1					
<b>Net Total Transfers</b>	<b>54,536,067</b>	<b>55,372,837</b>	<b>55,361,954</b>	<b>50,558,775</b>	<b>50,000,000</b>	<b>50,000,000</b>	<b>50,000,000</b>
<b>Ending Cash Balance</b>	<b>20,084,059</b>	<b>21,435,098</b>	<b>12,793,756</b>	<b>128,960</b>	<b>2,128,960</b>	<b>4,128,960</b>	<b>6,128,960</b>
<b>Encumbrances</b>	<b>2,989,991</b>	<b>1,090,739</b>	<b>1,055,362</b>	<b>2,504,780</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Cash Balance</b>	<b>17,094,068</b>	<b>20,344,360</b>	<b>11,738,394</b>	<b>(2,375,820)</b>	<b>2,128,960</b>	<b>4,128,960</b>	<b>6,128,960</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 2021 Legislature

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

Contact Name: Sharlene Wong  
 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 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.

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

Not applicable.

**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).

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,892,000	1,892,000	1,892,000	1,892,000	1,892,000	1,892,000	1,892,000
Beginning Cash Balance	(70,032)	(1,322,825)	(1,254,949)	(1,174,034)	(711,337)	820,348	2,867,349
Revenues	54,778,711	56,875,995	56,882,849	52,254,159	52,776,701	53,304,468	53,837,512
Expenditures	1,493,558	1,317,084	1,450,309	1,232,689	1,245,016	1,257,466	1,270,041
Transfers							
List each net transfer in/out; list each account number							
AJV00034 (From: S-241 / To: S-240)	(5,368,254)						
AJV00097 (From: S-241 / To: S-240)	(608,512)						
AJV00248 (From: S-241 / To: S-240)	(208,918)						
AJV00571 (From: S-241 / To: S-240)	(12,880,606)						
AJV00787 (From: S-241 / To: S-240)	2,804,360						
AJV00795 (From: S-241 / To: S-240)	(7,533,939)						
AJV00955 (From: S-241 / To: S-240)	(5,377,890)						
AJV01110 (From: S-241 / To: S-240)	(4,302,552)						
AJV01387 (From: S-241 / To: S-240)	(4,637,879)						
AJV01545 (From: S-241 / To: S-240)	(5,355,745)						
AJV01690 (From: S-241 / To: S-240)	(5,169,414)						
AJV01909 (From: S-241 / To: S-240)	(5,905,131)						
AJV00007 (From: S-210 / To: S-241)		2,000,000					
AJV00022 (From: S-241 / To: S-240)		(5,602,745)					
AJV00137 (From: S-241 / To: S-240)		(613,206)					
AJV00248 (From: S-241 / To: S-240)		(198,519)					
AJV00583 (From: S-241 / To: S-240)		(11,649,214)					
AJV00781 (From: S-241 / To: S-240)		(5,180,932)					
AJV00807 (From: S-241 / To: S-240)		(5,930,375)					
AJV00975 (From: S-241 / To: S-240)		(4,494,745)					

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AJV01170 (From: S-241 / To: S-240)		(5,174,624)					
AJV01400 (From: S-241 / To: S-240)		(5,503,615)					
AJV01573 (From: S-241 / To: S-240)		(4,592,496)					
AJV01811 (From: S-241 / To: S-240)		(6,550,565)					
AJV03029 (From: S-241 / To: S-210)		(2,000,000)					
AJV00009 (From: S-210 / To: S-241)			2,000,000				
AJV00130 (From: S-241 / To: S-240)			(6,238,653)				
AJV00133 (From: S-241 / To: S-240)			(496,921)				
AJV00259 (From: S-241 / To: S-240)			(252,857)				
AJV00340 (From: S-241 / To: S-240)			(5,021,015)				
AJV00429 (From: S-241 / To: S-240)			(6,021,931)				
AJV00536 (From: S-241 / To: S-240)			(5,700,722)				
AJV00647 (From: S-241 / To: S-240)			(5,646,470)				
AJV00860 (From: S-241 / To: S-240)			(4,559,698)				
AJV01015 (From: S-241 / To: S-240)			(5,139,408)				
AJV01084 (From: S-241 / To: S-240)			(5,408,190)				
AJV01304 (From: S-241 / To: S-240)			(4,457,173)				
AJV01498 (From: S-241 / To: S-240)			(6,418,915)				
AJV03008 (From: S-241 / To: S-210)			(2,000,000)				
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)					(50,000,000)	(50,000,000)	(50,000,000)
Rounding/misc adjustment	6,536	-	10,329	2			
Net Total Transfers	(54,537,945)	(55,491,036)	(55,351,625)	(50,558,773)	(50,000,000)	(50,000,000)	(50,000,000)
Ending Cash Balance	(1,322,825)	(1,254,949)	(1,174,034)	(711,337)	820,348	2,867,349	5,434,821
Encumbrances	15,206	45,647	67,039	101,364	68,386	67,712	67,936
Unencumbered Cash Balance	(1,338,031)	(1,300,596)	(1,241,073)	(812,701)	751,961	2,799,638	5,366,885

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 2021 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: Dan Miyamoto  
 Phone: 305-9701  
 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):**

Not applicable.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,266,540	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757
Beginning Cash Balance	190,146	188,514	140,621	69,445	99,344	99,344	99,344
Revenues	1,858,911	1,922,142	2,077,669	1,741,524	2,049,573	2,049,573	2,049,573
Expenditures	1,860,544	1,970,036	2,148,844	1,711,625	2,049,573	2,049,573	2,049,573
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment		1	1				
Net Total Transfers	-	1	1	-	-	-	-
Ending Cash Balance	188,514	140,621	69,445	99,344	99,344	99,344	99,344
Encumbrances	49,649	126,031	64,274	87,327	-	-	-
Unencumbered Cash Balance	138,864	14,590	5,171	12,017	99,344	99,344	99,344

**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 2021 Legislature

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

Contact Name: Lauren Moriguchi  
 Phone: 586-3811  
 Fund type (MOF) Federal (N)  
 Appropriation Acct. No. S-270-E

**Intended Purpose:**

Hawaii Head Start Collaboration Coordination program.

**Source of Revenues:**

Office of Head Start, DHHS

**Current Program Activities/Allowable Expenses:**

To provide information and establish connections on behalf of the Head Start and Early Head Start grantees with child care licensing, tuition subsidies programs, and the Homeless Programs Office.

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

Not applicable.

**Variations:**

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

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	-	(4,382)	(13,546)	(15,105)	(10,377)	7,623	17,623
Revenues	106,488	97,204	118,744	119,288	125,000	125,000	125,000
Expenditures	110,870	106,368	120,303	114,560	107,000	115,000	115,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	(4,382)	(13,546)	(15,105)	(10,377)	7,623	17,623	27,623
Encumbrances	11,797	6,751	(3,823)	254	-	-	-
Unencumbered Cash Balance	(16,179)	(20,297)	(11,282)	(10,631)	7,623	17,623	27,623

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 2021 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: School Level Ag & Industrial Pursuits  
 Legal Authority: Section 302A-420, HRS

Contact Name: Dan Miyamoto  
 Phone: 305-9777  
 Fund type (MOF) Special  
 Appropriation Acct. No. S-301-E

**Intended Purpose:**

The fund was established to hold revenues collected by any school arising from agricultural and industrial pursuits. Originally the Lahainaluna Boarding Special Fund.

**Source of Revenues:**

Revenues are from the sale of agricultural products.

**Current Program Activities/Allowable Expenses:**

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

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

Not applicable.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	31,104	31,819	31,927	32,305	79	79	79
Revenues	794	114	395	1,084	500	30,000	30,000
Expenditures	79	7	19	33,310	500	30,000	30,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment		1	1				
Net Total Transfers		1	1	-	-	-	-
Ending Cash Balance	31,819	31,927	32,305	79	79	79	79
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	31,819	31,927	32,303	79	79	79	79

**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 2021 Legislature

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

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

**Intended Purpose:**

To finance the adult and community education program in part through fees collected from students enrolled.

**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 administrative costs and all other expenses.

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

Not applicable.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,631,000	1,631,000	1,631,000	1,631,000	1,631,000	1,631,000	1,631,000
Beginning Cash Balance	730,246	720,103	728,857	572,504	601,578	613,578	425,578
Revenues	199,903	148,341	(37,369)	133,111	105,000	105,000	105,000
Expenditures	210,263	139,527	119,342	104,090	93,000	293,000	93,000
Transfers							
List each net transfer in/out; list each account number							
AJV00165 (From: T-913 / To: S-302)	168	-					
AJV00704 (From: S-322 / To: S-302)				53			
Rounding/misc adjustment	49	(60)	359	-			
Net Total Transfers	217	(60)	359	53	-	-	-
Ending Cash Balance	720,103	728,857	572,504	601,578	613,578	425,578	437,578
Encumbrances	1,901	5,196	1,372	1,362	-	-	-
Unencumbered Cash Balance	718,202	723,661	571,132	600,216	613,578	425,578	437,578

**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 2021 Legislature

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

Contact Name: Albert Scales  
 Phone: 733-8400  
 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 into 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):**

Not applicable.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	40,710,674	39,342,703	39,656,831	40,881,817	40,881,817	40,881,817	40,881,817
Beginning Cash Balance	5,459,808	9,206,047	5,401,497	5,201,721	4,390,100	(14,509,900)	(19,409,900)
Revenues	23,748,287	23,443,649	23,640,097	18,692,752	5,000,000	19,000,000	23,500,000
Expenditures	20,014,629	27,250,523	23,839,886	19,505,554	23,900,000	23,900,000	23,900,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	12,581	2,324	13	1,181			
Net Total Transfers	12,581	2,324	13	1,181	-	-	-
Ending Cash Balance	9,206,047	5,401,497	5,201,721	4,390,100	(14,509,900)	(19,409,900)	(19,809,900)
Encumbrances	341	-	1,197	262	-	-	-
Unencumbered Cash Balance	9,205,707	5,401,497	5,200,524	4,389,838	(14,509,900)	(19,409,900)	(19,809,900)

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 2021 Legislature

Department:	<u>EDN</u>	Contact Name:	<u>Sean Arai</u>
Prog ID(s):	<u>EDN 150</u>	Phone:	<u>441-8344</u>
Name of Fund:	<u>Comprehensive Student Support Services Human Resources Stipend Program</u>	Fund type (MOF):	<u>Special</u>
Legal Authority:	<u>Section 302A-0707, HRS</u>	Appropriation Acct. No.:	<u>S-305-E</u>

**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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	250,000	250,000	250,000	250,000
Beginning Cash Balance	355,390	495,605	639,008	752,815	859,843	709,843	549,843
Revenues	147,282	205,147	120,725	122,489	100,000	90,000	80,000
Expenditures	7,067	61,744	6,918	15,461	250,000	250,000	250,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment		1					
Net Total Transfers		1		-	-	-	-
Ending Cash Balance	495,605	639,008	752,815	859,843	709,843	549,843	379,843
Encumbrances	90,000	50,000	50,000	165,000	-	-	-
Unencumbered Cash Balance	405,605	589,008	702,815	694,843	709,843	549,843	379,843

**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 2021 Legislature

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

Contact Name: Christian Butt  
 Phone: 784-5012  
 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 rental 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):**

Not applicable.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	480,000	504,189	504,189	511,017	511,017	511,017	511,017
Beginning Cash Balance	348,847	340,367	500,613	598,246	838,148	824,148	807,148
Revenues	340,268	395,934	358,637	486,358	383,000	383,000	383,000
Expenditures	348,748	235,688	261,005	246,456	397,000	400,000	383,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment		(1)	-				
Net Total Transfers		(1)	-	-	-	-	-
Ending Cash Balance	340,367	500,613	598,246	838,148	824,148	807,148	807,148
Encumbrances	21,284	14,755	16,177	17,473	-	-	-
Unencumbered Cash Balance	319,083	485,858	582,069	820,675	824,148	807,148	807,148

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 2021 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. ACT 161/SLH 2019 repeals the HTSB Special Fund effective 7/1/19 with any balances reverting to the Treasury.

**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.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,361,169	2,337,333	2,321,746	2,369,088	2,382,128	2,382,128	2,382,128
Beginning Cash Balance	1,679,299	889,826	892,878	1,211,450	0	0	0
Revenues	475,802	1,063,539	988,986	-	-	-	-
Expenditures	1,265,334	1,060,488	670,413	55,179	-	-	-
Transfers							
List each net transfer in/out; list each account number							
AJV00571 (From: S-321 / To: G-000)				(1,140,967)			
AJV00812 (From: G-000 / To: S-321)				7,028			
AJV01410 (From: S-321 / To: G-000)	60	1	(1)	(22,332)			
Net Total Transfers	60	1	(1)	(1,156,271)	-	-	-
Ending Cash Balance	889,826	892,878	1,211,450	0	0	0	0
Encumbrances	95,791	53,085	77,511	-	-	-	-
Unencumbered Cash Balance	794,035	839,794	1,133,939	0	0	0	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 2021 Legislature

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

Contact Name: Dan Miyamoto  
 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	525,903	508,737	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	480,143	488,568	506,123	567,985	604,804	641,804	478,804
Revenues	129,005	137,306	97,812	80,084	80,000	80,000	80,000
Expenditures	120,580	119,752	35,950	43,210	43,000	243,000	43,000
Transfers							
List each net transfer in/out; list each account number							
AJV00704 (From: S-322 / To: S-302)				(53)			
Rounding/misc adjustment		1		(2)			
Net Total Transfers		1		(55)	-	-	-
Ending Cash Balance	488,568	506,123	567,985	604,804	641,804	478,804	515,804
Encumbrances	11,667	3,111	5,740	280	-	-	-
Unencumbered Cash Balance	476,901	503,012	562,245	604,524	641,804	478,804	515,804

**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 2021 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.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,000,000	5,500,347	4,000,000	4,014,829	4,015,466	4,015,466	4,015,466
Beginning Cash Balance	1,588,665	1,675,760	1,626,192	1,752,839	1,518,556	1,518,556	1,518,556
Revenues	1,772,487	1,724,066	1,873,175	1,366,586	1,250,000	1,250,000	1,250,000
Expenditures	1,687,287	1,775,540	1,746,892	1,600,472	1,250,000	1,250,000	1,250,000
Transfers							
List each net transfer in/out; list each account number							
AJV00715 (From: S-348 / To: S-325)	621						
AJV02026 (From: S-325 / To: S-323)		1,146					
Rounding/misc adjustment	1,274	760	364	(397)			
Net Total Transfers	1,895	1,906	364	(397)	-	-	-
Ending Cash Balance	1,675,760	1,626,192	1,752,839	1,518,556	1,518,556	1,518,556	1,518,556
Encumbrances	55,567	87,121	89,408	7,575	-	-	-
Unencumbered Cash Balance	1,620,193	1,539,071	1,663,431	1,510,981	1,518,556	1,518,556	1,518,556

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 2021 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6030  
 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 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.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,000,000	2,000,000	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	4,916,405	5,828,506	6,399,380	6,613,096	6,922,233	6,922,233	6,922,233
Revenues	2,522,876	2,370,007	2,113,928	2,070,050	1,500,000	1,500,000	1,500,000
Expenditures	1,611,709	1,801,351	1,900,212	1,761,113	1,500,000	1,500,000	1,500,000
Transfers							
List each net transfer in/out; list each account number							
AJV02026 (From: S-325 / To: S-323)		(1,146)					
Rounding/misc adjustment	934	3,364	-	200			
Net Total Transfers	934	2,218	-	200	-	-	-
Ending Cash Balance	5,828,506	6,399,380	6,613,096	6,922,233	6,922,233	6,922,233	6,922,233
Encumbrances	312,494	416,515	396,410	331,808	-	-	-
Unencumbered Cash Balance	5,516,012	5,982,865	6,216,686	6,590,425	6,922,233	6,922,233	6,922,233

**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 2021 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.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,008,886	3,007,033	3,000,000	3,020,664	3,020,664	3,020,664	3,020,664
Beginning Cash Balance	2,182,743	2,173,461	2,629,577	3,018,029	3,843,727	2,343,727	2,343,727
Revenues	2,572,697	2,336,110	2,718,809	2,412,124	1,000,000	2,500,000	2,500,000
Expenditures	2,581,979	1,879,993	2,330,358	1,586,424	2,500,000	2,500,000	2,500,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment		(1)	1	(2)			
Net Total Transfers	-	(1)	1	(2)	-	-	-
Ending Cash Balance	2,173,461	2,629,577	3,018,029	3,843,727	2,343,727	2,343,727	2,343,727
Encumbrances	780,575	982,293	538,103	73,462	-	-	-
Unencumbered Cash Balance	1,392,886	1,647,284	2,479,926	3,770,265	2,343,727	2,343,727	2,343,727

**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 2021 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: Riki Fujitani  
 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	36,027	5,743	76,380	7,729	123,322	174	1,278
Revenues	75,997	77,270	76,427	123,941	16,852	81,104	81,104
Expenditures	106,281	6,633	145,078	8,348	140,000	80,000	80,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers				-	-	-	-
Ending Cash Balance	5,743	76,380	7,729	123,322	174	1,278	2,382
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	5,743	76,380	7,729	123,322	174	1,278	2,382

**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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	1,436,674	1,492,365	1,504,876	1,505,024	1,575,563	1,575,563	1,575,563
Revenues	167,137	150,395	143,190	144,221	150,000	150,000	150,000
Expenditures	111,839	138,144	143,265	73,865	150,000	150,000	150,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	393	260	223	183			
Net Total Transfers	393	260	223	183	-	-	-
Ending Cash Balance	1,492,365	1,504,876	1,505,024	1,575,563	1,575,563	1,575,563	1,575,563
Encumbrances	15,520	55,276	27,402	7,144	-	-	-
Unencumbered Cash Balance	1,476,845	1,449,600	1,477,622	1,568,419	1,575,563	1,575,563	1,575,563

**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 2021 Legislature

Department: EDN  
 Prog ID(s): Specific Appropriations Act FY18 & 19; FY20 and beyond EDN 500  
 Name of Fund: Private Trade, Vocational & Technical Licensing (PTVT) Special Fund  
 Legal Authority: Act 164, SLH 2017

Contact Name: Christy Sato  
 Phone: 305-9762  
 Fund type (MOF) Special  
 Appropriation Acct. No. S-333-E

**Intended Purpose:**

For administrative costs associated with licensure of private trade, vocational, or technical schools, including establishing one permanent full-time equivalent (1.0 FTE) position within the Department of Education.

**Source of Revenues:**

All revenues and fees collected by the Department pursuant to section 302A-425 and appropriations from the general fund of the State.

**Current Program Activities/Allowable Expenses:**

Moneys in the private trade, vocational, and technical school licensure special fund shall be used to fund activities related to the licensure requirements established under section 302A 425, including funding for permanent staff positions and administrative and operational costs. Applications for licensure usually done in "odd years".

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

Not applicable.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		100,000	100,000	100,000	100,000	100,000	100,000
Beginning Cash Balance		(0)	55,450	50,539	45,858	14,858	17,858
Revenues		55,450	6,000	37,828	2,000	36,000	2,000
Expenditures	-	-	10,911	42,509	33,000	33,000	33,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers				-	-	-	-
Ending Cash Balance	(0)	55,450	50,539	45,858	14,858	17,858	(13,142)
Encumbrances	-	-	2,692	-	-	-	-
Unencumbered Cash Balance	(0)	55,450	47,847	45,858	14,858	17,858	(13,142)

**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 2021 Legislature

Department: EDN  
 Prog ID(s): Not applicable - specific appropriation bill  
 Name of Fund: Families for R.E.A.L.  
 Legal Authority: Act 191, SLH 2010 / HRS 328L-Emer & Budget Reserve Fund

Contact Name: Budget Branch  
 Phone: 586-3450  
 Fund type (MOF): Special  
 Appropriation Acct. No.: S-337-E

**Intended Purpose:**

In Session 2010, via Act 191, SLH 2010, the Legislature provided \$300,000 or so much thereof as may be necessary for FY2010-11, from the emergency and budget reserve fund (EBRF), for the Families for R.E.A.L program. NOTE: S-337 closed in FY 2017. DOE returned the remaining cash to the Emergency and Budget Reserve Fund on 9/13/2016 via Journal Voucher (Controller No. JS1045, dated 9/13/2016).

**Source of Revenues:**

The appropriation of EBRF special funds.

**Current Program Activities/Allowable Expenses:**

Payment to the Families for R.E.A.L. program.

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

Not applicable.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	3,790	-	-	-	-	-	-
Revenues	(3,790)	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out; list each account number							
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 2021 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: Derek Shigano  
 Phone: 784-5047  
 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,970,000	3,000,000	3,000,000	4,500,000	4,500,000	4,500,000	4,500,000
Beginning Cash Balance	3,045,459	3,156,374	2,591,729	2,789,322	5,409,303	5,409,303	5,409,303
Revenues	2,201,942	1,873,690	2,900,876	4,697,421	4,500,000	4,500,000	4,500,000
Expenditures	2,091,025	2,438,336	2,703,283	2,077,441	4,500,000	4,500,000	4,500,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	(2)	2		1			
Net Total Transfers	(2)	2	-	1	-	-	-
Ending Cash Balance	3,156,374	2,591,729	2,789,322	5,409,303	5,409,303	5,409,303	5,409,303
Encumbrances	761,854	1,025,474	1,249,356	1,879,325	-	-	-
Unencumbered Cash Balance	2,394,519	1,566,255	1,539,966	3,529,978	5,409,303	5,409,303	5,409,303

**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 2021 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: State Educational Facilities Improvement Special Fund  
 Legal Authority: Section 36-32, HRS

Contact Name: Tracy Okumura  
 Phone: 784-5000  
 Fund type (MOF): Special  
 Appropriation Acct. No.: S-340-E

**Intended Purpose:**

The State Educational Facilities Improvement (SEFI) Special Fund is used solely to plan, design, acquire lands for, and to construct public school facilities and to provide equipment and technology infrastructure to improve public schools and other facilities under the jurisdiction of the DOE, except public libraries. In addition, activities of the DOE intended to eliminate the gap between the facilities needs of schools and available resources shall be eligible for funding from the special fund.

**Source of Revenues:**

Revenues are from the deposit of state funds, either general funds or general obligation bond funds.

**Current Program Activities/Allowable Expenses:**

The State Educational Facilities Improvement (SEFI) Special Fund is used solely to plan, design, acquire lands for, and to construct public school facilities and to provide equipment and technology infrastructure to improve public schools and other facilities under the jurisdiction of the DOE, except public libraries.

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

Not applicable.

**Variances:**

The \$34.4M balance (FY 18) is required to cover the unliquidated encumbrances for ongoing projects that were funded through SEFI. We do not anticipate SEFI revenues in the future and the cash balance/unliquidated encumbrances should be exhausted by the end of FY 23.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	133,440,875	87,317,295	34,433,334	21,207,870	17,210,776	17,210,776	7,210,776
Revenues	-	(26,914,870)	(2,309,898)	-	-	-	-
Expenditures	-	-	-	-	-	10,000,000	7,210,776
Transfers							
List each net transfer in/out; list each account number							
AJV00210							
AJV00408							
AJV00483							
AJV00524							
SEFI - Cash Out							
AJV00665	2,653						
AJV01756	4,784						
AJV01554	(2,000)						
SEFI - Cash Out	(46,129,016)						
SEFI - Cash Out	-	(25,969,091)					
SEFI - Cash Out			(10,915,566)				
SEFI - Cash Out				(3,997,094)			
Rounding/misc adjustment	(1)	-	-				
Net Total Transfers	(46,123,580)	(25,969,091)	(10,915,566)	(3,997,094)	-	-	-
Ending Cash Balance	87,317,295	34,433,334	21,207,870	17,210,776	17,210,776	7,210,776	0
Encumbrances	-	-			17,210,776	7,210,776	
Unencumbered Cash Balance	87,317,295	34,433,334	21,207,870	17,210,776	0	0	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 2021 Legislature

Department: EDN  
 Prog ID(s): EDN 150  
 Name of Fund: Recovery of Federal Reimbursement  
 Legal Authority: Section 302A-1406, HRS

Contact Name: Jennifer Ryan  
 Phone: 305-9750  
 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 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 of Education federal revenue maximization program.

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

Not applicable.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,506,485	3,505,104	3,500,000	3,534,956	3,536,708	3,536,708	3,536,708
Beginning Cash Balance	886,674	1,107,529	1,150,578	1,380,625	1,407,405	1,657,405	1,657,405
Revenues	596,211	727,559	346,393	877,398	1,750,000	2,500,000	3,250,000
Expenditures	375,355	684,509	116,346	850,618	1,500,000	2,500,000	3,200,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment		(1)					
Net Total Transfers		(1)		-	-	-	-
Ending Cash Balance	1,107,529	1,150,578	1,380,625	1,407,405	1,657,405	1,657,405	1,707,405
Encumbrances	3,842	-	2,510	51,922	-	-	-
Unencumbered Cash Balance	1,103,688	1,150,578	1,378,115	1,355,483	1,657,405	1,657,405	1,707,405

**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 2021 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: Jenna Pak  
 Phone: 305-0692  
 Fund type (MOF): Revolving / Interdepartmental Xfer  
 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 and from DHS reimbursements.

**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.

**Variations:**

Due to distance learning and transition to in-person schooling during Quarter 1 and 2, FY 21 Revenues and Expenditures estimates are significantly different from past years.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	11,200,000	11,200,000	11,200,000	11,200,000	11,200,000	11,200,000	11,200,000
Beginning Cash Balance	5,976,920	6,702,839	7,627,439	8,686,179	8,213,773	7,669,258	8,169,258
Revenues	8,553,966	9,010,594	10,001,208	7,365,622	3,682,811	8,500,000	9,000,000
Expenditures	7,830,853	8,085,993	8,942,469	7,838,027	4,227,326	8,000,000	8,500,000
Transfers							
List each net transfer in/out; list each account number							
AJV00135 (From: S-355 / To: S-346)	2,807	-					
Rounding/misc adjustment		(1)	1	(1)			
Net Total Transfers	2,807	(1)	1	(1)	-	-	-
Ending Cash Balance	6,702,839	7,627,439	8,686,179	8,213,773	7,669,258	8,169,258	8,669,258
Encumbrances	468,515	1,557,177	2,311,040	1,836,473	-	-	-
Unencumbered Cash Balance	6,234,324	6,070,261	6,375,139	6,377,300	7,669,258	8,169,258	8,669,258

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 2021 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: Wanelle Kaneshiro  
 Phone: 586-3800  
 Fund type (MOF): Revolving  
 Appropriation Acct. No.: 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.

**Source of Revenues:**

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

**Current Program Activities/Allowable Expenses:**

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. Moneys in the revolving fund may be expended for consultant services and operational expenses, including the creation and hiring of temporary staff.

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

CB revolving fund ceiling increases.

**Variances:**

Financial Data	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,385,967	2,385,864	2,379,491	2,402,454	2,413,937	2,436,900	2,448,383
Beginning Cash Balance	1,571,916	591,538	557,929	679,760	825,241	717,980	610,719
Revenues	16,124	2,931	7,129	20,766	7,739	7,739	7,739
Expenditures	998,119	108,492	70,453	41,925	115,000	115,000	115,000
Transfers							
List each net transfer in/out; list each account number							
AJV00184 (Federal indirect cost assessments)	377						
AJV01729 (Federal indirect cost assessments)	1,243						
AJV - Various							
AJV00228 (Federal indirect cost assessments)		978					
AJV00303 (Federal indirect cost assessments)		69,375					
AJV01276 (Federal indirect cost assessments)		978					
AJV01559 (Federal indirect cost assessments)		621					
AJV00161 (Federal indirect cost assessments)			570				
AJV01251 (Federal indirect cost assessments)			105,934				
AJV01584 (Federal indirect cost assessments)			78,650				
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			
Rounding/misc adjustment	(3)	-	1				
Net Total Transfers	1,617	71,952	185,155	166,640	-	-	-
Ending Cash Balance	591,538	557,929	679,760	825,241	717,980	610,719	503,458
Encumbrances	10,087	39,321	50,000	93,075	-	-	-
Unencumbered Cash Balance	581,451	518,608	629,760	732,166	717,980	610,719	503,458

**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 2021 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: Education Research and Development Revolving Fund  
 Legal Authority: Section 302A-305, HRS ~~eliminated~~ via Act 2, SLH 2017

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):**

Not applicable.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	91,363	0	0	0	0	0	0
Revenues	269	-	-	-	-	-	-
Expenditures	91,011	-	-	-	-	-	-
Transfers							
List each net transfer in/out; list each account number							
AJV00715 (From: S-348 / To: S-325)	(621)	-	-	-	-	-	-
Rounding/misc adjustment							
Net Total Transfers	(621)	-	-	-	-	-	-
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	0	0	-	0	0	0	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 2021 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-Sevilla  
 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.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	3,664,861	3,872,924	4,078,925	4,670,257	5,249,570	5,049,570	4,749,570
Revenues	2,054,110	2,381,740	2,402,250	2,376,514	2,300,000	2,300,000	2,300,000
Expenditures	1,846,047	2,175,739	1,810,917	1,797,201	2,500,000	2,600,000	2,600,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment		1	(1)				
Net Total Transfers		1	(1)	-	-	-	-
Ending Cash Balance	3,872,924	4,078,925	4,670,257	5,249,570	5,049,570	4,749,570	4,449,570
Encumbrances	230,740	257,281	497,847	281,587	-	-	-
Unencumbered Cash Balance	3,642,184	3,821,644	4,172,410	4,967,983	5,049,570	4,749,570	4,449,570

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 2021 Legislature

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

Contact Name: Una Chan  
 Phone: 305-9709  
 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. The State Foundation on Culture and the Arts has ended its contract with the DOE and will not produce a supplemental contract in the coming fiscal years. See LEG worksheets (Act 5/2019 Seq. #60-001 EDN 200) which eliminated expenditure ceiling.

**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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	270,031	270,031	270,031	-	-	-	-
Beginning Cash Balance	18,688	19,155	36,621	9,572	10,224	10,224	10,224
Revenues	215,368	238,693	(11,775)	652	-	-	-
Expenditures	214,901	221,227	15,274	-	-	-	-
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers			-	-	-	-	-
Ending Cash Balance	19,155	36,621	9,572	10,224	10,224	10,224	10,224
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	19,155	36,621	9,572	10,224	10,224	10,224	10,224

**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 2021 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: Workers Compensation  
 Legal Authority: Appropriated Annually via Executive Budget

Contact Name: Budget Execution  
 Phone: 784-6033  
 Fund type (MOF) Interdepartmental Transfer  
 Appropriation Acct. No. S-360-E

**Intended Purpose:**

**Source of Revenues:**

**Current Program Activities/Allowable Expenses:**

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

Not applicable.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Beginning Cash Balance	476,025	1,002,149	195,664	732,309	1,081,026	1,081,026	1,081,026
Revenues	1,445,673	1,024,558	1,354,862	1,367,068	1,350,000	1,350,000	1,350,000
Expenditures	919,549	1,831,043	818,218	1,018,351	1,350,000	1,350,000	1,350,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment			1				
Net Total Transfers			1	-	-	-	-
Ending Cash Balance	1,002,149	195,664	732,309	1,081,026	1,081,026	1,081,026	1,081,026
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	1,002,149	195,664	732,309	1,081,026	1,081,026	1,081,026	1,081,026

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 2021 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: Unemployment Insurance - Interdepartmental Fund  
 Legal Authority: Appropriated Annually via Executive Budget

Contact Name: Budget Execution  
 Phone: 784-6033  
 Fund type (MOF) Interdepartmental Transfer  
 Appropriation Acct. No. S-361-E

**Intended Purpose:**

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

**Source of Revenues:**

**Current Program Activities/Allowable Expenses:**

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

Not applicable.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,500,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Beginning Cash Balance	1,046,604	1,114,655	1,110,914	1,087,677	1,043,922	1,043,922	1,043,922
Revenues	173,531	96,787	63,892	42,259	100,000	100,000	100,000
Expenditures	105,479	100,528	87,129	86,014	100,000	100,000	100,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers			-	-	-	-	-
Ending Cash Balance	1,114,655	1,110,914	1,087,677	1,043,922	1,043,922	1,043,922	1,043,922
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	1,114,655	1,110,914	1,087,677	1,043,922	1,043,922	1,043,922	1,043,922

**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 2021 Legislature

Department: EDN  
 Prog ID(s): various  
 Name of Fund: CARES ESSER  
 Legal Authority: CARES Act

Contact Name: Budget Execution  
 Phone: 784-6030  
 Fund type (MOF): Federal (N)  
 Appropriation Acct. No.: S-801

**Intended Purpose:**

The Coronavirus Aid, Relief and Economic Security (CARES) Act authorized funding to support public education and provide assistance to state and local governments for expenses incurred due to the Coronavirus Disease 2019 (COVID-19) public health emergency.

**Source of Revenues:**

The CARES Act provided federal grants to the Department via the Elementary and Secondary School Emergency Relief Fund (ESSER).

**Current Program Activities/Allowable Expenses:**

Support for activities/expenditures that include those relating to: COVID-19 preparedness and response; educational technology for students; needs of disadvantaged and at-risk youth; and continuity of educational services.

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

Not applicable.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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					(109,175)	-	-
Revenues				190,000	20,221,388	21,950,000	1,023,841
Expenditures				299,175	20,112,213	21,950,000	1,023,841
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance				(109,175)	-	-	-
Encumbrances				14,813,061	20,950,000	1,023,841	-
Unencumbered Cash Balance				(14,922,236)	(20,950,000)	(1,023,841)	-

**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 2021 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):**

Not applicable.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	7,534,000	8,989,000	8,989,000	9,249,999	9,249,999	9,249,999	9,249,999
Beginning Cash Balance	2,686,629	2,672,744	3,329,158	4,061,892	3,907,108	207,108	207,108
Revenues	5,825,311	7,886,850	7,036,901	10,023,192	7,000,000	7,000,000	7,000,000
Expenditures	5,839,196	7,230,437	6,304,167	10,177,976	10,700,000	7,000,000	7,000,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	2,672,744	3,329,158	4,061,892	3,907,108	207,108	207,108	207,108
Encumbrances	2,247,257	858,342	1,585,421	2,297,469	-	-	-
Unencumbered Cash Balance	425,487	2,470,817	2,476,471	1,609,639	207,108	207,108	207,108

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 2021 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:**

Negative cash balances may result due to the timing of the grant drawdown to pay encumbrances.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	-	-	-	-	-	-
Beginning Cash Balance	(33,547)	(161,857)	(175,999)	(313,580)	(92,106)	407,894	407,894
Revenues	1,354,175	1,760,048	2,285,918	1,503,150	2,500,000	2,000,000	2,000,000
Expenditures	1,482,485	1,774,192	2,423,499	1,281,676	2,000,000	2,000,000	2,000,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment		1					
Net Total Transfers	-	1	-	-	-	-	-
Ending Cash Balance	(161,857)	(175,999)	(313,580)	(92,106)	407,894	407,894	407,894
Encumbrances	224,091	336,433	266,560	189,832	-	-	-
Unencumbered Cash Balance	(385,948)	(512,432)	(580,140)	(281,938)	407,894	407,894	407,894

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 2021 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: Brian Reiter/Dewey Gottlieb  
 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):**

Not applicable.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	250,000	273,794	273,794	273,794	273,794	273,794	273,794
Beginning Cash Balance	162,905	179,641	136,865	131,708	190,752	190,752	190,752
Revenues	226,581	113,769	308,753	618,675	210,000	215,000	231,000
Expenditures	209,844	156,545	313,910	559,631	210,000	215,000	231,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	179,641	136,865	131,708	190,752	190,752	190,752	190,752
Encumbrances	-	23,318	84,983	(32,971)	-	-	-
Unencumbered Cash Balance	179,641	113,547	46,725	223,723	190,752	190,752	190,752

**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 2021 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 SEA to designate representatives to the Cooperative System.

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

Not applicable.

**Variations:**

Negative cash balances may result due to the timing of the grant drawdown to pay encumbrances.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,390,197	3,338,323	30,000	30,000	30,000	30,000	30,000
Beginning Cash Balance	69,012	(1,391,472)	9,038	(96,111)	(36,116)	(36,116)	(36,116)
Revenues	1,034,000	2,906,000	1,821,848	5,683,181	30,000	30,000	30,000
Expenditures	2,494,484	1,505,490	1,926,997	5,623,186	30,000	30,000	30,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	(1,391,472)	9,038	(96,111)	(36,116)	(36,116)	(36,116)	(36,116)
Encumbrances	382,559	606,309	3,726,528	537,062	-	-	-
Unencumbered Cash Balance	(1,774,032)	(597,272)	(3,822,639)	(573,178)	(36,116)	(36,116)	(36,116)

**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 2021 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: OHA Ceded Land Proceeds  
 Legal Authority: Executive Order No. 03-03

Contact Name: Trisha Kaneshiro  
 Phone: 586-2861  
 Fund type (MOF): Special  
 Appropriation Acct. No.: 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.

**Current Program Activities/Allowable Expenses:**

Funds are remitted to the Office of Hawaiian Affairs.

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

Not applicable.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	83,901	82,858	85,603	80,378	87,141	87,141	87,141
Revenues	120,205	116,215	118,564	97,670	45,000	45,000	45,000
Expenditures	121,247	113,470	123,789	90,907	45,000	45,000	45,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers			-	-	-	-	-
Ending Cash Balance	82,858	85,603	80,378	87,141	87,141	87,141	87,141
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	82,858	85,603	80,378	87,141	87,141	87,141	87,141

**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 2021 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: Donations - Operating  
 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.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,410,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000
Beginning Cash Balance	11,478,157	14,342,919	15,923,773	17,750,348	2,151,697	2,151,697	2,151,697
Revenues	4,264,891	2,683,026	2,750,785	1,133,872	2,000,000	2,000,000	2,000,000
Expenditures	1,402,230	1,099,397	924,210	942,536	2,000,000	2,000,000	2,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV01295 (From: T-913 / To: S-902)	1,500						
AJV01411 (From: T-902 / To: G000)		(5,107)					
AJV02026 (From: T-913 / To: T-902)		1,055					
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	601	1,277		1			
Net Total Transfers	2,101	(2,775)	-	(15,789,987)	-	-	-
Ending Cash Balance	14,342,919	15,923,773	17,750,348	2,151,697	2,151,697	2,151,697	2,151,697
Encumbrances	171,287	70,052	52,306	26,514	-	-	-
Unencumbered Cash Balance	14,171,633	15,853,721	17,698,042	2,125,183	2,151,697	2,151,697	2,151,697

**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 2021 Legislature

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

Contact Name: Tracy Okumura  
 Phone: 784-5000  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: T-903-E

**Intended Purpose:**

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

**Source of Revenues:**

**Current Program Activities/Allowable Expenses:**

Kauai HS Foundation Building T Tech Center.

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

Not applicable. Trust fund ceiling transferred in from EDN100.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	-	48,784	57,822	9,120	18,704,723	18,704,723	18,704,723
Revenues	48,784	9,038	82	2,905,616	-	-	-
Expenditures	-	-	48,784	-	-	-	-
Transfers							
List each net transfer 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)			
Net Total Transfers			-	15,789,987	-	-	-
Ending Cash Balance	48,784	57,822	9,120	18,704,723	18,704,723	18,704,723	18,704,723
Encumbrances	48,784	57,822	-	-	-	-	-
Unencumbered Cash Balance	-	-	9,120	18,704,723	18,704,723	18,704,723	18,704,723

**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 2021 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: Foundations & Other Grants - Operating  
 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):**

Not applicable.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	8,645,779	7,487,177	7,223,862	11,808,515	8,257,561	7,257,561	6,257,561
Revenues	3,989,796	2,649,903	11,580,220	3,841,929	4,000,000	4,000,000	4,000,000
Expenditures	5,092,293	2,912,217	6,997,942	7,392,864	5,000,000	5,000,000	5,000,000
Transfers							
List each net transfer in/out; list each account number							
AJV00165 (From: T-913 / To: S-302)	(168)						
AJV00793 (From: T-913 / To: T-936)	(28)						
AJV01295 (From: T-913 / To: S-902)	(1,500)						
AJV02026 (From: T-913 / To: T-902)		(1,055)					
AJV00704 (From: T-913 / To: T-936)				(19)			
Rounding/misc adjustment	(54,410)	55	2,375				
Net Total Transfers	(56,106)	(1,000)	2,375	(19)	-	-	-
Ending Cash Balance	7,487,177	7,223,862	11,808,515	8,257,561	7,257,561	6,257,561	5,257,561
Encumbrances	1,159,484	1,247,553	5,072,913	(4,211,847)	5,100,000	5,100,000	5,100,000
Unencumbered Cash Balance	6,327,693	5,976,309	6,735,602	12,469,408	2,157,561	1,157,561	157,561

**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 2021 Legislature

Department: EDN  
 Prog ID(s): EDN 400  
 Name of Fund: Foundations & Other Grants - Facilities  
 Legal Authority: Section 302A-1122, HRS

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

**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):**

Not applicable.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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; list each account number							
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 2021 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 30 years ago 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):**

Not applicable.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,350,000	1,215,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	1,190,794	1,252,014	1,383,086	1,576,022	1,746,292	1,416,292	1,436,292
Revenues	837,127	918,029	887,012	758,477	450,000	800,000	800,000
Expenditures	775,908	786,957	694,075	588,207	780,000	780,000	780,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment			(1)				
Net Total Transfers			(1)	-	-	-	-
Ending Cash Balance	1,252,014	1,383,086	1,576,022	1,746,292	1,416,292	1,436,292	1,456,292
Encumbrances	71,907	93,466	70,791	20,970	-	-	-
Unencumbered Cash Balance	1,180,107	1,289,621	1,505,231	1,725,322	1,416,292	1,436,292	1,456,292

**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 2021 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6030  
 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 instruction, (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):**

Not applicable.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	1,126,316	1,387,353	1,695,041	1,994,689	2,386,968	2,386,968	2,386,968
Revenues	761,255	795,716	828,129	888,985	800,000	800,000	800,000
Expenditures	500,216	488,028	528,481	496,706	800,000	800,000	800,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment	(2)	-					
Net Total Transfers	(2)	-	-	-	-	-	-
Ending Cash Balance	1,387,353	1,695,041	1,994,689	2,386,968	2,386,968	2,386,968	2,386,968
Encumbrances	33,324	38,480	2,361	31,369	-	-	-
Unencumbered Cash Balance	1,354,028	1,656,561	1,992,328	2,355,599	2,386,968	2,386,968	2,386,968

**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 2021 Legislature

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

Contact Name: Budget Branch  
 Phone: 784-6030  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: T-921-E

**Intended Purpose:**

Adult community education.

**Source of Revenues:**

Fees

**Current Program Activities/Allowable Expenses:**

December 2016 Legislative Auditor Report recommended this fund be closed. Elimination of the EDN500 trust fund ceiling would achieve this.

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

Not applicable.

**Variations:**

None

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,000,000	2,260,000	2,260,000	2,260,000	2,260,000	2,260,000	2,260,000
Beginning Cash Balance	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out; list each account number							
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 2021 Legislature

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

Contact Name: Dawn Kauai Sang  
 Phone: 784-6073  
 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.

**Variations:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	600,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	402,921	390,811	377,307	339,681	328,927	293,927	258,927
Revenues	-	-	-	11,069	-	-	-
Expenditures	12,137	13,505	37,625	21,842	35,000	35,000	35,000
Transfers							
List each net transfer in/out; list each account number							
AJV00793 (From: T-916 / To: T-936)	28	-					
AJV00704 (From: T-913 / To: T-936)				19			
Rounding/misc adjustment		1	(1)				
Net Total Transfers	28	1	(1)	19	-	-	-
Ending Cash Balance	390,811	377,307	339,681	328,927	293,927	258,927	223,927
Encumbrances	1,403	(1,003)	(1,804)	792	-	-	-
Unencumbered Cash Balance	389,408	378,310	341,485	328,135	293,927	258,927	223,927

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 2021 Legislature

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

Contact Name: Budget Execution  
 Phone: 784-6031  
 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):**

Not applicable.

**Variations:**

**Note: Program will continue under a different appropriation.**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	330,000	280,000	280,000	280,000	280,000	280,000	280,000
Beginning Cash Balance	55,849	60,286	41,086	31,847	17,529	17,529	17,529
Revenues	269,491	243,407	111,312	-	-	-	-
Expenditures	265,055	262,606	117,832	14,318	-	-	-
Transfers							
List each net transfer in/out; list each account number							
AJV01395 (Transfer excess cash to State Treasury)			(2,005)				
AJV01484 (Transfer excess cash to State Treasury)			(714)				
Rounding/misc adjustment		(1)	-				
Net Total Transfers	-	(1)	(2,719)	-	-	-	-
Ending Cash Balance	60,286	41,086	31,847	17,529	17,529	17,529	17,529
Encumbrances	5,325	5,113	12,304	(253)	-	-	-
Unencumbered Cash Balance	54,961	35,974	19,543	17,782	17,529	17,529	17,529

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 2021 Legislature

Department: EDN  
 Prog ID(s): EDN 100  
 Name of Fund: Settlements - Operating  
 Legal Authority: Administratively established

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

**Intended Purpose:**

Receives monetary awards pursuant to court-approved settlement agreements, generally for the benefit of public schools and their students.

**Source of Revenues:**

Court-approved settlements. Due to the unpredictability of court-approved settlement agreements and insurance payments, future estimated revenues and expenditures will be \$0.

**Current Program Activities/Allowable Expenses:**

Per the terms of the settlement agreement.

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

Not applicable.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	400,000	-	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	368,675	370,538	371,963	376,283	11,344	11,344	11,344
Revenues	1,863	1,424	4,320	11,344	-	-	-
Expenditures	-	-	-	376,283	-	-	-
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	370,538	371,963	376,283	11,344	11,344	11,344	11,344
Encumbrances	-	-	376,283	-	-	-	-
Unencumbered Cash Balance	370,538	371,963	(0)	11,344	11,344	11,344	11,344

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 2021 Legislature

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

Contact Name: Tracy Okumura  
 Phone: 784-5000  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: 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. Due to the unpredictability of court-approved settlement agreements and insurance payments, future estimated revenues and expenditures will be \$0.

**Current Program Activities/Allowable Expenses:**

Per the terms of the settlement agreement.

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

Not applicable.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	-	143,177	5,515,453	1,402,486	654,834	-	-
Revenues	143,177	5,842,685	-	245,401	-	-	-
Expenditures	-	470,409	4,112,967	993,053	654,834	-	-
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-		-	-	-	-
Ending Cash Balance	143,177	5,515,453	1,402,486	654,834	-	-	-
Encumbrances	143,177	4,394,995	1,402,486	387,191	-	-	-
Unencumbered Cash Balance	-	1,120,458	-	267,643	-	-	-

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 2021 Legislature

Department: EDN  
 Prog ID(s): not applicable  
 Name of Fund: Agency Fund  
 Legal Authority: Section 302A-1130, HRS

Contact Name: Trisha Kaneshiro  
 Phone: 586-3450  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: T-999-E

**Intended Purpose:**

This Trust Account exists to allow schools to collect and expend funds for co-curricular activities.

**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.

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

Not applicable.

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	25,904,565	27,115,338	28,746,660	28,796,627	30,265,129	31,265,129	32,265,129
Revenues	32,761,649	33,713,088	33,353,577	28,192,708	15,000,000	15,000,000	15,000,000
Expenditures	31,550,876	32,081,767	33,303,610	26,724,206	14,000,000	14,000,000	14,000,000
Transfers							
List each net transfer in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	27,115,338	28,746,660	28,796,627	30,265,129	31,265,129	32,265,129	33,265,129
Encumbrances			-	-	-	-	-
Unencumbered Cash Balance	27,115,338	28,746,660	28,796,627	30,265,129	31,265,129	32,265,129	33,265,129

**Additional Information:**

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