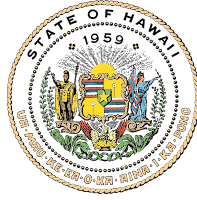


JOSH GREEN, M.D.
GOVERNOR



KEITH T. HAYASHI
SUPERINTENDENT

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

OFFICE OF THE SUPERINTENDENT

December 22, 2022

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

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

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

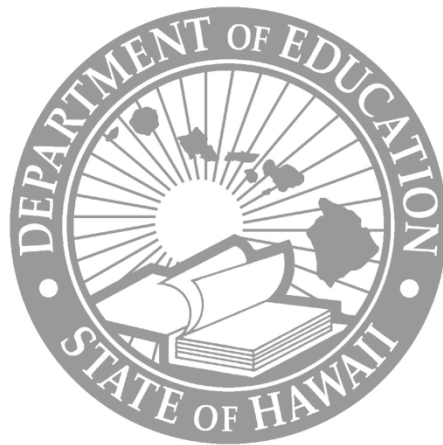
For your information and consideration, I am transmitting a copy of the annual report, Administratively Established Accounts and Funds, pursuant to Section 37-52.5, Hawaii Revised Statutes (HRS). In accordance with Section 93-16, HRS, I am also informing you that the report may be viewed electronically at: <http://www.hawaiipublicschools.org/VisionForSuccess/SchoolDataAndReports/StateReports/Pages/Legislative-reports.aspx>.

Sincerely,

Keith T. Hayashi
Superintendent

KTH:sk

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



State of Hawaii
Department of Education

Annual Report on Administratively Established Accounts and Funds

December 2022

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

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Troy Sueoka
 Phone Number: 305-9705
 Fund Type (MOF): Special
 Appropriation Account Number: S-301-E

Intended Purpose:

The fund was established to hold revenues collected by any school arising from agricultural and industrial pursuits. The fund provides a dedicated vehicle for supporting students in their development of agricultural and industrial skills via career and technical education opportunities. Originally the Lahainaluna Boarding Special Fund.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Variations:

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

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	30,000	30,000	30,000	30,000	30,000	530,000	530,000
Beginning Cash Balance	31,819	31,927	32,305	79	227	226	25,226
Revenues	114	395	1,084	156	-	80,000	130,000
Expenditures	7	19	33,310	8	-	55,000	80,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	1	1			-1		
Net Total Transfers	1	1	-	-	(1)	-	-
Ending Cash Balance	31,927	32,305	79	227	226	25,226	75,226
Encumbrances	-	-	-	-	-	25,000	75,000

Unencumbered Cash Balance	31,927	32,303	79	227	226	226	226
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Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Dan Miyamoto
 Phone Number: 305-9777
 Fund Type (MOF): Special
 Appropriation Account Number: S-302-E

Intended Purpose:

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

The community schools for adults are critical to address the needs of students to pursue skills and programs to obtain financial stability and reduce dependence on public assistance, all of which have an overall positive impact on the state. When these schools were reorganized in 2013, general funds were significantly reduced. At that time, the Legislature and Department allowed these schools to generate revenue to cover operational costs by allowing the collection of enrollment fees. Funds from the non-general funds for adult education support administration of the high school equivalency testing program, equipment and other learning supports, office operations, and other expenses not covered by federal funds or provided for through the State budget.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

Allowable expenses include the salaries of part-time teachers, administrative costs, and all other expenses.

Variances:

Variances are attributed to the changes in student enrollment numbers.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,631,000	1,631,000	1,631,000	1,631,000	1,626,908	1,626,908	1,626,908
Beginning Cash Balance	720,103	728,857	572,504	601,578	593,583	587,327	583,327
Revenues	148,341	(37,369)	133,111	40,529	24,443	45,000	45,000
Expenditures	139,527	119,342	104,090	48,586	30,699	49,000	49,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00704 (From: S-322 / To: S-302)			53				
Rounding/misc adjustment	(60)	359	-	62			
Net Total Transfers	(60)	359	53	62	-	-	-

Ending Cash Balance	728,857	572,504	601,578	593,583	587,327	583,327	579,327
Encumbrances	5,196	1,372	1,362	1390	164	1,400	1,400
Unencumbered Cash Balance	723,661	571,132	600,216	592,193	587,163	581,927	577,927

Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Dan Miyamoto
 Phone Number: 305-9777
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-322-E

Intended Purpose:

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

The community schools for adults are critical to address the needs of students to pursue skills and programs to obtain financial stability and reduce dependence on public assistance, all of which have an overall positive impact on the state. When these schools were reorganized in 2013, general funds were significantly reduced. At that time, the Legislature and Department allowed these schools to generate revenue to cover operational costs by allowing the collection of enrollment fees. Funds from the non-general funds for adult education support administration of the high school equivalency testing program, equipment and other learning supports, office operations, and other expenses not covered by federal funds or provided for through the State budget.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from the sale of books and supplies to Adult Education students.

Current Program Activities/Allowable Expenses:

Allowable expenses include the purchase of supplies and books for the Adult and Community Education Program.

Variances:

Variances are attributed to the changes in student enrollment numbers.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	508,737	500,000	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	488,568	506,123	567,985	604,804	617,057	603,462	594,462
Revenues	137,306	97,812	80,084	33,643	46,760	34,000	34,000
Expenditures	119,752	35,950	43,210	21,390	60,356	43,000	43,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00704 (From: S-322 / To: S-302)			(53)				
Rounding/misc adjustment	1		(2)		1		
Net Total Transfers	1	-	(55)	-	1	-	-

Ending Cash Balance	506,123	567,985	604,804	617,057	603,462	594,462	585,462
Encumbrances	3,111	5,740	280	15,572.00	265	1,500.00	1,500.00
Unencumbered Cash Balance	503,012	562,245	604,524	601,485	603,197	592,962	583,962

Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: T-901-E

Intended Purpose:

This fund temporarily holds assessments made on the Department’s ceded lands, which are remitted to the Office of Hawaiian Affairs (OHA) on a quarterly basis.

Source of Revenues:

Revenues are from ceded land proceeds, including assessment fees from the rental of various Department facilities located on public trust lands.

Current Program Activities/Allowable Expenses:

The fund is used to temporarily deposit assessments made on DOE’s ceded lands which are then remitted to the Office of Hawaiian Affairs on a quarterly basis for the betterment of conditions for Native Hawaiians.

Variances:

FY20 and FY21: Due to the COVID-19 pandemic, the DOE suspended all third-party use of school facilities events. Therefore, rental fee income and the corresponding assessment fees have been significantly reduced.

FY23: Activity is anticipated to return to normal levels.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	82,858	85,603	80,378	87,141	87,404	85,770	85,770
Revenues	116,215	118,564	97,670	20,031	19,780	45,000	45,000
Expenditures	113,470	123,789	90,907	19,768	21,414	45,000	45,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers		-	-	-	-	-	-
Ending Cash Balance	85,603	80,378	87,141	87,404	85,770	85,770	85,770
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	85,603	80,378	87,141	87,404	85,770	85,770	85,770

Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: T-902-E

Intended Purpose:

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

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from funds donated to schools for specific purposes.

Current Program Activities/Allowable Expenses:

Allowable expenses are those specified by the donations.

Variances:

The Board may receive and manage monies or other property, real, person, or mixed, that may be given, bequeathed, devised, or in any manner received from sources; thus, the amounts received will vary from one fiscal year to another fiscal year.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000
Beginning Cash Balance	14,342,919	15,923,773	17,750,348	2,151,697	3,189,516	3,039,891	3,239,891
Revenues	2,683,026	2,750,785	1,133,872	1,410,848	973,956	1,000,000	1,000,000
Expenditures	1,099,397	924,210	942,536	834,507	1,123,581	800,000	800,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
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)				
AJV00376 (From: T-913 / To: T-902)				456,144			
Rounding/misc adjustment	1,277		1	5334			
Net Total Transfers	(2,775)	-	(15,789,987)	461,478	-	-	-

Ending Cash Balance	15,923,773	17,750,348	2,151,697	3,189,516	3,039,891	3,239,891	3,439,891
Encumbrances	70,052	52,306	26,514	208,916	148,367	200,000	200,000
Unencumbered Cash Balance	15,853,721	17,698,042	2,125,183	2,980,600	2,891,524	3,039,891	3,239,891

Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Tracy Okumura
 Phone Number: 784-5000
 Fund Type (MOF): Trust
 Appropriation Account Number: T-903-E

Intended Purpose:

This fund was established in 2017 to account for donations made to schools for facility purposes.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Payments of fair-share cash contributions and school impact fees. The amount of revenue collected is dependent upon the number of new residential building permits issued within the year, as well as upon the sale of residential units within the year, for projects that have executed an agreement with the Department. The Department and developer have agreed that payment of the school impact fee will occur at the sale of a residential unit.

Current Program Activities/Allowable Expenses:

School Impact Fee and Fair Share Programs: both school impact fees and fair share contributions are used to increase student capacity through land acquisition or facility construction. School impact fees can only be expended within the school impact fee district in which it was collected. Fair share contributions can only be expended within the high school complex in which it was collected.

Variances:

The significant increase in FY2020 revenue reflects the transfer of school impact fees and fair share contributions into this account. The decrease in FY2021 revenues reflects a decrease in the number of residential dwelling units, subject to impact fees or fair share contributions, from the previous year.

Legislation has required the transfer of funds and authority of this account to the School Facilities Agency.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	20,929,895	22,696,638	NO DATA
Revenues	9,038	82	2,905,616	2,225,172	1,766,742	NO DATA	NO DATA
Expenditures	-	48,784	-	-	-	NO DATA	NO DATA
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00566 (From: T-902 / To: T-903)			8,654,825				
AJV00563 (From: T-902 / To: T-903)			6,592,869				

AJV00609 (From: T-902 / To: T-903)			542,294				
Rounding/misc adjustment			(1)		1		
Net Total Transfers		-	15,789,987	-	1	-	-
Ending Cash Balance	57,822	9,120	18,704,723	20,929,895	22,696,638	NO DATA	NO DATA
Encumbrances	57,822	-	-	-	-	NO DATA	NO DATA
Unencumbered Cash Balance	-	9,120	18,704,723	20,929,895	22,696,638	NO DATA	NO DATA

Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

Department: EDN
 Program ID(s): EDN 100
 Name of Fund: Foundations & Other Grants - Operating
 Legal Authority: Section 302A-1122, HRS

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: T-913-E

Intended Purpose:

This fund was established in 1961 to account for grants received from foundations, other non-profit organizations, and other State agencies for various projects that benefit the schools and the students they serve.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from grants received from foundations and other non-profit organizations and agencies for various programs and projects.

Current Program Activities/Allowable Expenses:

Allowable expenses are those specified by the grants.

Variances:

The Board may receive and manage monies or other property, real, person, or mixed, that may be given, bequeathed, devised, or in any manner received from sources; thus, the amounts received will vary from one fiscal year to another fiscal year.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Beginning Cash Balance	7,487,177	7,223,862	11,808,515	8,257,561	7,605,766	8,265,633	8,265,633
Revenues	2,649,903	11,580,220	3,841,929	1,714,278	2,793,468	2,000,000	2,000,000
Expenditures	2,912,217	6,997,942	7,392,864	1,909,929	2,133,603	2,000,000	2,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV02026 (From: T-913 / To: T-902)	(1,055)						
AJV00704 (From: T-913 / To: T-936)			(19)				
AJV00376 (From: T-913 / To: T-902)				(456,144)			
Rounding/misc adjustment	55	2,375			2		
Net Total Transfers	(1,000)	2,375	(19)	(456,144)	2	-	-
Ending Cash Balance	7,223,862	11,808,515	8,257,561	7,605,766	8,265,633	8,265,633	8,265,633

Encumbrances	1,247,553	5,072,913	(4,211,847)	129,857	283,108	100,000	100,000
Unencumbered Cash Balance	5,976,309	6,735,602	12,469,408	7,475,909	7,982,525	8,165,633	8,165,633

Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: T-914-E

Intended Purpose:

This fund was established in 1961 to account for grants received from foundations, other non-profit organizations, and other State agencies for various projects that benefit the schools and the students they serve.
 The fund is necessary to carry out the intent of section 302A-1122, HRS.

Source of Revenues:

Revenues are from grants received from foundations and other non-profit organizations and agencies for various programs and projects.

Current Program Activities/Allowable Expenses:

Allowable expenses are those specified by the grants.

Variations:

The Board may receive and manage monies or other property, real, person, or mixed, that may be given, bequeathed, devised, or in any manner received from sources; thus, the amounts received will vary from one fiscal year to another fiscal year.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	-	-	-	-	-	-	-

Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

Department:	EDN	Contact Name:	Raymond Fujino
Program ID(s):	EDN 100	Phone Number:	421-4394
Name of Fund:	Athletic Trust Fund	Fund Type (MOF):	Trust
Legal Authority:	Section 302A-1122, HRS	Appropriation Account Number:	T-915-E

Intended Purpose:

This fund was established 30 years ago to account for funds collected from athletic event-related activities. All monies in the fund are given directly to the schools.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from athletic event admission fees, league shares, activity book sales, and donations.

Current Program Activities/Allowable Expenses:

Allowable expenses are for school athletic programs. Funds are expended for supplies, equipment, travel, and other sports program expenses.

Variations:

In FY2021 and at least part of FY 2022 due to the COVID-19 pandemic, athletic events were held without generating revenue from admission fees. Variance in expenditures was also due to no fall and winter interscholastic athletics in FY 2021. The Department anticipates that revenues and expenditures will return to pre-pandemic levels as activities resume.

Financial Data

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,215,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	1,252,014	1,383,086	1,576,022	1,746,292	1,611,802	1,519,920	1,539,920
Revenues	918,029	887,012	758,477	61,480	94,936	800,000	800,000
Expenditures	786,957	694,075	588,207	195,970	186,819	780,000	780,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment		(1)			1		
Net Total Transfers		(1)	-	-	1	-	-
Ending Cash Balance	1,383,086	1,576,022	1,746,292	1,611,802	1,519,920	1,539,920	1,559,920
Encumbrances	93,466	70,791	20,970	24,084	46,684.00	80,000.00	80,000.00

	Unencumbered Cash Balance			1,289,621	1,505,231	1,725,322	1,587,718	1,473,236	1,459,920	1,479,920	
	<u>Additional Information:</u>										
	Amount Requested by Bond Covenants										
	Amount from Bond Proceeds										
	Amount Held in CODs, Escrow										
	Accounts, or Other Investments										

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Nanea Kalani
 Phone Number: 784-6200
 Fund Type (MOF): Trust
 Appropriation Account Number: T-916-E

Intended Purpose:

This fund was established in 1992 to account for funds received under contract with Olelo: The Corporation for Community Television.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Funds are received from the Hawaii Educational Networking Consortium (HENC). HENC receives its funding from a percentage of the franchise fees assessed on all Cable TV (CATV) subscriptions in Hawaii. This funding is used to support the University of Hawaii, the Department, Hawaii Association of Independent Schools, and Hawaii Schools Digital Media Grants, as well as to identify and seek additional resources at federal, state, corporate, and foundation levels to support enhanced use of information and telecommunication systems and services in education.

Current Program Activities/Allowable Expenses:

HENC funding is provided to the Department's Communications Branch/Video Production Section to cover costs related to salaries and the provision of accredited educational services and programs, including but not limited to distance learning, credit and non-credit courses, arts and humanities programs, life-long learning programs, and lower and higher education programming access for the benefit of students, Department employees, and the broader community. It also includes expenses for the Akaku Maui Community Television program. The program falls under the Video Production Section/Communications Branch, which manages digital cable channel 356 on Spectrum and Hawaiian Telcom cable networks, providing access to educational content on all islands 24 hours a day, 7 days a week.

Variations:

Revenues are a percentage of the franchise fees assessed on all Cable TV (CATV) subscriptions in Hawaii. Any increase or decrease in CATV subscribers will result in yearly variances.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	1,387,353	1,695,041	1,994,689	2,386,968	2,625,812	2,613,401	2,597,401
Revenues	795,716	828,129	888,985	849,287	649,653	634,000	634,000
Expenditures	488,028	528,481	496,706	580,365	662,064	650,000	650,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							

Rounding/misc adjustment	-			(30,078)			
Net Total Transfers	-	-	-	(30,078)	-	-	-
Ending Cash Balance	1,695,041	1,994,689	2,386,968	2,625,812	2,613,401	2,597,401	2,581,401
Encumbrances	38,480	2,361	31,369	41,507	105,193	15,000	15,000
Unencumbered Cash Balance	1,656,561	1,992,328	2,355,599	2,584,305	2,508,208	2,582,401	2,566,401

Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Dan Miyamoto
 Phone Number: 305-9777
 Fund Type (MOF): Trust
 Appropriation Account Number: 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. FB23-25 budget request is being made to eliminate ceiling.

Variances:

None

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,260,000	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 or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	-	-	-	-	-	-	-

Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Dawn Kaui Sang
 Phone Number: 784-6073
 Fund Type (MOF): Trust
 Appropriation Account Number: T-936-E

Intended Purpose:

This fund was established in 1991 to account for grants received from the Office of Hawaiian Affairs (OHA) for tutorial and other educational projects at various schools involving Hawaiian Language Immersion Program activities for students and staff.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from OHA Trust Investment Pool Account, Program ID 10704.

Current Program Activities/Allowable Expenses:

These funds are to be used in accordance with the settlement agreement between the Office of Hawaiian Affairs and the Department to support and provide resources for Ka Papahana Kaiapuni.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	350,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	390,811	377,307	339,681	328,927	315,451	311,323	307,323
Revenues	-	-	11,069	3,287	1,095	1,000	1,000
Expenditures	13,505	37,625	21,842	16,763	5,222	5,000	5,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00704 (From: T-913 / To: T-936)			19				
Rounding/misc adjustment	1	(1)			-1		
Net Total Transfers	1	(1)	19	-	(1)	-	-
Ending Cash Balance	377,307	339,681	328,927	315,451	311,323	307,323	303,323
Encumbrances	(1,003)	(1,804)	792	-	-	-	-

Unencumbered Cash Balance	378,310	341,485	328,135	315,451	311,323	307,323	303,323
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Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: T-938-E

Intended Purpose:

This fund was established in 1992 to account for moneys received through a memorandum of agreement with Alu Like, Inc.'s Native Hawaiian Vocational Education Program.

Source of Revenues:

Revenues are from funds received under contract with Alu Like, Inc.

Current Program Activities/Allowable Expenses:

Allowable expenses are as prescribed by various memoranda of agreement, but for students of Hawaiian ancestry who are participating in vocational educational programs. Educational programs provide career education counseling for students, staff development programs, and curriculum development.

Variances:

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

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	280,000	280,000	280,000	280,000	280,000	280,000	280,000
Beginning Cash Balance	60,286	41,086	31,847	17,529	17,529	17,528	17,528
Revenues	243,407	111,312	-	-	-	-	-
Expenditures	262,606	117,832	14,318	-	-	-	-
Transfers							
List each net transfer in/out or projection 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)	-			-1		
Net Total Transfers	(1)	(2,719)	-	-	(1)	-	-
Ending Cash Balance	41,086	31,847	17,529	17,529	17,528	17,528	17,528
Encumbrances	5,113	12,304	(253)	(253)	1	-	-
Unencumbered Cash Balance	35,974	19,543	17,782	17,782	17,527	17,528	17,528

Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: T-968-E

Intended Purpose:

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

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Court-approved settlements.

Current Program Activities/Allowable Expenses:

Per the terms of the settlement agreement.

Variations:

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

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	-	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	370,538	371,963	376,283	11,344	140,635	126,384	NO DATA
Revenues	1,424	4,320	11,344	146,134	513	NO DATA	NO DATA
Expenditures		-	376,283	16,843	14,764	NO DATA	NO DATA
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	371,963	376,283	11,344	140,635	126,384	NO DATA	NO DATA
Encumbrances	-	376,283	-	420	-	NO DATA	NO DATA
Unencumbered Cash Balance	371,963	(0)	11,344	140,215	126,384	NO DATA	NO DATA

Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Tracy Okumura
 Phone Number: 784-5000
 Fund Type (MOF): Trust
 Appropriation Account Number: T-969-E

Intended Purpose:

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

Source of Revenues:

Department or court-approved settlements and insurance payments.

Current Program Activities/Allowable Expenses:

Per the terms of the settlement agreement.

Variations:

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

Four large performance bond settlements account for the increase in revenue in FY 2018. Expenditures that were made to assignee contractors pursuant to the FY 2018 settlement agreements account for the increase in expenditures in FY 2019 and FY 2020.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	257,289	131,166	NO DATA
Revenues	5,842,685	-	245,401	66,479	1,110	NO DATA	NO DATA
Expenditures	470,409	4,112,967	993,053	464,024	127,233	NO DATA	NO DATA
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	5,515,453	1,402,486	654,834	257,289	131,166	NO DATA	NO DATA
Encumbrances	4,394,995	1,402,486	387,191	129,415	-	NO DATA	NO DATA
Unencumbered Cash Balance	1,120,458	-	267,643	127,874	131,166	NO DATA	NO DATA

Additional Information:

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

**Report on Administratively Established Accounts/Funds
for Submittal to the 2023 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 784-6030
 Fund Type (MOF): Trust
 Appropriation Account Number: T-999-E

Intended Purpose:

This trust account exists to allow schools to collect and expend funds for co-curricular activities.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues include school registration fees, field trip fees, fundraisers, club dues, sport team concession revenue, athletic activity books, yearbooks, uniforms, student association or student government dues, class dues, and other authorized fees.

Current Program Activities/Allowable Expenses:

Funds collected are to be used to pay for student activities authorized by the school principal and which complement classroom instruction by providing learning experiences that meet individual needs and develop citizenship skills and positive attitudes in less formal educational settings.

Variances:

FY 2020 and FY2021: Due to the COVID-19 pandemic, all student activities and events were suspended and/or cancelled; therefore, income and the corresponding expenses were significantly reduced.

As the State continues to recover from the effects of the pandemic, collections for student activities and events are anticipated to increase.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	27,115,338	28,746,660	28,796,627	30,265,129	29,892,616	30,869,770	30,869,770
Revenues	33,713,088	33,353,577	28,192,708	10,819,005	19,160,900	25,000,000	25,000,000
Expenditures	32,081,767	33,303,610	26,724,206	11,191,518	18,183,746	25,000,000	25,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	28,746,660	28,796,627	30,265,129	29,892,616	30,869,770	30,869,770	30,869,770

Encumbrances		-	-	-	-	-	-
Unencumbered Cash Balance	28,746,660	28,796,627	30,265,129	29,892,616	30,869,770	30,869,770	30,869,770

Additional Information:

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