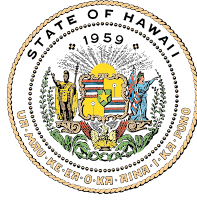


JOSH GREEN, M.D.
GOVERNOR



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, Non-General Fund Cost Elements, pursuant to Section 37-49, 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 Non-General Fund Cost Elements

December 2022

Section 37-49, Hawaii Revised Statutes, requires each department to annually submit to the Legislature a report for each non-general fund account under its control that includes budget details by cost element, and non-general fund names and account codes for each item or object code.

This report is a compilation of the cost elements for the non-general funds under the Hawaii State Department of Education.

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	72,570,617	72,570,617	72,570,617	72,570,617	72,570,617	72,570,617
B. Other Current Expenses	66,100,000	66,100,000	66,100,000	66,100,000	66,100,000	66,100,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	138,670,617	138,670,617	138,670,617	138,670,617	138,670,617	138,670,617

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	20,551,773	20,551,773	20,551,773	20,551,773	20,551,773	20,551,773
B. Other Current Expenses	31,612,928	31,612,928	31,612,928	31,612,928	31,612,928	31,612,928
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	52,164,701	52,164,701	52,164,701	52,164,701	52,164,701	52,164,701

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	420,000	420,000	420,000	420,000	420,000	420,000
B. Other Current Expenses	480,000	480,000	480,000	480,000	480,000	480,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	900,000	900,000	900,000	900,000	900,000	900,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	112,140	112,140	112,140	112,140	112,140	112,140
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	112,140	112,140	112,140	112,140	112,140	112,140

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	48,535,025	48,535,025	48,535,025	48,535,025	48,535,025	48,535,025
B. Other Current Expenses	12,240,950	12,240,950	12,240,950	12,240,950	12,240,950	12,240,950
C. Equipment	3,226,000	3,226,000	3,226,000	3,226,000	3,226,000	3,226,000
M. Motor Vehicles	200,000	200000	200000	200000	200000	200000
L. Leases	0	0	0	0	0	0
TOTAL	64,201,975	64,201,975	64,201,975	64,201,975	64,201,975	64,201,975

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	1,047,459	1,047,459	1,047,459	1,047,459	1,047,459	1,047,459
B. Other Current Expenses	847,866	847,866	847,866	847,866	847,866	847,866
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,895,325	1,895,325	1,895,325	1,895,325	1,895,325	1,895,325

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	2,100,217	2,100,217	2,100,217	2,100,217	2,100,217	2,100,217
B. Other Current Expenses	1,166,540	1,166,540	1,166,540	1,166,540	1,166,540	1,166,540
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	78,232	78,232	78,232	78,232	78,232	78,232
B. Other Current Expenses	47,396	47,396	47,396	47,396	47,396	47,396
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	125,628	125,628	125,628	125,628	125,628	125,628

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	10,000	10,000	10,000	10,000	10,000	10,000
B. Other Current Expenses	520,000	520,000	520,000	520,000	520,000	520,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	530,000	530,000	530,000	530,000	530,000	530,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	503,158	503,158	503,158	503,158	503,158	503,158
B. Other Current Expenses	1,123,750	1,123,750	1,123,750	1,123,750	1,123,750	1,123,750
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,626,908	1,626,908	1,626,908	1,626,908	1,626,908	1,626,908

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	1,868,098	1,868,098	1,868,098	1,868,098	1,868,098	1,868,098
B. Other Current Expenses	38,182,468	38,182,468	38,182,468	38,182,468	38,182,468	38,182,468
C. Equipment	900,000	900,000	900,000	900,000	900,000	900,000
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	40,950,566	40,950,566	40,950,566	40,950,566	40,950,566	40,950,566

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	250,000	250,000	250,000	250,000	250,000	250,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	250,000	250,000	250,000	250,000	250,000	250,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	186,706	186,706	186,706	186,706	186,706	186,706
B. Other Current Expenses	342,570	342,570	342,570	342,570	342,570	342,570
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	529,276	529,276	529,276	529,276	529,276	529,276

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

Department: EDN
 Name of Fund: Hawaii Teacher Standards Board
 Legal Authority: Section 302A-806, HRS; repealed via Act 161, SLH 2019; abolished via Act 9, SLH 2021
 Fund Type (MOF): Special
 Appropriation Account Number: S-321-E

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	800,930	800,930	800,930	800,930	800,930	800,930
B. Other Current Expenses	1,595,378	1,595,378	1,595,378	1,595,378	1,595,378	1,595,378
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	2,396,308	2,396,308	2,396,308	2,396,308	2,396,308	2,396,308

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	500,000	500,000	500,000	500,000	500,000	500,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	500,000	500,000	500,000	500,000	500,000	500,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	2,337,318	2,337,318	2,337,318	2,337,318	2,337,318	2,337,318
B. Other Current Expenses	1,684,375	1,684,375	1,684,375	1,684,375	1,684,375	1,684,375
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	4,021,693	4,021,693	4,021,693	4,021,693	4,021,693	4,021,693

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	50,000	50,000	50,000	50,000	50,000	50,000
B. Other Current Expenses	2,950,000	2,950,000	2,950,000	2,950,000	2,950,000	2,950,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	517,129	517,129	517,129	517,129	517,129	517,129
B. Other Current Expenses	2,518,058	2,518,058	2,518,058	2,518,058	2,518,058	2,518,058
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	3,035,187	3,035,187	3,035,187	3,035,187	3,035,187	3,035,187

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	200,000	200,000	200,000	200,000	200,000	200,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	200,000	200,000	200,000	200,000	200,000	200,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

Department: EDN
 Name of Fund: Curricular Materials Fee Special Account (prev Txtbk and Instr Materials Fee S.A.)
 Legal Authority: Section 302A-1130.5-6, HRS
 Fund Type (MOF): Special
 Appropriation Account Number: S-330-E

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

Department: EDN
 Name of Fund: Private Trade, Vocational & Technical Licensing (PTVT) Special Fund
 Legal Authority: Section 302A-425.5, HRS; repealed via Act 9, SSLH 2021
 Fund Type (MOF): Special
 Appropriation Account Number: S-333-E

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	79,183	79,183	79,183	79,183	79,183	79,183
B. Other Current Expenses	24,909	24,909	24,909	24,909	24,909	24,909
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	104,092	104,092	104,092	104,092	104,092	104,092

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	100,000	100,000	100,000	100,000	100,000	100,000
B. Other Current Expenses	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

Department: EDN
 Name of Fund: State Educational Facilities Improvement Special Fund
 Legal Authority: Section 36-32, HRS; repealed via Act 72, SLH 2020
 Fund Type (MOF): Special
 Appropriation Account Number: S-340-E

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	450,027	450,027	450,027	450,027	450,027	450,027
B. Other Current Expenses	3,174,406	3,174,406	3,174,406	3,174,406	3,174,406	3,174,406
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	3,624,433	3,624,433	3,624,433	3,624,433	3,624,433	3,624,433

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	4,124,665	4,124,665	4,124,665	4,124,665	4,124,665	4,124,665
B. Other Current Expenses	7,100,000	7,100,000	7,100,000	7,100,000	7,100,000	7,100,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	11,224,665	11,224,665	11,224,665	11,224,665	11,224,665	11,224,665

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	1,541,842	1,541,842	1,541,842	1,541,842	1,541,842	1,541,842
B. Other Current Expenses	879,491	879,491	879,491	879,491	879,491	879,491
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	2,421,333	2,421,333	2,421,333	2,421,333	2,421,333	2,421,333

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	905,000	905,000	905,000	905,000	905,000	905,000
B. Other Current Expenses	3,090,605	3,090,605	3,090,605	3,090,605	3,090,605	3,090,605
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

Department: EDN
 Name of Fund: Arts in Public Places
 Legal Authority: Section 302A-420, HRS
 Fund Type (MOF): Interdepartmental Transfer
 Appropriation Account Number: S-353-E

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

Department: EDN
 Name of Fund: Hawaii Early Childhood Educator Special Fund
 Legal Authority: Section 302L-10, HRS
 Fund Type (MOF): Special
 Appropriation Account Number: S-356

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	100,000	100,000	100,000	100,000	100,000	100,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	100,000	100,000	100,000	100,000	100,000	100,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	500,000	500,000	500,000	500,000	500,000	500,000
B. Other Current Expenses	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	200,000	200,000	200,000	200,000	200,000	200,000
B. Other Current Expenses	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
B. Other Current Expenses	6,749,999	6,749,999	6,749,999	6,749,999	6,749,999	6,749,999
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	7,749,999	7,749,999	7,749,999	7,749,999	7,749,999	7,749,999

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	208,168	208,168	208,168	208,168	208,168	208,168
B. Other Current Expenses	65,626	65,626	65,626	65,626	65,626	65,626
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	273,794	273,794	273,794	273,794	273,794	273,794

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	30,000	30,000	30,000	30,000	30,000	30,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	30,000	30,000	30,000	30,000	30,000	30,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
B. Other Current Expenses	4,060,000	4,060,000	4,060,000	4,060,000	4,060,000	4,060,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
B. Other Current Expenses	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	60,000	60,000	60,000	60,000	60,000	60,000
B. Other Current Expenses	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	550,000	550,000	550,000	550,000	550,000	550,000
B. Other Current Expenses	650,000	650,000	650,000	650,000	650,000	650,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

Department: EDN
 Name of Fund: Adult Education Enrollment/Testing Fund
 Legal Authority: Act 164, SLH 2011 (Executive Biennium Budget)
 Fund Type (MOF): Trust
 Appropriation Account Number: T-921-E

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	760,000	760,000	760,000	760,000	760,000	760,000
B. Other Current Expenses	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	2,260,000	2,260,000	2,260,000	2,260,000	2,260,000	2,260,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	175,000	175,000	175,000	175,000	175,000	175,000
B. Other Current Expenses	175,000	175,000	175,000	175,000	175,000	175,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	350,000	350,000	350,000	350,000	350,000	350,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	230,000	230,000	230,000	230,000	230,000	230,000
B. Other Current Expenses	50,000	50,000	50,000	50,000	50,000	50,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	280,000	280,000	280,000	280,000	280,000	280,000

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for Submittal to the 2023 Legislature**

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

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0