



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

OFFICE OF THE DEPUTY SUPERINTENDENT OF STRATEGY AND ADMINISTRATION

October 2, 2026

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

The Honorable Nadine K. Nakamura, Speaker
and Members of the House of Representatives
415 South Beretania Street
State Capitol, Room 431
Honolulu, Hawaii 96813

Re: Hawaii State Department of Education Annual Report on Administratively Established
Accounts and Funds

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

For your information and consideration, a copy of the annual Administratively Established Accounts and Funds report is being transmitted, pursuant to Section 37-52.5, Hawaii Revised Statutes (HRS). In accordance with Section 93-16, HRS, the report may be viewed electronically at: <https://hawaiipublicschools.org/data-reports/legislative-reports/>

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

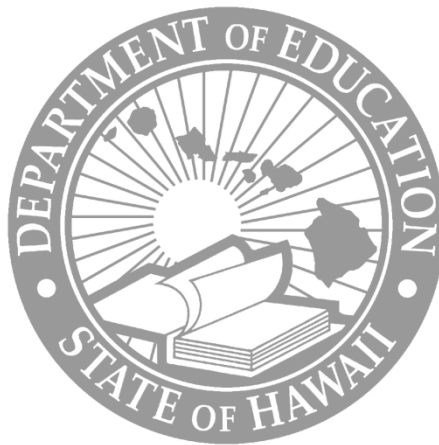
Sincerely,

A blue ink signature of Tammi Oyadomari-Chun, written in a cursive style.

Tammi Oyadomari-Chun
Deputy Superintendent of Strategy and Administration

TOC:rn
Attachment

c: Legislative Reference Bureau
Hawaii State Public Library System
University of Hawaii
Office of the Deputy Superintendent of Strategy and Administration
Office of Fiscal Services



State of Hawai'i
Department of Education

Annual Report on Administratively Established Accounts and Funds

October 2026

Section 37-52.5, Hawai'i 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 Hawai'i State Department of Education.

Report on Non-General Fund Information for Submittal to the 2027 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: 784-6456
 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.

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Variances:

None

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	530,000	30,000	30,000	30,000	30,000	30,000	30,000
Beginning Cash Balance	226	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00923 (From: S-301 / To: S-308)	(226)						
	-						
Rounding/misc adjustment							
Net Total Transfers	(226)	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	-	-	-	-	-	-	-

Additional Information:

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

Report on Non-General Fund Information for Submittal to the 2027 Legislature

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

Contact Name: Wanelle Kaneshiro-Erdmann
 Phone Number: 784-6190
 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:

None

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,626,908	1,633,908	1,633,908	1,633,908	1,633,908	1,633,908	1,633,908
Beginning Cash Balance	587,327	567,322	514,658	487,464	478,088	464,088	450,088
Revenues	68,823	72,999	67,087	65,135	66,000	66,000	66,000
Expenditures	88,827	125,662	94,281	74,511	80,000	80,000	80,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00704 (From: S-322 / To: S-302)							
Rounding/misc adjustment	(1)	(1)					
Net Total Transfers	(1)	(1)	-	-	-	-	-
Ending Cash Balance	567,322	514,658	487,464	478,088	464,088	450,088	436,088

Encumbrances	444	7,033	300	261	280	280	280
Unencumbered Cash Balance	566,878	507,625	487,164	477,827	463,808	449,808	435,808

Additional Information:

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

Report on Non-General Fund Information for Submittal to the 2027 Legislature

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

Contact Name: Wanelle Kaneshiro-Erdmann
 Phone Number: 784-6190
 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:

Expenses are projected to mirror revenues for the purchase of supplies and books for the Adult and Community Education Program.

Cash balance lapse to general fund?

No

Statutory language:

N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	603,462	620,976	610,620	648,272	685,522	685,522	685,522
Revenues	64,272	80,145	75,754	86,917	80,000	80,000	80,000
Expenditures	46,758	90,502	38,103	49,667	80,000	80,000	80,000
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	620,976	610,620	648,272	685,522	685,522	685,522	685,522

Encumbrances	6,116	1	7,708	14,128	8,000	8,000	8,000
Unencumbered Cash Balance	614,860	610,619	640,564	671,394	677,522	677,522	677,522

Additional Information:

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

Report on Non-General Fund Information for Submittal to the 2027 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: 897-4527
 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:

None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(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	85,770	83,578	82,876	82,654	82,634	82,634	82,634
Revenues	33,371	46,958	60,157	62,317	60,000	60,000	60,000
Expenditures	35,562	47,660	60,380	62,337	60,000	60,000	60,000
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	83,578	82,876	82,654	82,634	82,634	82,634	82,634
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	83,578	82,876	82,654	82,634	82,634	82,634	82,634

Additional Information:

Amount Requested by Bond Covenants							

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

Report on Non-General Fund Information for Submittal to the 2027 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: 897-4527
 Fund Type (MOF): Trust
 Appropriation Account Number: T-902-E

Intended Purpose:

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

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

Source of Revenues:

Revenues are from funds donated to schools for specific purposes.

Current Program Activities/Allowable Expenses:

Allowable expenses are those specified by the donations.

Variances:

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

Cash balance lapse to general fund?

No

Statutory language:

N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000
Beginning Cash Balance	3,039,891	3,115,346	3,476,111	4,124,269	4,487,021	4,387,021	4,287,021
Revenues	1,362,425	1,793,714	1,567,601	1,760,831	1,500,000	1,500,000	1,500,000
Expenditures	1,286,970	1,432,949	919,445	1,440,302	1,600,000	1,600,000	1,600,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01164 (From: T-913 / To: T-902)				1,058			
AJV01018 (From: T-936 / To: T-902)				41,165			
Rounding/misc adjustment			2				
Net Total Transfers	-	-	2	42,223	-	-	-
Ending Cash Balance	3,115,346	3,476,111	4,124,269	4,487,021	4,387,021	4,287,021	4,187,021
Encumbrances	52,784	55,725	127,391	244,547	100,000	100,000	100,000
Unencumbered Cash Balance	3,062,562	3,420,386	3,996,878	4,242,474	4,287,021	4,187,021	4,087,021

Additional Information:

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

Report on Non-General Fund Information for Submittal to the 2027 Legislature

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

Contact Name: Roy Ikeda
 Phone Number: 784-5080784-5094
 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.

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:

Fair Share Program: Fair share contributions are used to increase student capacity through land acquisition or facility construction. Fair share contributions can only be expended within the high school complex in which it was collected. Impact fees are assigned to the School Facilities Authority for use.

Variances:

None

Cash balance lapse to general fund?

No

Statutory language:

N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(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	22,696,638	26,200,369	28,415,124	31,842,607	38,680,335	45,480,335	52,280,335
Revenues	3,503,731	2,214,755	3,427,483	6,837,728	6,800,000	6,800,000	6,800,000
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	26,200,369	28,415,124	31,842,607	38,680,335	45,480,335	52,280,335	59,080,335
Encumbrances	-	-	-	-	-	-	-

Unencumbered Cash Balance	26,200,369	28,415,124	31,842,607	38,680,335	45,480,335	52,280,335	59,080,335
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Additional Information:

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

Report on Non-General Fund Information for Submittal to the 2027 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: 897-4527
 Fund Type (MOF): Trust
 Appropriation Account Number: T-913-E

Intended Purpose:

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

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

Allowable expenses are those specified by the grants.

Variances:

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

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(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	8,265,633	8,421,343	8,941,398	9,575,175	10,081,130	9,881,130	8,181,130
Revenues	2,616,278	2,518,684	2,430,627	2,808,154	2,300,000	2,300,000	2,300,000
Expenditures	2,460,392	1,998,628	1,796,848	2,301,141	2,500,000	4,000,000	4,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01164 (From: T-913 / To: T-902)				(1,058)			
Rounding/misc adjustment	(176)	(1)	(2)				
Net Total Transfers	(176)	(1)	(2)	(1,058)	-	-	-
Ending Cash Balance	8,421,343	8,941,398	9,575,175	10,081,130	9,881,130	8,181,130	6,481,130
Encumbrances	438,476	125,695	559,607	480,793	400,000	400,000	400,000
Unencumbered Cash Balance	7,982,867	8,815,703	9,015,568	9,600,337	9,481,130	7,781,130	6,081,130

Additional Information:

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

Report on Non-General Fund Information for Submittal to the 2027 Legislature

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

Contact Name: Bryce Kaneshiro
 Phone Number: 421-4394
 Fund Type (MOF): Trust
 Appropriation Account Number: T-915-E

Intended Purpose:

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

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Variances:

None

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	1,519,920	1,873,747	2,166,153	2,246,243	2,320,584	2,370,584	2,420,584
Revenues	741,031	955,062	835,555	804,396	850,000	850,000	850,000
Expenditures	387,204	662,657	755,465	730,055	800,000	800,000	800,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment		1					
Net Total Transfers	-	1	-	-	-	-	-
Ending Cash Balance	1,873,747	2,166,153	2,246,243	2,320,584	2,370,584	2,420,584	2,470,584
Encumbrances	139,348	116,034	142,111	140,021	140,000	140,000	140,000
Unencumbered Cash Balance	1,734,399	2,050,119	2,104,132	2,180,563	2,230,584	2,280,584	2,330,584

Additional Information:

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

Report on Non-General Fund Information for Submittal to the 2027 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 Ching
 Phone Number: 784-6200
 Fund Type (MOF): Trust
 Appropriation Account Number: T-916-E

Intended Purpose:

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

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Variances:

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

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(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	2,613,401	3,010,140	3,177,669	3,179,747	3,997,524	3,930,524	3,863,524
Revenues	1,101,902	848,243	640,392	1,396,491	753,000	753,000	753,000
Expenditures	735,239	680,714	638,314	578,713	820,000	820,000	820,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	30,076			(1)			

Net Total Transfers	30,076	-	-	(1)	-	-	-
Ending Cash Balance	3,010,140	3,177,669	3,179,747	3,997,524	3,930,524	3,863,524	3,796,524
Encumbrances	80,547	68,823	17,107	28,417	20,000	20,000	20,000
Unencumbered Cash Balance	2,929,593	3,108,846	3,162,640	3,969,107	3,910,524	3,843,524	3,776,524

Additional Information:

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

Report on Non-General Fund Information for Submittal to the 2027 Legislature

Department: EDN
 Program ID(s): _____
 Name of Fund: DISASTER RESPONSE TRUST FUND (KLWE-OPER)
 Legal Authority: Section 127A-16, HRS

Contact Name: Cleve Renfro
 Phone Number: 784-5170
 Fund Type (MOF): Trust
 Appropriation Account Number: T-921-E

Intended Purpose:

The Department can access and manage funds when the governor issues a state of emergency and directs the administrator to appropriate money for immediate relief.

Source of Revenues:

Revenues for this trust fund are distributions from the State's Major Disaster Fund made to enable to Department to address impacts from disasters.

Current Program Activities/Allowable Expenses:

FY 2026: \$16,837,537 received June 2026 for the Kona Low and Weather System (KLWS). FY 2027: an additional \$33,162,463 was approved in July 2026 for the KLWS. Funds are reflected in the Department's Program ID 17521, Disaster Response Trust Fund (KLWE-OPER). Funds were used to address issues immediate needs such as cleaning costs to allow schools to reopen, as well as to initiate capital project work to repair damaged facilities.

Variances:

The Department received the funds at the end of the FY2026 and beginning of FY2027, to support the recovery efforts from the March 2026 Kona Low Weather Systems. Ongoing efforts continue for repair and maintenance (R&M). Expenses are anticipated span several years with capital projects.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				n/a	-		
Beginning Cash Balance				-	15,445,041	38,607,504	28,607,504
Revenues				16,837,537	33,162,463	-	-
Expenditures				1,392,497	10,000,000	10,000,000	10,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment				1			
Net Total Transfers	-	-	-	1	-	-	-
Ending Cash Balance	-	-	-	15,445,041	38,607,504	28,607,504	18,607,504
Encumbrances	-	-	-	7,028,990	5,000,000	5,000,000	5,000,000
Unencumbered Cash Balance	-	-	-	8,416,051	33,607,504	23,607,504	13,607,504

Additional Information:

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

Report on Non-General Fund Information for Submittal to the 2027 Legislature

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

Contact Name: Dawn (Kauai) Sang
 Phone Number: 784-9073
 Fund Type (MOF): Trust
 Appropriation Account Number: T-936-E

Intended Purpose:

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

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

Source of Revenues:

Revenues are from the OHA Trust Investment Pool Account.

Current Program Activities/Allowable Expenses:

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

Variances:

Efforts are being made to revitalize operations to a normal level.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	311,323	317,166	328,519	241,388	199,311	179,311	159,311
Revenues	5,842	11,353	7,891	627	10,000	10,000	10,000
Expenditures	-	-	95,022	1,539	30,000	30,000	30,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01018 (From: T-936 / To: T-902)				(41,165)			
Rounding/misc adjustment	1						
Net Total Transfers	1	-	-	(41,165)	-	-	-
Ending Cash Balance	317,166	328,519	241,388	199,311	179,311	159,311	139,311
Encumbrances	-	-	8,380	-	59,770	59,770	59,770
Unencumbered Cash Balance	317,166	328,519	233,008	199,311	119,541	99,541	79,541

Additional Information:

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

Report on Non-General Fund Information for Submittal to the 2027 Legislature

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

Contact Name: Dawn (Kauai) Sang
 Phone Number: 784-9073
 Fund Type (MOF): Trust
 Appropriation Account Number: T-938-E

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Variances:

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

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	280,000	280,000	280,000	280,000	280,000	280,000	280,000
Beginning Cash Balance	17,528	17,528	17,528	33,430	33,430	33,430	33,430
Revenues	-	-	15,902	-	-	-	-
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	17,528	17,528	33,430	33,430	33,430	33,430	33,430
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	17,528	17,528	33,430	33,430	33,430	33,430	33,430

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Amount Held in CODs, Escrow							
Accounts, or Other Investments							

Report on Non-General Fund Information for Submittal to the 2027 Legislature

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

Contact Name: Ryan Shimabuku
 Phone Number: 897-4527
 Fund Type (MOF): Trust
 Appropriation Account Number: T-968-E

Intended Purpose:

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

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

Source of Revenues:

Court-approved settlements.

Current Program Activities/Allowable Expenses:

Per the terms of the settlement agreement.

Variances:

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

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(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	126,384	120,091	115,786	118,597	118,972	118,972	118,972
Revenues	2,417	4,404	2,812	375	-	-	-
Expenditures	8,710	8,710	-	-	-	-	-
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	120,091	115,786	118,597	118,972	118,972	118,972	118,972
Encumbrances	8,710	-	-	-	-	-	-
Unencumbered Cash Balance	111,381	115,786	118,597	118,972	118,972	118,972	118,972

Additional Information:

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

Report on Non-General Fund Information for Submittal to the 2027 Legislature

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

Contact Name: Jadine Urasaki
 Phone Number: 784-5040
 Fund Type (MOF): Trust
 Appropriation Account Number: T-969-E

Intended Purpose:

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

Source of Revenues:

Department or court-approved settlements and insurance payments.

Current Program Activities/Allowable Expenses:

Per the terms of the settlement agreement.

Variances:

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

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(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	131,166	134,608	139,444	142,644	142,907	144,269	145,631
Revenues	3,442	4,836	3,201	262	1,362	1,362	1,362
Expenditures	-	-	-	-	-	-	-
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	134,608	139,444	142,644	142,907	144,269	145,631	146,993
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	134,608	139,444	142,644	142,907	144,269	145,631	146,993

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Amount Held in CODs, Escrow							
Accounts, or Other Investments							

Report on Non-General Fund Information for Submittal to the 2027 Legislature

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

Contact Name: Ryan Shimabuku
 Phone Number: 897-4527
 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:

None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(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	30,869,770	32,843,678	33,909,047	36,513,942	37,219,574	37,219,574	37,219,574
Revenues	30,268,773	32,642,997	35,369,067	35,154,897	35,000,000	35,000,000	35,000,000
Expenditures	28,294,865	31,577,628	32,764,172	34,449,265	35,000,000	35,000,000	35,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	32,843,678	33,909,047	36,513,942	37,219,574	37,219,574	37,219,574	37,219,574
Encumbrances	-	-	-	-	-	-	-

Unencumbered Cash Balance	32,843,678	33,909,047	36,513,942	37,219,574	37,219,574	37,219,574	37,219,574

Additional Information:

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