



State of Hawai'i
Department of Education

Annual Report on Administratively Established Accounts and Funds

December 2024

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 Administratively Established Accounts/Funds
for Submittal to the 2025 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.

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.

Variances:

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000	30,000	530,000	30,000	30,000	30,000	30,000
Beginning Cash Balance	79	227	226	-	-	-	-
Revenues	156	-	-	-	-	-	-
Expenditures	8	-	-	-	-	-	-
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		(1)					
Net Total Transfers	-	(1)	(226)	-	-	-	-
Ending Cash Balance	227	226	-	-	-	-	-

Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	227	226	-	-	-	-	-

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 2025 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: 784-6454
 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:

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

Financial Data							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,631,000	1,626,908	1,626,908	1,633,908	1,633,908	1,633,908	1,633,908
Beginning Cash Balance	601,578	593,583	587,327	567,322	514,658	461,995	409,332
Revenues	40,529	24,443	68,823	72,999	72,999	72,999	72,999
Expenditures	48,586	30,699	88,827	125,662	125,662	125,662	125,662
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	62		(1)	(1)			
Net Total Transfers	62	-	(1)	(1)	-	-	-
Ending Cash Balance	593,583	587,327	567,322	514,658	461,995	409,332	356,669
Encumbrances	1,390	164	444	7,033	7,033	7,033	7,033
Unencumbered Cash Balance	592,193	587,163	566,878	507,625	454,962	402,299	349,636

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 2025 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:

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

Financial Data							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(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	87,141	87,404	85,770	83,578	82,876	82,876	82,876
Revenues	20,031	19,780	33,371	46,958	45,000	45,000	45,000
Expenditures	19,768	21,414	35,562	47,660	45,000	45,000	45,000
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	87,404	85,770	83,578	82,876	82,876	82,876	82,876
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	87,404	85,770	83,578	82,876	82,876	82,876	82,876

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 2025 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(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	2,151,697	3,189,516	3,039,891	3,115,346	3,476,111	3,476,111	3,476,111
Revenues	1,410,848	973,956	1,362,425	1,793,714	1,600,000	1,600,000	1,600,000
Expenditures	834,507	1,123,581	1,286,970	1,432,949	1,600,000	1,600,000	1,600,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01411 (From: T-902 / To: G000)							
AJV02026 (From: T-913 / To: T-902)							
AJV00566 (From: T-902 / To: T-903)							
AJV00563 (From: T-902 / To: T-903)							
AJV00609 (From: T-902 / To: T-903)							
AJV00376 (From: T-913 / To: T-902)	456,144						

Rounding/misc adjustment	5,334						
Net Total Transfers	461,478	-	-	-	-	-	-
Ending Cash Balance	3,189,516	3,039,891	3,115,346	3,476,111	3,476,111	3,476,111	3,476,111
Encumbrances	208,916	148,367	52,784	55,725	55,000	55,000	55,000
Unencumbered Cash Balance	2,980,600	2,891,524	3,062,562	3,420,386	3,421,111	3,421,111	3,421,111

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

**Report on Administratively Established Accounts/Funds
for Submittal to the 2025 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: 784-5080
 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:

Authority for the school impact fees within this account has been transferred to the School Facilities Authority:

- Act 217, SLH 2021, requires the deposit of school impact fees received by the Department related to new, or major renovations of, school facilities into a fund administered by the School Facilities Authority.
- Revenues for the T-903 account come from school impact fees, and Act 217, SLH 2021 (including sections 15 and 16), also required the transfer of all things related to school impact fees to the School Facilities Authority.

For the years prior:

- The significant increase in FY 2020 revenue reflects the transfer of school impact fees and fair share contributions into this account.
- The decrease in FY 2021 revenues reflects a decrease in the number of residential dwelling units, subject to impact fees or fair share contributions, from the previous year.

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

Financial Data							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(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	18,704,723	20,929,895	22,696,638	26,200,369	28,415,124	30,629,879	32,844,634

Revenues	2,225,172	1,766,742	3,503,731	2,214,755	2,214,755	2,214,755	2,214,755
Expenditures	-	-	-	-	-	-	-
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	20,929,895	22,696,638	26,200,369	28,415,124	30,629,879	32,844,634	35,059,389
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	20,929,895	22,696,638	26,200,369	28,415,124	30,629,879	32,844,634	35,059,389

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 2025 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(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	8,257,561	7,605,766	8,265,633	8,421,343	8,941,398	8,941,398	8,941,398
Revenues	1,714,278	2,793,468	2,616,278	2,518,684	2,300,000	2,300,000	2,300,000
Expenditures	1,909,929	2,133,603	2,460,392	1,998,628	2,300,000	2,300,000	2,300,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV02026 (From: T-913 / To: T-902)							
AJV00704 (From: T-913 / To: T-936)							
AJV00376 (From: T-913 / To: T-902)	(456,144)						
Rounding/misc adjustment		2	(176)	(1)			
Net Total Transfers	(456,144)	2	(176)	(1)	-	-	-

Ending Cash Balance	7,605,766	8,265,633	8,421,343	8,941,398	8,941,398	8,941,398	8,941,398
Encumbrances	129,857	283,108	438,476	125,695	125,000	125,000	125,000
Unencumbered Cash Balance	7,475,909	7,982,525	7,982,867	8,815,703	8,816,398	8,816,398	8,816,398

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 2025 Legislature**

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

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

This 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.

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-

Unencumbered Cash Balance	-	-	-	-	-	-	-
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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 2025 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:

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

Financial Data							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(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	1,746,292	1,611,802	1,519,920	1,873,747	2,166,153	2,458,558	2,750,963
Revenues	61,480	94,936	741,031	955,062	955,062	955,062	955,062
Expenditures	195,970	186,819	387,204	662,657	662,657	662,657	662,657
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	1,611,802	1,519,920	1,873,747	2,166,153	2,458,558	2,750,963	3,043,368
Encumbrances	24,084	46,684	139,348	116,034	116,034	116,034	116,034

Unencumbered Cash Balance	1,587,718	1,473,236	1,734,399	2,050,119	2,342,524	2,634,929	2,927,334

Additional Information:

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

Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(30,078)		30,076				
Net Total Transfers	(30,078)	-	30,076	-	-	-	-
Ending Cash Balance	2,625,812	2,613,401	3,010,140	3,177,669	3,217,669	3,257,669	3,297,669
Encumbrances	41,507	105,193	80,547	68,823	80,000	80,000	80,000
Unencumbered Cash Balance	2,584,305	2,508,208	2,929,593	3,108,846	3,137,669	3,177,669	3,217,669

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 2025 Legislature**

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

Contact Name: Ryan Shimabuku
 Phone Number: 897-4527
 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(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	328,927	315,451	311,323	317,166	328,519	328,519	328,519
Revenues	3,287	1,095	5,842	11,353	10,000	10,000	10,000
Expenditures	16,763	3	-	-	10,000	10,000	10,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00704 (From: T-913 / To: T-936)							
Rounding/misc adjustment		(1)	1				
Net Total Transfers	-	(1)	1	-	-	-	-

Ending Cash Balance	315,451	311,323	317,166	328,519	328,519	328,519	328,519
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	315,451	311,323	317,166	328,519	328,519	328,519	328,519

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 2025 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: 897-4527
 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(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	17,529	17,529	17,528	17,528	17,528	(0)	(0)
Revenues	-	-	-	-	-	-	-
Expenditures	-	-	-	-	17,528	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01395 (Transfer excess cash to State Treasury)							
AJV01484 (Transfer excess cash to State Treasury)							
Rounding/misc adjustment		(1)					
Net Total Transfers	-	(1)	-	-	-	-	-
Ending Cash Balance	17,529	17,528	17,528	17,528	(0)	(0)	(0)
Encumbrances	(253)	1	-	-	-	-	-
Unencumbered Cash Balance	17,782	17,527	17,528	17,528	(0)	(0)	(0)

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 2025 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(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	11,344	140,635	126,384	120,091	115,786	115,786	115,786
Revenues	146,134	513	2,417	4,404	-	-	-
Expenditures	16,843	14,764	8,710	8,710	-	-	-
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	140,635	126,384	120,091	115,786	115,786	115,786	115,786

Encumbrances	420	-	8,710	-	-	-	-
Unencumbered Cash Balance	140,215	126,384	111,381	115,786	115,786	115,786	115,786

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 2025 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(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	654,834	257,289	131,166	134,608	139,444	139,444	139,444
Revenues	66,479	1,110	3,442	4,836	-	-	-
Expenditures	464,024	127,233	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	257,289	131,166	134,608	139,444	139,444	139,444	139,444
Encumbrances	129,415	-	-	-	-	-	-
Unencumbered Cash Balance	127,874	131,166	134,608	139,444	139,444	139,444	139,444

Additional Information:

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

Ending Cash Balance	29,892,616	30,869,770	32,843,678	33,909,047	33,909,047	33,909,047	33,909,047
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	29,892,616	30,869,770	32,843,678	33,909,047	33,909,047	33,909,047	33,909,047

Additional Information:

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