



State of Hawai‘i
Department of Education

Annual Report on Non-General Funds

November 2025

Section 37-47, Hawai‘i Revised Statutes, requires each department to annually submit to the Legislature a report for each non-general fund account under its control that includes a citation to the law authorizing the fund, the intended purpose of the fund, current program activities that the fund supports, balance of the fund at the beginning of the current fiscal year, total amount of expenditures and other outlays from the fund account for the previous fiscal year, total amount of revenue deposited into the account for the previous fiscal year, a detailed listing of all transfers from the fund, amount of moneys encumbered in the account as of the beginning of the fiscal year, amount of funds in the account that are required for the purposes of bond conveyance or other related bond obligations, amount of moneys in the account derived from bond proceeds, and amount of moneys of the fund held in certificates of deposit, escrow accounts, or other investments.

Section 37-48, Hawai‘i Revised Statutes, requires each department to annually submit to the Legislature a report for each non-general fund account under its control that includes a statement of its objectives, measures quantifying the target population to be served for each of the ensuing six fiscal years, measures by which the effectiveness in attaining the objectives is to be assessed, the level of effectiveness planned for each of the ensuing six fiscal years, a brief description of the activities encompassed, the program size indicators, and the program size planned for each of the next six fiscal years.

Section 37-49, Hawai‘i 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 this information for the non-general funds under the Hawai‘i State Department of Education.

**Report on Non-General Fund Information
for Submittal to the 2026 Legislature**

Department: EDN
 Program ID(s): EDN 100
 Name of Fund: Federal Funds - EDN 100
 Legal Authority: Elementary and Secondary Education Act

Contact Name: Ryan Shima
 Phone Number: 897-4527
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-210-E

Intended Purpose:

Reimbursement for allowable expenditures for lower education.

Source of Revenues:

US Department of Education; US Department of Defense

Current Program Activities/Allowable Expenses:

Includes expenditures relating to the Impact Aid program for substitutes and allocation to schools, Title I programs to support schools with high free or reduced price lunch, migrant education programs, neglected and delinquent student programs, improving teacher and administrator partnerships, English language learner programs, community learning centers, and assessment programs.

Variances:

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	139,594,736	138,670,617	140,170,617	140,170,617	167,203,6
Beginning Cash Balance	68,909,822	116,507,110	154,022,888	130,478,914	105,326,6
Revenues	117,137,035	126,001,095	145,315,216	153,885,376	160,000,0
Expenditures	85,831,203	88,492,469	168,859,190	179,037,593	165,000,0
Transfers					
List each net transfer in/out or projection in/out; list each account number					
AJV00331 (From: S-210 / To: S-240)					
AJV01311 (From: S-240 / To: S-210)	16,291,457				
Rounding/misc adjustment	(1)	7,152			1
Net Total Transfers	16,291,456	7,152	-	1	-
Ending Cash Balance	116,507,110	154,022,888	130,478,914	105,326,698	100,326,6
Encumbrances	18,212,355	20,330,142	29,432,142	29,688,461	30,000,0
Unencumbered Cash Balance	98,294,755	133,692,746	101,046,772	75,638,237	70,326,6

Additional Information:

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

**Report on Non-General Fund Information
for Submittal to the 2026 Legislature**

Department: EDN
 Program ID(s): EDN 150
 Name of Fund: Federal Funds - EDN 150
 Legal Authority: I.D.E.A., SPED Pre-school, and Impact Aid Disabilities

Contact Name: Ryan Shima
 Phone Number: 897-4527
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-215-E

Intended Purpose:

Reimbursement for allowable expenditures for special education.

Source of Revenues:

US Department of Education

Current Program Activities/Allowable Expenses:

To provide special education and related services to eligible students with disabilities in accordance with Federal and State regulations.

Variances:

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	56,891,470	52,164,701	52,164,701	52,164,701	60,084,200
Beginning Cash Balance	1,479,558	3,341,993	3,605,602	3,253,656	5,621,954
Revenues	38,933,598	53,847,661	56,639,376	61,085,605	60,000,000
Expenditures	37,071,162	53,584,077	56,991,322	58,716,581	60,000,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment	(1)	25		(726)	
Net Total Transfers	(1)	25	-	(726)	-
Ending Cash Balance	3,341,993	3,605,602	3,253,656	5,621,954	5,621,954
Encumbrances	5,635,643	7,442,593	5,815,616	8,534,281	8,000,000
Unencumbered Cash Balance	(2,293,650)	(3,836,991)	(2,561,960)	(2,912,327)	(2,378,000)

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 200
 Name of Fund: Federal Funds - EDN 200
 Legal Authority: Education for Homeless Children & Youth Grant

Contact Name: Toby Portneuf
 Phone Number: 348-0304
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-220-E

Intended Purpose:

To ensure that homeless children and youth have access to a free appropriate public education. States are called upon to review and revise laws to the enrollment, attendance, and success in school of homeless children and youth, and to include homeless students in the mainstream school

Source of Revenues:

US Department of Education

Current Program Activities/Allowable Expenses:

Provide direct support and instructional services for homeless students, which may include excess transportation, supplemental meals, basic school supplies, participation in school. Provide advocacy and outreach activities that help identified students and families access available educational and social services in the community, in service to educational stability.

Variances:

The abolition of one program (Trauma-Informed Care Services) has led to an expected decrease in future revenues and expenditures.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data					
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)
Appropriation Ceiling	500,000	900,000	900,000	900,000	500,000
Beginning Cash Balance	383,662	370,787	375,226	376,407	347,500
Revenues	338,605	692,398	1,396,425	1,791,700	414,000
Expenditures	351,481	688,960	1,395,244	1,821,648	476,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment	1	1,001		1,064	
Net Total Transfers	1	1,001	-	1,064	-
Ending Cash Balance	370,787	375,226	376,407	347,523	285,500
Encumbrances	41,903	26,385	890,449	360,134	360,134
Unencumbered Cash Balance	328,884	348,841	(514,042)	(12,611)	(74,600)

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 2026 Legislature**

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

Contact Name: Miho Yoshida
 Phone Number: 784-5532
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-240-E

Intended Purpose:

Reimbursement for allowable expenditures for school food services.

Source of Revenues:

US Department of Agriculture; US Department of Education

Current Program Activities/Allowable Expenses:

Child Nutrition programs. The School Food Services Branch continues to implement USDA's National School Lunch Program.

Variances:

Revenue for FY25 was lower than anticipated but is projected to return to normal in the outyears. Expenses are projected to mirror revenue and remain relatively flat.

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	65,013,979	64,201,975	64,201,975	64,201,975	72,000,000
Beginning Cash Balance	13,820,070	5,361,400	(209,676)	1,807,590	(24,887,814)
Revenues	-	-	-	57,754,865	65,000,000
Expenditures	92,298,218	74,704,465	69,914,312	84,450,289	65,000,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
AJV00331 (From: S-210 / To: S-240)					
AJV00037 (From: S-241 / To: S-240)					
AJV00203 (From: S-241 / To: S-240)					
AJV00231 (From: S-241 / To: S-240)					
AJV00521 (From: S-241 / To: S-240)					
AJV00680 (From: S-241 / To: S-240)					
AJV00882 (From: S-241 / To: S-240)					
AJV01010 (From: S-241 / To: S-240)					
AJV01136 (From: S-241 / To: S-240)					
AJV01248 (From: S-241 / To: S-240)					
AJV01426 (From: S-241 / To: S-240)					
AJV00021 (From: S-241 / To: S-240)	9,393,951				
AJV00089 (From: S-241 / To: S-240)	879,688				
AJV00091 (From: S-241 / To: S-240)	4,974,606				
AJV00464 (From: S-241 / To: S-240)	653,945				
AJV00464 (From: S-241 / To: S-240)	10,111,568				
AJV00705 (From: S-241 / To: S-240)	9,018,219				

AJV00724 (From: S-241 / To: S-240)	14,943,250			
AJV00787 (From: S-241 / To: S-240)	8,001,481			
AJV00789 (From: S-241 / To: S-240)	9,466,648			
AJV00822 (From: S-241 / To: S-240)	9,596,534			
AJV00892 (From: S-241 / To: S-240)	2,985,140			
AJV00963 (From: S-241 / To: S-240)	9,170,472			
AJV01162 (From: S-241 / To: S-240)	10,935,504			
AJV01311 (From: S-240 / To: S-210)	(16,291,457)			
AJV00021 (From: S-241 / To: S-240)	9,619,715			
AJV00133 (From: S-241 / To: S-240)	890,564			
AJV00259 (From: S-241 / To: S-240)	2,797,932			
AJV00503 (From: S-241 / To: S-240)	167,862			
AJV00517 (From: S-241 / To: S-240)	6,977,082			
AJV00518 (From: S-241 / To: S-240)	7,104,295			
AJV00603 (From: S-241 / To: S-240)	6,143,228			
AJV00655 (From: S-241 / To: S-240)	5,273,622			
AJV00774 (From: S-241 / To: S-240)	3,960,018			
AJV00781 (From: S-241 / To: S-240)	1,330			
AJV00903 (From: S-241 / To: S-240)	6,244,169			
AJV00976 (From: S-241 / To: S-240)	1,249,368			
AJV01092 (From: S-241 / To: S-240)	6,199,025			
AJV01238 (From: S-241 / To: S-240)	5,822,558			
AJV01393 (From: S-241 / To: S-240)	6,682,622			
AJV00020 (From: S-241 / To: S-240)	6,596,019			
AJV00176 (From: S-241 / To: S-240)	809,589			
AJV00322 (From: S-241 / To: S-240)	3,732,338			
AJV00337 (From: S-241 / To: S-240)	6,241,686			
AJV00339 (From: S-241 / To: S-240)	7,789,287			
AJV00451 (From: S-241 / To: S-240)	6,504,824			
AJV00564 (From: S-241 / To: S-240)	7,318,845			
AJV00671 (From: S-241 / To: S-240)	5,617,176			
AJV00801 (From: S-241 / To: S-240)	6,233,793			
AJV00871 (From: S-241 / To: S-240)	7,381,327			
AJV01028 (From: S-241 / To: S-240)	5,256,803			
AJV01182 (From: S-241 / To: S-240)	8,449,893			
Rounding/misc adjustment	(1)	(2)	1	-
Net Total Transfers	83,839,548	69,133,389	71,931,578	1
Ending Cash Balance	5,361,400	(209,676)	1,807,590	(24,887,833)
Encumbrances	-	-	-	-
Unencumbered Cash Balance	5,361,399	(209,676)	1,807,591	(24,887,833)

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 2026 Legislature**

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

Contact Name: Sharlene W
 Phone Number: 587-3600
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-241-E

Intended Purpose:

To provide each State agency with funds for its administrative expenses in supervising and giving technical assistance to local schools, school conduct of child nutrition programs (CNP). State agencies that administer the distribution of USDA foods to schools or adult care institutions are Administrative Expense Funds. To administer the USDA's Child Nutrition Programs at the State Agency level known as the Hawaii Child Nutrition

Source of Revenues:

US Department of Agriculture

Current Program Activities/Allowable Expenses:

Funding will be expended for HCNP responsibilities such as the statewide administration of all CNP in Hawaii, monitoring, technical assistance operation expenses including the salary of staff, contracts for goods or services, etc. Includes transfers from S-241 to S-240.

Variances

Negative cash balances may result from encumbrances not getting paid due to the timing of the grant drawdown. Note: The estimated expenditures transfers from S-241 to S-240 for monthly reimbursements (as seen in prior fiscal years). Large variance in Revenues compared to prior years withholding (currently 5 months). They will be paid once they are out of withholding.

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	1,895,325	1,895,325	1,895,325	1,895,325	2,600,000
Beginning Cash Balance	3,823,439	(1,472,332)	(1,378,261)	(2,269,041)	(2,265,000)
Revenues	96,281,685	70,516,891	72,480,547	2,361,284	2,300,000
Expenditures	1,446,450	1,289,430	1,439,747	2,357,324	2,357,324
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Estimated (From: S-241 / To: S-240)	-				
AJV00037 (From: S-241 / To: S-240)					
AJV00203 (From: S-241 / To: S-240)					
AJV00231 (From: S-241 / To: S-240)					
AJV00521 (From: S-241 / To: S-240)					
AJV00680 (From: S-241 / To: S-240)					
AJV00882 (From: S-241 / To: S-240)					
AJV01010 (From: S-241 / To: S-240)					
AJV01136 (From: S-241 / To: S-240)					
AJV01248 (From: S-241 / To: S-240)					

AJV01426 (From: S-241 / To: S-240)					
AJV00021 (From: S-241 / To: S-240)	(9,393,951)				
AJV00089 (From: S-241 / To: S-240)	(879,688)				
AJV00091 (From: S-241 / To: S-240)	(4,974,606)				
AJV00464 (From: S-241 / To: S-240)	(653,945)				
AJV00464 (From: S-241 / To: S-240)	(10,111,568)				
AJV00705 (From: S-241 / To: S-240)	(9,018,219)				
AJV00724 (From: S-241 / To: S-240)	(14,943,250)				
AJV00787 (From: S-241 / To: S-240)	(8,001,481)				
AJV00789 (From: S-241 / To: S-240)	(9,466,648)				
AJV00822 (From: S-241 / To: S-240)	(9,596,534)				
AJV00892 (From: S-241 / To: S-240)	(2,985,140)				
AJV00963 (From: S-241 / To: S-240)	(9,170,472)				
AJV01162 (From: S-241 / To: S-240)	(10,935,504)				
AJV00021 (From: S-241 / To: S-240)		(9,619,715)			
AJV00133 (From: S-241 / To: S-240)		(890,564)			
AJV00259 (From: S-241 / To: S-240)		(2,797,932)			
AJV00503 (From: S-241 / To: S-240)		(167,862)			
AJV00517 (From: S-241 / To: S-240)		(6,977,082)			
AJV00518 (From: S-241 / To: S-240)		(7,104,295)			
AJV00603 (From: S-241 / To: S-240)		(6,143,228)			
AJV00655 (From: S-241 / To: S-240)		(5,273,622)			
AJV00774 (From: S-241 / To: S-240)		(3,960,018)			
AJV00781 (From: S-241 / To: S-240)		(1,330)			
AJV00903 (From: S-241 / To: S-240)		(6,244,169)			
AJV00976 (From: S-241 / To: S-240)		(1,249,368)			
AJV01092 (From: S-241 / To: S-240)		(6,199,025)			
AJV01238 (From: S-241 / To: S-240)		(5,822,558)			
AJV01393 (From: S-241 / To: S-240)		(6,682,622)			
AJV00020 (From: S-241 / To: S-240)			(6,596,019)		
AJV00176 (From: S-241 / To: S-240)			(809,589)		
AJV00322 (From: S-241 / To: S-240)			(3,732,338)		
AJV00337 (From: S-241 / To: S-240)			(6,241,686)		
AJV00339 (From: S-241 / To: S-240)			(7,789,287)		
AJV00451 (From: S-241 / To: S-240)			(6,504,824)		
AJV00564 (From: S-241 / To: S-240)			(7,318,845)		
AJV00671 (From: S-241 / To: S-240)			(5,617,176)		
AJV00801 (From: S-241 / To: S-240)			(6,233,793)		
AJV00871 (From: S-241 / To: S-240)			(7,381,327)		
AJV01028 (From: S-241 / To: S-240)			(5,256,803)		
AJV01182 (From: S-241 / To: S-240)			(8,449,893)		
Rounding/misc adjustment					
Net Total Transfers	(100,131,006)	(69,133,390)	(71,931,580)	2	-
Ending Cash Balance	(1,472,332)	(1,378,261)	(2,269,041)	(2,265,079)	(2,265,079)

Encumbrances	88,500	232,523	238,546	486,832
Unencumbered Cash Balance	3,734,939	(1,704,855)	(2,507,587)	(2,751,911)

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 2026 Legislature**

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

Contact Name: Wanelle K...
 Phone Number: 784-6190
 Fund Type (MOF): Federal (N)
S-250-E

Intended Purpose:

Reimbursement for allowable expenditures for adult education.

Source of Revenues:

US Department of Education

Current Program Activities/Allowable Expenses:

Adult education and literacy activities mean programs, activities, and services that include adult education, literacy, workplace adult education activities, English language acquisition activities, integrated English literacy and civics education, workforce preparation activities, or integrated individual for these activities means an individual:

- (A) Who has attained 16 years of age;
- (B) Who is not enrolled or required to be enrolled in secondary school under State law; and
- (C) Who: (A) is basic skills deficient; (B) does not have a secondary school diploma or its recognized equivalent, and has not achieved an equivalent level of English language proficiency; and (C) is an English language learner.

Allowable expenses: A minimum of 82.5% of funds to enable eligible providers to develop, implement, and improve adult education and literacy activities, a maximum of 12.5% for leadership activities and 5% of funds for administration.

Variances:

None

Cash balance lapse to general fund?

No

Statutory language:

N/A

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Appropriation Ceiling	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757
Beginning Cash Balance	182,430	191,897	(1,136,559)	(1,064,261)	(791,945)
Revenues	2,532,553	1,871,203	2,932,446	2,791,968	2,791,945
Expenditures	2,523,086	3,199,661	2,860,148	2,519,652	2,519,652
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment			2		
Net Total Transfers	-	2	-	-	-
Ending Cash Balance	191,897	(1,136,559)	(1,064,261)	(791,945)	(519,652)

Encumbrances	170,497	343,769	197,423	275,306	275,306
Unencumbered Cash Balance	21,400	(1,480,328)	(1,261,684)	(1,067,251)	(794,9

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 2026 Legislature**

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

Contact Name: Yuuko Arikawa
 Phone Number: 784-5350
 Fund Type (MOF): Federal (N)
 Appropriation Account Number: S-270-E

Intended Purpose:

The purpose of the Hawaii Head Start State Collaboration grant is to facilitate collaboration between Head Start agencies and entities that serve children from birth to school entry (and their families).

Source of Revenues:

Office of Head Start, DHHS

Current Program Activities/Allowable Expenses:

To provide information, convene or attend meetings, and establish connections on behalf of the Head Start and Early Head Start grantees with partners.

Variances:

The Head Start State Collaboration Office is now fully staffed and at full capacity and we anticipate that revenue for FY 2026 will be the full \$125,000,000.

Note: The actual and estimated Negative Ending Cash Balances and Beginning Cash Balances are due to timing of final grant drawdowns occurring in the current fiscal year.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	125,628	125,628	125,628	125,628	125,628
Beginning Cash Balance	(8,668)	(10,880)	(27,351)	-	(9,788)
Revenues	105,648	92,519	41,363	111,148	125,000
Expenditures	107,860	108,990	14,013	120,936	125,000
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	(10,880)	(27,351)	-	(9,788)	(9,788)
Encumbrances	1	2,143	-	-	-
Unencumbered Cash Balance	(10,881)	(29,494)	-	(9,788)	(9,788)

Additional Information:

Amount Requested by Bond Covenants

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

**Report on Non-General Fund Information
for Submittal to the 2026 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 source of funding for 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:

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Appropriation Ceiling	30,000	530,000	30,000	30,000	30,000
Beginning Cash Balance	227	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/misadjustment	(1)	-			
Net Total Transfers	(1)	(226)	-	-	-
Ending Cash Balance	226	-	-	-	-
Encumbrances	-	-	-	-	-
Unencumbered Cash Balance	226	-	-	-	-

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 2026 Legislature**

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

Contact Name: Wanelle K...
 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 receive assistance, all of which have an overall positive impact on the state. When these schools were reorganized in 2013, general funds were significantly reduced. The Legislature and Department allowed these schools to generate revenue to cover operational costs by allowing the collection of enrollment fees. These fees are used to support administration of the high school equivalency testing program, equipment and other learning supports, office operations, and other costs 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 balance in the fund is important to ensure the long-term viability of the program. Effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important to provide 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 2022	FY 2023	FY 2024	FY 2025	FY 2026
Appropriation Ceiling	1,626,908	1,626,908	1,633,908	1,633,908	1,633,908
Beginning Cash Balance	593,583	587,327	567,322	514,658	487,464
Revenues	24,443	68,823	72,999	67,087	67,087
Expenditures	30,699	88,827	125,662	94,281	100,000
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	587,327	567,322	514,658	487,464	454,583

Encumbrances	164	444	7,033	300	3
Unencumbered Cash Balance	587,163	566,878	507,625	487,164	454,2

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 2026 Legislature**

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

Contact Name: Miho Yoshi
 Phone Number: 784-5532
 Fund Type (MOF): Special
 Appropriation Account Number: S-304-E

Intended Purpose:

Created in 1960, this fund supports the expense of operating public school cafeterias for the benefit of students and school faculty. Pursuant to the intent of the legislature, the Department of Education shall remain a nonprofit school food service. Revenues received ... are to be used only for the operation or improvement of such food service.

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

Source of Revenues:

Revenues are from vended meals, commodity processed item rebates, and the sale of lunch, breakfast, and snacks primarily to students who purchase them. Meal sales to others, such as teachers, are also deposited into this fund.

Current Program Activities/Allowable Expenses:

Allowable expenses are those that support the school lunch program. Though the program is also supported by general and federal funds, the program is primarily funded by this fund, addressing program costs, especially food and supply costs.

Variances:

Expenses are projected to mirror revenue.

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	40,950,566	40,950,566	40,978,059	40,999,081	41,000,912
Beginning Cash Balance	1,377,284	2,561,770	4,926,555	19,132,956	4,460,254
Revenues	2,973,632	19,043,248	19,991,733	20,042,347	20,000,000
Expenditures	1,789,147	16,783,706	5,785,332	34,609,755	20,000,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment					
	1	105,243		(105,294)	
Net Total Transfers	1	105,243	-	(105,294)	-
Ending Cash Balance	2,561,770	4,926,555	19,132,956	4,460,254	4,460,254
Encumbrances	228,735	150,558	139,982	185,172	-

Unencumbered Cash Balance	2,333,035	4,775,997	18,992,974	4,275,082

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 150
 Name of Fund: Comprehensive Student Support Services Human Resources Stipend Program
 Legal Authority: Section 302A-707, HRS

Contact Name: Sean Arai
 Phone Number: 441-8338
 Fund Type (MOF): Special
 Appropriation Account Number: S-305-E

Intended Purpose:

This special fund was established for the purpose of depositing moneys received as repayment from students who have breached their contractual stipend program to work as special education teachers in a public school.

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

Source of Revenues:

Revenues are from moneys received as repayment from students who have breached their contractual agreements under the Felix stipend program.

Current Program Activities/Allowable Expenses:

To help improve the Department's special education services by supporting further tuition stipends for teacher candidates for the Felix consent decree program, and any successor programs, and to provide for related costs.

Variances:

The Department and University of Hawaii (UH) have been working hard to reduce the likelihood of candidates defaulting on their obligation. Better applications and better supports have seen a decline in collections revenue over the past 3 years. At the same time the Department has been working to maintain account balance by maintaining the number of stipends funded. Future expenditures are anticipated to be reduced so long as collection of defaulter candidates is lower also.

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	250,000	250,000	250,000	250,000	250,000
Beginning Cash Balance	700,923	712,528	670,352	613,248	436,122
Revenues	119,004	172,797	130,402	97,971	100,000
Expenditures	107,399	214,973	187,506	275,097	200,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment					
Net Total Transfers	-	-	-	-	-
Ending Cash Balance	712,528	670,352	613,248	436,122	336,122

Encumbrances	292,158	317,158	363,103	330,711	250,0
Unencumbered Cash Balance	420,370	353,194	250,145	105,411	86,1

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 100
 Name of Fund: Commercial Enterprises Revolving Fund
 Legal Authority: Section 302A-324, HRS

Contact Name: Troy Sueoka
 Phone Number: 784-6456
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-308-E

Intended Purpose:

Revolving funds for school or any career pathway, academy, or program operated within a school to engage in commercial enterprises that are for the purposes of the school, career pathway, academy, or program as set forth in this chapter, including the sale of goods produced by or for an independent school, academy, or program.

Source of Revenues:

All revenues derived from commercial enterprise operation programs undertaken by the Department.

Current Program Activities/Allowable Expenses:

All costs and expenses associated with the operation of commercial enterprises of the Department, including hiring personnel, renovating commercial space, purchasing and maintaining equipment, supplies, and merchandise.

Variances:

There is an anticipated increase in enterprise participation from schools each year, which will lead to higher revenue and expenditures going forward.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling			500,000	800,000	800,000
Beginning Cash Balance			226	37,632	95,857
Revenues			-	57,044	115,675
Expenditures			19,637	57,450	100,000
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		226	(1)	-	-
Ending Cash Balance		226	37,632	95,857	195,857
Encumbrances		-	-	9,277	10,000
Unencumbered Cash Balance		226	37,632	86,580	185,857

Additional Information:

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

**Report on Non-General Fund Information
for Submittal to the 2026 Legislature**

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

Contact Name: Christian Bu
 Phone Number: 784-6826
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-310-E

Intended Purpose:

The fund was established to fund the activities of the Department's Teacher Housing Program.

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

Source of Revenues:

Revenues are from the monthly rents collected from the teacher cottage occupants.

Current Program Activities/Allowable Expenses:

Allowable expenses are for any and all of the purposes of teachers' housing, including the planning, construction, maintenance, and operation of the salaries of the necessary personnel in charge thereof.

Variances:

Some cottages are scheduled for repairs, which will limit their use during this indeterminate period, reducing revenues and increasing expenditures.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	519,476	529,276	529,276	531,976	531,976
Beginning Cash Balance	962,720	1,049,087	1,199,455	1,334,734	1,463,501
Revenues	435,102	452,153	446,912	416,724	375,000
Expenditures	348,736	301,784	311,632	287,957	500,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment	1	(1)	(1)		
Net Total Transfers	1	(1)	(1)	-	-
Ending Cash Balance	1,049,087	1,199,455	1,334,734	1,463,501	1,338,501
Encumbrances	45,318	53,694	15,604	21,904	21,904
Unencumbered Cash Balance	1,003,769	1,145,761	1,319,130	1,441,597	1,316,501

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 2026 Legislature**

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

Contact Name: Wanelle K...
 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 receive assistance, all of which have an overall positive impact on the state. When these schools were reorganized in 2013, general funds were significantly reduced. The Legislature and Department allowed these schools to generate revenue to cover operational costs by allowing the collection of enrollment fees for adult education support administration of the high school equivalency testing program, equipment and other learning supports, office operations, and staff 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 and effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important to have 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 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	617,057	603,462	620,976	610,620	648,272
Revenues	46,760	64,272	80,145	75,754	75,754
Expenditures	60,356	46,758	90,502	38,103	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/misadjustment	1		1	1	
Net Total Transfers	1	-	1	1	
Ending Cash Balance	603,462	620,976	610,620	648,272	644,000

Encumbrances	265	6,116	1	7,708	7,7
Unencumbered Cash Balance	603,197	614,860	610,619	640,564	636,3

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 100
 Name of Fund: Summer School and Intersession Fund
 Legal Authority: Section 302A-1310, HRS

Contact Name: Grace Mak...
 Phone Number: (808) 784-6...
 Fund Type (MOF): Special
 Appropriation Account Number: S-323-E

Intended Purpose:

The summer school fund was originally established in 1971 to finance summer school programs for the benefit of students. Amended in 1996, the programs for year-round school in addition to summer school programs.

Tuition is collected by the schools in accordance with chapter 30, HAR. Pursuant to section 302A-1310, HRS, all moneys received by and for the instructional programs from tuition and other fees or from any other source shall be deposited in a special out-of-school time instructional program provided by the Legislature, all expenditures for the operation of public out-of-school time instructional programs shall be made from this fund. Sc... program planning and implementation, which includes the hiring of summer school staff.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides or summer program a stable source to address students' needs.

Source of Revenues:

Revenues are from summer school and intersession program registration and tuition fees, as well as testing fees and investment pool earnings.

Current Program Activities/Allowable Expenses:

Allowable expenses include summer school and intersession program support.

Variances:

The variance reflects a shift to a more equitable state-funded program, with summer 2025 serving as a transition period.

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	4,021,693	4,021,693	4,021,693	4,021,693	4,021,693
Beginning Cash Balance	685,787	570,696	698,534	805,409	839,7...
Revenues	211,905	317,294	244,313	197,116	100,3...
Expenditures	295,678	189,466	137,438	162,734	150,0...
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment	(1)	10			
Net Total Transfers	(1)	10	-	-	-
Ending Cash Balance	570,696	698,534	805,409	839,791	790,1...

Encumbrances	50,135	45,142	45,576	33,902	33,902
Unencumbered Cash Balance	974,539	653,392	759,833	805,889	756,220

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 2026 Legislature**

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

Contact Name: Roy Ikeda
 Phone Number: 784-508078
 Fund Type (MOF): Special
 Appropriation Account Number: S-325-E

Intended Purpose:

The fund was established in 1982 to collect fees and charges from those who use school buildings, facilities, grounds, and equipment for recreation and other purposes. Funds collected by the school are also allocated to the same school. Funds are used to cover costs related to the general maintenance of school facilities, equipment, and supplies, allowing for their continued use by both the community and students who attend the school.

Source of Revenues:

Revenues are from use of school facility charges.

Current Program Activities/Allowable Expenses:

Allowable expenses include payment for custodial services; replacement of custodial and janitorial supplies; repair, maintenance, and replacement of office supplies, and equipment rental; and payment for union stage workers' operation of specialized equipment in association with school theatricals and other school activities where applicable.

Variances:

Expenditures are projected to increase due to the anticipated rise in facility utilization.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	5,978,588	5,869,315	6,212,875	7,087,967	8,055,326
Revenues	443,451	833,284	1,230,476	1,444,306	1,444,306
Expenditures	552,724	489,724	355,384	476,947	2,000,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment					
Net Total Transfers	-	-	-	-	-
Ending Cash Balance	5,869,315	6,212,875	7,087,967	8,055,326	7,499,661
Encumbrances	91,118	94,530	118,486	151,364	151,364
Unencumbered Cash Balance	5,778,197	6,118,345	6,969,481	7,903,962	7,348,297

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 400
 Name of Fund: School Bus Fare Revolving Fund
 Legal Authority: Section 302A-407.5, HRS

Contact Name: Megan Omu
 Phone Number: 784-685078
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-326-E

Intended Purpose:

This fund was created in FY2002-03 to deposit school bus fares collected from students, parents, or guardians for state-provided school busing.

The Department takes its responsibility as a fund manager seriously, ensuring the longevity and sustainability of funds. Maintaining a positive and effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund provides a direct way to address these needs and to support branch operations statewide.

Source of Revenues:

Revenues are from bus fares received from students or student's parents/guardians.

Current Program Activities/Allowable Expenses:

Allowable expenses include mileage reimbursements for families, city bus passes for students, and branch operational costs. This fund also supports the following programs:

Variances:

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Appropriation Ceiling	3,035,187	3,035,187	3,056,291	3,065,951	3,065,951
Beginning Cash Balance	2,751,851	4,445,096	6,573,640	7,418,787	7,128,055
Revenues	2,205,844	3,016,203	2,917,612	2,206,271	2,300,000
Expenditures	512,601	888,122	2,072,466	2,496,539	2,600,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment	2	463	1	(464)	
Net Total Transfers	2	463	1	(464)	-
Ending Cash Balance	4,445,096	6,573,640	7,418,787	7,128,055	6,828,055
Encumbrances	60,804	1,341,642	1,325,390	1,528,751	1,528,751
Unencumbered Cash Balance	4,384,292	5,231,998	6,093,397	5,599,304	5,299,304

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 400
 Name of Fund: Hawaii School-Level Minor R&M Spl Fnd
 Legal Authority: Section 302A-1504.5, HRS

Contact Name: Christian Bu
 Phone Number: 784-6826
 Fund Type (MOF): Special
 Appropriation Account Number: S-327-E

Intended Purpose:

This fund was established in 2001 to deposit funds received for school-level minor repairs and maintenance, including credits authorized by tax on State income tax returns. The fund supports a partnership founded by the late Senator Daniel K. Inouye to leverage sweat equity provided by donations to address the repair and maintenance backlog facing Hawaii's public schools.

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

Source of Revenues:

Revenues are from funds collected pursuant to section 235-102.5(b), HRS, and from grants and donations.

Current Program Activities/Allowable Expenses:

Allowable expenses include school-level minor repairs and maintenance.

Variances:

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

Financial Data					
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	195,872	53,076	108,692	62,547	47,228
Revenues	62,103	58,536	63,907	55,765	55,765
Expenditures	204,898	2,920	110,051	71,084	31,900
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	53,076	108,692	62,547	47,228	31,900
Encumbrances	-	-	-	-	-
Unencumbered Cash Balance	53,076	108,692	62,547	47,228	31,900

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 100
 Name of Fund: School Special Fee Revolving Account (Reimb for Lost Textbook & Equip)
 Legal Authority: Section 302A-1130.5-6, HRS

Contact Name: Ryan Shima
 Phone Number: 897-4527
 Fund Type (MOF): Special
 Appropriation Account Number: S-330-E

Intended Purpose:

This fund was established to deposit fees and charges collected to replace damaged or lost school textbooks, instructional materials, library books, and supplies for the benefit of schools and their students by providing for continued learning. Without the fund, there would be no means by which to charge students for the breakage, damage, loss, or destruction of the aforementioned items, and no means to replace critical learning tools without hindering other learning opportunities.

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

Source of Revenues:

Revenues are from fees collected from students or their parents/guardians who negligently break, damage, lose, or destroy school textbooks, instructional materials, library books, and supplies.

Current Program Activities/Allowable Expenses:

Allowable expenses include the replacement or repair of textbooks, library books, and supplies that are either broken, damaged, lost, or destroyed.

Variances:

The increase in projected expenditures is due to a greater emphasis on replacing books and other supplies.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Beginning Cash Balance	1,612,636	1,716,466	1,858,222	2,037,217	2,197,523
Revenues	132,907	165,960	219,149	225,206	225,000
Expenditures	29,077	24,154	40,154	64,918	300,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment		(50)	-	18	
Net Total Transfers	-	(50)	-	18	-
Ending Cash Balance	1,716,466	1,858,222	2,037,217	2,197,523	2,122,500
Encumbrances	20,850	29,273	9,764	48,909	45,000

Unencumbered Cash Balance	1,695,616	1,828,949	2,027,453	2,148,614	2,077,5
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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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 400
 Name of Fund: Education Design and Construction Project Assessment Fund
 Legal Authority: Section 302A-1508, HRS

Contact Name: Jadine Uras
 Phone Number: 784-5040
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-339-E

Intended Purpose:

Pursuant to Act 51, SLH 2004, this fund was transferred from the Department of Accounting and General Services to the DOE effective July 1, 2004, to defray the costs of carrying out construction projects.

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

Source of Revenues:

Revenues are from assessed fees based on the Superintendent's evaluation of capital improvement, repair and maintenance, and alteration costs.

Current Program Activities/Allowable Expenses:

Allowable expenses are for the management, administration, and coordination of construction projects managed by the Department as authorized by law.

Variances:

The program managers plan to increase the collection of assessment fees, which will boost the account's revenues. The additional revenue will be used to support the Capital Improvement Projects and Deferred Maintenance Programs.

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Appropriation Ceiling	4,500,000	4,500,000	4,500,000	4,500,000	8,000,000
Beginning Cash Balance	3,319,596	5,370,169	3,907,044	6,646,474	5,510,352
Revenues	4,863,439	2,318,779	4,312,093	2,594,086	5,000,000
Expenditures	2,812,866	3,781,903	1,572,664	3,730,207	5,000,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment		(1)	1	(1)	
Net Total Transfers	-	(1)	1	(1)	-
Ending Cash Balance	5,370,169	3,907,044	6,646,474	5,510,352	5,510,352
Encumbrances	1,545,880	1,147,514	1,529,203	2,009,075	2,009,075

Unencumbered Cash Balance	3,824,289	2,759,530	5,117,271	3,501,277	3,501,277
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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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 400
 Name of Fund: Federal Rev Maximization Prg
 Legal Authority: Section 302A-1406, HRS

Contact Name: Gina Miyazawa
 Phone Number: 940-4290
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-344-E

Intended Purpose:

This fund was created to address the redistribution of one HIDOE position in the Office of Student Support Services, Medicaid Reimbursement 2022, this position will be transferred back to EDN150, S-345 -- see the HB1600 CD1 budget worksheets, EDN400, page 254, SEQ# 30-001.

Source of Revenues:

Funds were transferred in via AJV00527 from S-345 to S-344. No revenues are deposited into this fund.

Current Program Activities/Allowable Expenses:

There are no current Program Activities or Expenses from this fund.

Through Act 248, SLH2022 (HB1600 CD1 budget worksheets, EDN400, page 254, SEQ# 30-001), a position in S-344 was transferred back to \$22,929 in S-344 is planned to be transferred to S-345 via AJV.

Variances:

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	52,956	-	n/a	n/a	n/a
Beginning Cash Balance	-	22,929	22,929	-	-
Revenues	-	-	-	-	-
Expenditures	30,027	-	-	-	-
Transfers					
List each net transfer in/out or projection in/out; list each account number					
AJV00527 (From: S-345 / To: S-344)	52,956				
AJV00174 (From: S-344 / To: S-345)			(22,929)		
Rounding/misc adjustment					
Net Total Transfers	52,956	-	(22,929)	-	-
Ending Cash Balance	22,929	22,929	-	-	-
Encumbrances	-	-	-	-	-

Unencumbered Cash Balance	22,929	22,929	-	-	-

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 2026 Legislature

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

Contact Name: Gina Miyazawa
Phone Number: 940-4290
Fund Type (MOF): Revolving
Appropriation Account Number: S-345-E

Intended Purpose:

The fund was established in 2006 to enhance the health and welfare of Hawaii's public school children by supporting the implementation and operation of a program to pursue Medicaid reimbursement for the costs of qualifying health care services provided or paid for by the Department for its students.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive attitude and effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important to the funding necessary to supplement the provision of services for these needs.

Source of Revenues:

Revenues are from Federal reimbursements received by the Department relating to the Medicaid Program.

Current Program Activities/Allowable Expenses:

Moneys from the revolving fund shall be expended by the Department for Medicaid-eligible services provided by the Department and administrative costs of the Department's federal revenue maximization program.

Through Act 248, SLH2022 (HB1600 CD1 budget worksheets, EDN400, page 254, SEQ# 30-001), a position in S-344 was transferred back to S-345. From \$22,929 in S-344 was transferred to S-345 via AJV in FY2024.

Variances:

Revenues in the fund increased in previous years as the program increased the capacity to seek reimbursement for Medicaid-eligible services. The increase in revenue is due to the Department's ability to seek Medicaid reimbursement for services provided by contracted claims processing agency. Additional expenditures were incurred in FY24 and FY25 when a portion of Medicaid reimbursement revenue was deposited into the fund to supplement funding for health-related needs or service providers.

The Department temporarily paused submission of new claims for Medicaid Reimbursement in order to address and appropriately respond to Medicaid program integrity issues and needs. Federal emphasis on Medicaid program integrity requires that the Department ensure proper review and compliance with federal and state regulations. In addition, the Department has been in the process of transitioning to a new vendor, claiming system, and student information system modernization which impacted the Department's Medicaid claiming efforts. Actions to address these issues and resume claim submissions are continuing.

Direct Service claims were paused after February 2024 resulting in a significant decrease from FY24 to FY25. Administrative claims were paused in FY25 as no reimbursement revenue was received for the remainder of FY25. No reimbursement revenue is expected for FY26 while the Department continues to transition to a new vendor and claiming system. Estimated revenues for FY27 and FY28 are highly variable based on the Department's claiming system and student information system implementation.

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	3,487,465	3,624,433	6,724,273	6,788,809	11,000,000
Beginning Cash Balance	1,296,154	1,097,063	3,280,295	7,724,978	8,055,678
Revenues	2,258,314	6,413,627	9,358,595	2,681,294	-
Expenditures	2,404,450	4,230,394	4,936,841	2,350,595	1,450,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
AJV00527 (From: S-345 / To: S-344)	(52,956)				
AJV00174 (From: S-344 / To: S-345)			22,929		
Rounding/misc adjustment	1				1
Net Total Transfers	(52,955)	-	22,929	1	-
Ending Cash Balance	1,097,063	3,280,295	7,724,978	8,055,678	6,605,678
Encumbrances	94,577	149,142	103,123	121,828	-
Unencumbered Cash Balance	1,002,486	3,131,153	7,621,855	7,933,850	6,605,678

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 500
 Name of Fund: After-School Plus Program Revolving Fund
 Legal Authority: Section 302A-1149.5, HRS

Contact Name: Emily Awaya
 Phone Number: 305-068978
 Fund Type (MOF): Revolving /
 Appropriation Account Number: S-346-E

Intended Purpose:

The fund was established in 2004 to deposit fees collected to support the after-school program for the benefit of children who have no adult present during school supervision.

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

Source of Revenues:

Revenues are from fees for after-school program participants and from Hawaii Department of Human Services reimbursements.

Current Program Activities/Allowable Expenses:

Allowable expenses include supporting A+ Program operations at DOE-run A+ Program schools, including personnel and operating costs associated with these requirements.

Variances:

A variance of 20% or more is projected due to Act 114 relating to the increase of Hawaii's minimum wage (\$16/hour effective January 1, 2026 and 2028). The After-School Plus (A+) monthly program fees will subsequently need to be adjusted to cover these increased costs.

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	11,224,665	11,224,665	22,724,665	22,724,665	22,724,665
Beginning Cash Balance	8,516,908	6,476,747	10,678,546	6,417,809	6,096,260
Revenues	6,158,407	7,501,949	8,824,618	11,388,119	14,400,000
Expenditures	8,198,568	3,176,089	13,085,356	11,709,557	14,051,400
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment		(124,061)	1	(111)	
Net Total Transfers	-	(124,061)	1	(111)	-
Ending Cash Balance	6,476,747	10,678,546	6,417,809	6,096,260	6,444,700

Encumbrances	1,384,146	1,798,767	641,482	2,031,453	2,031,453
Unencumbered Cash Balance	5,092,601	8,879,779	5,776,327	4,064,807	4,413,3

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 100
 Name of Fund: Federal Grants Search, Development, and Application Revolving Fund
 Legal Authority: Section 302A-1405, HRS

Contact Name: Jacy Yaman
 Phone Number: 307-3600
 Fund Type (MOF): Revolving
 Appropriation Account Number: S-347-E

Intended Purpose:

This fund was established in FY 2000-01 to deposit the recovery of administrative or central service costs incurred to carry out Federal grant awards and assessment authorized by the Federal government.

Historically, beneficiaries of the fund included schools and complex areas, through the financial support for grant writing in particular, but also their families, and the larger community through the additional capacity to both secure additional non-State fund opportunities and ensure compliance. In 2025, funding was moved to a different, flexible funding source to meet these needs of schools and complex areas.

The Department may expend funds in the Federal Grants Revolving Fund to search for discretionary grants, develop program applications to submit to the Department, monitor grant execution, ensure compliance with grant requirements, and audit grant expenditures. Funds are used to establish and effectively administer, monitor, organize, evaluate, and ensure compliance with federal awards.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive culture of effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as a predictable and stable funding necessary to address these compliance needs.

Source of Revenues:

Revenues are from indirect costs assessed on Federal grants awarded to the Department, including those pursuant to Act 225, SLH 2022 (S.B. 100).

Current Program Activities/Allowable Expenses:

The Department may expend funds in the Federal Grants Revolving Fund to search for additional discretionary grants, develop program applications to submit to the Department, provide technical assistance, monitor grant execution, ensure compliance with grant requirements, and audit grant expenditures. The revolving fund may be expended for consultant services and operational expenses, including the creation and hiring of temporary staff. Money may be used to meet the sharing requirements of a Federal grant.

Variances:

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	2,421,333	2,421,333	2,421,333	2,421,333	2,439,666
Beginning Cash Balance	871,097	756,311	1,912,287	1,907,910	2,740,666
Revenues	6,740	1,444,518	1,131,387	2,395,275	2,395,275
Expenditures	121,526	288,542	1,135,764	1,562,510	1,562,510
Transfers					
List each net transfer in/out or projection in/out; list each account number					

AJV00028 (Federal indirect cost assessments)					
AJV00381 (Federal indirect cost assessments)					
AJV01373 (Federal indirect cost assessments)					
AJV01376 (Federal indirect cost assessments)					
AJV00027 (Federal indirect cost assessments)					
AJV00256 (Federal indirect cost assessments)					
AJV00659 (Federal indirect cost assessments)					
AJV00693 (Federal indirect cost assessments)					
AJV00871 (Federal indirect cost assessments)					
AJV01486 (Federal indirect cost assessments)					
Rounding/misc adjustment					(1)
Net Total Transfers	-	-	-	(1)	-
Ending Cash Balance	756,311	1,912,287	1,907,910	2,740,674	3,573,4
Encumbrances	647,318	359,633	270,173	23,000	23,0
Unencumbered Cash Balance	108,993	1,552,654	1,637,737	2,717,674	3,550,4

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 100
 Name of Fund: Driver Education Fund
 Legal Authority: Section 431:10C-115 and 431:10G-107, HRS

Contact Name: Jan Meeker
 Phone Number: 784-6506
 Fund Type (MOF): Interdepartm
 Appropriation Account Number: S-350-E

Intended Purpose:

This fund was established in 1987 by the Department to deposit fees collected by the Insurance Commissioner from motor vehicle insurers under state law (not created by statute).

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

Source of Revenues:

Revenues are primarily received from the Department of Commerce and Consumer Affairs in accordance with sections 431:10C-115 and 431:10G-107.

Current Program Activities/Allowable Expenses:

The program provides support and resources to all schools to help promote traffic safety education prevention to students in grades K-12.

The fund supports mandatory driver education for teen drivers by providing a driver education program that includes classroom equipment, supplies, maintenance and fuel expenses for vehicles, as well as vehicle purchases/replacements to conduct the program. After-school driver education is provided in schools, benefiting between 3,000 and 4,000 students and their families.

The fund also provides traffic safety prevention education materials and training for students grades K-12, traffic safety education materials and training for parents and parent volunteers (such as underage drinking and Project Prom/Graduation), traffic safety training conferences for teens and driver education for parents, national events, and an annual traffic safety fair and driving courses open to the all interested teens and parents. The Department conducts various programs in partnership with the State Department of Transportation, county transportation departments, county police departments, and community stakeholders. Efforts have been successful at keeping students safe from endangering themselves and others in traffic-related incidents.

Variances:

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Appropriation Ceiling	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605
Beginning Cash Balance	4,427,355	5,511,307	7,621,136	7,303,747	7,028,000
Revenues	2,237,094	2,377,246	2,471,413	2,474,029	2,500,000
Expenditures	1,153,142	267,418	2,788,802	2,749,681	3,000,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
JM7756 (From: S-350 / To: G-000)					

Rounding/misc adjustment		1			
Net Total Transfers	-	1	-	-	-
Ending Cash Balance	5,511,307	7,621,136	7,303,747	7,028,095	6,528,0
Encumbrances	186,076	134,327	191,392	218,328	218,3
Unencumbered Cash Balance	5,325,231	7,486,809	7,112,355	6,809,767	6,309,7

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN700
 Name of Fund: EARLY LEARNING SPECIAL FUND
 Legal Authority: Section 302L-5, HRS

Contact Name: Yuuko Arikawa
 Phone Number: 784-5350
 Fund Type (MOF): Special
 Appropriation Account Number: S-356-E

Intended Purpose:

Moneys in this fund shall be used for the early learning system, pursuant to 302L, HRS.

Source of Revenues:

Revenues include fees, grants, donations, appropriations from the Legislature, and revenues regardless of source.

Current Program Activities/Allowable Expenses:

Moneys will be used to support the early learning system.

Variances:

Revenue variance due to adjustment in estimated Early Childhood Educator Stipend repayments and there are no anticipated grants.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling				-	3,000,000
Beginning Cash Balance				-	25,429
Revenues				26,818	10,000
Expenditures				1,389	1,500
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment					
Net Total Transfers	-	-	-	-	-
Ending Cash Balance	-	-	-	25,429	33,900
Encumbrances					-
Unencumbered Cash Balance	-	-	-	25,429	33,900

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 700
 Name of Fund: Early Learning Special Fund
 Legal Authority: Section 302L-5, HRS

Contact Name: Yuuko Arikawa
 Phone Number: 784-5350
 Fund Type (MOF): Special
 Appropriation Account Number: S-357-E

Intended Purpose:

To support the early learning system, pursuant to Act 46, Session Laws of Hawaii 2020.

Source of Revenues:

Revenues include fees, grants, donations, appropriations from the Legislature, and revenues regardless of source.

Current Program Activities/Allowable Expenses:

Moneys will be used for the early learning system.

Variances:

As of the end of FY 2025, Appropriation Account# S-357-E has been closed. Revenue was moved to S-356-E and S-356-E is now the sole Appropriation Account for the Early Learning Special Fund, with Appropriation Ceiling of \$3,000,000.

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	n/a	n/a	3,000,000	3,000,000	-
Beginning Cash Balance	-	-	-	2,700	-
Revenues	-	NO DATA	2,700	(2,700)	-
Expenditures	-	NO DATA	NO DATA	-	-
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment					
Net Total Transfers	-	-	-	-	-
Ending Cash Balance	-	NO DATA	2,700	-	-
Encumbrances	-	NO DATA	-	-	-
Unencumbered Cash Balance	-	NO DATA	2,700	-	NO DATA

Additional Information:

Amount Requested by Bond Covenants					
Amount from Bond Proceeds					

Amount Held in CODs, Escrow Accounts, or Other Investments							
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**Report on Non-General Fund Information
for Submittal to the 2026 Legislature**

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

Contact Name: Tanya Rasmussen
 Phone Number: 441-8468
 Fund Type (MOF): Interdepartmental
 Appropriation Account Number: S-360-E

Intended Purpose:

To pay workers' compensation (WC) costs for federally funded employees.

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

Source of Revenues:

Fringe benefit charges made against payroll for federally funded employees.

Current Program Activities/Allowable Expenses:

To pay the WC benefits for eligible work-injured federally funded employees, pursuant to chapter 386, sections 302A-430 and 302A-440, Hawaii State Adminstrative Rules, Chapters 10, 14, and 15.

Variances:

Reduction in revenues due to an anticipated decrease in federally funded employees due to federal program cuts. Increase in expenditures due to medical cost increases.

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Beginning Cash Balance	1,241,551	1,452,876	2,274,005	3,815,725	5,264,288
Revenues	1,251,648	1,726,414	2,474,627	2,216,259	1,500,000
Expenditures	1,040,323	905,143	932,908	767,695	1,200,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment		(142)	1	(1)	
Net Total Transfers	-	(142)	1	(1)	-
Ending Cash Balance	1,452,876	2,274,005	3,815,725	5,264,288	5,564,288
Encumbrances	-	-	-	879,837	500,000
Unencumbered Cash Balance	1,452,876	2,274,005	3,815,725	4,384,451	5,064,288

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 2026 Legislature**

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

Contact Name: Maile Horikoshi
 Phone Number: 441-8348
 Fund Type (MOF): Interdepartmental
 Appropriation Account Number: S-361-E

Intended Purpose:

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

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

Source of Revenues:

Unemployment insurance portion of fringe benefit charges made against payroll for federally funded employees.

Current Program Activities/Allowable Expenses:

Fund 2.00 FTE positions to administer program activities, and pay unemployment benefits as unemployment insurance claims determined by DLIR.

Variances:

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

Financial Data					
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)
Appropriation Ceiling	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Beginning Cash Balance	965,461	917,869	879,148	889,620	1,066,708
Revenues	53,428	90,672	154,263	329,506	329,506
Expenditures	101,020	128,591	143,791	152,419	152,419
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment					
		(802)			1
Net Total Transfers	-	(802)	-	1	-
Ending Cash Balance	917,869	879,148	889,620	1,066,708	1,243,708
Encumbrances	-	-	-	-	-
Unencumbered Cash Balance	917,869	879,148	889,620	1,066,708	1,243,708

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 100 / EDN 400
 Name of Fund: Federal Funds - EDN 100
 Legal Authority: Elementary and Secondary Education Act and Perkins Career

Contact Name: Ryan Shima
 Phone Number: 897-4527
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: S-810-E

Intended Purpose:

For allowable expenditures for lower education.

Source of Revenues:

US Department of Defense and US Department of Education

Current Program Activities/Allowable Expenses:

Support for lower education including Advanced Placement Fee Payment, Education of Native Hawaiians, and Vocational Education Programs

Variances:

Revenue for FY25 was higher than anticipated but is projected to return to normal in the outyears. Expenses are projected to mirror revenue and

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	9,399,999	7,749,999	7,749,999	7,749,999	21,414,6
Beginning Cash Balance	7,421,424	7,143,029	9,489,708	12,011,018	7,640,1
Revenues	17,546,118	20,013,957	25,846,859	25,016,514	21,000,0
Expenditures	17,824,513	17,667,269	23,325,549	29,387,491	21,000,0
Transfers					
List each net transfer in/out or projection in/out; list each account number					
		-			
Rounding/misc adjustment		(9)		73	
Net Total Transfers	-	(9)	-	73	-
Ending Cash Balance	7,143,029	9,489,708	12,011,018	7,640,114	7,640,1
Encumbrances	2,858,309	3,498,299	7,370,584	4,752,624	4,000,0
Unencumbered Cash Balance	4,284,720	5,991,409	4,640,434	2,887,490	3,640,1

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 150
 Name of Fund: Federal Funds - EDN 150
 Legal Authority: Individuals with Disabilities Education Act

Contact Name: Ryan Shima
 Phone Number: 897-4527
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: S-815-E

Intended Purpose:

For allowable expenditures for lower education special education services.

Source of Revenues:

US Department of Education

Current Program Activities/Allowable Expenses:

Support for special education services.

Variances:

Increased federal program activity.

Cash balance lapse to general fund?

No

Statutory language:

N/A

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	-	-	5,000,000	5,000,000	5,950,000
Beginning Cash Balance	(25,449)	(17,963)	1,839,015	2,411,260	4,394,000
Revenues	259,000	2,429,301	3,036,211	6,932,864	5,000,000
Expenditures	251,513	572,323	2,463,966	4,950,100	5,000,000
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	(17,963)	1,839,015	2,411,260	4,394,025	4,394,000
Encumbrances	552,951	531,707	1,989,068	2,398,644	2,300,000
Unencumbered Cash Balance	(570,914)	1,307,308	422,192	1,995,381	2,094,000

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 200
 Name of Fund: Federal Funds - EDN 200
 Legal Authority: National Assessment of Education Progress (NAEP)

Contact Name: Ryan Shima
 Phone Number: 897-4527
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: S-820-E

Intended Purpose:

For allowable expenditures to support instructional programs.

Source of Revenues:

US Department of Education.

Current Program Activities/Allowable Expenses:

Support for instructional programs, which include NAEP, distance learning, and expanded classroom based assessments.

Variances:

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	273,794	273,794	273,794	273,794	273,794
Beginning Cash Balance	341,636	399,739	472,618	498,913	301,636
Revenues	749,139	335,288	1,414,978	1,842,622	2,000,000
Expenditures	691,037	262,408	1,388,683	2,039,900	2,000,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment	1	(1)		1	
Net Total Transfers	1	(1)	-	1	-
Ending Cash Balance	399,739	472,618	498,913	301,636	301,636
Encumbrances	86,370	2,387,226	2,050,094	48,166	50,000
Unencumbered Cash Balance	313,369	(1,914,608)	(1,551,181)	253,470	251,636

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN 300
 Name of Fund: Federal Funds - EDN 300
 Legal Authority: P.L. 100-297 National Cooperative Education Statistics

Contact Name: Ryan Shima
 Phone Number: 897-4527
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: S-830-E

Intended Purpose:

To contribute to the goal of developing comparable, uniform, and timely education statistics across states and the nation as a whole.

Source of Revenues:

US Department of Education - National Center for Education Statistics

Current Program Activities/Allowable Expenses:

Activities that will enable the State Education Agency to designate representatives to the Cooperative System.

Variances:

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	30,000	30,000	30,000	30,000	3,807,4
Beginning Cash Balance	(91,711)	(21,827)	(4,053,575)	(55,720)	(80,5
Revenues	2,127,815	1,120,068	10,379,953	1,245,257	1,300,0
Expenditures	2,057,932	5,151,814	6,382,098	1,270,041	1,200,0
Transfers					
List each net transfer in/out or projection in/out; list each account number					
AJV00623 (From: S-230 / To: S-830)	1				
Rounding/misc adjustment		(2)		1	
Net Total Transfers	1	(2)	-	1	-
Ending Cash Balance	(21,827)	(4,053,575)	(55,720)	(80,503)	19,4
Encumbrances	1,419,252	692,974	926,260	398,436	400,0
Unencumbered Cash Balance	(1,441,079)	(4,746,549)	(981,980)	(478,939)	(380,5

Additional Information:

Amount Requested by Bond Covenants					
Amount from Bond Proceeds					

Amount Held in CODs, Escrow Accounts, or Other Investments							
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**Report on Non-General Fund Information
for Submittal to the 2026 Legislature**

Department: EDN
 Program ID(s): EDN 400
 Name of Fund: EDN400 SCHOOL SUPPORT
 Legal Authority: Cooperative Forestry Assistance Act; Safe Drinking Water Act;

Contact Name: Ryan Shimab
 Phone Number: 897-4527
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: S-840-E

Intended Purpose:

Reimbursement for allowable expenditures for R&M and CIP related school support costs.

Source of Revenues:

US Department of Education; Hawaii Department of Business, Economic Development and Tourism; Environmental Protection Agency; Department of Resources, Division of Forestry and Wildlife.

Current Program Activities/Allowable Expenses:

Support for various school projects for the health and well-being of students and staff.

Variances:

Several programs are closing which will impact future revenues and expenditures.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling					
Beginning Cash Balance	-	-	-	(903,122)	(1,190,916)
Revenues	-	-	146,859	2,675,413	2,190,916
Expenditures	-	-	1,049,980	2,963,207	1,000,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment					
Net Total Transfers	-	-	-	-	-
Ending Cash Balance	-	-	(903,121)	(1,190,916)	
Encumbrances				23,038	405,845
Unencumbered Cash Balance	-	-	(926,159)	(1,596,761)	

Additional Information:

Amount Requested by Bond Covenants					
Amount from Bond Proceeds					

Amount Held in CODs, Escrow Accounts, or Other Investments							
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**Report on Non-General Fund Information
for Submittal to the 2026 Legislature**

Department: EDN
 Program ID(s): EDN 500
 Name of Fund: EDN500 SCHOOL SUPPORT SERVICES
 Legal Authority: Community Project Funding/Congressionally Directed Spending

Contact Name: Ryan Shimab
 Phone Number: 897-4527
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: S-850-E

Intended Purpose:

For allowable expenditures for the Community School for Adults.

Source of Revenues:

US Department of Education; Department of Labor and Industrial Relations

Current Program Activities/Allowable Expenses:

To provide various supports for the Community School for Adults.

Variances:

The grant has closed, which will impact future revenues and expenditures. Do not anticipate additional grants at this time.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling					- 300,0
Beginning Cash Balance	-	-	-	-	(17,7
Revenues	-	-	-	57,806	17,7
Expenditures	-	-	-	75,532	-
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment					
Net Total Transfers	-	-	-	-	-
Ending Cash Balance	-	-	-	(17,726)	-
Encumbrances					
Unencumbered Cash Balance	-	-	-	(17,726)	-

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 2026 Legislature**

Department: EDN
 Program ID(s): EDN700
 Name of Fund: EARLY LEARNING - Preschool Development Grant Birth Through Five
 Legal Authority: Section 9212 of ESSA, Public Law 114-95

Contact Name: Yuuko Arikawa
 Phone Number: 784-5350
 Fund Type (MOF): Federal (P)
 Appropriation Account Number: S-870-E

Intended Purpose:

The Preschool Development Grant Birth Through Five (PDGB-5) Program is a competitive Federal grant designed to improve States' early learning and development systems by building upon existing Federal, State, and Local early care and education investments. Subaward from University of Hawaii, P-20.

Source of Revenues:

DHHS Administration for Children and Families (ACF), Office of Early Childhood Development (OECD)

Current Program Activities/Allowable Expenses:

To coordinate and assist with the implementation of all activities relating to the Hawaii Early Childhood State Plan, community and family engagement, and professional development.

Variances:

Revenue and Expenditure variances due to the amount of the awards and the timing of the grant cycle, 12/31/24-12/30/25, and the amount of awards for FY 2026. NO DATA for FY 2027 and FY 2028 because 12/30/25 will be the end of the current award.

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling				130,000	380,000
Beginning Cash Balance	-	-	-	-	(15,752)
Revenues	-	-	-	90,559	299,600
Expenditures	-	-	-	106,311	283,900
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misadjustment					
Net Total Transfers	-	-	-	-	-
Ending Cash Balance	-	-	-	(15,752)	-
Encumbrances				1,533	
Unencumbered Cash Balance	-	-	-	(17,285)	-

Additional Information:

Amount Requested by Bond Covenants

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

**Report on Non-General Fund Information
for Submittal to the 2026 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 Shima
 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

Source of Revenues:

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

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
of conditions for Native Hawaiians.

Variances:

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

Financial Data						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
	(actual)	(actual)	(actual)	(actual)	(estimated)	
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	87,404	85,770	83,578	82,876	82,6	
Revenues	19,780	33,371	46,958	60,157	55,0	
Expenditures	21,414	35,562	47,660	60,380	55,0	
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	85,770	83,578	82,876	82,654	82,6	
Encumbrances	-	-	-	-	-	
Unencumbered Cash Balance	85,770	83,578	82,876	82,654	82,6	

Additional Information:

Amount Requested by Bond Covenants						
Amount from Bond Proceeds						

Amount Held in CODs, Escrow Accounts, or Other Investments							
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**Report on Non-General Fund Information
for Submittal to the 2026 Legislature**

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

Contact Name: Ryan Shima
 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 and effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important to provide 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. 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 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000
Beginning Cash Balance	3,189,516	3,039,891	3,115,346	3,476,111	4,124,269
Revenues	973,956	1,362,425	1,793,714	1,567,601	1,300,000
Expenditures	1,123,581	1,286,970	1,432,949	919,445	1,600,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
AJV00376 (From: T-913 / To: T-902)					
Rounding/misc adjustment				2	
Net Total Transfers	-	-	-	2	-
Ending Cash Balance	3,039,891	3,115,346	3,476,111	4,124,269	3,824,269
Encumbrances	148,367	52,784	55,725	127,391	75,000
Unencumbered Cash Balance	2,891,524	3,062,562	3,420,386	3,996,878	3,749,269

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 2026 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: 784-508078
 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 and effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important to provide 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 units 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 the 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 construction. School impact fees can only be expended within the school impact fee district in which it was collected. Fair share contributions are used to support 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 to 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 school impact fees to the School Facilities Authority.

For the years prior:

-The significant increase in FY 2025 revenue reflects the transfer of school impact fees and fair share contributions into this account.

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

Financial Data					
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	20,929,895	22,696,638	26,200,369	28,415,124	31,842,640
Revenues	1,766,742	3,503,731	2,214,755	3,427,483	3,427,483
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	22,696,638	26,200,369	28,415,124	31,842,607	35,270,0
Encumbrances	-	-	-	-	-
Unencumbered Cash Balance	22,696,638	26,200,369	28,415,124	31,842,607	35,270,0

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 2026 Legislature**

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

Contact Name: Ryan Shima
 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 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 and effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important to provide 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. 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 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Beginning Cash Balance	7,605,766	8,265,633	8,421,343	8,941,398	9,575,175
Revenues	2,793,468	2,616,278	2,518,684	2,430,627	2,300,000
Expenditures	2,133,603	2,460,392	1,998,628	1,796,848	2,500,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
AJV00376 (From: T-913 / To: T-902)					
Rounding/misc adjustment	2	(176)	(1)	(2)	
Net Total Transfers	2	(176)	(1)	(2)	-
Ending Cash Balance	8,265,633	8,421,343	8,941,398	9,575,175	9,375,175
Encumbrances	283,108	438,476	125,695	559,607	350,000
Unencumbered Cash Balance	7,982,525	7,982,867	8,815,703	9,015,568	9,025,175

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 2026 Legislature**

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

Contact Name: Bryce Kane
 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 athletic programs.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive and effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important to provide 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 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	1,611,802	1,519,920	1,873,747	2,166,153	2,246,243
Revenues	94,936	741,031	955,062	835,555	835,555
Expenditures	186,819	387,204	662,657	755,465	800,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment	1	1	1	1	1
	1	-	1	-	-
	1	-	1	-	-
Net Total Transfers	1	-	1	-	-
Ending Cash Balance	1,519,920	1,873,747	2,166,153	2,246,243	2,281,700
Encumbrances	46,684	139,348	116,034	142,111	142,111
Unencumbered Cash Balance	1,473,236	1,734,399	2,050,119	2,104,132	2,139,600

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 2026 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 Chin
 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 and effective management ensures that we continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides 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 (CATV) subscriptions in Hawaii. This funding is used to support the University of Hawaii, the Department, Hawaii Association of Independent Schools, Media Grants, as well as to identify and seek additional resources at federal, state, corporate, and foundation levels to support enhanced use of 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 production of services and programs, including but not limited to distance learning, credit and non-credit courses, arts and humanities programs, life-long learning, higher education programming access for the benefit of students, Department employees, and the broader community. It also includes expenses for the Hawaii Public Television program. The program falls under the Video Production Section/Communications Branch, which manages digital cable channel 356 and satellite 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 fees will result in yearly variances.

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Beginning Cash Balance	2,625,812	2,613,401	3,010,140	3,177,669	3,179,716
Revenues	649,653	1,101,902	848,243	640,392	716,440
Expenditures	662,064	735,239	680,714	638,314	700,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment		30,076			

Net Total Transfers	-	30,076	-	-	-
Ending Cash Balance	2,613,401	3,010,140	3,177,669	3,179,747	3,196,1
Encumbrances	105,193	80,547	68,823	17,107	20,0
Unencumbered Cash Balance	2,508,208	2,929,593	3,108,846	3,162,640	3,176,1

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 2026 Legislature**

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

Contact Name: Dawn (Kau)
 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 programs and 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 and effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important to provide 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 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 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	350,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	315,451	311,323	317,166	328,519	241,388
Revenues	1,095	5,842	11,353	7,891	10,000
Expenditures	3	-	-	95,022	30,000
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	311,323	317,166	328,519	241,388	221,388
Encumbrances	-	-	-	8,380	5,000
Unencumbered Cash Balance	311,323	317,166	328,519	233,008	216,388

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 2026 Legislature**

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

Contact Name: Ryan Shima
 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

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/technical training. 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 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	280,000	280,000	280,000	280,000	280,000
Beginning Cash Balance	17,529	17,528	17,528	17,528	33,430
Revenues	-	-	-	15,902	-
Expenditures	-	-	-	-	-
Transfers					
List each net transfer in/out or projection in/out; list each account number					
AJV01395 (Transfer excess cash to State Treasury)					
Rounding/misc adjustment	(1)				
Net Total Transfers	(1)	-	-	-	-
Ending Cash Balance	17,528	17,528	17,528	33,430	33,430
Encumbrances	1	-	-	-	-
Unencumbered Cash Balance	17,527	17,528	17,528	33,430	33,430

Additional Information:

Amount Requested by Bond Covenants					
Amount from Bond Proceeds					

Amount Held in CODs, Escrow Accounts, or Other Investments							
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**Report on Non-General Fund Information
for Submittal to the 2026 Legislature**

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

Contact Name: Ryan Shima
 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 effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important 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 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	140,635	126,384	120,091	115,786	118,597
Revenues	513	2,417	4,404	2,812	-
Expenditures	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	(1)	
Net Total Transfers	-	-	1	(1)	
Ending Cash Balance	126,384	120,091	115,786	118,597	118,597
Encumbrances	-	8,710	-	-	-
Unencumbered Cash Balance	126,384	111,381	115,786	118,597	118,597

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 2026 Legislature**

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

Contact Name: Jadine Uras
 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.

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 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	257,289	131,166	134,608	139,444	142,644
Revenues	1,110	3,442	4,836	3,201	1,300
Expenditures	127,233	-	-	-	-
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	131,166	134,608	139,444	142,644	144,000
Encumbrances	-	-	-	-	-
Unencumbered Cash Balance	131,166	134,608	139,444	142,644	144,000

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 2026 Legislature**

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

Contact Name: Ryan Shima
 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 and effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important to provide 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 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 opportunities for students to meet individual needs and develop citizenship skills and positive attitudes in less formal educational settings.

Variances:

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

Financial Data					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	29,892,616	30,869,770	32,843,678	33,909,047	36,513,942
Revenues	19,160,900	30,268,773	32,642,997	35,369,067	36,000,000
Expenditures	18,183,746	28,294,865	31,577,628	32,764,172	36,000,000
Transfers					
List each net transfer in/out or projection in/out; list each account number					
Rounding/misc adjustment					
Net Total Transfers	-	-	-	-	-
Ending Cash Balance	30,869,770	32,843,678	33,909,047	36,513,942	36,513,942
Encumbrances	-	-	-	-	-

Unencumbered Cash Balance	30,869,770	32,843,678	33,909,047	36,513,942	36,513,942
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Additional Information:

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

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide necessary resources for regular education through the implementation of various federally funded programs. Program measures are requirements of the individual federal grant awards.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements of the individual federal grant awards				
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3.				
4.				
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10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements of the individual federal grant awards					
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Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. Dependent upon the varying requirements of the individual federal grant awards				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide special education and related services to eligible students with disabilities through the implementation of various federally funded programs dependent upon the varying requirements of the individual federal grant awards.

Fund Measures of Effectiveness	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements of the individual federal grant awards				
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Program Size Indicators	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements of the individual federal grant awards					
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3.					
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Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. Dependent upon the varying requirements of the individual federal grant awards				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

The Education for Homeless Children and Youth (EHCY) is funded to identify children and youth in unstable housing, and remove barriers to at success in school, starting with enrollment.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Attendance rate (%) of identified homeless students, grades pre-K to 12	88	89	90	
2. Percentage of identified, kindergarten-aged students who enroll in school on a timely basis	20	30	40	
3. Graduation rate (%) of identified students	80	85	85	
4. Percentage of total enrolled students who are identified homeless	3	3	3	
5.				
6.				
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of students identified annually	5,237	5,237	5,000	5,000	5,000
2. Number of children birth to age 5 identified by team for referrals	789	600	600	600	600
3. Number of unaccompanied youth identified	150	150	200	200	200
4.					
5.					
6.					
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10.					

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. Community outreach - percentage of identified students reached	60	70	80	
2. Number of young children enrolled in preschool or childcare	250	300	300	
3. Number of students who are re-engaged in school or diverted from drop-out	80	96	106	
4. Number of students receiving transportation services prek-8 via School Transportation Branch	700	700	700	
5. Percentage of referrals made for housing support and other basic needs	30	35	40	
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To maintain 100% compliance with federal regulations around school lunch nutritional standards.

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness

1. Percentage of eligible population served - paid	56	56	56	56
2. Percentage of eligible population served - free	36	36	36	36
3. Percentage of eligible population served - reduced	8	8	8	8
4.				
5.				
6.				
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8.				
9.				
10.				

Program Size Indicators

	FY 2023-24	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Department schools	257	257	257	257	257
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of student lunches - paid	5,500,000	5,500,000	5,500,000	5,500,000
2. Number of student lunches - free	7,500,000	7,500,000	7,500,000	7,500,000
3. Number of student lunches - reduced	1,000,000	1,000,000	1,000,000	1,000,000

4. Number of student breakfasts - paid	1,200,000	1,200,000	1,200,000	1,200,000
5. Number of student breakfasts - free	3,000,000	3,000,000	3,000,000	3,000,
6. Number of student breakfasts - reduced	300,000	300,000	300,000	300,
7. Number of onsite reviews conducted - National School Lunch Program	257	257	257	
8. Number of onsite reviews conducted - After School Snack Program	85	85	85	
9. Number of onsite reviews conducted - Summer Feeding Program / Seamless Summer Option	92	92	92	
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

Program activities support and provide technical assistance to schools to meet USDA standards of compliance. These activities include training and distance, administrative reviews, and audits of programs. In addition, the budget supports staff salaries, fringe expenses, office expenses, as well as software tools to assist the School Food Authorities and sponsors. The ultimate goal of all these activities is to ensure all school nutrition Federal regulations to allow them to receive millions of dollars in subsidy from USDA.

<u>Fund Measures of Effectiveness</u>	2024-25	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29
1. National School Lunch Program total meal counts (estimate)		20,060,000	20,040,000	20,020,000	20,000,000
2. Child and Adult Care Food Program total meal counts (estimate)		4,447,000	4,447,000	4,447,000	4,447,000
3. Summer Food Service Program total meal counts (estimate)		1,200,000	1,200,000	1,200,000	1,200,000
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5.					
6.					
7.					
8.					
9.					
10.					

<u>Program Size Indicators</u>		FY	FY	FY	FY	FY
		2023-24	2025-26	2026-27	2027-28	2028-29
1. National School Lunch Program participants		23	22	22	22	
2. Child and Adult Care Food Program participants		53	50	50	50	
3. Summer Food Service Program participants		11	13	13	13	
4. Fresh Fruit and Vegetable Program participants		9	9	9	9	
5.						
6.						
7.						
8.						
9.						
10.						

<u>Fund Activities Encompassed</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Administrative reviews and procurement reviews audited per year - National School Lunch Program and Fresh Fruit and Vegetable Program	9	9	9	
2. Program reviews and procurement reviews audited per year - Child and Adult Care Food Program	17	17	17	
3. Program reviews and procurement reviews audited per year - Summer Food Service Program	8	8	8	
4. Number of participating sites in the National School Lunch Program	291	291	291	
5. Number of participating sites in the Child and Adult Care Food Program	208	208	208	
6. Number of participating sites in the Summer Food Service Program	128	128	128	
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

The purpose of the Workforce Innovation and Opportunity Act, Title II Adult Education and Family Literacy Act, is to create a partnership among and localities to provide, on a voluntary basis, adult education and literacy activities.

The objectives are to:

- (1) Assist adults to become literate and obtain the knowledge and skills necessary for employment and economic self-sufficiency;
- (2) Assist adults who are parents or family members to obtain the education and skills that: (A) are necessary to becoming full partners in the children; and (B) lead to sustainable improvements in the economic opportunities for their family;
- (3) Assist adults in attaining a secondary school diploma and in the transition to postsecondary education and training, including through career
- (4) Assist immigrants and other individuals who are English language learners in: (A) improving their (i) reading, writing, speaking, and comprehension mathematics skills; and (B) acquiring an understanding of the American system of government, individual freedom, and the responsibilities of citizenship through education and literacy activities.

Fund Measures of Effectiveness

FY	FY	FY	FY
2025-26	2026-27	2027-28	2028-29

1. Number of adults enrolled who achieve at least one educational functioning level	750	750	750
2. Number of adults enrolled who attain a secondary school diploma	375	375	375
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

Program Size Indicators

FY	FY	FY	FY
2024-25	2025-26	2026-27	2027-28

1. Adults who are basic skills deficient and do not have a high school diploma	2,795	2,800	2,800	2,800
2. Adults who are English Language Learners	1,022	400	400	650
3.				
4.				

5.					
6.					
7.					
8.					
9.					
10.					
<u>Fund Activities Encompassed</u>		FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29
1. Adult Basic Education (# of adults enrolled)		1,850	1,850	1,900	1,900
2. Adult Secondary Education (# of adults enrolled)		575	575	650	650
3. English Language Acquisition (# of adults enrolled)		400	400	650	650
4. Integrated English Literacy and Civics Education (# of adults enrolled)		10	10	10	10
5. Integrated Education and Training (# of adults enrolled)		175	175	175	175
6. Corrections Education (# of adults enrolled)		230	230	230	230
7.					
8.					
9.					
10.					

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

- 1) Strengthen Head Start (HS) /Early Head Start (EHS) access to needed services, cross-referrals, and improved transitions through MOUs with other state agencies.
- 2) Enhance opportunities for HS/EHS workforce development and professional learning through strategic partnerships.
- 3) Connect more vulnerable children (birth to five) to HS/EHS services statewide through public awareness activities and MOU development.
- 4) Enhance alignment of state planning and policy development to address the needs of HS/EHS grantees and their beneficiaries.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. New partnerships are established	6	7	5	
2. MOUs are in process or in place	6	7	5	
3. Professional development resources and activities are available to HS staff	10	10	10	
4. HS/EHS programs are fully enrolled	6	6	6	
5. New contracts or grants are awarded to HS/EHS grantees to enhance	3	3	3	
6. Early childhood state plans reflect vulnerable children served by HS/EHS	4	5	5	
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Workforce beneficiaries (HS/EHS staff)	550	600	600	600	600
2. Beneficiaries of HS/EHS services (enrollees)	2,800	3,000	3,000	3,000	3,000
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Fund Activities Encompassed	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Convene outreach/enrollment-related partnership meetings	5	5	5	
2. Convene workforce development partnership meetings	4	4	4	
3. Convene MOU development partnership meetings	3	3	3	
4. Develop/execute public awareness activities	3	3	3	
5. Facilitate/participate in early childhood systems-building planning meetings	4	4	4	
6. Attend state/national conferences required or allowable by grant award	5	5	5	
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide students with an opportunity to connect their learning to authentic real-life experiences and opportunities in the community, industry,

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1.				
2.				
3.				
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8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Students participating in career technical education courses	24,500	24,500	24,500	24,500	24,500
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1.				
2.				

3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

Adults will become literate and obtain the knowledge and skills necessary for employment and economic self-sufficiency through the attainment of a secondary school diploma equivalent and improving the reading, writing, speaking, and comprehension skills in English of adults who are English language learners.

Fund Measures of Effectiveness	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Number of participants who attain a secondary school diploma equivalent	375	375	375	375
2. Number of participants who achieve one educational level gain	750	750	750	750
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Program Size Indicators	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Adult residents without a high school degree and adult immigrants who are English Language Learners	3,817	3,200	3,200	3,450	3,450
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Number of participants receiving adult basic education	2,425	2,425	2,550	2,550
2. Number of participants who are immigrants receiving English language	400	400	650	650
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To meet 100% of USDA meal pattern requirements, ensuring that Hawaii's students are given the opportunity to make healthy food choices by and affordable meals in a courteous, stress-free environment, while supporting a statewide nutrition education program in fiscally responsible ways.

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness

1. Percentage of eligible population served - paid	56	56	56	56
2. Percentage of eligible population served - free	36	36	36	36
3. Percentage of eligible population served - reduced	8	8	8	8
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Department schools	257	257	257	257	257
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of student lunches - paid	5,500,000	5,500,000	5,500,000	5,500,000
2. Number of student lunches - free	7,500,000	7,500,000	7,500,000	7,500,000
3. Number of student lunches - reduced	1,000,000	1,000,000	1,000,000	1,000,000
4. Number of student breakfasts - paid	1,200,000	1,200,000	1,200,000	1,200,000
5. Number of student breakfasts - free	3,000,000	3,000,000	3,000,000	3,000,000
6. Number of student breakfasts - reduced	300,000	300,000	300,000	300,000
7. Number of onsite reviews conducted - National School Lunch Program	257	257	257	257
8. Number of onsite reviews conducted - After School Snack Program	85	85	85	85
9. Number of onsite reviews conducted - Summer Feeding Program / Seamless Summer Option	92	92	92	92
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

There are annual general funds appropriated for the development of Special Education teachers through tuition stipends as established under for tuition stipends, recipients agree to earn a special education teaching license and work in a public school for up to three years. This special purpose of depositing moneys received as repayment from students who have breached their contractual agreements under the Felix stipend p to both dissuade individuals from walking away from their obligations under the Felix stipend program contract, and to recover funds to be used

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness

1. Percentage of stipend recipients completing program and work commitment requirements	90	90	90	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total number of SPED teacher candidates enrolled in university programs	216	220	220	220	220
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. Number of additional tuition stipends issued from recovered funds (each stipend averages \$15,000)	15	13	13	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

Name of Fund: Commercial Enterprises Revolving Fund
 Appropriation Account Number: S-308-E
 Fund Type (MOF): Revolving
 Legal Authority: Section 302A-324, HRS

Statement of Objectives

School or any career pathway, academy, or program operated within a school may engage in commercial enterprises that are related to the primary school, career pathway, academy, or program as set forth in this chapter, including the sale of goods produced by or for an individual school, career pathway, academy, or program.

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness

1. Number of school participating in commercial enterprises	15	20	25	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of High Schools within the DOE	45	45	45	45	
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Number of commercial enterprises with in all DOE High Schools	30	40	50	
2.				
3.				
4.				
5.				
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7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To manage and maintain the rental properties assigned to the Teacher Housing Program. This shall be accomplished through assignment of a Department guidelines, collection of rental incomes, and management of the maintenance and repair of the properties.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Percentage of emergency repair requests responded to with 48 hours of notification	100	100	100	
2. Percentage of vacant cottages prepared for occupancy, tenants placed, and rentals deposited before the start of school	95	95	95	
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of cottages under management	55	55	67	67	
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Number of (emergency) repair requests responded to	100	85	85	
2. Number of placements made for teacher housing	47	49	49	
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

Adults will become literate and obtain the knowledge and skills necessary for employment and economic self-sufficiency through the attainment of a secondary school diploma equivalent and improving the reading, writing, speaking, and comprehension skills in English of adults who are English language learners.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Number of participants who attained a secondary school diploma equivalent	375	375	375	375
2. Number of participants who achieved one educational level gain	750	750	750	750
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Adult residents without a high school degree and adult immigrants who are English Language Learners	3,817	3,200	3,200	3,450	3,450
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Number of participants receiving adult basic education	2,425	2,425	2,550	2,550
2. Number of participants who are immigrants receiving English language	400	400	650	650
3.				
4.				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide an extended learning opportunity for students to have additional time and/or differentiated learning opportunities to demonstrate academic achievement and creativity, and challenge students to achieve beyond the minimum requirements for graduation by offering enrichment and credit opportunities. BOE Policy 500-18

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Student attendance (%) in open access summer school programs	94	94	94	94
2. Percentage of students who are passing credit-bearing courses	96	96	96	96
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Program Size Indicators	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. K-12 students in summer programs, providing state-funding for public school students and tuition-based enrollment for non-public school students	data not available	data not available	data not available	data not available	data available
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. Handling tuition and fees for non-public school students in summer and other out-of-school-time programs.	8	8	8	
2.				
3.				
4.				
5.				
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8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

Governed by chapter 39, Hawaii Administrative Rules, this program provides the general public and community the ability to rent school facilities for organizational purposes. Fees generate supplemental funding for regular operating budgets. In 2020, an online Capital Improvement Program was instituted to modernize the use of facilities application process to automate identification of user types, assess fees, and determine insurance requirements.

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Fund Measures of Effectiveness

1. Percentage of applicable HIDOE facilities utilized for community use	99	100	100	100
2. Percentage of HIDOE schools and offices with access to Capital Improvements Projects Tracking application database	100	100	100	100
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Program Size Indicators

	FY 2024-25	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of HIDOE sites with facilities available for community use	266	267	267	267	267
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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1. Number of Department, school, and school-related activities as reported by schools and offices	315	325	335	345
2. Number of activities for which organizations made no admission charges, collections, or received offerings during use of facilities as reported by schools and offices	80	90	100	110
3. Number of activities for which organizations charged participants a fee or tuition; collected donations, contributions or offerings; or conducted fundraising activities, meetings, or services to promote a business, product, or religion as reported by schools and offices	80	100	120	140
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

The objective of the revolving fund is two-fold: 1) Provide alternative transportation options such as mileage reimbursement and city bus passes in transportation circumstances in which the yellow school bus service does not work for them (but they qualify for transportation per HAR); and 2) associated operational costs including routing software and management; a school bus driver training program; online application, payment, and related expenses.

Fund Measures of Effectiveness	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. % of city bus pass requests funded	100	100	100	100
2. % of mileage reimbursement requests funded	100	100	100	100
3. % of drivers completing school bus training requirements	100	100	100	100
4. % of families utilizing online bus pass application portal	65	65	70	70
5.				
6.				
7.				
8.				
9.				
10.				

Program Size Indicators	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of student transportation drivers	541	540	600	600	600
2. Number of applications received	25,218	29,026	32,000	34,000	35,000
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. Number of schools to which city bus pass options, for Islands with the infrastructure (Oahu, Maui, Kauai, Hawaii Island) and eligible population, were promoted	257	257	257	257
2. Number of schools to which mileage reimbursement option for eligible families was promoted	257	257	257	257
3. Resources provided for online applications, payment options, and bus pass printing to reduce foot traffic at the schools	257	257	257	257
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

Annual contributions to the fund by public donations dropped significantly to an estimated \$24K for FY 23. These funds will be used for a few school equipment repairs each year.

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness

1. Percentage of public donations spent on schools	100	100	100	100
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of schools served by funds	2	2	2	2	2
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Number of small painting and playground repair projects implemented	2	2	2	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

Name of Fund: School Special Fee Revolving Account (Reimb for Lost Textbook & Equip)
 Appropriation Account Number: S-330-E
 Fund Type (MOF): Special
 Legal Authority: Section 302A-1130.5-6, HRS

Statement of Objectives

To collect and distribute fees from lost, stolen, damaged or destroyed books, supplies, and equipment, providing a dedicated source of funding to supporting students' continued learning. Funds that are collected are used to reimburse schools for the lost, stolen, or damaged items; there apply.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. N/A				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. N/A					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. N/A				
2.				
3.				
4.				
5.				
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8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

The statutory purpose of the revolving fund is to defray operating expenses relating to the management, administration, and coordination of construction and maintenance activities of the Office of Facilities and Operations for the benefit of Hawaii public schools and their students.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Number of projects completed	135	135	145	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of schools	258	258	258	258	
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Number of projects contributed to	135	135	145	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To maximize reimbursements paid to the Department by the federal government for eligible services rendered to eligible students and for administration and support of eligible students. Surplus funds will allow the Department to provide and support current and additional Medicaid-eligible services to students.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. N/A				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. N/A					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. N/A				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To maximize reimbursements paid to the Department by the federal government for eligible services rendered to eligible students and for administration to and support of eligible students. Surplus funds will allow the Department to provide and support current and additional Medicaid-eligible services to students.

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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<u>Fund Measures of Effectiveness</u>				
1.	N/A			
2.				
3.				
4.				
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9.				
10.				

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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<u>Program Size Indicators</u>					
1.	N/A				
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. N/A				
2.				
3.				
4.				
5.				
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8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To reduce the high incidence of "latchkey" children in the public elementary schools whose parents work, attend school, or are in job training provide after-school child care services in a safe, secure, and nurturing environment with a variety of enriching activities.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Parent satisfaction rating (goal is 85% or higher)	85	85	85	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Total number of HIDOE elementary students (K-6)	92,556	90,000	90,000	90,000	90,000
2. Total number of HIDOE elementary students, eligible for free and reduced price lunch (K-6)	48,868	49,000	49,000	49,000	49,000
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Fund Activities Encompassed	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Number of schools at which after-school programs are provided	155	160	165	170
2. Number of students served by the A+ afterschool program	12,000	12,500	13,000	13,500
3. Number of students in the A+ afterschool program who are subsidized	7,200	7,500	7,800	8,100
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To support grant-writing efforts by Department teachers and administrators and to increase funding opportunities at the school level. To provide application reviews to ensure timeliness and provide support for compliance efforts related to federal discretionary grants.

Fund Measures of Effectiveness	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Number of additional grants received	4	5	5	
2. Amount of federal grant dollars received	5,000,000	6,000,000	6,000,000	6,000,000
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Program Size Indicators	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of complexes impacted by the Capacity Building Grant Program	1	4	5	6	
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. Number of grant applications/submissions processed	10	11	12	
2.				
3.				
4.				
5.				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

The goal of the program is to reduce and prevent traffic safety injuries and fatalities on Hawaii's highways. The objectives of the program are to: 1) responsible and civic-minded teen drivers, 2) provide traffic safety prevention education to students in grades K-12 (seat belt, bicycle, pedestrian driving, risky behaviors such as speeding), 3) promote Project Prom/Graduation (impaired driving community prevention program) to high school students, 4) provide up-to-date training and resources available in the state and on the mainland to licensed driver education instructors at the public high schools, 5) provide traffic safety prevention to faculty, staff, and advisors of student organizations, 6) support the traffic safety efforts of the Hawaii State Department of Transportation, 7) provide traffic safety education training to youth at national teen traffic safety events, and 8) provide opportunities for all driver education instructors at the public high schools to participate in education national, regional and state training conferences on the mainland. The program provides support and resources to all schools to promote driver education.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Number of teens enrolled in the driver education student course	4,000	4,000	4,000	4,000
2. Number of teens who pass the driver education student course	3,120	3,120	3,120	3,120
3. Number of student campaign support educational items and materials distributed at the end of the school year	70,000	70,000	70,000	70,000
4. Number of participating schools in traffic safety campaigns and activities	35	35	35	35
5. Number of students/audience exposed to traffic safety messages	50,000	50,000	50,000	50,000
6. Number of driver education instructors that enrolled in professional development courses, training, and conferences	30	30	30	30
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Teens enrolled in driver education course	4,000	4,000	4,000	4,000	4,000
2. K-12 student population	170,000	170,000	170,000	170,000	170,000
3. Driver education instructors	67	70	80	85	
4. Driver education vehicles	71	76	76	76	
5.					
6.					
7.					

8.				
9.				
10.				
		FY 2025-26	FY 2026-27	FY 2027-28
				FY 2028-29
<u>Fund Activities Encompassed</u>				
1. Traffic safety campaigns, grades K-12		2	2	2
2. Driver education sessions offered	135	135	135	
3.				
4.				
5.				
6.				
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9.				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

Name of Fund: EARLY LEARNING SPECIAL FUND
 Appropriation Account Number: S-356-E
 Fund Type (MOF): Special
 Legal Authority: Section 302L-5, HRS

Statement of Objectives

To support the early learning system. Program measures to be developed in the future relative to the source of monies deposited into the fund.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. TBD				
2.				
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<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. TBD					
2.					
3.					
4.					
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8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Community events attended for family outreach.	10	10	10	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

N/A

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1.				
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<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29

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Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To pay all legally mandated workers' compensation benefits (eligible workers' compensation costs) for federally funded employees.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Percentage of time that funds are fully expended within the fund limits	100	100	100	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Eligible population of federally funded employees	NO DATA				
2.					
3.					
4.					
5.					
6.					
7.					
8.					
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10.					

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1.				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

Funds are allocated for the unemployment insurance payment of benefits to Department employees who are eligible, according to charges presented by the Office of Workforce Development, the billing agency for DLIR.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Percentage of time that funds are fully expended within the fund limits	100	100	100	
2.				
3.				
4.				
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<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. All DOE employees eligible for unemployment insurance benefits, if approved for UI benefits by DLIR	35,000	35,000	35,000	35,000	35,000
2.					
3.					
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10.					

Fund Activities Encompassed	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Percent of time that beneficiaries' employment work hours/status were provided within the allocation for unemployment insurance benefits as approved by DLIR	80	80	80	
2.				
3.				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide necessary resources for regular education through the implementation of various federally funded programs. Program measures are requirements of the individual federal grant awards.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements of the individual federal grant awards				
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<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements of the individual federal grant awards					
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<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Dependent upon the varying requirements of the individual federal grant awards				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide special education and related services to eligible students with disabilities through the implementation of various federally funded programs dependent upon the varying requirements of the individual federal grant awards.

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness

1. Dependent upon the varying requirements of the individual federal grant awards				
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Program Size Indicators

1. Dependent upon the varying requirements of the individual federal grant awards				
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<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Dependent upon the varying requirements of the individual federal grant awards				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide necessary resources for various federally funded programs for instructional support. Program measures are dependent upon the varying requirements of the individual federal grant awards.

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness

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| 1. | Dependent upon the varying requirements of the individual federal grant awards | | | | |
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	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Program Size Indicators

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| 1. | Dependent upon the varying requirements of the individual federal grant awards | | | | |
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<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Dependent upon the varying requirements of the individual federal grant awards				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide necessary resources for various federally funded programs for State administration. Program measures are dependent upon the varying requirements of the individual federal grant awards.

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness

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|---|--|--|--|--|
| 1. Dependent upon the varying requirements of the individual federal grant awards | | | | |
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	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Program Size Indicators

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|---|--|--|--|--|
| 1. Dependent upon the varying requirements of the individual federal grant awards | | | | |
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| 10. | | | | |

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Dependent upon the varying requirements of the individual federal grant awards				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

Name of Fund: EDN400 SCHOOL SUPPORT
 Appropriation Account Number: S-840-E
 Fund Type (MOF): Federal (P)
 Legal Authority: Cooperative Forestry Assistance Act; Safe Drinking Water Act; Economic Adjustment Assistance for State Government

Statement of Objectives

To provide necessary resources for various federally funded programs for R&M and CIP related projects. Program measures are dependent upon the varying requirements of the individual federal grant awards.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements of the individual federal grant awards				
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<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements of the individual federal grant awards					
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4.					
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<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Dependent upon the varying requirements of the individual federal grant awards				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

Name of Fund: EDN500 SCHOOL SUPPORT SERVICES

Appropriation Account Number: S-850-E

Fund Type (MOF): Federal (P)

Legal Authority: Community Project Funding/Congressionally Directed Spending

Statement of Objectives

To provide necessary resources for various federally funded programs for the Community School for Adults. Program measures are dependent on the individual federal grant awards.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements of the individual federal grant awards				
2.				
3.				
4.				
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10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements of the individual federal grant awards					
2.					
3.					
4.					
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8.					
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10.					

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Dependent upon the varying requirements of the individual federal grant awards				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

Name of Fund: EARLY LEARNING - Preschool Development Grant Birth Through Five
Appropriation Account Number: S-870-E
Fund Type (MOF): Federal (P)
Legal Authority: Section 9212 of ESSA, Public Law 114-95

Statement of Objectives

1. Strengthen and diversify stakeholder engagement in development of the Hawai'i Early Childhood State Plan
2. Convene meetings to facilitate Hawai'i Early Childhood State Plan development
3. Coordinating and attending community engagement and outreach events
4. Communicating with stakeholders and the wider community about PDG B-5 grant activities and the Hawai'i Early Childhood State Plan

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness

1. State Plan engagement represents stakeholders from all counties and sectors	11			
2. Building Block committees are established to develop the State Plan	6			
3. Coordinate community engagement and outreach events	4			
4. Communicate the State Plan goals to communities across the state	4			
5. Update Hawai'i PDG B-5 website	3			
6.				
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8.				
9.				
10.				

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Stakeholder attendees for State Plan community engagement forum	114				
2. State Plan building block committee participants		96			
3.					
4.					
5.					
6.					
7.					
8.					
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10.					

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Activities Encompassed

1. Stakeholder representation from all four counties in State Plan development	4			
2. Cross-sector representation in State Plan development	7			
3. Convene community engagements forum for State Plan	2			
4. Convene building block committee meetings for State Plan development	26			
5. Coordinate community engagement and outreach events in all four counties	3			
6. Attend community engagement and outreach events hosted by partners	7			
7. State Plan Survey respondents	300			
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To satisfy the requirements of Executive Order No. 03-03. Program measures are the purview of the Office of Hawaiian Affairs; HIDOE's responsibility is the use of ceded lands to OHA.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. N/A				
2.				
3.				
4.				
5.				
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7.				
8.				
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10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. N/A					
2.					
3.					
4.					
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Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. N/A				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide resources and services pursuant to the requirements specified by the donors. Program measures are dependent upon the varying donors.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements set by the individual donors				
2.				
3.				
4.				
5.				
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7.				
8.				
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10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements set by the individual donors					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Dependent upon the varying requirements set by the individual donors				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide an alternative source of financing to help fund the construction of new or the expansion of existing school facilities.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1.				
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3.				
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<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1.					
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10.					

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide resources and services pursuant to the requirements specified by the donors. Program measures are dependent upon the varying donors.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements set by the individual donors				
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<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Dependent upon the varying requirements set by the individual donors					
2.					
3.					
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<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Dependent upon the varying requirements set by the individual donors				
2.				
3.				
4.				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

The fund was established to account for funds collected from athletic related-events. Athletic events provide students with an enhanced education by participating in competitive high school sports and to build school pride through support from the student body and the community. The high school maintains physical and mental health, and the necessary motor and emotional skills relevant to each sport. Athletic programs help to develop positive attitudes that contribute to the mental, emotional, social, and physical well-being of the individual.

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness

1.	N/A (dependent upon the individual needs of the high schools)		
2.			
3.			
4.			
5.			
6.			
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8.			
9.			
10.			

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Students participating in athletics, grades 9-12	25,817	26,500	27,000	27,000	27,000
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Schools with interscholastic athletic programs supported by the fund	47	47	47	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide access to educational programming for students and educators by leveraging cable access fees.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. Hours of locally produced programming aired on Channel 356	4,000	4,000	4,000	4,000
2. Hours of purchased programming aired on Channel 356	4,000	4,000	4,000	4,000
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Student enrollment in Hawaii public schools	165,340	165,340	165,340	165,340	165,340
2. Cable TV subscribers in Hawaii	900,000	900,000	900,000	900,000	900,000
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Fund Activities Encompassed	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Number of genres of programming produced (e.g., distance learning, credit and non-credit courses, arts and humanities, lifelong learning, lower and higher education programming access)	5	5	5	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
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**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To meet the agreed-upon expectations of the 2001 Memorandum of Agreement between the Office of Hawaiian Affairs and the Department of education schools.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of students in the Kaiapuni program	200	200	200	200	200
2. Number of teachers in the Kaiapuni program	20	20	20	20	20
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29

1. Extracurricular opportunities provided for students enrolled in the Kaiapuni program	1	1	1	
2. New professional development opportunities provided to Kaiapuni faculty	1	1	1	
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To provide for the implementation of the Alu Like, Inc., Native Hawaiian Career and Technical Education Program for participating schools. Program will be based upon the specifications of awards for each school.

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

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. N/A				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. N/A					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. N/A				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

Name of Fund: Settlements - Operating
 Appropriation Account Number: T-968-E
 Fund Type (MOF): Trust
 Legal Authority: Section 302A-1122, HRS (administratively established)

Statement of Objectives

To receive monetary awards pursuant to court-approved settlement agreements, generally for the benefit of public schools and their students. dependent on settlement agreements; therefore, any program measures would be dependent upon the specifications of the settlement agreements.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29
1. N/A				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

<u>Program Size Indicators</u>	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29
1. N/A					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. N/A				
2.				
3.				
4.				
5.				
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8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

This account is used as a depository for monetary awards received by the Department's Office of Facilities and Operations pursuant to insurance settlement agreements, generally for the benefit of public schools and their students. The main objective of the fund is to support the construction projects as per the insurance claims and settlement agreements.

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness

1. N/A
 2.
 3.
 4.
 5.
 6.
 7.
 8.
 9.
 10.

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Program Size Indicators

1. N/A
 2.
 3.
 4.
 5.
 6.
 7.
 8.
 9.
 10.

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. N/A				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Non-General Fund Program Measures Report
for Submittal to the 2026 Legislature
Department of Education**

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

Statement of Objectives

To collect fees from registration, fundraisers, club dues, etc., for the purpose of funding student activities authorized by the school principal. Proceeds are used to support student activities and programs, including but not limited to, school spirit, school clubs, and school events. The funds are used to support the activities conducted by the individual schools.

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Measures of Effectiveness

1. Dependent upon the activities conducted by the individual schools				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dependent upon the activities conducted by the individual schools					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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1. Dependent upon the activities conducted by the individual schools				
2.				
3.				
4.				
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10.				

Non-General Fund Cost Element Report for Submittal to the 2026 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

**Non-General Fund Cost Element Report
for Submittal to the 2026 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	24,671,234	24,688,286	24,688,286	24,688,286	24,688,286	24,688,286
B. Other Current Expenses	35,338,033	36,820,981	36,820,981	36,820,981	36,820,981	36,820,981
C. Equipment	75,000	75,000	75,000	75,000	75,000	75,000
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	60,084,267	61,584,267	61,584,267	61,584,267	61,584,267	61,584,267

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

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

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

Department:	EDN
Name of Fund:	Commercial Enterprises Revolving Fund
Legal Authority:	Section 302A-324, HRS
Fund Type (MOF):	Revolving
Appropriation Account Number:	S-308-E

**Non-General Fund Cost Element Report
for Submittal to the 2026 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 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	189,406	189,406	189,406	189,406	189,406	189,406
B. Other Current Expenses	342,570	842,570	842,570	842,570	842,570	842,570
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	531,976	1,031,976	1,031,976	1,031,976	1,031,976	1,031,976

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

Department:	EDN
Name of Fund:	School Special Fee Revolving Account (Reimb t)
Legal Authority:	Section 302A-1130.5-6, HRS
Fund Type (MOF):	Special
Appropriation Account Number:	S-330-E

**Non-General Fund Cost Element Report
for Submittal to the 2026 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 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	100,000	100,000	100,000	100,000	100,000	100,000
B. Other Current Expenses	7,900,000	14,900,000	14,900,000	14,900,000	14,900,000	14,900,000
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	8,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000

Non-General Fund Cost Element Report for Submittal to the 2026 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 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	n/a	n/a	n/a	n/a	n/a	n/a
B. Other Current Expenses	n/a	n/a	n/a	n/a	n/a	n/a
C. Equipment	n/a	n/a	n/a	n/a	n/a	n/a
M. Motor Vehicles	n/a	n/a	n/a	n/a	n/a	n/a
L. Leases	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL	0	0	0	0	0	0

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

**Non-General Fund Cost Element Report
for Submittal to the 2026 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 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,560,195	1,559,810	1,559,810	1,559,810	1,559,810	1,559,810
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	2,439,686	2,439,301	2,439,301	2,439,301	2,439,301	2,439,301

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

Department:	EDN
Name of Fund:	EARLY LEARNING SPECIAL FUND
Legal Authority:	Section 302L-5, HRS
Fund Type (MOF):	Special
Appropriation Account Number:	S-356-E

Non-General Fund Cost Element Report for Submittal to the 2026 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-E

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

Department:

EDN

Name of Fund:

EDN400 SCHOOL SUPPORT

Legal Authority:

Cooperative Forestry Assistance Act; Safe Drinking Water Act; Economic Adjustment Assistance for State Government

Fund Type (MOF):

Federal (P)

Appropriation Account Number: S-840-E

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	n/a	n/a	n/a	n/a	n/a	n/a
B. Other Current Expenses	n/a	n/a	n/a	n/a	n/a	n/a
C. Equipment	n/a	n/a	n/a	n/a	n/a	n/a
M. Motor Vehicles	n/a	n/a	n/a	n/a	n/a	n/a
L. Leases	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL	0	0	0	0	0	0

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

Department:	EDN
Name of Fund:	<u>EDN500 SCHOOL SUPPORT SERVICES</u>
Legal Authority:	<u>Community Project Funding/Congressionally Directed Spending</u>
Fund Type (MOF):	<u>Federal (P)</u>
Appropriation Account Number:	<u>S-850-E</u>

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

Department:	EDN
Name of Fund:	EARLY LEARNING - Preschool Development G
Legal Authority:	Section 9212 of ESSA, Public Law 114-95
Fund Type (MOF):	Federal (P)
Appropriation Account Number:	S-870-E

Non-General Fund Cost Element Report for Submittal to the 2026 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 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	n/a	n/a	n/a	n/a	n/a	n/a
B. Other Current Expenses	n/a	n/a	n/a	n/a	n/a	n/a
C. Equipment	n/a	n/a	n/a	n/a	n/a	n/a
M. Motor Vehicles	n/a	n/a	n/a	n/a	n/a	n/a
L. Leases	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL	0	0	0	0	0	0

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

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

Non-General Fund Cost Element Report for Submittal to the 2026 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 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	n/a	n/a	n/a	n/a	n/a	n/a
B. Other Current Expenses	n/a	n/a	n/a	n/a	n/a	n/a
C. Equipment	n/a	n/a	n/a	n/a	n/a	n/a
M. Motor Vehicles	n/a	n/a	n/a	n/a	n/a	n/a
L. Leases	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL	0	0	0	0	0	0

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 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

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	n/a	n/a	n/a	n/a	n/a	n/a
B. Other Current Expenses	n/a	n/a	n/a	n/a	n/a	n/a
C. Equipment	n/a	n/a	n/a	n/a	n/a	n/a
M. Motor Vehicles	n/a	n/a	n/a	n/a	n/a	n/a
L. Leases	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL	0	0	0	0	0	0

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	n/a	n/a	n/a	n/a	n/a	n/a
B. Other Current Expenses	n/a	n/a	n/a	n/a	n/a	n/a
C. Equipment	n/a	n/a	n/a	n/a	n/a	n/a
M. Motor Vehicles	n/a	n/a	n/a	n/a	n/a	n/a
L. Leases	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL	0	0	0	0	0	0

Non-General Fund Cost Element Report for Submittal to the 2026 Legislature

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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	n/a	n/a	n/a	n/a	n/a	n/a
B. Other Current Expenses	n/a	n/a	n/a	n/a	n/a	n/a
C. Equipment	n/a	n/a	n/a	n/a	n/a	n/a
M. Motor Vehicles	n/a	n/a	n/a	n/a	n/a	n/a
L. Leases	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL	0	0	0	0	0	0