

NEIL ABERCROMBIE  
GOVERNOR



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**DEPARTMENT OF BUDGET AND FINANCE**  
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EMPLOYEES' RETIREMENT SYSTEM  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
OFFICE OF THE PUBLIC DEFENDER  
PUBLIC UTILITIES COMMISSION

ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND  
MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION  
OFFICE OF FEDERAL AWARDS MANAGEMENT

November 1, 2013

**DEPT. COMM. NO. 62**

The Honorable Donna Mercado Kim  
President of the Senate  
Twenty-Seventh State Legislature  
State Capitol  
Honolulu, Hawaii 96813

Dear Senator Kim:

For your information and consideration, I am transmitting a copy of the report with the calculations and transfers made to ensure that non-facility per-pupil general fund amounts allocated for Department of Education and Charter School students are equal on an annualized fiscal year basis, pursuant to Act 130, SLH 2012, and Section 123 of Act 134, SLH 2013.

Should there be any questions, please have your staff contact Mr. Neal Miyahira, Administrator of this department's Budget, Program Planning and Management Division, at 586-1530.

Aloha,

  
KALBERT K. YOUNG  
Director of Finance

Attachments

c: Honorable David Y. Ige