

**State of Hawaii Department of Education
Quarterly General Fund Expenditure Variance Report
As of June 30, 2014**

Board of Education
Finance and Infrastructure Committee
August 19, 2014

Comparison to prior year-to-date expenditures/encumbrances

EDN	FY13 YTD Actuals	FY14 YTD Actuals	\$ Variance	% Variance	Reason for variances > 10%
100	\$753,643,566	\$814,354,486	\$60,710,920	7%	Not applicable
150	\$309,972,634	\$326,087,573	\$16,114,939	5%	Not applicable
200	\$39,564,459	\$43,490,106	\$3,925,647	9%	Not applicable
300	\$37,642,973	\$40,590,023	\$2,947,050	7%	Not applicable
400	\$167,476,142	\$172,257,420	\$4,781,278	3%	Not applicable
500	\$2,283,719	\$2,310,088	\$26,369	1%	Not applicable
Grand Total	\$1,310,583,493	\$1,399,089,696	\$88,506,203	6%	

Comparison to current year-to-date allocations

EDN	FY14 Allocation as of 6-30-14	FY14 YTD Actuals	FY14 Remaining Balance as of 6-30-14	% Variance	Reason for variances > 10%
100	\$842,149,180	\$814,354,486	\$27,794,694	3%	Not applicable
150	\$332,958,752	\$326,087,573	\$6,871,179	2%	Not applicable
200	\$46,089,260	\$43,490,106	\$2,599,154	6%	Not applicable
300	\$42,062,276	\$40,590,023	\$1,472,253	4%	Not applicable
400	\$172,405,226	\$172,257,420	\$147,806	0%	Not applicable
500	\$2,424,589	\$2,310,088	\$114,501	5%	Not applicable
Grand Total	\$1,438,089,283	\$1,399,089,696	\$38,999,587	3%	

State of Hawaii
 Department of Education
 Impact Aid Summary of Receipts by Fiscal Years

Appn Ceiling	Funds Received In:	TOTAL BY STATE FY	Application FY Payment was based Upon							
			FY14	FY13	FY12	FY11	FY10	FY 09	FY 08	FY 07
63,190,351	DOE BFY 14	41,185,755	41,185,755							
45,438,588	DOE BFY 13	80,459,617		44,871,284	3,952,315	6,125,781	7,375,619	7,916,734	8,721,543	1,496,341
45,438,588	DOE BFY 12	52,162,808			40,983,063		784,117	447,943	1,164,680	8,783,004
45,438,588	DOE BFY 11	42,967,608				41,337,357		506,196	372,119	751,936
45,438,588	DOE BFY 10	38,057,476					38,057,476			
45,438,588	DOE BFY 09	55,515,943						41,073,630		3,242,015
45,438,588	DOE BFY 08	45,068,203							38,420,995	
35,438,588	DOE BFY 07	46,649,102								37,655,929
Totals by Federal Application Years			41,185,755	44,871,284	44,935,378	47,463,138	46,217,212	49,944,503	48,679,337	51,929,224

**HI DOE - RACE TO THE TOP
REPORT MONTH: JUNE 2014**

GRAND TOTAL SUMMARY

COST CATEGORY / ACTIVITY	[A]	[B]	[C]	[C]	[C]	[C]	[D] = sum [C]	[E] = [A]-[D]	[F] = [D]/[A]
	TOTAL BUDGET	Expenditures Current Month	Total Exp Federal Year 1	Total Exp Federal Year 2	Total Exp Federal Year 3	Total Exp Federal Year 4	Total Cumulative Expenditures	Under / (Over) Total Budget	Percent Expended
9) Total Direct Cost:									
Budget Categories	Total								
1. Personnel	\$ 21,812,333	\$ 1,124,969	\$ 1,230,593	\$ 5,405,083	\$ 6,934,606	\$ 7,164,751	\$ 20,735,033	\$ 1,077,300	95%
2. Fringe Benefits	\$ 7,713,796	\$ 404,649	\$ 488,011	\$ 1,892,187	\$ 2,269,460	\$ 2,776,563	\$ 7,426,220	\$ 287,576	96%
3. Travel	\$ 1,045,156	\$ 56,246	\$ 51,949	\$ 192,107	\$ 397,806	\$ 319,825	\$ 961,688	\$ 83,468	92%
4. Equipment	\$ 6,389,625	\$ -	\$ 1,109,576	\$ 3,731,079	\$ 1,547,418	\$ -	\$ 6,388,073	\$ 1,552	100%
5. Supplies	\$ 110,306	\$ 4,628	\$ 6,832	\$ 31,344	\$ 41,604	\$ 25,762	\$ 105,542	\$ 4,764	96%
6. Contractual	\$ 26,595,928	\$ (113,351)	\$ -	\$ 5,870,033	\$ 12,762,701	\$ 5,704,121	\$ 24,336,855	\$ 2,259,073	92%
7. Training Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
8. Other	\$ 7,186,632	\$ 830,391	\$ 14,939	\$ 270,584	\$ 2,961,268	\$ 2,990,006	\$ 6,236,798	\$ 949,835	87%
9. Total Direct Costs (lines 1-8)	\$ 70,853,776	\$ 2,307,531	\$ 2,901,900	\$ 17,392,418	\$ 26,914,864	\$ 18,981,028	\$ 66,190,209	\$ 4,663,567	93%

10) Indirect Costs:									
Yes, the Department of Education has an agreement. The indirect cost of 13.9% was used in Year 1 and 12.9% in Year 2; 10.5% in Y3 and 9.5% in Y4.	\$ 4,080,983	\$ -	\$ 249,133	\$ 1,059,903	\$ 1,362,771	\$ (107,016)	\$ 2,564,791	\$ 1,516,192	63%

11) Funding for Involved LEA's: N/A

12) Supplemental Funding for Participating LEAs: N/A

13) Total Costs:									
Budget Categories	Total								
9. Total Direct Costs (lines 1-8)	\$ 70,853,776	\$ 2,307,531	\$ 2,901,900	\$ 17,392,418	\$ 26,914,864	\$ 18,981,028	\$ 66,190,209	\$ 4,663,567	93%
10. Indirect Costs*	\$ 4,080,983	\$ -	\$ 249,133	\$ 1,059,903	\$ 1,362,771	\$ (107,016)	\$ 2,564,791	\$ 1,516,192	63%
11. Funding for Involved LEAs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
12. Supplemental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
13. Total Costs	\$ 74,934,759	\$ 2,307,531	\$ 3,151,033	\$ 18,452,321	\$ 28,277,635	\$ 18,874,012	\$ 68,755,000	\$ 6,179,759	92%

Add/(Less): Cleared/(Pending) Payments in Transit \$ (4,983.13) \$ (6,166.61)

Total Drawdown (not rounded): 2,302,547.47 Accumulated Drawdown: 68,748,833.65

Preliminary Drawdown: -

Final Drawdown: 2,302,547.47

STUDENT TRANSPORTATION

REPORT DATE: JUNE 30, 2014

ALLOTMENTS / REVENUES

Fiscal Year	(state allotments) GENERAL FUNDS			(cash transfers from Impact Aid/DOD) FEDERAL FUNDS	(cash collections from students) SPECIAL FUNDS	GRAND TOTAL
	Payroll	Other	TOTAL	TOTAL	TOTAL	TOTAL
FY 2010	772,691	29,775,250	30,547,941	42,029,337	1,982,645	74,559,924
FY 2011	711,332	68,172,000	68,883,332	9,036,340	2,684,452	80,604,124
FY 2012	706,463	72,511,209	73,217,672	-	2,838,768	76,056,440
FY 2013	652,062	59,802,307	60,454,369	8,100,000	2,537,894	71,092,264
FY 2014	634,771	55,191,035	55,825,806	8,000,000	2,527,559	66,353,365

EXPENDITURES

Fiscal Year	GENERAL FUNDS			FEDERAL FUNDS			SPECIAL FUNDS			GRAND TOTAL		
	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL
FY 2010	525,310	16,479,753	17,005,063	-	42,029,337	42,029,337	137,223	663,869	801,091	662,532	59,172,959	59,835,492
FY 2011	592,430	66,812,179	67,404,608	-	9,036,340	9,036,340	79,284	2,351,577	2,430,862	671,714	78,200,096	78,871,810
FY 2012	597,958	69,798,847	70,396,805	-	-	-	79,832	2,843,231	2,923,063	677,791	72,642,078	73,319,869
FY 2013	563,611	58,260,558	58,824,169	-	7,057,099	7,057,099	46,274	1,191,046	1,237,321	609,885	66,508,704	67,118,589
FY 2014	581,410	53,892,571	54,473,981	-	8,804,118	8,804,118	67,791	3,451,365	3,519,155	649,201	66,148,053	66,797,254

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL FUNDS			FEDERAL FUNDS			SPECIAL FUNDS			GRAND TOTAL		
	Payroll	Other	TOTAL	TOTAL			TOTAL			TOTAL		
FY 2010	247,382	13,295,496	13,542,878	-			1,181,554			14,724,432		
FY 2011	118,902	1,359,821	1,478,724	-			253,591			1,732,315		
FY 2012	108,505	2,712,362	2,820,866	-			(84,295)			2,736,571		
FY 2013	88,451	1,541,749	1,630,200	1,042,901			1,300,574			3,973,675		
FY 2014	53,361	1,298,465	1,351,825	(804,118)			(991,596)			(443,889)		

NOTES:
 [1] This report is prepared on a cash-basis. As such, timing of posting of cash receipts and cash disbursements may affect comparability of the amounts reported for each fiscal year.
 [2] GENERAL FUND payroll expenditures do not include fringe costs which are paid directly by the State.
 [3] FEDERAL FUND activity is from periodic cash transfers from Impact Aid & DOD funds. Student Transportation program does not receive federal funds directly.

STUDENT TRANSPORTATION

REPORT DATE: JUNE 30, 2014

GENERAL FUNDS (with encumbrance detail)

GENERAL FUNDS			
Fiscal Year	Payroll	Other	TOTAL
FY 2014	53,361	1,298,465	1,351,825
--Net Excess (Deficit), from page 1.			
Less: PY Encumbrances	-	-	-
--Encumbered funds that must be liquidated by December 31, 2013.			
Less: CY Encumbrances	(1,298,464)	(1,298,464)	(1,298,464)
--Encumbered funds that must be liquidated by December 31, 2014.			
AVAILABLE	53,361	0	53,361
--Net Excess (Deficit), after encumbrances.			

CASH ROLLFORWARD

FEDERAL FUNDS		SPECIAL FUNDS	
Balance @ FYE 6/30/2009	-	Balance @ FYE 6/30/2009	2,222,688
FY 2010 - Net Excess(Deficit)	-	FY 2010 - Net Excess(Deficit)	1,181,554
Balance @ FYE 6/30/2010	-	Balance @ FYE 6/30/2010	3,404,242
FY 2011 - Net Excess(Deficit)	-	FY 2011 - Net Excess(Deficit)	253,591
Balance @ FYE 6/30/2011	-	Balance @ FYE 6/30/2011	3,657,832
FY 2012 - Net Excess(Deficit)	-	FY 2012 - Net Excess(Deficit)	(84,295)
Balance @ FYE 6/30/2012	-	Balance @ FYE 6/30/2012	3,573,537
FY 2013 - Net Excess(Deficit)	1,042,901	FY 2013 - Net Excess(Deficit)	1,300,574
Balance @ 6/30/2013	1,042,901	Balance @ 6/30/2013	4,874,111
FY 2014 - Net Excess(Deficit)	(804,118)	FY 2014 - Net Excess(Deficit)	(991,596)
Balance @ 06/30/2014	238,783	Balance @ 06/30/2014	3,882,515
LESS: ENCUMBERED CASH	(238,780)	LESS: ENCUMBERED CASH	(176,309)
EQUALS: AVAILABLE CASH	4	EQUALS: AVAILABLE CASH	3,706,206

FISCAL YEAR 2014 ALLOTMENT (CEILING) FOR ACTIVE BUDGET FISCAL YEARS (BFYs)

FEDERAL FUNDS		SPECIAL FUNDS	
BFY 2013	1,042,898	BFY 2013	862,202
BFY 2014	8,000,000	BFY 2014	3,000,000
TOTAL	9,042,898	TOTAL	3,862,202

SCHOOL FOOD SERVICE

REPORT DATE: JUNE 30, 2014

ALLOTMENTS / REVENUES

Fiscal Year	(allotments)			(revenues - grant drawdowns)			(revenues - cash collections)			GRAND TOTAL		
	GENERAL	FEDERAL	SPECIAL	TOTAL			TOTAL			TOTAL		
	Payroll	Other	TOTAL									
FY 2010	29,639,391	144,302	29,783,693			35,957,008			23,542,165			89,282,865
FY 2011	30,077,178	110,218	30,187,396			44,846,357			27,472,766			102,506,519
FY 2012	15,350,380	6,812,514	22,162,894			45,176,576			26,752,088			94,091,558
FY 2013	15,269,572	4,063,783	19,333,355			47,440,572			25,879,134			92,653,061
FY 2014	16,704,547	3,136,058	19,840,605			53,937,464			23,361,950			97,140,020

EXPENDITURES

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL
FY 2010	28,885,389	70,405	28,955,794	6,532,145	24,639,793	31,171,938	9,127,921	13,398,724	22,526,645	44,545,456	38,108,922	82,654,378
FY 2011	30,523,799	96,420	30,620,219	5,967,755	27,479,706	33,447,462	7,060,772	18,160,960	25,221,732	43,552,326	45,737,087	89,289,413
FY 2012	15,160,544	6,811,676	21,972,220	11,346,108	35,752,271	47,098,379	22,263,826	8,576,605	30,840,431	48,770,477	51,140,552	99,911,030
FY 2013	15,438,774	4,062,875	19,501,649	5,557,994	46,922,722	52,480,716	28,301,595	5,173,427	33,475,021	49,298,362	56,159,024	105,457,387
FY 2014	19,386,025	3,134,031	22,520,056	19,793,103	44,688,402	64,481,505	12,556,997	5,516,747	18,073,744	51,736,125	53,339,180	105,075,305

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	TOTAL			TOTAL			TOTAL		
FY 2010	754,002	73,897	827,898			4,785,070			1,015,519			6,628,488
FY 2011	(446,621)	13,797	(432,823)			11,398,895			2,251,034			13,217,106
FY 2012	189,837	838	190,674			(1,921,803)			(4,088,342)			(5,819,471)
FY 2013	(169,202)	907	(168,294)			(5,040,143)			(7,595,887)			(12,804,325)
FY 2014	(2,681,478)	2,027	(2,679,450)			(10,544,041)			5,288,206			(7,935,285)

NOTES:

- [1] Report is prepared on a cash-basis. As such, timing of posting of cash receipts and cash disbursements may affect comparability of the totals reported for each fiscal year.
- [2] GENERAL payroll expenditures do not include fringe costs which are paid directly by State.
- [3] FEDERAL activity only includes SFS programs (prog 35913 & 35915).

SCHOOL FOOD SERVICE

REPORT DATE: JUNE 30, 2014

GENERAL FUNDS (with encumbrance detail)

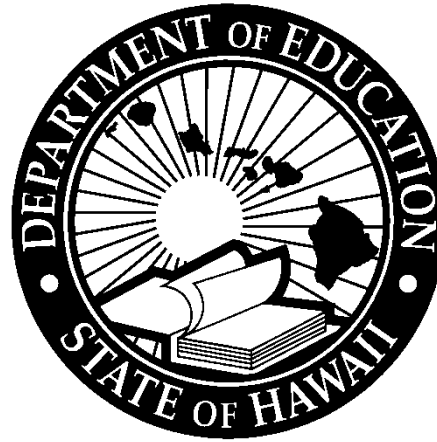
Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2014	(2,681,478)	2,027	(2,679,450)	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances	-	-	-	--Encumbered funds that must be liquidated by December 31, 2013.
Less: CY Encumbrances		(2,019)	(2,019)	--Encumbered funds that must be liquidated by December 31, 2014.
AVAILABLE	(2,681,478)	8	(2,681,470)	--Net Excess (Deficit), after encumbrances.

CASH ROLLFORWARD

FEDERAL		SPECIAL	
Balance @ FYE 6/30/2009	13,123,705	Balance @ FYE 6/30/2009	10,118,039
FY 2010 - Net Excess(Deficit)	4,785,070	FY 2010 - Net Excess(Deficit)	1,015,519
Balance @ FYE 6/30/2010	17,908,775	Balance @ FYE 6/30/2010	11,133,558
FY 2011 - Net Excess(Deficit)	11,398,895	FY 2011 - Net Excess(Deficit)	2,251,034
Balance @ FYE 6/30/2011	29,307,670	Balance @ FYE 6/30/2011	13,384,592
FY 2012 - Net Excess(Deficit)	(1,921,803)	FY 2012 - Net Excess(Deficit)	(4,088,342)
Balance @ FYE 6/30/2012	27,385,867	Balance @ FYE 6/30/2012	9,296,299
FY 2013 - Net Excess(Deficit)	(5,040,143)	FY 2013 - Net Excess(Deficit)	(7,595,887)
Balance @ 6/30/2013	22,345,724	Balance @ 6/30/2013	1,700,412
FY 2014 - Net Excess(Deficit)	(10,544,041)	FY 2014 - Net Excess(Deficit)	5,288,206
Balance @ 06/30/2014	11,801,683	Balance @ 6/30/2014	6,988,619
LESS: ENCUMBERED CASH	(2,587,464)	LESS: ENCUMBERED CASH	(4,081)
EQUALS: AVAILABLE CASH	9,214,218	EQUALS: AVAILABLE CASH	6,984,538

FISCAL YEAR 2014 ALLOTMENT (CEILING) FOR ACTIVE BUDGET FISCAL YEARS (BFYs)

FEDERAL		SPECIAL	
BFY 2012	794,362	BFY 2012	-
BFY 2013	1,019,778	BFY 2013	-
BFY 2014	65,426,201	BFY 2014	40,676,578
TOTAL	67,240,341	TOTAL	40,676,578



FACILITIES DEVELOPMENT BRANCH
Quarterly Report

April 2014 – June 2014

Dedicated to student achievement by providing innovative, nurturing and safe learning environments in a fiscally responsible and sustainable manner

EXECUTIVE SUMMARY

The 4th Quarter of the FY 2014 saw an increase in financial activity as bidding and contracting activity increased at the end of the Fiscal Year.

- Allotments (Funds released) increased by \$88,945,000.
- Encumbrances (Funds committed) increased by \$183,244,095.
- Expenditures (Funds spent) increased by \$56,982,351.
- Allotment Balance (Funds remaining) decreased by \$149,980,137.59.
- 118 projects with an estimated cost of \$181,847,000 went out to bid in the fourth quarter.

Significant projects put out to bid this quarter included:

- | | |
|--|--------------|
| • King Kekaulike Performing Arts Center | \$23,592,000 |
| • Farrington High Auditorium – Roof Collapse | \$14,000,000 |
| • Farrington High Long Range Master Plan Phase 1 | \$13,900,000 |
| • Kawanakoa Middle Auditorium Renovations | \$ 8,500,000 |
| • McKinley High Synthetic Track & Field | \$ 7,335,000 |
| • Kauai High New Gynatorium Phase 1 | \$ 6,500,000 |
| • Ewa Elementary Eight Classroom Building | \$ 5,920,000 |
| • Kaiser High Girls Athletic Locker Room | \$ 5,300,000 |

Costs indicated are final estimates as these projects are pending award

FINANCIAL ACTIVITY

June 2014

Fiscal Year	Total Appropriation	Allotment	Expenditures	Total Encumbrance	Appropriation Balance	Unrequired Free Balance	Allotment Balance
2005 Total	212,429,000.00	208,750,856.00	176,947,781.05	13,772,696.42	3,678,144.00	10,472,155.10	7,603,352.74
2006 Total	194,618,000.00	189,134,000.00	146,379,356.30	18,366,905.29	5,484,000.00	18,796,909.06	5,590,829.35
2007 Total	297,366,000.00	250,200,358.00	204,525,283.17	19,198,392.91	47,165,642.00	20,499,248.28	5,977,433.64
2008 Total	314,193,000.00	256,681,160.00	236,488,794.49	3,726,421.47	57,511,840.00	10,744,167.54	5,721,776.50
2009 Total	241,331,000.00	233,603,912.00	188,042,183.32	40,812,047.46	7,727,088.00	527,000.00	4,222,681.22
2010 Total	131,112,000.00	117,955,000.00	65,859,776.53	46,973,441.50	13,157,000.00	332,000.00	4,789,781.97
2011 Total	153,946,000.00	151,868,169.00	36,100,696.22	112,956,687.67	2,077,831.00	-	2,810,785.11
2012 Total	327,032,000.00	317,329,000.00	107,851,189.80	202,905,094.65	9,703,000.00	-	6,572,715.55
2013 Total	242,671,000.00	194,568,000.00	15,449,529.05	18,089,172.91	48,103,000.00	-	161,029,298.04
2014 Total	3,000,000.00	3,000,000.00	863,475.00	396,818.33	-	-	1,739,706.67
Grand Total	2,117,698,000.00	1,923,090,455.00	1,178,508,064.93	477,197,678.61	194,607,545.00	61,326,350.67	206,058,360.79

April 2014

Fiscal Year	Total Appropriation	Allotment	Expenditures	Total Encumbrance	Appropriation Balance	Unrequired Free Balance	Allotment Balance
2005 Total	212,429,000.00	208,750,856.00	176,271,558.96	14,668,126.36	3,678,144.00	10,472,155.10	7,339,015.58
2006 Total	194,618,000.00	189,134,000.00	144,788,492.82	20,055,582.32	5,484,000.00	18,810,082.06	5,479,842.80
2007 Total	297,366,000.00	250,200,358.00	203,733,191.00	20,038,065.73	47,165,642.00	20,618,069.52	5,811,031.75
2008 Total	314,193,000.00	256,681,160.00	236,392,663.85	3,879,346.39	57,511,840.00	11,668,352.88	4,740,796.88
2009 Total	241,331,000.00	233,603,912.00	184,493,967.23	44,403,973.55	7,727,088.00	727,000.00	3,978,971.22
2010 Total	131,112,000.00	117,955,000.00	60,174,753.10	52,696,121.93	13,157,000.00	332,000.00	4,752,124.97
2011 Total	152,246,000.00	149,174,169.00	29,897,342.75	21,661,963.17	3,071,831.00	-	97,614,863.08
2012 Total	327,032,000.00	313,699,000.00	80,429,416.82	108,830,207.82	13,333,000.00	-	124,439,375.36
2013 Total	242,671,000.00	111,947,000.00	4,832,074.88	7,496,158.67	130,724,000.00	-	99,618,766.45
2014 Total	3,000,000.00	3,000,000.00	512,252.31	224,037.40	-	-	2,263,710.29
Grand Total	2,115,998,000.00	1,834,145,455.00	1,121,525,713.72	293,953,583.34	281,852,545.00	62,627,659.56	356,038,498.38

88,945,000.00 56,982,351.21 183,244,095.27 **(87,245,000.00)** **(149,980,137.59)**