

State of Hawaii Department of Education
Quarterly General Fund Expenditure Variance Report
As of September 30, 2013

Comparison to prior year-to-date expenditures/encumbrances					
EDN	FY13 YTD Actuals	FY14 YTD Actuals	\$ Var	% Variance	Reason for variances > 10%
EDN100	\$ 178,600,545	\$ 193,568,885	\$ 14,968,339	7.7%	Not applicable
EDN150	\$ 74,429,829	\$ 72,359,199	\$ (2,070,629)	-2.9%	Not applicable
EDN200	\$ 12,057,106	\$ 8,161,329	\$ (3,895,777)	-47.7%	Variance primarily due to the HCPS Assessment program for FY13 YTD actual of \$5.3 million and FY14 YTD actual of \$777,302 for service on a fee contracts.
EDN300	\$ 6,904,097	\$ 9,854,027	\$ 2,949,930	29.9%	Variance primarily due to (2) OITS programs (Information System Services and Network Support Services) having accelerated spending compared to last year by \$2.2 million.
EDN400	\$ 72,543,655	\$ 73,388,325	\$ 844,669	1.2%	Not applicable
EDN500	\$ 739,111	\$ 567,134	\$ (171,977)	-30.3%	Variance due to FY13 actuals being comparatively high due to delay of reassignment of several Adult School staff in first quarter.
Grand Total	\$ 345,274,343	\$ 357,898,899	\$ 12,624,555	3.5%	Not applicable

Comparison to current year-to-date allocations					
EDN	FY14 Allocation a/o 09-30-2013	FY14 YTD Actuals	FY14 Remaining Bal a/o 09-30-2013	% Variance	Reason for variances > 10%
EDN100	\$ 207,178,289	\$ 193,568,885	\$ 13,609,405	6.6%	Not applicable
EDN150	\$ 82,324,723	\$ 72,359,199	\$ 9,965,523	12.1%	Primarily due the Autism, SPED Related Services, and Special Education in Regular School programs' FY14 YTD actual expenditures being \$8.7 million less than FY14 YTD allocations mainly due to expenditures against the non-payroll allocations.
EDN200	\$ 11,303,720	\$ 8,161,329	\$ 3,142,390	27.8%	Primarily due to the HCPS Assessment, National Board Certified Teacher bonus, and School Improvement and Community Leadership programs FY14 Actuals being a combined \$2.68 million less than FY14 YTD allocations.
EDN300	\$ 10,434,201	\$ 9,854,027	\$ 580,174	5.6%	Not applicable
EDN400	\$ 42,480,702	\$ 73,388,325	\$ (30,907,623)	-72.8%	Variance is primarily due to Student Transportation program having expended or encumbered \$53.6 million of their \$54.3 million allocation.
EDN500	\$ 633,481	\$ 567,134	\$ 66,347	10.5%	Variance primarily due to FY14 YTD actual being \$47,559 less than the FY14 YTD allocation for the Adult Education Per Pupil Allocation, of which \$37,525 is due expenditures against the non-payroll allocation.
Grand Total	\$ 354,355,115	\$ 357,898,899	\$ (3,543,784)	-1.0%	Not applicable

STUDENT TRANSPORTATION

REPORT DATE: SEPTEMBER 30, 2013

ALLOTMENTS / REVENUES

Fiscal Year	(allotments)			(transfers - impact aid / DOD)	(revenues - cash collections)	GRAND TOTAL
	GENERAL	FEDERAL	SPECIAL	TOTAL	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	1,528,906	2,684,452	73,096,691
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	633,531	55,191,090	55,824,621	8,000,000	1,182,702	65,007,324

EXPENDITURES

Fiscal Year	GENERAL			FEDERAL			SPECIAL			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	-	1,528,906	1,528,906	79,284	2,351,577	2,430,862	671,714	70,692,662	71,364,376
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	129,245	12,230,492	12,359,738	-	1,042,898	1,042,898	12,805	2,234,966	2,247,771	142,050	15,508,356	15,650,406

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL			FEDERAL			SPECIAL			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	504,286	42,960,598	43,464,883	6,957,103			(1,065,068)			49,356,918		

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 includes periodic transfers from Impact Aid & DOD funds. Student Transportation does not receive federal funds directly.

STUDENT TRANSPORTATION

REPORT DATE: SEPTEMBER 30, 2013

GENERAL FUNDS (with encumbrance detail)

Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2014	504,286	42,960,598	43,464,883	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances		(158,437)	(158,437)	--Encumbered funds that must be liquidated by December 31, 2013.
Less: CY Encumbrances		(42,802,160)	(42,802,160)	--Encumbered funds that must be liquidated by December 31, 2014.
AVAILABLE	504,286	0	504,286	--Net Excess (Deficit), after encumbrances.

CASH ROLLFORWARD

FEDERAL		SPECIAL	
TOTAL		TOTAL	
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	6,957,103	FY 2014 - Net Excess/Deficit	(1,065,068)
Balance @ 9/30/2013	8,000,004	Balance @ 9/30/2013	3,809,043
LESS: ENCUMBERED CASH	(4)	LESS: ENCUMBERED CASH	(27,105)
EQUALS: AVAILABLE CASH	8,000,000	EQUALS: AVAILABLE CASH	3,781,938

SCHOOL FOOD SERVICE

REPORT DATE: SEPTEMBER 30, 2013

ALLOTMENTS / REVENUES

Fiscal Year	(allotments)			(revenues - grant drawdowns)		(revenues - cash collections)			GRAND TOTAL		
	GENERAL			FEDERAL		SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL		TOTAL		TOTAL		TOTAL		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	16,698,483	3,136,058	19,834,541		15,704,234		6,915,809				42,454,584

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	4,902,021	25,901	4,927,922	2,665,423	9,663,180	12,328,602	3,341,199	1,968,947	5,310,146	10,908,643	11,658,028	22,566,671

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL			FEDERAL		SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL		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	11,796,462	3,110,157	14,906,619		3,375,631		1,605,663				19,887,914

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: SEPTEMBER 30, 2013

GENERAL FUNDS (with encumbrance detail)

Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2014	11,796,462	3,104,220	14,900,682	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances		-	-	--Encumbered funds that must be liquidated by December 31, 2013.
Less: CY Encumbrances		(5,937)	(5,937)	--Encumbered funds that must be liquidated by December 31, 2014.
AVAILABLE	11,796,462	3,098,282	14,894,744	--Net Excess (Deficit), after encumbrances.

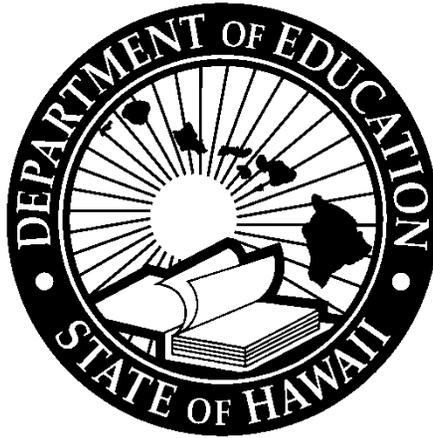
CASH ROLLFORWARD

FEDERAL		SPECIAL	
TOTAL		TOTAL	
Balance @ FYE 6/30/2008	2,014,920	Balance @ FYE 6/30/2008	8,499,098
FY 2009 - Net Excess(Deficit)	11,108,785	FY 2009 - Net Excess(Deficit)	1,618,940
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)	3,375,631	FY 2014 - Net Excess(Deficit)	1,605,663
Balance @ 9/30/2013	25,721,355	Balance @ 9/30/2013	3,306,076
LESS: ENCUMBERED CASH	(1,430,367)	LESS: ENCUMBERED CASH	(300)
EQUALS: AVAILABLE CASH	24,290,988	EQUALS: AVAILABLE CASH	3,305,776

**HI DOE - RACE TO THE TOP
REPORT MONTH: SEPTEMBER 2013**

GRAND TOTAL SUMMARY

	[A]	[B]	[C]	[C]	[C]	[D] = sum [C]	[E] = [A]-[D]	[F] = [D] / [A]
COST CATEGORY / ACTIVITY	TOTAL BUDGET	Expenditures Current Month	Total Exp Federal Year 1	Total Exp Federal Year 2	Total Exp Federal Year 3	Total Cumulative Expenditures	Under / (Over) Total Budget	Percent Expended
9) Total Direct Cost:								
Budget Categories	Total							
1. Personnel	\$ 22,048,896	\$ 436,790.60	\$ 1,230,593	\$ 5,405,083	6,934,606	\$ 13,570,282	\$ 8,478,614	62%
2. Fringe Benefits	\$ 7,818,578	\$ 173,523.29	\$ 488,011	\$ 1,892,187	2,269,460	\$ 4,649,658	\$ 3,168,921	59%
3. Travel	\$ 1,231,309	\$ 22,988.01	\$ 51,949	\$ 192,107	397,806	\$ 641,863	\$ 589,446	52%
4. Equipment	\$ 6,316,874	\$ -	\$ 1,109,576	\$ 3,731,079	1,547,418	\$ 6,388,073	\$ (71,199)	101%
5. Supplies	\$ 123,843	\$ 3,322.68	\$ 6,832	\$ 31,344	41,604	\$ 79,780	\$ 44,063	64%
6. Contractual	\$ 26,446,737	\$ 566,704.00	\$ -	\$ 5,870,033	12,762,701	\$ 18,632,734	\$ 7,814,003	70%
7. Training Stipends	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	---
8. Other	\$ 7,513,569	\$ 236,352.49	\$ 14,939	\$ 270,584	2,961,268	\$ 3,246,791	\$ 4,266,778	43%
9. Total Direct Costs (lines 1-8)	\$ 71,499,806	\$ 1,439,681.07	\$ 2,901,900	\$ 17,392,418	26,914,864	\$ 47,209,182	\$ 24,290,624	66%
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 Years 2-4.	\$ 4,405,674	\$ -	\$ 249,133	\$ 1,059,903	-	\$ 1,309,036	\$ 3,096,638	30%
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)	\$ 71,499,806	\$ 1,439,681	\$ 2,901,900	\$ 17,392,418	26,914,864	\$ 47,209,182	\$ 24,290,624	66%
10. Indirect Costs*	\$ 4,405,674	\$ -	\$ 249,133	\$ 1,059,903	-	\$ 1,309,036	\$ 3,096,638	30%
11. Funding for Involved LEAs	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	---
12. Supplemental	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	---
13. Total Costs	\$ 75,905,480	\$ 1,439,681	\$ 3,151,033	\$ 18,452,321	26,914,864	\$ 48,518,218	\$ 27,387,262	64%
Add/(Less): Cleared/(Pending) Payments in Transit		\$ (2,512.50)		\$ (505,398)	502,274.82	\$ (3,122.80)		
Total Drawdown (not rounded):		1,437,168.57				48,515,094.76		
Preliminary Drawdown:		1,200,000.00						
Final Drawdown:		237,168.57						



***FACILITIES DEVELOPMENT BRANCH
Quarterly Report***

July 2013 – September 2013

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

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

The 1st Quarter of the FY 2014 saw a continued reduction in financial activity from last fiscal year. This is mainly due to 2013 being a non-lapsing year. Financial activity is expected to increase as new projects that are under design are bid out for construction. In addition, because we have combined work into a smaller number of larger projects, these have taken longer to negotiate design fees for. However, most of this has been completed, and construction bidding is expected to accelerate through the third and fourth quarters.

- Allotments (Funds released) increase by \$44,460,500.
- Encumbrances (Funds committed) increased by \$23,451,131.
- Expenditures (Funds spent) increased by \$59,528,411.
- Allotment Balance (Funds remaining) increased by \$26,689,515.

Significant projects put out to bid this quarter included:

- Puuhale ES, Replace ACU (2), Chillers and Pump - \$783,136.00
- Mililani Mauka ES, Covered Walkway - \$237,000.00
- Hanalei ES, Bldg A, Replace Windows - \$217,923.00

FINANCIAL ACTIVITY

July 2013

Sum of Amount		Total		Appropriation	Allotment
Fiscal Year	Allotment	Encumbrance	Expenditures	Balance	Balance
2005 Total	208,528,856	15,327,271	175,313,627	3,678,144	18,109,957
2006 Total	189,134,000	24,644,953	138,925,922	5,484,000	25,553,125
2007 Total	250,200,358	31,189,183	192,704,728	47,165,642	26,306,448
2008 Total	256,681,160	7,555,839	233,580,268	57,511,840	15,545,053
2009 Total	233,603,912	68,707,900	160,939,594	7,727,088	3,956,418
2010 Total	117,955,000	76,517,749	36,391,945	13,157,000	5,045,306
2011 Total	136,582,669	21,923,563	14,576,368	15,663,331	100,082,738
2012 Total	264,139,000	36,523,406	6,463,331	62,893,000	221,152,263
2013 Total	1,283,000	349,102	939,284	2,717,000	(5,386)
	1,658,107,955	282,738,966	959,835,067	215,997,045	415,745,922

September 2013

Sum of Amount		Total		Appropriation	Allotment
Fiscal Year	Allotment	Encumbrance	Expenditures	Balance	Balance
2005 Total	208,528,856	14,551,710	175,634,876	3,678,144	18,342,269
2006 Total	189,134,000	21,400,644	142,163,653	5,484,000	25,569,702
2007 Total	250,200,358	27,014,371	196,789,722	47,165,642	26,396,265
2008 Total	256,681,160	6,275,407	234,173,965	57,511,840	16,231,788
2009 Total	233,603,912	58,688,830	170,872,529	7,727,088	4,042,553
2010 Total	117,955,000	67,182,965	45,723,713	13,157,000	5,048,322
2011 Total	146,510,169	20,765,572	21,020,614	5,735,831	104,723,983
2012 Total	295,894,000	89,772,375	31,725,103	31,138,000	174,396,522
2013 Total	1,283,000	522,911	1,073,324	2,718,000	(313,235)
2014 Total	3,000,000	15,311	195,979	-	2,788,710
	1,702,790,455	306,190,096	1,019,373,478	174,315,545	377,226,880

44,682,500

23,451,131

59,538,411

(41,681,500)

(38,519,042)