



STATE OF HAWAII
DEPARTMENT OF EDUCATION

P.O. BOX 2360
HONOLULU, HAWAII 96804

OFFICE OF THE SUPERINTENDENT

August 18, 2015

TO: The Honorable Grant Chun
Chairperson, Committee on Finance and Infrastructure

FROM: 
Kathryn S. Matayoshi
Superintendent

SUBJECT: **Update on Department of Education Fiscal Reports as of June 30, 2015:
Comparison to Department of Education's Budget, School Food Service,
Student Transportation, Federal Impact Aid Receipts, and Capital
Improvement Program ("CIP")**

1. DESCRIPTION

The attached reports show fiscal status of:

- the general fund budget compared to the fiscal year (FY) 2015 legislative appropriation and prior fiscal year actuals
- School Food Services and Student Transportation appropriation and expenditures
- Impact Aid receipts by fiscal years
- Construction Improvement Program (CIP) allotment, appropriation and expenditures for FY15

2. UPDATE OR PRESENTATION

These status reports provide information on key areas of fiscal monitoring so the Board of Education and the public are aware of expenditure levels and to increase transparency of financial reporting by the Department of Education.

KSM:ASK:las

Attachment

c: Office of Fiscal Services

**State of Hawaii Department of Education
Quarterly General Fund Expenditure Variance Report
As of June 30, 2015**

Comparison to prior year-to-date expenditures/encumbrances

EDN	FY14 YTD Actuals	FY15 YTD Actuals	\$ Variance	% Variance	Reason for variances > 10%
100	\$814,354,486	\$826,842,619	\$12,488,133	2%	Not applicable
150	\$326,087,573	\$327,344,359	\$1,256,786	0%	Not applicable
200	\$43,490,106	\$42,012,318	(\$1,477,787)	-4%	Not applicable
300	\$40,590,023	\$44,602,641	\$4,012,618	9%	Not applicable
400	\$172,257,420	\$185,774,282	\$13,516,862	7%	Not applicable
500	\$2,310,088	\$2,477,210	\$167,121	7%	Not applicable
700	\$0	\$2,223,122	\$2,223,122	100%	New EDN moved over from Governor's office.
Grand Total	\$1,399,089,696	\$1,431,276,551	\$32,186,855	2%	

Comparison to current year-to-date allocations

EDN	FY15 Allocation as of 3-31-15	FY15 YTD Actuals	FY15 Remaining Balance as of 3-31-15	% Variance	Reason for variances > 10%
100	\$856,690,142	\$826,842,619	\$29,847,523	3%	Not applicable
150	\$338,310,330	\$327,344,359	\$10,965,971	3%	Not applicable
200	\$43,195,060	\$42,012,318	\$1,182,742	3%	Not applicable
300	\$45,135,941	\$44,602,641	\$533,300	1%	Not applicable
400	\$186,978,635	\$185,774,282	\$1,204,353	1%	Not applicable
500	\$2,634,115	\$2,477,210	\$156,905	6%	Not applicable
700	\$2,313,902	\$2,223,122	\$90,780	4%	Not applicable
Grand Total	\$1,475,258,125	\$1,431,276,551	\$43,981,574	3%	

SCHOOL FOOD SERVICE

REPORT DATE: JUNE 30, 2015

ALLOTMENTS / REVENUES

Fiscal Year	(allotments)			(revenues - grant drawdowns)			(revenues - cash collections)			GRAND TOTAL		
	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	TOTAL			TOTAL			TOTAL		
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		
FY 2015	19,135,435	8,876,380	28,011,816	64,436,045			22,514,237			114,962,098		

EXPENDITURES

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL
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
FY 2015	18,421,045	8,865,939	27,286,984	11,042,016	40,298,515	51,340,531	21,517,781	5,399,121	26,916,901	50,980,841	54,563,575	105,544,417

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	TOTAL			TOTAL			TOTAL		
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)		
FY 2015	714,390	10,441	724,831	13,095,514			(4,402,664)			9,417,681		

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, 2015

GENERAL FUNDS (with encumbrance detail)

Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2015	714,390	10,441	724,831	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances		-	-	--Encumbered funds that must be liquidated by December 31, 2014.
Less: CY Encumbrances		(10,436)	(10,436)	--Encumbered funds that must be liquidated by December 31, 2015.
AVAILABLE	714,390	5	714,395	--Net Excess (Deficit), after encumbrances.

CASH ROLLFORWARD

FEDERAL		SPECIAL	
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
FY 2015 - Net Excess(Deficit)	13,095,514	FY 2015 - Net Excess(Deficit)	(4,402,664)
Balance @ 06/30/2015	24,897,196	Balance @ 06/30/2015	2,586,392
LESS: ENCUMBERED CASH	(1,116,888)	LESS: ENCUMBERED CASH	(1,314)
EQUALS: AVAILABLE CASH	23,780,308	EQUALS: AVAILABLE CASH	2,585,078

FISCAL YEAR 2015 ALLOTMENT (CEILING) FOR ACTIVE BUDGET FISCAL YEARS (BFYs)

FEDERAL		SPECIAL	
BFY 2012	358,004	BFY 2012	-
BFY 2013	177,365	BFY 2013	-
BFY 2014	2,013,649	BFY 2014	(281,443)
BFY 2015	51,296,689	BFY 2015	35,707,591
TOTAL	53,845,706	TOTAL	35,426,148

STUDENT TRANSPORTATION

REPORT DATE: JUNE 30, 2015

ALLOTMENTS / REVENUES

Fiscal Year	(state allotments)			(cash transfers from Impact Aid/DOD)			(cash collections from students)			GRAND TOTAL		
	GENERAL FUNDS			FEDERAL FUNDS			SPECIAL FUNDS			GRAND TOTAL		
	Payroll	Other	TOTAL	TOTAL			TOTAL			TOTAL		
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		
FY 2015	655,428	64,130,576	64,786,004	-			2,579,200			67,365,204		

EXPENDITURES

Fiscal Year	GENERAL FUNDS			FEDERAL FUNDS			SPECIAL FUNDS			GRAND TOTAL		
	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL
	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
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
FY 2015	691,273	62,344,436	63,035,710	-	150,625	150,625	144,385	2,783,365	2,927,749	835,658	65,278,426	66,114,084

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL FUNDS			FEDERAL FUNDS			SPECIAL FUNDS			GRAND TOTAL		
	Payroll	Other	TOTAL	TOTAL			TOTAL			TOTAL		
	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)		
FY 2015	(35,845)	1,786,140	1,750,294	(150,625)			(348,549)			1,251,120		

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, 2015

GENERAL FUNDS (with encumbrance detail)

GENERAL FUNDS				
Fiscal Year	Payroll	Other	TOTAL	
FY 2015	(35,845)	1,786,140	1,750,294	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances	-	-	-	--Encumbered funds that must be liquidated by December 31, 2014.
Less: CY Encumbrances	(1,786,018)	(1,786,018)	(1,786,018)	--Encumbered funds that must be liquidated by December 31, 2015.
AVAILABLE	(35,845)	122	(35,724)	--Net Excess (Deficit), after encumbrances.

CASH ROLLFORWARD

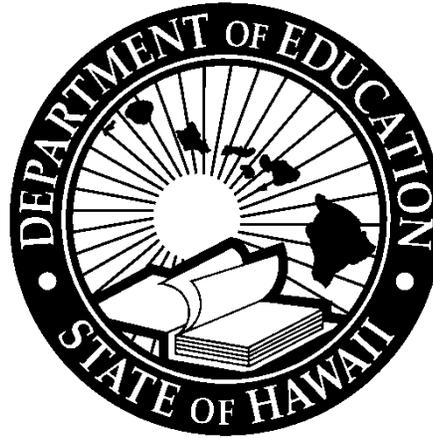
FEDERAL FUNDS		SPECIAL FUNDS	
Balance @ FYE 6/30/2010	-	Balance @ FYE 6/30/2010	3,404,242
FY 2011 - Net Excess(Deficit)	-	FY 2011 - Net Excess(Deficit)	253,591
Balance @ FYE 6/30/2011	-	Balance @ FYE 6/30/2011	3,657,832
FY 2012 - Net Excess(Deficit)	-	FY 2012 - Net Excess(Deficit)	(84,295)
Balance @ 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
FY 2015 - Net Excess(Deficit)	(150,625)	FY 2015 - Net Excess(Deficit)	(348,549)
Balance @ 06/30/2015	88,158	Balance @ 06/30/2015	3,533,966
LESS: ENCUMBERED CASH	-	LESS: ENCUMBERED CASH	(195,656)
EQUALS: AVAILABLE CASH	88,158	EQUALS: AVAILABLE CASH	3,338,310

FISCAL YEAR 2015 ALLOTMENT (CEILING) FOR ACTIVE BUDGET FISCAL YEARS (BFYs)

FEDERAL FUNDS		SPECIAL FUNDS	
BFY 2013	-	BFY 2013	-
BFY 2014	150,625	BFY 2014	173,383
BFY 2015	-	BFY 2015	2,950,699
TOTAL	150,625	TOTAL	3,124,082

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								
			FY15	FY14	FY13	FY12	FY11	FY10	FY 09	FY 08	FY 07
55,190,351	DOE BFY 15	33,735,264	27,223,148			6,003,716	508,400				
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			27,223,148	41,185,755	44,871,284	50,939,094	47,971,538	46,217,212	49,944,503	48,679,337	51,929,224



FACILITIES DEVELOPMENT BRANCH
Quarterly Report

March 2015 – June 2015

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 2015 saw an increase in financial activity.

- Allotments (Funds released) increased by \$33,918,210.
- Encumbrances (Funds committed) decreased by \$7,000,000.
- Expenditures (Funds spent) increased by \$59,804,000.
- Allotment Balance (Funds remaining) decreased by \$18,840,000.
- Four (4) projects with an estimated cost of \$2,147,000.

FINANCIAL ACTIVITY

June 2015

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	179,445,610.72	9,492,517.58	3,678,144.00	19,348,013.96	19,812,727.70
2006 Total	194,618,000.00	189,134,000.00	153,173,537.07	10,727,445.50	5,484,000.00	21,487,464.55	25,233,017.43
2007 Total	297,366,000.00	250,200,358.00	206,873,841.39	10,847,897.33	47,165,642.00	29,037,093.56	32,478,619.28
2008 Total	314,193,000.00	256,681,160.00	237,478,078.27	1,460,258.06	57,511,840.00	14,575,399.00	17,742,823.67
2009 Total	241,331,000.00	233,603,912.00	203,595,116.30	23,201,632.29	7,727,088.00	1,769,826.89	6,807,163.41
2010 Total	131,112,000.00	117,955,000.00	86,218,999.36	25,867,323.48	13,157,000.00	474,732.37	5,868,677.16
2011 Total	153,946,000.00	151,868,169.00	54,402,489.10	93,849,228.39	2,077,831.00	366,087.02	3,616,451.51
2012 Total	327,032,000.00	317,329,000.00	189,162,945.70	144,070,782.81	9,703,000.00	8,376.11	(15,904,728.51)
2013 Total	242,671,000.00	232,257,000.00	46,331,796.06	69,341,948.31	10,414,000.00	-	116,583,255.63
2014 Total	458,413,472.00	192,664,190.00	18,189,777.21	54,427,444.11	265,749,282.00	-	120,046,968.68
2015 Total	-	1,901,387.00	1,445,937.79	479,492.36	(1,901,387.00)	-	(24,043.15)
Grand Total	2,573,111,472.00	2,152,345,032.00	1,376,318,128.97	443,765,970.22	420,766,440.00	87,066,993.46	332,260,932.81

March 2015

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	178,110,773.29	11,249,165.75	3,678,144.00	19,360,013.96	19,390,916.96
2006 Total	194,618,000.00	189,134,000.00	150,276,140.61	13,630,585.26	5,484,000.00	21,487,944.85	25,227,274.13
2007 Total	297,366,000.00	250,200,358.00	206,722,613.07	11,032,549.00	47,165,642.00	29,070,209.91	32,445,195.93
2008 Total	314,193,000.00	256,681,160.00	237,439,377.78	1,500,627.55	57,511,840.00	14,575,399.00	17,741,154.67
2009 Total	241,331,000.00	233,603,912.00	200,543,712.35	27,843,989.13	7,727,088.00	1,769,826.89	5,216,210.52
2010 Total	131,112,000.00	117,955,000.00	82,309,945.74	30,441,196.44	13,157,000.00	474,732.37	5,203,857.82
2011 Total	153,946,000.00	151,868,169.00	50,238,126.77	98,224,570.72	2,077,831.00	366,087.02	3,405,471.51
2012 Total	327,032,000.00	317,329,000.00	167,140,211.74	166,267,734.67	9,703,000.00	8,376.11	(16,078,946.41)
2013 Total	242,671,000.00	218,414,000.00	36,915,405.29	64,249,200.29	24,257,000.00	-	117,249,394.52
2014 Total	438,494,000.00	172,588,980.00	5,652,364.20	26,083,499.43	265,905,020.00	-	140,853,116.37
2015 Total	0.00	1,901,387.00	1,165,449.17	242,611.71	(1,901,387.00)		493,326.12
Grand Total	2,553,192,000.00	2,118,426,822.00	1,316,514,120.01	450,765,729.95	434,765,178.00	87,112,590.11	351,146,972.14
		33,918,210.00	59,804,008.96	(6,999,759.73)	(13,998,738.00)	(45,596.65)	(18,886,039.33)

Significant projects this quarter include:

Ho'okele Elementary School: Completed July 2015. First Design-Build Campus.
Cost: \$40 million



Keonepoko Elementary School: Temporary school completed in response to lava flow threat in the fall of 2014. DOE evacuated the original Keonepoko School and relocated students and staff to the temporary school. When lava threat abated, DOE reopened the original school in time for the new school year.

Cost: \$6 million



Stevenson Middle School: New Technology Center under construction. Completion is expected in early 2016.

Cost: \$10.9 million

