

State of Hawaii Department of Education
 Quarterly General Fund Expenditure Variance Report
 As of December 31, 2012

Comparison to prior year-to-date expenditures/encumbrances					
EDN	Sum of FY12 YTD Actuals	Sum of FY13 YTD Actuals	Sum of \$ Var	% Variance	Reasons for Variance > 10%
EDN100	\$ 366,406,826	\$ 370,924,610	\$ 4,517,784	1%	Not Applicable
EDN150	\$ 151,578,382	\$ 147,112,096	\$ (4,466,286)	-3%	Not Applicable
EDN200	\$ 23,847,796	\$ 20,982,198	\$ (2,865,598)	-14%	FY13 YTD lower contract amounts for Edison Learning (-\$1.1M) and AIR (-\$2.5M) due to available contract encumbrances from FY12.
EDN300	\$ 14,665,526	\$ 16,883,643	\$ 2,218,117	13%	OITS-ISSB contracts to 3 vendors \$2.2M as of Dec 2012, no contracts encumbered as of Dec 2011
EDN400	\$ 95,568,639	\$ 102,526,186	\$ 6,957,547	7%	Not Applicable
EDN500	\$ 2,242,920	\$ 1,204,644	\$ (1,038,276)	-86%	Reduced expenditures for personnel due to consolidation of schools (SASAs, Registrars, VPs, Principals)
Grand Total	\$ 654,310,089	\$ 659,633,376	\$ 5,323,287	1%	

Comparison to current year-to-date allocations					
EDN	Sum of FY13 Allocation a/o 12-31-2011	Sum of FY13 YTD Actuals	Sum of FY13 Remaining Bal a/o 12-31-2011	% Variance	Reasons for Variance > 10%
EDN100	\$ 388,198,818	\$ 370,924,610	\$ 17,274,207	4%	Not Applicable
EDN150	\$ 156,496,566	\$ 147,112,096	\$ 9,384,470	6%	Not Applicable
EDN200	\$ 20,784,739	\$ 20,982,198	\$ (197,460)	-1%	Not Applicable
EDN300	\$ 19,926,737	\$ 16,883,643	\$ 3,043,094	15%	OITS expenditures lower than budget for (1) Network Services Branch salaries, communications, R&M, and contracts (+1.6M); (2) Information Resource Management Branch salaries, R&M, contracts (+\$1.3M)
EDN400	\$ 82,978,634	\$ 102,526,186	\$ (19,547,552)	-24%	School Food Service program is spending down general funds before using special funds (-\$7.1M); Student Transportation spending down general funds before using federal funds (-\$24.7M); HECO behind in billing, Electricity expenditures lower than YTD budget (+\$11.4M); Prog ID 37712 R&M expenditures lower than YTD budget (+2.2M); Prog ID 37711 R&M encumbrances/expenditures higher than YTD budget (-\$1.3M)
EDN500	\$ 1,437,787	\$ 1,204,644	\$ 233,143	16%	Due to initially being placed on a quarterly allocation and an anticipated first quarter shortfall due to the delays with relocating personnel from Community Schools, the Adult Education allocation was temporarily increased by (.5M).
Grand Total	\$ 669,823,279	\$ 659,633,376	\$ 10,189,903	2%	

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STUDENT TRANSPORTATION

REPORT DATE: DEC 31, 2012

ALLOTMENTS / REVENUES

Fiscal Year	(allotments) GENERAL			(transfers - impact aid / DOD) FEDERAL	(revenues - cash collections) SPECIAL	GRAND TOTAL
	Payroll	Other	TOTAL	TOTAL	TOTAL	TOTAL
FY 2009	664,290	46,071,453	46,735,743	15,037,365	2,103,306	63,876,414
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	676,447	59,913,888	60,590,335	8,100,000	1,743,318	70,433,653

EXPENDITURES

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL
FY 2009	661,357	45,726,046	46,387,403	-	15,037,365	15,037,365	131,709	1,488,194	1,619,903	793,066	62,251,606	63,044,671
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	286,193	31,656,152	31,942,345	-	30,904	30,904	22,110	401,550	423,660	308,304	32,088,605	32,396,908

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	TOTAL			TOTAL			TOTAL		
FY 2009	2,933	345,406	348,340	-			483,403			831,743		
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	390,254	28,257,737	28,647,990	8,069,096			1,319,658			38,036,744		

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: DEC 31, 2012

CASH ROLLFORWARD

FEDERAL		SPECIAL	
TOTAL		TOTAL	
Balance @ FYE 6/30/2008	-	Balance @ FYE 6/30/2008	1,739,285
FY 2009 - Net Excess/Deficit	-	FY 2009 - Net Excess/Deficit	483,403
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	8,069,096	FY 2013 - Net Excess/Deficit	1,319,658
Balance @ 12/31/2012	8,069,096	Balance @ 12/31/2012	4,893,195
Less: Encumbered Cash	(4,645,272)	Less: Encumbered Cash	(120,721)
Equals: Available Cash	3,423,824	Equals: Available Cash	4,772,474

SCHOOL FOOD SERVICE

REPORT DATE: DEC 31, 2012

ALLOTMENTS / REVENUES

Fiscal Year	(allotments) GENERAL			(revenues - grant drawdowns) FEDERAL		(revenues - cash collections) SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	TOTAL		TOTAL			TOTAL		
FY 2009	36,916,012	743,961	37,659,972	41,013,607		22,189,537			100,863,116		
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	14,806,571	3,612,344	18,418,915	17,087,457		13,721,339			49,227,711		

EXPENDITURES

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL
FY 2009	35,728,986	721,779	36,450,765	7,681,405	22,223,417	29,904,822	1,556,250	19,014,347	20,570,597	44,966,641	41,959,543	86,926,183
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	17,201,352	47,760	17,249,111	2,634,364	13,451,248	16,085,613	460,787	14,729,874	15,190,661	20,296,503	28,228,882	48,525,385

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL			FEDERAL		SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	TOTAL		TOTAL			TOTAL		
FY 2009	1,187,026	22,181	1,209,207	11,108,785		1,618,940			13,936,933		
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	(2,394,781)	3,564,584	1,169,803	1,001,845		(1,469,322)			702,326		

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: DEC 31, 2012

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	1,001,845	FY 2013 - Net Excess/Deficit	(1,469,322)
Balance @ 12/31/2012	28,387,712	Balance @ 12/31/2012	7,826,978
Less: Encumbered Cash	(1,898,889)	Less: Encumbered Cash	(28,438)
Equals: Available Cash	26,488,823	Equals: Available Cash	7,798,540

**HI DOE - RACE TO THE TOP
REPORT MONTH: DECEMBER 2012**

GRAND TOTAL SUMMARY

[A] COST CATEGORY / ACTIVITY	[B] TOTAL BUDGET	[B] Expenditures Current Month	[C] Total Exp Federal Year 1	[C] Total Exp Federal Year 2	[C] Total Exp Federal Year 3	[D] = sum [C] Total Cumulative Expenditures	[E] = [A]-[D] Under / (Over) Total Budget	[F] = [D] / [A] Percent Expended
9) Total Direct Cost:								
Budget Categories	Total							
1. Personnel	\$ 17,830,467	\$ 521,204	\$ 1,230,593	\$ 5,405,083	\$ 1,529,241	\$ 8,164,917	\$ 9,665,550	46%
2. Fringe Benefits	\$ 6,308,615	\$ 167,979	\$ 488,011	\$ 1,892,187	\$ 511,020	\$ 2,891,217	\$ 3,417,398	46%
3. Travel	\$ 1,266,267	\$ 38,123	\$ 51,949	\$ 192,107	\$ 98,136	\$ 342,193	\$ 924,074	27%
4. Equipment	\$ 6,311,230	\$ 25	\$ 1,109,576	\$ 3,731,079	\$ 76,158	\$ 4,916,813	\$ 1,394,417	78%
5. Supplies	\$ 89,798	\$ 4,539	\$ 6,832	\$ 31,344	\$ 8,488	\$ 46,664	\$ 43,134	52%
6. Contractual	\$ 25,275,438	\$ 120,461	\$ -	\$ 5,870,033	\$ 2,391,392	\$ 8,261,425	\$ 17,014,013	33%
7. Training Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
8. Other	\$ 10,278,632	\$ 33,962	\$ 14,939	\$ 270,584	\$ 300,394	\$ 585,918	\$ 9,692,714	6%
9. Total Direct Costs (lines 1-8)	\$ 67,360,447	\$ 886,293	\$ 2,901,900	\$ 17,392,418	\$ 4,914,829	\$ 25,209,147	\$ 42,151,300	37%

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.	\$ 4,538,042	\$ -	\$ 249,133	\$ -	\$ -	\$ 249,133	\$ 4,288,909	5%

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)	\$ 67,360,447	\$ 886,293	\$ 2,901,900	\$ 17,392,418	\$ 4,914,829	\$ 25,209,147	\$ 42,151,300	37%
10. Indirect Costs*	\$ 4,538,042	\$ -	\$ 249,133	\$ -	\$ -	\$ 249,133	\$ 4,288,909	5%
11. Funding for Involved LEAs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
12. Supplemental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
13. Total Costs	\$ 71,898,489	\$ 886,293	\$ 3,151,033	\$ 17,392,418	\$ 4,914,829	\$ 25,458,280	\$ 46,440,209	35%

Add/(Less): Cleared/(Pending) Payments in Transit \$ (8,388.66) \$ (42,122.22)

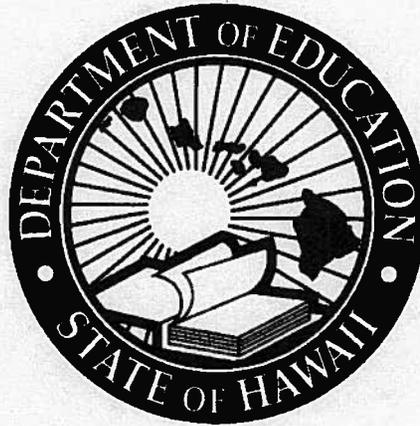
Total Drawdown (not rounded): **877,904.29** Accumulated Drawdown: **25,416,157.41**

Preliminary Drawdown: -

Final Drawdown: **877,904.29**

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

Appn Ceiling	Funds Received In:	TOTAL	Application FY Payment was based Upon								
			FY13	FY12	FY11	FY10	FY 09	FY 08	FY 07	FY 06	FY 05
45,438,588	DOE BFY 13	69,946,773	43,058,002	4,462	2,944,006	5,805,688	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	11,200,298	
45,438,588	DOE BFY 08	45,068,203						38,420,995		645,262	6,001,946
35,438,588	DOE BFY 07	46,649,102							37,655,929		
34,352,481	DOE BFY 06	44,264,554								44,264,554	
25,978,520	DOE BFY 05	55,604,656									42,630,399
25,978,520	DOE BFY 04	48,461,245									
25,978,520	DOE BFY 03	48,799,312									
25,978,520	DOE BFY 02	40,505,117									
25,978,520	DOE BFY 01	37,953,371									
19,000,000	DOE BFY 00	31,444,921									
Grand Totals by Federal FY		787,382,278	43,058,002	40,987,525	44,281,362	44,647,281	49,944,503	48,679,337	51,929,224	56,110,114	48,632,345



***FACILITIES DEVELOPMENT BRANCH
Quarterly Report***

October 2012 - December 2012

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

EXECUTIVE SUMMARY

The 2nd Quarter of the fiscal year saw continued substantial financial activity as many projects put out to bid earlier, were under construction. This activity resulted in significant increases in the amount of money expended as construction work got underway. Construction expenditures increased to \$60,280,993 this quarter, up from 43,181,674 in the first quarter.

- Allotments (Funds released) increased by \$34,730,000.
 - Encumbrances (Funds committed) decreased by \$44,968,582.
 - Expenditures (Funds spent) increased by \$60,280,993.
 - Allotment Balance (funds remaining) increased by \$19,417,589.
-

FINANCIAL ACTIVITY

September 2012

					Appropriation	Allotment
	Appropriation	Allotment	Encumbrance	Expenditures	Balance	Balance
2005	\$212,429,000.00	\$208,750,856.00	\$28,160,641.12	\$171,252,873.22	\$3,678,144.00	\$9,337,341.66
2006	\$194,618,000.00	\$189,134,000.00	\$51,988,937.98	\$127,873,392.72	\$5,484,000.00	\$9,271,669.30
2007	\$297,366,000.00	\$250,200,358.00	\$72,975,588.63	\$171,334,141.19	\$47,165,642.00	\$5,890,628.18
2008	\$314,193,000.00	\$256,681,160.00	\$24,182,976.45	\$226,770,629.64	\$57,511,840.00	\$5,727,553.91
2009	\$241,331,000.00	\$233,603,912.00	\$111,267,677.54	\$118,851,374.21	\$7,727,088.00	\$3,484,860.25
2010	\$131,112,000.00	\$117,955,000.00	\$98,677,699.66	\$14,564,036.69	\$13,157,000.00	\$4,713,263.65
2011	\$152,246,000.00	\$125,937,669.00	\$5,033,163.80	\$5,064,972.48	\$26,308,331.00	\$115,839,532.72
2012	\$300,472,000.00	\$91,090,000.00	\$573,690.44	\$838,269.26	\$209,382,000.00	\$89,678,040.30
2013	\$4,000,000.00	\$958,000.00	\$17,263.87	\$112,913.89	\$3,042,000.00	\$827,822.24
Totals	\$1,847,767,000.00	\$1,474,310,955.00	\$392,877,639.49	\$836,662,603.30	\$373,456,045.00	\$244,770,712.21

December 2012

					Appropriation	Allotment
	Appropriation	Allotment	Encumbrance	Expenditures	Balance	Balance
2005	212,429,000.00	208,750,856.00	25,922,647.57	173,468,523.18	3,678,144.00	9,359,685.25
2006	194,618,000.00	189,134,000.00	46,637,653.89	133,218,518.70	5,484,000.00	9,277,827.41
2007	297,366,000.00	250,200,358.00	63,740,967.09	180,479,731.73	47,165,642.00	5,979,659.18
2008	314,193,000.00	256,681,160.00	20,884,459.65	230,061,631.23	57,511,840.00	5,735,069.12
2009	241,331,000.00	233,603,912.00	85,411,146.10	144,651,885.14	7,727,088.00	3,540,880.76
2010	131,112,000.00	117,955,000.00	87,108,870.47	26,132,865.88	13,157,000.00	4,713,263.65
2011	152,246,000.00	127,797,669.00	15,910,451.20	7,512,078.68	24,448,331.00	104,375,139.12
2012	300,472,000.00	123,960,000.00	2,270,324.68	1,110,749.50	176,512,000.00	120,578,925.82
2013	4,000,000.00	958,000.00	22,536.96	307,611.78	3,042,000.00	627,851.26
Totals	1,847,767,000.00	1,509,040,955.00	347,909,057.61	896,943,595.82	338,726,045.00	264,188,301.57
Net Difference	\$0.00	\$34,730,000.00	(\$44,968,581.88)	\$60,280,992.52	(\$34,730,000.00)	\$19,417,589.36