

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

Comparison to prior year-to-date expenditures/encumbrances					
EDN	FY12 YTD Actuals	FY13 YTD Actuals	\$ Var	% Variance	Reasons for Variance >10%
EDN100	\$ 720,539,845	\$ 753,643,566	\$ 33,103,721	4.5943%	Not Applicable
EDN150	\$ 308,862,469	\$ 309,972,634	\$ 1,110,165	0.3594%	Not Applicable
EDN200	\$ 39,576,031	\$ 39,564,459	\$ (11,571)	-0.0292%	Not Applicable
EDN300	\$ 36,354,672	\$ 37,642,973	\$ 1,288,301	3.5437%	Not Applicable
EDN400	\$ 187,754,082	\$ 167,476,142	\$ (20,277,939)	-10.8003%	\$17.9 million less in FY13 general funds used for student transportation due to the budget cut and greater reliance on Impact Aid and DoD funds. \$2.4 million less used for Food Service due to a greater reliance of federal and special funds.
EDN500	\$ 4,551,507	\$ 2,283,719	\$ (2,267,788)	-49.8250%	Due to having its general fund budget cut in half the Adult Education program is having to spend less on positions (SASA, registrar, VP, principal), casual hires (PTTs, tutors, Temporary Contract Employees) and less on supplies, telephone, copiers, subscriptions, printing
Grand Total	\$ 1,297,638,605	\$ 1,310,583,493	\$ 12,944,888	0.9976%	Not Applicable

Comparison to current year-to-date allocations					
EDN	FY13 Allocation a/o 06-30-2013	FY13 YTD Actuals	FY13 Remaining Bal a/o 06-30-2013	% Variance	Reasons for Variance >10%
EDN100	\$ 776,398,036	\$ 753,643,566	\$ 22,754,470	2.9308%	Not Applicable
EDN150	\$ 313,476,246	\$ 309,972,634	\$ 3,503,612	1.1177%	Not Applicable
EDN200	\$ 40,871,977	\$ 39,564,459	\$ 1,307,518	3.1991%	Not Applicable
EDN300	\$ 39,053,473	\$ 37,642,973	\$ 1,410,500	3.6117%	Not Applicable
EDN400	\$ 167,609,164	\$ 167,476,142	\$ 133,022	0.0794%	Not Applicable
EDN500	\$ 2,461,574	\$ 2,283,719	\$ 177,855	7.2253%	Not Applicable
Grand Total	\$ 1,339,870,470	\$ 1,310,583,493	\$ 29,286,977	2.1858%	Not Applicable

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

GRAND TOTAL SUMMARY

COST CATEGORY / ACTIVITY	[A]	[B]	[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 Cumulative Expenditures	Under / (Over) Total Budget	Percent Expended
9) Total Direct Cost:								
Budget Categories	Total							
1. Personnel	\$ 21,731,361	\$ 638,177.64	\$ 1,230,593	\$ 5,405,083	\$ 5,185,217	\$ 11,820,893	\$ 9,910,468	54%
2. Fringe Benefits	\$ 7,818,578	\$ 232,886.06	\$ 488,011	\$ 1,892,187	\$ 1,778,918	\$ 4,159,115	\$ 3,659,463	53%
3. Travel	\$ 1,231,309	\$ 27,987.42	\$ 51,949	\$ 192,107	\$ 332,015	\$ 576,071	\$ 655,238	47%
4. Equipment	\$ 6,316,874	\$ 849,217.67	\$ 1,109,576	\$ 3,731,079	\$ 1,541,777	\$ 6,382,432	\$ (65,558)	101%
5. Supplies	\$ 123,843	\$ 1,946.99	\$ 6,832	\$ 31,344	\$ 18,943	\$ 57,118	\$ 66,725	46%
6. Contractual	\$ 26,446,737	\$ 1,210,917.95	\$ -	\$ 5,870,033	\$ 9,774,516	\$ 15,644,550	\$ 10,802,187	59%
7. Training Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
8. Other	\$ 7,513,569	\$ 539,058.12	\$ 14,939	\$ 270,584	\$ 2,172,207	\$ 2,457,731	\$ 5,055,838	33%
9. Total Direct Costs (lines 1-8)	\$ 71,182,271	\$ 3,500,191.85	\$ 2,901,900	\$ 17,392,418	\$ 20,803,592	\$ 41,097,910	\$ 30,084,361	58%

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)	\$ 71,182,271	\$ 3,500,192	\$ 2,901,900	\$ 17,392,418	\$ 20,803,592	\$ 41,097,910	\$ 30,084,361	58%
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	\$ 75,587,945	\$ 3,500,192	\$ 3,151,033	\$ 18,452,321	\$ 20,803,592	\$ 42,406,946	\$ 33,180,999	56%

Add/(Less): Cleared/(Pending) Payments in Transit \$ 9,525.47

\$ (69,246.55)

Total Drawdown (not rounded): 3,509,717.32

Accumulated Drawdown: 42,337,699.64

Preliminary Drawdown: 1,000,000.00

Final Drawdown: 2,509,717.32

SCHOOL FOOD SERVICE

REPORT DATE: JUNE 30, 2013

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	15,269,572	4,063,783	19,333,355	47,440,572		25,879,134			92,653,061		

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	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

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	(169,202)	907	(168,294)	(5,040,143)		(7,595,887)			(12,804,325)		

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, 2013

GENERAL FUNDS (with encumbrance detail and calculation of lapsed funds or deficit)

Fiscal Year	GENERAL		
	Payroll	Other	TOTAL
FY 2013	(169,202)	907	(168,294)
Less: Enc	(65,361)	(670)	(66,031)
Equal: Bal	(234,563)	237	(234,326)

--From page 1

--BFY Lapsed Funds / (Deficits)

*NOTE: System allows payroll to go into deficit. Office is responsible for clearing the deficit.

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
LESS: ENCUMBERED CASH	(1,855,298)	LESS: ENCUMBERED CASH	(819)
EQUALS: AVAILABLE CASH	20,490,425	EQUALS: AVAILABLE CASH	1,699,594

STUDENT TRANSPORTATION

REPORT DATE: JUNE 30, 2013

ALLOTMENTS / REVENUES

Fiscal Year	(allotments)			(transfers - impact aid / DOD)		(revenues - cash collections)			GRAND TOTAL		
	Payroll	Other	TOTAL	FEDERAL		SPECIAL			GRAND 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	652,062	59,802,307	60,454,369	8,100,000		2,537,894			71,092,264		

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	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

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	88,451	1,541,749	1,630,200	1,042,901		1,300,574			3,973,675		

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: JUNE 30, 2013

GENERAL FUNDS (with encumbrance detail and calculation of lapsed funds or deficit)

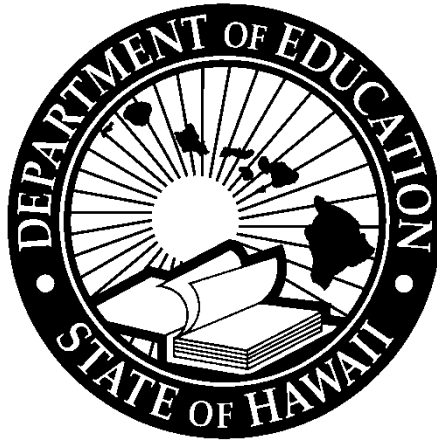
Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2013	88,451	1,541,749	1,630,200	--From page 1
Less: Enc	-	(1,541,749)	(1,541,749)	--Encumbered funds that will be liquidated (expended) in subsequent year.
Equal: Bal	88,451	-	88,451	--BFY 2013 Lapsed Funds / (Deficits)

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	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
LESS: ENCUMBERED CASH	(1,042,901)	LESS: ENCUMBERED CASH	(872,714)
EQUALS: AVAILABLE CASH	-	EQUALS: AVAILABLE CASH	4,001,397

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

Appn Ceiling	Funds Received In:	Application FY Payment was based Upon									
		TOTAL	FY14	FY13	FY12	FY11	FY10	FY 09	FY 08	FY 07	FY 06
63,190,351	DOE BFY 14	-									
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	11,200,298
45,438,588	DOE BFY 08	45,068,203							38,420,995		645,262
35,438,588	DOE BFY 07	46,649,102								37,655,929	
34,352,481	DOE BFY 06	44,264,554									44,264,554
Grand Totals by Federal FY		797,895,122	-	44,871,284	44,935,378	47,463,138	46,217,212	49,944,503	48,679,337	51,929,224	56,110,114



***FACILITIES DEVELOPMENT BRANCH
Quarterly Report***

April 2013 – June 2013

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 fiscal year saw a significant increase in allotments as more funding was released. At the same time, expenditures declined as summer construction work was just getting underway and was not accounted for in this quarter. Overall, financial activity continued at a pace consistent with a typical non-lapsing year. Financial activity is expected to increase significantly in the 2nd and 3rd quarters of the fiscal year as projects are designed and constructed.

- Allotments (Funds released) increased by \$117,774,000.
- Encumbrances (Funds committed) decreased by \$63,161,628.47
- Expenditures (Funds spent) increased by \$29,540,439.89
- Allotment Balance (Funds remaining) increased by \$86,186,631.64

Significant projects put out to bid during the quarter included:

• Hale Kula ES – Campus Improvements	\$27,500,000.00
• Nahienaena ES – Temporary Facilities	\$967,085.00
• Castle HS – Bldg AA – Replace A/C, Bldg CC – Replace Stage A/C	\$500,000.00
• Mililani Waena ES – Campus Structural Corrections	\$375,000.00
• Washington MS – C/F Wheelchair Ramp	\$280,000.00
• Haleiwa ES – Campus Fire Alarm Upgrade	\$275,654.00
• Kaewai ES – Campus Electrical Upgrade	\$275,000.00

Costs indicated are final estimates as these projects are pending award.

FINANCIAL ACTIVITY

April 2013

Sum of Amount	Total			Total	Appropriation	Allotment
Fiscal Year	Appropriation	Allotment	Expenditures	Encumbrance	Balance	Balance
2005 Total	212,429,000.00	208,750,856.00	174,864,746.22	24,526,424.53	3,678,144.00	9,359,685.25
2006 Total	194,618,000.00	189,134,000.00	136,901,327.58	42,940,041.01	5,484,000.00	9,292,631.41
2007 Total	297,366,000.00	250,200,358.00	186,380,476.53	57,384,180.80	47,165,642.00	6,435,700.67
2008 Total	314,193,000.00	256,681,160.00	231,837,992.61	19,075,156.99	57,511,840.00	5,768,010.40
2009 Total	241,331,000.00	233,603,912.00	155,087,526.51	75,224,173.73	7,727,088.00	3,292,211.76
2010 Total	131,112,000.00	117,955,000.00	32,394,848.97	80,846,887.38	13,157,000.00	4,713,263.65
2011 Total	152,246,000.00	130,582,669.00	9,924,947.50	19,479,926.44	21,663,331.00	101,177,795.06
2012 Total	327,032,000.00	152,540,000.00	2,223,650.11	26,163,889.93	147,932,000.00	124,152,459.96
2013 Total	4,000,000.00	1,108,000.00	689,111.35	259,913.30	2,892,000.00	158,975.35
Grand Total	1,874,327,000.00	1,540,555,955.00	930,304,627.38	345,900,594.11	307,211,045.00	264,350,733.51

June 2013

Sum of Amount	Total			Total	Appropriation	Allotment
Fiscal Year	Appropriation	Allotment	Expenditures	Encumbrance	Balance	Balance
2005 Total	212,429,000.00	208,750,856.00	175,313,627.35	15,327,271.34	3,678,144.00	8,910,804.12
2006 Total	194,618,000.00	189,134,000.00	138,935,922.34	24,644,953.07	5,484,000.00	7,258,036.65
2007 Total	297,366,000.00	250,200,358.00	192,704,727.63	31,189,182.65	47,165,642.00	111,449.57
2008 Total	314,193,000.00	256,681,160.00	233,580,268.01	7,555,839.33	57,511,840.00	4,025,735.00
2009 Total	241,331,000.00	233,603,912.00	160,939,593.64	68,707,899.87	7,727,088.00	3,956,418.49
2010 Total	131,112,000.00	117,955,000.00	36,391,944.64	76,517,749.28	13,157,000.00	5,045,306.08
2011 Total	152,246,000.00	136,582,669.00	14,576,368.31	21,923,562.52	15,663,331.00	100,082,738.17
2012 Total	327,032,000.00	264,139,000.00	6,463,331.35	36,523,405.73	62,893,000.00	221,152,262.92
2013 Total	4,000,000.00	1,283,000.00	939,284.00	349,101.85	2,717,000.00	(5,385.85)
Grand Total	1,874,327,000.00	1,658,329,955.00	959,845,067.27	282,738,965.64	215,997,045.00	350,537,365.15
		1,214,713,955.00	685,463,190.92	198,418,570.41	215,997,045.00	265,623,636.73