




STATE OF HAWAII
DEPARTMENT OF EDUCATION
P.O. BOX 2360
HONOLULU, HAWAII 96804

OFFICE OF THE SUPERINTENDENT

February 21, 2019

TO: The Honorable Kenneth Uemura
Chairperson, Finance and Infrastructure Committee

FROM: Dr. Christina M. Kishimoto 
Superintendent

SUBJECT: **Update on Department of Education Fiscal Reports as of December 31, 2018
(Comparison to Budget, School Food Service, Student Transportation,
Utilities, Impact Aid Receipts, and Capital Improvement Program)**

1. DESCRIPTION

The attached reports show fiscal status of:

- the general fund budget comparison of activity against the first half of the fiscal year (FY) 2019 legislative appropriation and prior year actuals through December 31, 2018;
- School Food Services and Student Transportation appropriation and expenditures;
- Utilities expenditures and electricity consumption with prior year comparisons;
- Historical view of Impact Aid receipts by fiscal year; and
- Capital Improvement Program allotment, appropriation and expenditures through first quarter FY 2019.

2. UPDATE

These status reports provide information on key areas of fiscal monitoring with additional information below 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.

The General Fund Budget comparison report shows expenditures are 4% above FY 18 actuals and with minimal total variance as compared to one half of the FY 19 Allocation. The Department will closely monitor expenditure levels during the fiscal year and recognizes the beginning of year expenses usually lag but will accelerate as we move into the second half of the year. The large variance in EDN400 as compared to the FY 19 allocation is due to the fact that student transportation encumbers contracts for the year.

The Honorable Kenneth Uemura

February 21, 2019

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The School Food Service revenues, expenditures and balances are in line with expectations. Please note the federal government shut down could have a negative impact on timing of reimbursements for free and reduced lunch meals, which may be reflected in the third quarter report. The operating cash, allowable up to three months, is necessary to maintain to limit exposure and allow programs to run uninterrupted as the federal government continues to have budget issues. Student Transportation expenditures are in line with expectations at this time of the year.

The Utilities expenditures continue to be driven by increases in gas, water and sewer charges. However, increased alternative energy generation are offsetting those plus the GEMS loan repayment. The overall cost per kilowatt hour has increased about three cents, offset by reduced consumption. The Department continues to leverage alternative energy.

Impact Aid receipts for FY 16 are finalized at \$41.7M at 92.69% LOT (Learning Opportunity Threshold). Also, because the US Department of Education is focusing on quicker distribution of funds, the FY 17 and FY 18 payments are at 87% and 89% LOT, respectively. The majority of the FY18 payment has been received this current year, with smaller incremental payments expected as they close the year. Congress has included increases in its appropriation the last two years.

CMK:ask
Attachments

c: Office of Fiscal Services

Comparison to Budget

Comparison to prior year-to-date expenditures/encumbrances

EDN	FY18 YTD Actuals	FY19 YTD Actuals	\$ Variance	% Variance	Reason for variances > +/-5% or \$5 million
EDN 100	\$ 451,790,651	\$ 470,692,211	\$ 18,901,560	4%	The variance is primarily due to current WSF (school level) personnel cost (\$13M+) and payments for Workers' Compensation medical costs (\$789k+).
EDN 150	\$ 177,364,274	\$ 176,251,010	\$ (1,113,264)	-1%	Not Applicable.
EDN 200	\$ 20,873,210	\$ 25,109,603	\$ 4,236,393	17%	The variance is primarily due to current Hawaii Content and Performance Standard Assessment (\$2.3M+) and GIAs (\$1M+) contracted services.
EDN 300	\$ 20,609,128	\$ 22,567,851	\$ 1,958,723	9%	The variance is primarily due to current OITS (\$632k+) and OTM (\$600k) contracted services.
EDN 400	\$ 122,289,583	\$ 133,077,629	\$ 10,788,046	8%	The variance is primarily due to payments for student transportation (\$1.8M+) contracted services and utility (\$5.4M+) related expenses.
EDN 500	\$ 1,914,075	\$ 1,794,661	\$ (119,414)	-7%	The variance is primarily due to payment of GIAs contracted services (\$278k+).
EDN 700	\$ 1,300,081	\$ 1,637,891	\$ 337,810	21%	The variance is primarily due to current preschool classroom personnel, supplies, and equipment expenses (\$276k+).
Grand Total	\$ 796,141,002	\$ 831,130,856	\$ 34,989,854	4%	

Comparison to current year-to-date allocations

EDN	FY19 Allocation as of 12-31-2018	FY19 YTD Actuals	FY19 Remaining Balance as of 12-31-2018	% Variance	Reason for variances > +/-5% or \$5 million
EDN 100	\$ 499,166,831	\$ 470,692,211	\$ 28,474,620	6%	The variance is primarily due to the current level of WSF salaries and program expenditures.
EDN 150	\$ 193,407,224	\$ 176,251,010	\$ 17,156,214	9%	The variance is primarily due to current special education personnel costs (\$8M+) and special education support services expenses (\$9M+).
EDN 200	\$ 28,907,723	\$ 25,109,603	\$ 3,798,120	13%	The variance is primarily due to current School Transformation (\$1.8M+), Nationally Board Certified Teachers (\$551K+), Sabbatical Leave for Teachers (\$492k+), and Title XI Training (\$425k) expenditures.
EDN 300	\$ 26,885,806	\$ 22,567,851	\$ 4,317,955	16%	The variance is primarily due to current OITS' systems (\$2.8M+) and services (\$1.5M+) expenses.
EDN 400	\$ 99,933,180	\$ 133,077,629	\$ (33,144,449)	-33%	The variance is primarily due to current payments of Student Transportation (\$31M+) expenses.
EDN 500	\$ 2,060,484	\$ 1,794,661	\$ 265,823	13%	The variance is primarily due to current REACH services expenses (\$151k+).
EDN 700	\$ 2,011,495	\$ 1,637,891	\$ 373,604	19%	The variance is primarily due to current Preschool Classroom expenditures (\$320k+).
Grand Total	\$ 852,372,743	\$ 831,130,856	\$ 21,241,887	2%	

SCHOOL FOOD SERVICE

REPORT DATE: DECEMBER 31, 2018

ALLOTMENTS / REVENUES

Fiscal Year	(Allotments)			(Revenues - Grant Drawdowns)		(Revenues - Cash Collections)		GRAND TOTAL		
	GENERAL			FEDERAL		SPECIAL				
	Payroll	Other	TOTAL		TOTAL		TOTAL			TOTAL
FY 2015	19,135,435	8,876,380	28,011,816		64,436,045		22,514,237			114,962,098
FY 2016	16,579,978	9,916,914	26,496,892		56,258,454		24,467,313			107,222,659
FY 2017	16,472,696	6,784,467	23,257,163		54,544,481		23,759,158			101,560,803
FY 2018	20,079,350	9,486,536	29,565,886		55,491,036		23,445,974			108,502,896
FY 2019	20,604,774	6,992,457	27,597,231		23,732,100		12,196,567			63,525,897

EXPENDITURES

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL
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
FY 2016	17,127,309	9,915,245	27,042,555	18,123,010	38,944,334	57,067,344	18,196,924	3,396,973	21,593,897	53,447,243	52,256,553	105,703,796
FY 2017	18,466,712	6,782,148	25,248,859	20,377,963	39,578,415	59,956,378	15,563,547	4,451,082	20,014,629	54,408,222	50,811,645	105,219,866
FY 2018	20,943,316	9,482,044	30,425,360	34,884,270	19,201,264	54,085,534	2,085,933	25,164,590	27,250,523	57,913,518	53,847,899	111,761,417
FY 2019	9,353,868	6,944,947	16,298,815	22,478,062	6,911,136	29,389,198	592,185	10,190,648	10,782,833	32,424,115	24,046,730	56,470,846

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL			FEDERAL		SPECIAL		GRAND TOTAL		
	Payroll	Other	TOTAL		TOTAL		TOTAL			TOTAL
FY 2015	714,390	10,441	724,831		13,095,514		(4,402,664)			9,417,681
FY 2016	(547,331)	1,668	(545,663)		(808,891)		2,873,416			1,518,863
FY 2017	(1,994,016)	2,320	(1,991,696)		(5,411,897)		3,744,530			(3,659,064)
FY 2018	(863,966)	4,492	(859,474)		1,405,501		(3,804,549)			(3,258,521)
FY 2019	11,250,906	47,510	11,298,416		(5,657,098)		1,413,733			7,055,052

-- 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.

-- GENERAL payroll expenditures do not include fringe costs which are paid directly by the State.

-- SFSB funds (General, Federal or Special including State contributions and SFSB generated revenue) are subject to all Federal regulations. Each School Food Authority (SFA) and participating schools under its jurisdiction, shall comply with all provisions of 7 CFR parts 210 and 245. Each SFA must maintain a nonprofit school food service and observe the requirements for and limitations on the use of nonprofit school food service revenues set forth in §210.14. Any excessive nonprofit school food service revenues may not be reclaimed; in lieu, the SFA must spend down the balance on program related expenditures only. Each SFA must maintain a financial management system as prescribed under §210.14(c); and comply with the requirements of the Department's regulations regarding financial management (2 CFR part 200, subpart D and USDA implementing regulations 2 CFR part 400 and part 415).

SCHOOL FOOD SERVICE

REPORT DATE: DECEMBER 31, 2018

GENERAL FUNDS (with encumbrance detail)

Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2019	11,250,906	47,510	11,298,416	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances		(0)	(0)	--Encumbered funds that must be liquidated by January 2019
Less: CY Encumbrances		(5,316)	(5,316)	--Encumbered funds that must be liquidated by January 2020
AVAILABLE	11,250,906	42,194	11,293,100	--Net Excess (Deficit), after encumbrances.

CASH ROLLFORWARD

FEDERAL		SPECIAL	
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
FY 2016 - Net Excess(Deficit)	(808,891)	FY 2016 - Net Excess(Deficit)	2,873,416
Balance @ 06/30/2016	24,088,306	Balance @ 06/30/2016	5,461,517
FY 2017 - Net Excess(Deficit)	(5,411,897)	FY 2017 - Net Excess(Deficit)	3,744,530
Balance @ 06/30/2017	18,676,409	Balance @ 06/30/2017	9,206,047
FY 2018 - Net Excess(Deficit)	1,405,501	FY 2018 - Net Excess(Deficit)	(3,804,549)
Balance @ 06/30/2018	20,081,910	Balance @ 06/30/2018	5,401,498
FY 2019- Net Excess(Deficit)	(5,657,098)	FY 2019 - Net Excess(Deficit)	1,413,733
Balance @ 12/31/2018	14,424,812	Balance @ 12/31/2018	6,815,231
LESS: ENCUMBERED CASH	(494,956)	LESS: ENCUMBERED CASH	(674)
EQUALS: AVAILABLE CASH	13,929,856	EQUALS: AVAILABLE CASH	6,814,556

-- All SFAs (School Food Authorities) must limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service or such other amount as may be approved in accordance with §210.19(a). Each SFA must maintain accounting records and source documents to control the receipt, custody and disbursement of Federal Program funds.

FISCAL YEAR 2019 ALLOTMENT (CEILING) FOR ACTIVE BUDGET FISCAL YEARS (BFYs)

FEDERAL		SPECIAL	
BFY 2018	1,090,739	BFY 2018	-
BFY 2019	71,940,331	BFY 2019	38,677,702
TOTAL	73,031,070	TOTAL	38,677,702

STUDENT TRANSPORTATION

REPORT DATE: DECEMBER 31, 2018

ALLOTMENTS / REVENUES

Fiscal Year	(State Allotments)			(Cash Transfers from Impact Aid/DOD)	(Cash Collections from Students)	GRAND TOTAL
	GENERAL			FEDERAL	SPECIAL	
	Payroll	Other	TOTAL	TOTAL	TOTAL	TOTAL
FY 2015	655,428	64,130,576	64,786,004	-	2,579,200	67,365,204
FY 2016	716,708	62,762,009	63,478,717	-	2,599,580	66,078,297
FY 2017	770,880	62,059,395	62,830,275	-	2,572,697	65,402,973
FY 2018	902,908	66,165,871	67,068,779	-	2,336,110	69,404,889
FY 2019	1,043,093	68,630,928	69,674,021	-	1,958,496	71,632,517

EXPENDITURES

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL
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
FY 2016	784,542	61,238,645	62,023,186	-	-	-	234,862	3,715,942	3,950,804	1,019,404	64,954,587	65,973,990
FY 2017	726,734	58,094,420	58,821,154	-	-	-	338,417	2,243,562	2,581,979	1,065,151	60,337,982	61,403,133
FY 2018	721,847	61,352,218	62,074,065	-	-	-	348,902	1,531,091	1,879,993	1,070,749	62,883,309	63,954,058
FY 2019	402,054	26,251,374	26,653,428	-	-	-	179,336	916,471	1,095,807	581,390	27,167,845	27,749,235

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	TOTAL			TOTAL			TOTAL		
FY 2015	(35,845)	1,786,140	1,750,294	(150,625)			(348,549)			1,251,120		
FY 2016	(67,834)	1,523,364	1,455,530	-			(1,351,224)			104,306		
FY 2017	44,146	3,964,975	4,009,121	-			(9,282)			3,999,839		
FY 2018	181,061	4,813,652	4,994,713	-			456,117			5,450,831		
FY 2019	641,039	42,379,554	43,020,593	-			862,689			43,883,282		

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: DECEMBER 31, 2018

GENERAL FUNDS (with encumbrance detail)

Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2019	641,039	42,379,554	43,020,593	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances		(377,875)	(377,875)	--Encumbered funds that must be liquidated by January 2019
Less: CY Encumbrances		(41,856,991)	(41,856,991)	--Encumbered funds that must be liquidated by January 2020
AVAILABLE	641,039	144,688	785,727	--Net Excess (Deficit), after encumbrances.

CASH ROLLFORWARD

FEDERAL		SPECIAL	
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
FY 2016 - Net Excess(Deficit)	-	FY 2016 - Net Excess(Deficit)	(1,351,224)
Balance @ 06/30/2016	88,158	Balance @ 06/30/2016	2,182,742
FY 2017 - Net Excess(Deficit)	-	FY 2017 - Net Excess(Deficit)	(9,282)
Balance @ 06/30/2017	88,158	Balance @ 06/30/2017	2,173,460
FY 2018 - Net Excess(Deficit)	-	FY 2018 - Net Excess(Deficit)	456,117
Cash Returned	(88,158)		
Balance @ 06/30/2018	(0)	Balance @ 06/30/2018	2,629,578
FY 2019 - Net Excess(Deficit)	-	FY 2019 - Net Excess(Deficit)	862,689
Balance @ 12/31/2018	(0)	Balance @ 12/31/2018	3,492,266
LESS: ENCUMBERED CASH	-	LESS: ENCUMBERED CASH	(146,780)
EQUALS: AVAILABLE CASH	(0)	EQUALS: AVAILABLE CASH	3,345,486

FISCAL YEAR 2019 ALLOTMENT (CEILING) FOR ACTIVE BUDGET FISCAL YEARS (BFYs)

FEDERAL		SPECIAL	
BFY 2018	-	BFY 2018	982,293
BFY 2019	-	BFY 2019	1,479,034
TOTAL	-	TOTAL	2,461,327

UTILITIES - OVERVIEW

REPORT DATE: DECEMBER 31, 2018

BUDGET-TO-ACTUAL - Current Budget Fiscal Year (BFY)

	FY 2019	% of Allot	FY 2018	% of Allot	FY 2017	% of Allot
Budget Appropriations	56,244,136		56,244,136		54,744,136	
Less: Budget Restrictions	-		-		-	
Equals: Budget Allocations	56,244,136		56,244,136		54,744,136	
Less: Budget Unallotted	5,956		-		-	
Equals: Budget Allotments	56,238,180		56,244,136		54,744,136	
Less: Expenditures & Encumbrances						
Expenditures	26,033,852		47,522,078		46,252,640	
Encumbrances	153,532		7,903,839		8,486,913	
Subtotal	26,187,384	47%	55,425,917	99%	54,739,553	100%
Equals: Allotment Balance	30,050,796	53%	818,219	1%	4,583	0%

CURRENT FISCAL YEAR EXPENDITURES - Current and Prior Budget Fiscal Year (BFY)

	FY 2019	Y-T-Y Var (%)	FY 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)
Encumbrances - carried forward from prior BFY	7,903,839		8,486,913		6,281,508	
Expenditures - prior BFY	7,590,310		8,486,913		6,036,248	
Encumbrance balance - prior BFY	313,529		-		245,260	(lapsed)
Expenditures - prior BFY	7,590,310		8,486,913		6,036,248	
Expenditures - current BFY	26,033,852		47,522,078		46,252,640	
Total Current Fiscal Year Expenditures	33,624,162	-40%	56,008,991	7%	52,288,888	-3%

CURRENT FISCAL YEAR EXPENDITURES - By Program ID

	FY 2019	Y-T-Y Var (%)	FY 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)
37720: UTILITIES	30,165,180	-45%	54,833,389	5%	52,288,888	-3%
37722: UTILITIES EFFICIENCY	260,209	---	128,494	---		
37723: UTILITIES MANAGEMENT	1,050,650	---	456,804	---		
37724: UTILITIES SUSTAINABILITY	965,495	---	383,908	---		
37725: UTILITIES OPERATIONS & MAINTENANCE	35,538	---	206,396	---		
37726: UTILITIES FINANCING REPAYMENTS	1,147,090	---	-	---		
Total Expenditures	33,624,162	-40%	56,008,991	7%	52,288,888	-3%

EXPENDITURE DETAIL - Program ID 37720: UTILITIES

REPORT DATE: DECEMBER 31, 2018

CURRENT FISCAL YEAR EXPENDITURES - By Object Code & Vendor

	FY 2019	Y-T-Y Var (%)	FY 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)
5001: ELECTRICITY						
020425: HAWAIIAN ELECTRIC COMPANY	12,778,704		22,955,033		24,080,879	
019800: HELCO	3,533,918		6,241,864		5,435,874	
028865: MAUI ELECTRIC COMPANY LTD	2,915,555		4,952,395		4,923,996	
011135: KAUAI ISLAND UTILITY COOPERATIVE	595,722		1,262,706		1,358,926	
009476: CASTLE & COOKE COMMERCIAL INC	127,528		237,135		188,110	
Charges - Schools on Military Bases	346,596		324,404		320,028	
Charges - Various Misc Vendors	2,670		8,983		4,412	
Energy Rebates	(42,999)		(591,973)		(158,224)	
Use of Facilities/Collections for Utilities	(265,684)		(623,422)		(606,155)	
SUBTOTAL	19,992,010	-42%	34,767,125	-2%	35,547,846	-6%
5002: ALTERNATIVE ENERGY COST						
143055: RC ENERGY HDOE LLC	1,296,642		2,522,189		580,931	
147438: KEC OHANA SOLAR FUND 2014 LLC	585,851		936,600		453,316	
144729: RC ENERGY HDOE PHASE 3 LLC	369,430		696,233		689,777	
147526: RC ENERGY HDOE LLC	336,845		704,603		540,669	
145890: DOE HAWAII SOLAR 2013 LLC	230,239		491,806		504,320	
SUBTOTAL	2,819,007	-47%	5,351,432	93%	2,769,013	70%
5101: GAS						
018020: HAWAIIIGAS	156,332		411,059		391,414	
033485: OAHU GAS SERVICE	46,788		104,036		65,208	
028888: MAUI GAS SERVICE	12,263		29,236		21,467	
Charges - Various Misc Vendors	-		-		6,424	
SUBTOTAL	215,383	-60%	544,331	12%	484,513	-6%
5201: WATER						
007660: BOARD OF WATER SUPPLY	2,047,128		3,972,426		4,226,239	
014695: COUNTY OF MAUI - DEPARTMENT OF WATER	580,348		1,075,587		1,000,657	
014700: DEPT OF WATER SUPPLY - COUNTY OF HAWAII	340,613		667,102		720,336	
014690: DEPARTMENT OF WATER - COUNTY OF KAUAI	154,156		361,489		368,977	
Charges - Schools on Military Bases	93,254		110,871		117,811	
Charges - Various Misc Vendors	110,223		165,611		157,043	
SUBTOTAL	3,325,722	-48%	6,353,086	-4%	6,591,063	1%
5301: SEWER						
007660: BOARD OF WATER SUPPLY	2,843,496		5,689,284		5,215,564	
014695: COUNTY OF MAUI - DEPARTMENT OF WATER	513,914		829,501		780,887	
013286: COUNTY OF HAWAII - DIRECTOR OF FINANCE	84,389		160,917		198,058	
013315: COUNTY OF MAUI - SOLID WASTE	704		130,325		168,630	
013295: COUNTY OF KAUAI - DEPARTMENT OF FINANCE	46,534		124,348		129,049	
142969: HAWAII AMERICAN WATER COMPANY	42,622		76,259		63,386	
143380: HAWAII WATER SERVICE COMPANY	53,483		54,599		52,411	
021713: HAWAII HOUSING FINANCE & DEVELOPMENT CC	-		30,000		-	
146401: PUHI SEWER & WATER COMPANY	18,029		33,102		30,865	
Charges - Schools on Military Bases	179,823		199,013		234,460	
Charges - Various Misc Vendors	29,897		37,150		30,553	
SUBTOTAL	3,812,891	-48%	7,364,498	7%	6,903,863	-6%
Payroll Expenditures	-		451,866		-	
Other Miscellaneous Object Codes	167		1,051		(7,410)	
Total Expenditures	30,165,180	-45%	54,833,389	5%	52,288,888	-3%

COST & USAGE - 5001: ELECTRICITY

REPORT DATE: DECEMBER 31, 2018

COST (\$)

	FY 2019	% of total	FY 2018	% of total	FY 2017	% of total
Fiscal Month 01 - JULY	\$ 2,484,131	12%	\$ 2,286,012	7%	\$ 2,340,996	7%
Fiscal Month 02 - AUGUST	\$ 2,972,496	15%	\$ 2,697,221	8%	\$ 3,007,753	9%
Fiscal Month 03 - SEPTEMBER	\$ 3,621,039	18%	\$ 3,313,862	9%	\$ 3,480,697	10%
Fiscal Month 04 - OCTOBER	\$ 3,776,092	19%	\$ 3,227,167	9%	\$ 3,289,355	9%
Fiscal Month 05 - NOVEMBER	\$ 3,630,123	18%	\$ 3,185,032	9%	\$ 3,030,421	9%
Fiscal Month 06 - DECEMBER	\$ 3,514,408	18%	\$ 2,969,403	9%	\$ 2,957,494	8%
Fiscal Month 07 - JANUARY	\$ -		\$ 2,603,908	7%	\$ 2,576,722	7%
Fiscal Month 08 - FEBRUARY	\$ -		\$ 2,917,656	8%	\$ 2,788,008	8%
Fiscal Month 09 - MARCH	\$ -		\$ 2,998,743	9%	\$ 2,863,688	8%
Fiscal Month 10 - APRIL	\$ -		\$ 2,943,170	8%	\$ 2,926,764	8%
Fiscal Month 11 - MAY	\$ -		\$ 3,072,931	9%	\$ 3,183,935	9%
Fiscal Month 12 - JUNE	\$ -		\$ 2,920,387	8%	\$ 2,740,253	8%
Total	\$ 19,998,289	100%	\$ 35,135,492	100%	\$ 35,186,086	100%

NOTES:
Source data for Utilities - 5001: Electricity - Cost & Usage report are actual billed amounts. Cost (\$) totals will differ from 5001: Electricity on above pages because of timing of payment of invoices.

USAGE (KWH)

	FY 2019	Y-T-Y Var (%)	FY 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)
Fiscal Month 01 - JULY	6,927,812	-11%	7,746,974	-12%	8,768,672	-6%
Fiscal Month 02 - AUGUST	8,815,620	-4%	9,225,964	-19%	11,333,466	-6%
Fiscal Month 03 - SEPTEMBER	11,221,648	-8%	12,214,430	-9%	13,458,034	-5%
Fiscal Month 04 - OCTOBER	11,491,265	-1%	11,638,660	-10%	12,928,403	-1%
Fiscal Month 05 - NOVEMBER	10,832,116	-4%	11,259,888	-4%	11,760,287	-8%
Fiscal Month 06 - DECEMBER	10,227,659	1%	10,158,907	-10%	11,350,278	-4%
Fiscal Month 07 - JANUARY	0		8,530,251	-9%	9,325,223	-9%
Fiscal Month 08 - FEBRUARY	0		9,604,900	-4%	10,007,283	-12%
Fiscal Month 09 - MARCH	0		9,486,852	-6%	10,042,472	-6%
Fiscal Month 10 - APRIL	0		9,234,163	-10%	10,247,281	-6%
Fiscal Month 11 - MAY	0		10,019,378	-13%	11,475,275	-4%
Fiscal Month 12 - JUNE	0		9,127,692	-5%	9,628,471	-9%
Total	59,516,120	-50%	118,248,059	-9%	130,325,145	-6%

COST PER USAGE (\$/KWH)

	FY 2019	FY 2018	FY 2017
Fiscal Month 01 - JULY	\$ 0.3586	\$ 0.2951	\$ 0.2670
Fiscal Month 02 - AUGUST	\$ 0.3372	\$ 0.2924	\$ 0.2654
Fiscal Month 03 - SEPTEMBER	\$ 0.3227	\$ 0.2713	\$ 0.2586
Fiscal Month 04 - OCTOBER	\$ 0.3286	\$ 0.2773	\$ 0.2544
Fiscal Month 05 - NOVEMBER	\$ 0.3351	\$ 0.2829	\$ 0.2577
Fiscal Month 06 - DECEMBER	\$ 0.3436	\$ 0.2923	\$ 0.2606
Fiscal Month 07 - JANUARY	\$ -	\$ 0.3053	\$ 0.2763
Fiscal Month 08 - FEBRUARY	\$ -	\$ 0.3038	\$ 0.2786
Fiscal Month 09 - MARCH	\$ -	\$ 0.3161	\$ 0.2852
Fiscal Month 10 - APRIL	\$ -	\$ 0.3187	\$ 0.2856
Fiscal Month 11 - MAY	\$ -	\$ 0.3067	\$ 0.2775
Fiscal Month 12 - JUNE	\$ -	\$ 0.3199	\$ 0.2846
Total	\$ 0.3360	\$ 0.2971	\$ 0.2700

COST & USAGE - 5002: ALTERNATIVE ENERGY

REPORT DATE: DECEMBER 31, 2018

COST (\$)

	FY 2019	% of total	FY 2018	% of total	FY 2017	% of total
Fiscal Month 01 - JULY	\$ 490,361	20%	\$ 457,159	10%	\$ 215,521	8%
Fiscal Month 02 - AUGUST	\$ 437,555	18%	\$ 498,736	10%	\$ 223,480	8%
Fiscal Month 03 - SEPTEMBER	\$ 415,095	17%	\$ 448,756	9%	\$ 202,323	8%
Fiscal Month 04 - OCTOBER	\$ 399,276	16%	\$ 380,406	8%	\$ 200,602	7%
Fiscal Month 05 - NOVEMBER	\$ 350,562	14%	\$ 339,462	7%	\$ 176,903	6%
Fiscal Month 06 - DECEMBER	\$ 353,475	15%	\$ 322,532	7%	\$ 159,776	6%
Fiscal Month 07 - JANUARY	\$ -		\$ 379,573	8%	\$ 210,276	8%
Fiscal Month 08 - FEBRUARY	\$ -		\$ 310,935	7%	\$ 176,725	6%
Fiscal Month 09 - MARCH	\$ -		\$ 390,895	8%	\$ 282,591	10%
Fiscal Month 10 - APRIL	\$ -		\$ 407,283	9%	\$ 251,177	9%
Fiscal Month 11 - MAY	\$ -		\$ 452,258	9%	\$ 356,608	13%
Fiscal Month 12 - JUNE	\$ -		\$ 393,849	8%	\$ 295,271	11%
Total	\$ 2,446,324	100%	\$ 4,781,844	100%	\$ 2,751,253	100%

NOTES:
 Source data for Utilities - 5002: Alternative Energy - Cost & Usage report are actual billed amounts. Cost (\$) totals will differ from 5002: Alternative Energy on above pages because of timing of payment of invoices.

USAGE (KWH)

	FY 2019	Y-T-Y Var (%)	FY 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)
Fiscal Month 01 - JULY	2,265,340	6%	2,139,161	118%	979,385	52%
Fiscal Month 02 - AUGUST	2,024,769	-13%	2,329,400	129%	1,016,889	70%
Fiscal Month 03 - SEPTEMBER	1,919,504	-8%	2,092,834	126%	924,275	75%
Fiscal Month 04 - OCTOBER	1,796,094	1%	1,771,737	93%	916,871	70%
Fiscal Month 05 - NOVEMBER	1,571,047	0%	1,578,382	95%	807,900	82%
Fiscal Month 06 - DECEMBER	1,594,608	6%	1,502,497	92%	780,944	62%
Fiscal Month 07 - JANUARY			1,744,860	83%	954,748	79%
Fiscal Month 08 - FEBRUARY			1,430,640	60%	892,282	60%
Fiscal Month 09 - MARCH			1,794,930	42%	1,264,002	91%
Fiscal Month 10 - APRIL			1,872,097	66%	1,124,995	61%
Fiscal Month 11 - MAY			2,093,731	29%	1,628,889	98%
Fiscal Month 12 - JUNE			1,787,667	35%	1,325,974	56%
Total	11,171,362	-50%	22,137,936	75%	12,617,154	71%

COST PER USAGE (\$/KWH)

	FY 2019	FY 2018	FY 2017
Fiscal Month 01 - JULY	\$ 0.2165	\$ 0.2137	\$ 0.2201
Fiscal Month 02 - AUGUST	\$ 0.2161	\$ 0.2141	\$ 0.2198
Fiscal Month 03 - SEPTEMBER	\$ 0.2163	\$ 0.2144	\$ 0.2189
Fiscal Month 04 - OCTOBER	\$ 0.2223	\$ 0.2147	\$ 0.2188
Fiscal Month 05 - NOVEMBER	\$ 0.2231	\$ 0.2151	\$ 0.2190
Fiscal Month 06 - DECEMBER	\$ 0.2217	\$ 0.2147	\$ 0.2046
Fiscal Month 07 - JANUARY	\$ -	\$ 0.2175	\$ 0.2202
Fiscal Month 08 - FEBRUARY	\$ -	\$ 0.2173	\$ 0.1981
Fiscal Month 09 - MARCH	\$ -	\$ 0.2178	\$ 0.2236
Fiscal Month 10 - APRIL	\$ -	\$ 0.2176	\$ 0.2233
Fiscal Month 11 - MAY	\$ -	\$ 0.2160	\$ 0.2189
Fiscal Month 12 - JUNE	\$ -	\$ 0.2203	\$ 0.2227
Total	\$ 0.2190	\$ 0.2160	\$ 0.2181

COST & USAGE - TOTAL (ELECTRICITY & ALTERNATIVE ENERGY)

REPORT DATE: DECEMBER 31, 2018

COST (\$)

	FY 2019	of total	FY 2018	of total	FY 2017	of total
Fiscal Month 01 - JULY	\$ 2,974,492	13%	\$ 2,743,171	7%	\$ 2,556,517	7%
Fiscal Month 02 - AUGUST	\$ 3,410,051	15%	\$ 3,195,957	8%	\$ 3,231,233	9%
Fiscal Month 03 - SEPTEMBER	\$ 4,036,134	18%	\$ 3,762,618	9%	\$ 3,683,020	10%
Fiscal Month 04 - OCTOBER	\$ 4,175,368	19%	\$ 3,607,573	9%	\$ 3,489,957	9%
Fiscal Month 05 - NOVEMBER	\$ 3,980,685	18%	\$ 3,524,494	9%	\$ 3,207,324	9%
Fiscal Month 06 - DECEMBER	\$ 3,867,883	17%	\$ 3,291,935	8%	\$ 3,117,270	8%
Fiscal Month 07 - JANUARY	\$ -		\$ 2,983,481	8%	\$ 2,786,998	7%
Fiscal Month 08 - FEBRUARY	\$ -		\$ 3,228,591	8%	\$ 2,964,733	8%
Fiscal Month 09 - MARCH	\$ -		\$ 3,389,638	9%	\$ 3,146,279	8%
Fiscal Month 10 - APRIL	\$ -		\$ 3,350,453	8%	\$ 3,177,941	8%
Fiscal Month 11 - MAY	\$ -		\$ 3,525,189	9%	\$ 3,540,543	9%
Fiscal Month 12 - JUNE	\$ -		\$ 3,314,236	8%	\$ 3,035,524	8%
Total	\$ 22,444,613	100%	\$ 39,917,336	100%	\$ 37,937,339	100%

USAGE (KWH)

	FY 2019	Y-T-Y Var (%)	FY 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)
Fiscal Month 01 - JULY	9,193,152	-7%	9,886,135	1%	9,748,057	-2%
Fiscal Month 02 - AUGUST	10,840,389	-6%	11,555,364	-6%	12,350,355	-2%
Fiscal Month 03 - SEPTEMBER	13,141,152	-8%	14,307,264	-1%	14,382,309	-2%
Fiscal Month 04 - OCTOBER	13,287,359	-1%	13,410,397	-3%	13,845,274	2%
Fiscal Month 05 - NOVEMBER	12,403,163	-3%	12,838,270	2%	12,568,187	-5%
Fiscal Month 06 - DECEMBER	11,822,267	1%	11,661,404	-4%	12,131,222	-2%
Fiscal Month 07 - JANUARY			10,275,111	0%	10,279,971	-5%
Fiscal Month 08 - FEBRUARY			11,035,540	1%	10,899,565	-8%
Fiscal Month 09 - MARCH			11,281,782	0%	11,306,474	0%
Fiscal Month 10 - APRIL			11,106,260	-2%	11,372,276	-2%
Fiscal Month 11 - MAY			12,113,109	-8%	13,104,164	3%
Fiscal Month 12 - JUNE			10,915,359	0%	10,954,445	-4%
Total	70,687,482	-50%	140,385,995	-2%	142,942,299	-2%

COST PER USAGE (\$/KWH)

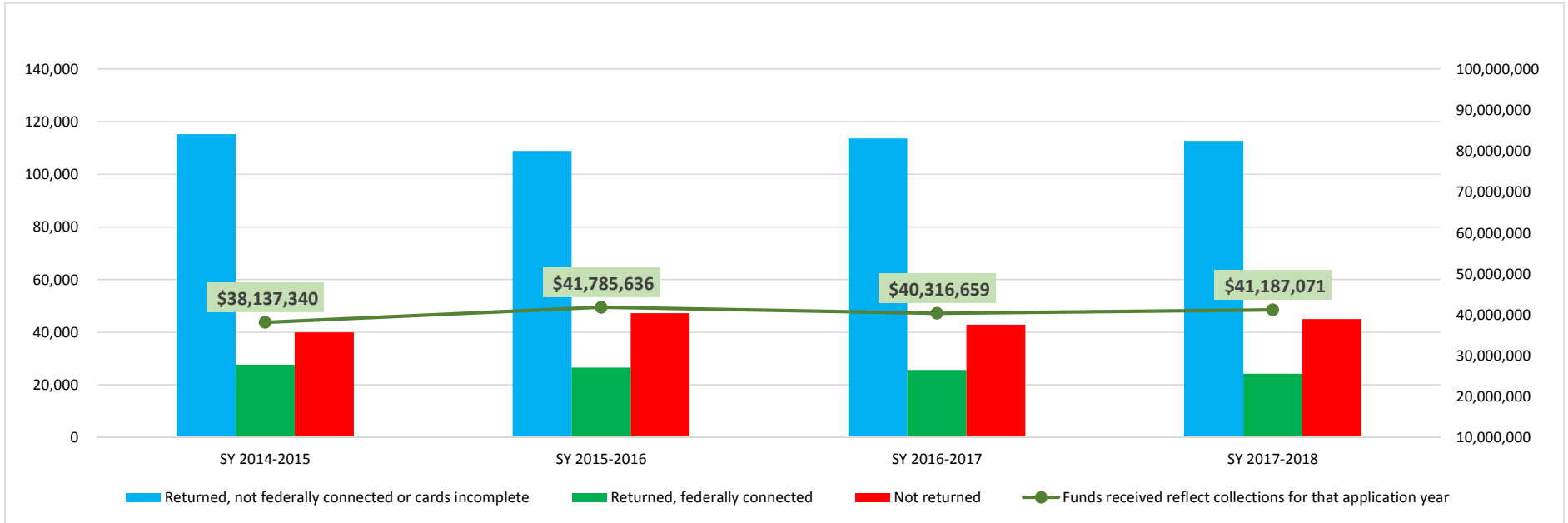
	FY 2019	FY 2018	FY 2017
Fiscal Month 01 - JULY	\$ 0.3236	\$ 0.2775	\$ 0.2623
Fiscal Month 02 - AUGUST	\$ 0.3146	\$ 0.2766	\$ 0.2616
Fiscal Month 03 - SEPTEMBER	\$ 0.3071	\$ 0.2630	\$ 0.2561
Fiscal Month 04 - OCTOBER	\$ 0.3142	\$ 0.2690	\$ 0.2521
Fiscal Month 05 - NOVEMBER	\$ 0.3209	\$ 0.2745	\$ 0.2552
Fiscal Month 06 - DECEMBER	\$ 0.3272	\$ 0.2823	\$ 0.2570
Fiscal Month 07 - JANUARY	\$ -	\$ 0.2904	\$ 0.2711
Fiscal Month 08 - FEBRUARY	\$ -	\$ 0.2926	\$ 0.2720
Fiscal Month 09 - MARCH	\$ -	\$ 0.3005	\$ 0.2783
Fiscal Month 10 - APRIL	\$ -	\$ 0.3017	\$ 0.2794
Fiscal Month 11 - MAY	\$ -	\$ 0.2910	\$ 0.2702
Fiscal Month 12 - JUNE	\$ -	\$ 0.3036	\$ 0.2771
Total	\$ 0.3175	\$ 0.2843	\$ 0.2654

Impact Aid Receipts

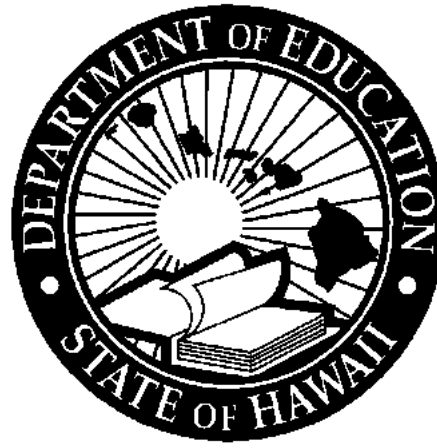
State of Hawaii
 Department of Education
 Impact Aid Summary of Receipts by Fiscal Years

		Application FY Payment was based upon the count date on:					
Appropriation Ceiling	Funds Received In:	TOTAL BY STATE FY	FY 2017-2018 9-6-17	FY 2016-2017 9-7-16	FY 2015-2016 9-2-15	FY 2014-2015 9-3-14	Prior Application Years Payment
55,190,351	SY 2018-2019	51,059,697	41,187,071	3,742,717	6,129,909		
55,190,351	SY 2017-2018	40,378,685		36,573,942		3,804,743	
55,190,351	SY 2016-2017	42,019,231			35,655,727	3,764,414	2,599,090
55,190,351	SY 2015-2016	40,322,712				30,568,183	9,754,529
Totals by Federal Application Years			41,187,071	40,316,659	41,785,636	38,137,340	

Impact Aid Receipts



	Returned, not federally connected or cards incomplete	Returned, federally connected	Not returned	Total surveyed	Funds received reflect collections for that application year	Notes
SY 2017-2018	112,669	24,273	44,965	181,907	\$41,187,071	89.00 LOT % - Awaiting Final
SY 2016-2017	113,604	25,626	42,861	182,091	\$40,316,659	87.00 LOT % - Awaiting Final
SY 2015-2016	108,830	26,537	47,242	182,609	\$41,785,636	93.69 LOT % Final
SY 2014-2015	115,224	27,660	39,889	182,773	\$38,137,340	93.07 LOT % Final



FACILITIES DEVELOPMENT BRANCH

Quarterly Report

October- December 2018

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 FY 2019 saw an increase in financial activity.

- Allotments (Funds released) increased by \$136,933,135.00.
- Encumbrances (Funds committed) decreased by \$42,276,498.91.
- Expenditures (Funds spent) increased by \$73,356,373.38.
- Allotment Balance (Funds remaining) increased by \$105,853,260.53.
- Ten projects with an estimated cost of \$5,092,203 went out to bid during the quarter.

Significant projects put out to bid this quarter included:

- | | |
|---|--------------|
| • Roosevelt HS Phase 1 – Replace Stadium Turf | \$ 1,390,460 |
| • Nimitz ES Structural Repairs | \$ 1,180,001 |

Costs indicated are final estimates as these projects are pending award

Financial Activity

September 30, 2018

Fiscal Year	Total Appropriation	Allotment	Expenditures	Total Encumbrance	Appropriation Balance	Allotment Balance
2014 Total	430,294,000.00	309,383,980.00	205,928,315.14	100,281,492.85	120,910,020.00	3,174,172.01
2015 Total	379,108,000.00	370,545,050.00	245,694,983.41	121,546,602.91	8,562,950.00	3,303,463.68
2016 Total	333,275,000.00	316,042,901.00	76,777,125.15	230,210,279.99	17,232,099.00	9,055,495.86
2017 Total	451,415,000.00	370,635,000.00	49,806,371.87	134,056,657.12	80,780,000.00	186,771,971.01
2018 Total	350,356,000.00	15,200,000.00	152,000.00	0.00	335,156,000.00	15,048,000.00
Grand Total	1,944,448,000.00	1,381,806,931.00	578,358,795.57	586,095,032.87	562,641,069.00	217,353,102.56

December 31, 2018

Fiscal Year	Total Appropriation	Allotment	Expenditures	Total Encumbrance	Appropriation Balance	Allotment Balance
2014 Total	430,294,000.00	309,383,980.00	222,413,540.95	83,709,331.84	120,910,020.00	3,261,107.21
2015 Total	379,108,000.00	370,545,050.00	262,853,029.29	103,252,265.99	8,562,950.00	4,439,754.72
2016 Total	333,275,000.00	316,042,901.00	93,530,789.94	213,347,654.88	17,232,099.00	9,164,456.18
2017 Total	451,415,000.00	375,698,883.00	71,846,025.77	137,796,048.35	75,716,117.00	166,056,808.88
2018 Total	350,356,000.00	147,069,252.00	1,071,783.00	5,713,232.90	203,286,748.00	140,284,236.10
Grand Total	1,944,448,000.00	1,518,740,066.00	651,715,168.95	543,818,533.96	425,707,934.00	323,206,363.09

Glossary

Appropriation – Funds authorized by the legislature. DOE must still request release of these funds through an Allotment process.

Allotment – Funds in appropriation are requested to be released to the DOE. This request is transmitted to Budget & Finance and approved by the Governor. Once funds are released (or allotted), DOE can begin work on projects.

Encumbrance – Allotted funds that are committed (or encumbered) in specific contracts (eg. For design or construction).

Expenditure – Encumbered funds that have been spent, or paid from contracts.