




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

OFFICE OF THE SUPERINTENDENT

May 17, 2018

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 March 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 fiscal year (FY) 2018 proportionate legislative appropriation and prior year actuals through March 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 for third quarter FY 2018.

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 is in line with expenditure levels from FY17. We are closely monitoring the FY18 YTD actual expenditures as compared to three quarters of the allocation, which factors in \$2.4M of restriction as of March 31, 2018. Several large expenditures are finalized toward the end of the school year, including but not limited to assessments and technology contract costs.

The School Food Service report shows a balance of operating capital of approximately 2.3 months. It remains important to maintain these balances to sustain the service of lunch and

breakfast to all students in case of a federal government shutdown or other emergency situations, which could delay the federal USDA reimbursement related to free and reduced lunch. As requested, two additional footnotes were added to this report, which site the allowability for use of funds and cash reserve balances.

The Student Transportation report shows that the full contracts have been encumbered for FY18. The last quarterly report identified a projected Net Excess of \$500K. However, most of this balance is related to payroll, which should exhaust the unencumbered balance.

The Utilities expenditures and electricity consumption report shows that electricity expenditures are projected to be approximately \$1.4M below last year, partially due to the energy rebates collected for the replacement LED bulbs. Alternative energy cost, gas, water and sewer could be approximately \$4.5M above last year. With total appropriation approximately \$1.5M above last year, the utilities category could finish approximately \$1.6M over appropriation. Electricity (non-alternative energy) kilowatt per hour (kwh) usage is running approximately 8% below last year levels. However, the average cost per kwh is over one cent higher on average, which is driving the total cost higher. The Department continues to leverage alternative energy and is using 52% more kwh than last year.

Additional Impact Aid receipts during FY18 are related to survey cards submitted in September 2016. The USDOE performed "desk audits" on some of our applications prior to releasing funds. Payments are currently being made at 80% LOT.

CMK:ask
Attachments

c: Office of Fiscal Services

Comparison to Prior Year-to-Date Expenditures/Encumbrances

EDN	FY 17 YTD Actuals	FY 18 YTD Actuals	\$ Variance	% Variance	Reason for Variances > +/-5% or \$5 Million
EDN100	\$ 665,536,600	\$ 692,089,878	\$ 26,553,278	4%	The variance is primarily due to WSF collective bargained increases for elementary teachers of \$7M+, secondary teachers of \$4.8M+, grade level differentials of 2.2M+, and school custodians of \$2M+, as well as Service for Fee for the Hawaii Keiki program of \$2.2M+.
EDN150	\$ 251,597,827	\$ 250,345,524	\$ (1,252,303)	-1%	Not Applicable
EDN200	\$ 30,503,465	\$ 29,334,753	\$ (1,168,712)	-4%	Not Applicable
EDN300	\$ 31,792,939	\$ 30,109,269	\$ (1,683,670)	-6%	The variance is primarily due to a reduction in Service for Fee payments of \$848k+, and reduction in payroll for personnel of \$765k+.
EDN400	\$ 147,233,696	\$ 146,542,759	\$ (690,937)	0%	Not Applicable
EDN500	\$ 2,175,016	\$ 2,772,390	\$ 597,374	22%	The variance is primarily due to the increase in the secondary teachers' salaries of \$117k+, and various GIAs and REACH programs which total up to \$490k+.
EDN700	\$ 1,714,835	\$ 1,957,624	\$ 242,789	12%	The variance is primarily due to the increase in the pre-school teachers' and 12-month state office teachers' salaries of \$200k+.
Grand Total	\$ 1,130,554,378	\$ 1,153,152,197	\$ 22,597,819	2%	

Comparison to Current Year-to-Date Allocations

EDN	FY 18 Allocation as of 03-31-2018	FY 18 YTD Actuals	FY 18 Remaining Balance as of 03-31-2018	% Variance	Reason for Variances > +/-5% or \$5 Million
EDN100	\$ 724,304,813	\$ 692,089,878	\$ 32,214,935	4%	The variance is primarily due to school level WSF funding of more than \$30M+ which has not been expended at this time. Complex area superintendents were provided a status of their budgets in April.
EDN150	\$ 276,923,757	\$ 250,345,524	\$ 26,578,233	10%	The variance is primarily due to payroll and vacancy savings of \$11M and other contract costs, specifically Skilled Nursing. Budget is working closely with and monitoring programs to ensure all services are being provided, covered and paid for as outlined in IEPs.
EDN200	\$ 40,838,783	\$ 29,334,753	\$ 11,504,030	28%	The variance is primarily due to funding that is still available for payments of contractual needs in assessment, school transformation, ELL assessments, and national board certified teachers, as well as payments for sabbatical leaves for teachers and homeless concerns. The amounts due will be finalized prior to June 30, 2018.
EDN300	\$ 36,234,594	\$ 30,109,269	\$ 6,125,325	17%	The variance is primarily due to the contractual needs for technology initiatives which total over \$6M+ and will be encumbered or paid prior to June 30, 2018.
EDN400	\$ 143,658,000	\$ 146,542,759	\$ (2,884,759)	-2%	Not Applicable
EDN500	\$ 2,831,001	\$ 2,772,390	\$ 58,611	2%	Not Applicable
EDN700	\$ 2,479,728	\$ 1,957,624	\$ 522,104	21%	The variance is primarily due to pre-school salaries and programmatic expenditures that will be paid by the EOEL office before the end of the school year.
Grand Total	\$ 1,227,270,676	\$ 1,153,152,197	\$ 74,118,479	6%	

* FY 18 appropriation by the legislature is currently restricted by the Governor in the amount of \$2,465,492. The BOE approved restriction plan has not yet been implemented.

SCHOOL FOOD SERVICE

REPORT DATE: MARCH 31, 2018

ALLOTMENTS / REVENUES

Fiscal Year	(Allotments)			(Revenues - Grant Drawdowns)			(Revenues - Cash Collections)			GRAND TOTAL		
	GENERAL			FEDERAL			SPECIAL			TOTAL		
	Payroll	Other	TOTAL			TOTAL			TOTAL			TOTAL
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
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	18,079,350	6,986,536	25,065,886			38,844,360			18,663,662			82,573,908

EXPENDITURES

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL
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
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	13,809,356	6,980,605	20,789,961	30,456,401	7,300,859	37,757,260	(1,451,751)	26,804,483	25,352,731	42,814,005	41,085,947	83,899,952

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL			TOTAL			TOTAL			TOTAL
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
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	4,269,994	5,931	4,275,925			1,087,100			(6,689,070)			(1,326,044)

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] 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: MARCH 31, 2018

GENERAL FUNDS (with encumbrance detail)

Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2018	4,269,994	5,931	4,275,925	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances	-	-	-	--Encumbered funds that must be liquidated by December 31, 2017.
Less: CY Encumbrances		(3,638)	(3,638)	--Encumbered funds that must be liquidated by December 31, 2018.
AVAILABLE	4,269,994	2,293	4,272,287	--Net Excess (Deficit), after encumbrances.

CASH ROLLFORWARD

FEDERAL		SPECIAL	
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
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)	1,087,100	FY 2018 - Net Excess(Deficit)	(6,689,070)
Balance @ 03/31/2018	19,763,509	Balance @ 03/31/2018	2,516,977
LESS: ENCUMBERED CASH	(562,065)	LESS: ENCUMBERED CASH	-
EQUALS: AVAILABLE CASH	19,201,444	EQUALS: AVAILABLE CASH	2,516,977

NOTES:

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 2018 ALLOTMENT (CEILING) FOR ACTIVE BUDGET FISCAL YEARS (BFYs)

FEDERAL		SPECIAL	
BFY 2017	2,734,323	BFY 2017	341
BFY 2018	64,294,384	BFY 2018	40,818,357
TOTAL	67,028,707	TOTAL	40,818,698

STUDENT TRANSPORTATION

REPORT DATE: MARCH 31, 2018

ALLOTMENTS / REVENUES

Fiscal Year	(State Allotments)			(Cash Transfers from Impact Aid/DOD)			(Cash Collections from Students)			GRAND TOTAL		
	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	TOTAL			TOTAL			TOTAL		
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		
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	-			2,064,739			69,133,518		

EXPENDITURES

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL
	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
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	535,690	42,729,454	43,265,145	-	-	-	253,893	1,019,070	1,272,963	789,583	43,748,525	44,538,108

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	TOTAL			TOTAL			TOTAL		
	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		
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	367,218	23,436,417	23,803,634	-			791,776			24,595,410		

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: MARCH 31, 2018

GENERAL FUNDS (with encumbrance detail)

Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2018	367,218	23,436,417	23,803,634	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances		-	-	--Encumbered funds that must be liquidated by December 31, 2017
Less: CY Encumbrances	(23,233,143)	(23,233,143)		--Encumbered funds that must be liquidated by December 31, 2018
AVAILABLE	367,218	203,273	570,491	--Net Excess (Deficit), after encumbrances.

CASH ROLLFORWARD

FEDERAL		SPECIAL	
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
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)	791,776
Balance @ 03/31/2018	88,158	Balance @ 03/31/2018	2,965,237
LESS: CASH RETURNED	(88,158)	LESS: ENCUMBERED CASH	(362,497)
EQUALS: AVAILABLE CASH	(0)	EQUALS: AVAILABLE CASH	2,602,739

FISCAL YEAR 2018 ALLOTMENT (CEILING) FOR ACTIVE BUDGET FISCAL YEARS (BFYs)

FEDERAL		SPECIAL	
BFY 2017	-	BFY 2017	780,575
BFY 2018	-	BFY 2018	2,481,513
TOTAL	-	TOTAL	3,262,088

UTILITIES - OVERVIEW (BUDGET & ACTUAL)

REPORT DATE: MARCH 31, 2018

STATE GENERAL FUNDS (Program ID 37720) - BUDGET-TO-ACTUAL for Current Budget Fiscal Year (BFY)

	FY 2018	% of Allot	FY 2017	% of Allot	FY 2016	% of Allot
Budget Appropriations	56,244,136		54,744,136		62,528,217	
Less: Budget Restrictions	-		-		4,000,000	
Equals: Budget Allocations	56,244,136		54,744,136		58,528,217	
Less: Budget Unallotted	-		-		-	
Equals: Budget Allotments	56,244,136		54,744,136		58,528,217	
Less: Expenditures & Encumbrances						
Expenditures	31,639,766		46,252,640		52,238,807	
Encumbrances	174,712		8,486,913		6,281,508	
Subtotal	31,814,479	57%	54,739,553	100%	58,520,316	100%
Equals: Allotment Balance	24,429,657	43%	4,583	0%	7,901	0%

CURRENT FISCAL YEAR EXPENDITURES (Current BFY + Prior BFY)

	FY 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)	FY 2016	Y-T-Y Var (%)
Encumbrances - carried forward from prior BFY	8,486,913		6,281,508		1,525,900	
Expenditures - prior BFY	8,486,913		6,036,248		1,512,199	
Encumbrance balance - prior BFY	-		245,261	(lapsed)	13,701	(lapsed)
Expenditures - prior BFY	8,486,913		6,036,248		1,512,199	
Expenditures - current BFY	31,639,766		46,252,640		52,238,807	
Total Current Fiscal Year Expenditures	40,126,679	-23%	52,288,888	-3%	53,751,007	-4%

CURRENT FISCAL YEAR EXPENDITURES - By Object Code

	FY 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)	FY 2016	Y-T-Y Var (%)
5001: ELECTRICITY	24,994,046	-30%	35,547,846	-6%	37,693,661	-10%
5002: ALTERNATIVE ENERGY COST	3,960,073	43%	2,769,013	70%	1,631,519	60%
5101: GAS	389,419	-20%	484,513	-6%	515,759	-8%
5201: WATER	4,795,573	-27%	6,591,063	1%	6,535,105	-6%
5301: SEWER	5,598,291	-19%	6,903,863	-6%	7,375,571	29%
Other Object Codes	389,277	n/a	(7,410)	n/a	(608)	n/a
Total Expenditures	40,126,679	-23%	52,288,888	-3%	53,751,007	-4%

UTILITIES - EXPENDITURE DETAIL

REPORT DATE: MARCH 31, 2018

CURRENT FISCAL YEAR EXPENDITURES - By Object Code & Vendor

	FY 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)	FY 2016	Y-T-Y Var (%)
5001: ELECTRICITY						
020425: HAWAIIAN ELECTRIC COMPANY	16,883,884		24,080,879		25,519,017	
019800: HELCO	4,352,876		5,435,874		5,580,390	
028865: MAUI ELECTRIC COMPANY LTD	3,432,634		4,923,996		4,905,980	
011135: KAUAI ISLAND UTILITY COOPERATIVE	848,053		1,358,926		1,662,042	
009476: CASTLE & COOKE COMMERCIAL INC	145,996		188,110		250,112	
Charges - Schools on Military Bases	324,404		320,028		465,478	
Charges - Various Misc Vendors	8,234		4,412		5,296	
Energy Rebates	(572,071)		(158,225)		(197,897)	
Use of Facilities/Collections for Utilities	(429,965)		(606,155)		(496,756)	
SUBTOTAL	24,994,046	-30%	35,547,846	-6%	37,693,661	-10%
5002: ALTERNATIVE ENERGY COST						
143055: RC ENERGY HDOE LLC	1,850,652		580,931		437,353	
147438: KEC OHANA SOLAR FUND 2014 LLC	688,736		453,316		-	
144729: RC ENERGY HDOE PHASE 3 LLC	518,007		689,777		620,900	
147526: RC ENERGY HDOE LLC	527,884		540,669		-	
145890: DOE HAWAII SOLAR 2013 LLC	374,793		504,321		573,266	
SUBTOTAL	3,960,073	43%	2,769,013	70%	1,631,519	60%
5101: GAS						
018020: HAWAII GAS	301,375		391,414		426,753	
033485: OAHU GAS SERVICE	68,828		65,208		71,423	
028888: MAUI GAS SERVICE	19,216		21,467		17,646	
Charges - Various Misc Vendors	-		6,424		(63)	
SUBTOTAL	389,419	-20%	484,513	-6%	515,759	-8%
5201: WATER						
007660: BOARD OF WATER SUPPLY	2,987,506		4,226,239		4,080,350	
014695: COUNTY OF MAUI - DEPARTMENT OF WATER	782,808		1,000,657		977,802	
014700: DEPT OF WATER SUPPLY - COUNTY OF HAWAII	493,778		720,336		766,560	
014690: DEPARTMENT OF WATER - COUNTY OF KAUAI	285,135		368,977		425,503	
Charges - Schools on Military Bases	110,871		117,810		166,147	
Charges - Various Misc Vendors	134,711		186,600		118,742	
SUBTOTAL	4,795,573	-27%	6,591,063	1%	6,535,105	-6%
5301: SEWER						
007660: BOARD OF WATER SUPPLY	4,264,314		5,215,564		5,676,201	
014695: COUNTY OF MAUI - DEPARTMENT OF WATER	596,249		780,887		753,503	
013286: COUNTY OF HAWAII - DIRECTOR OF FINANCE	120,768		198,058		201,525	
013315: COUNTY OF MAUI - SOLID WASTE	129,288		168,630		171,157	
013295: COUNTY OF KAUAI - DEPARTMENT OF FINANC	103,153		129,049		138,449	
142969: HAWAII AMERICAN WATER COMPANY	63,399		63,386		76,315	
143380: HAWAII WATER SERVICE COMPANY	44,620		52,411		38,003	
021713: HAWAII HOUSING FINANCE & DEVELOPMENT	30,000		-		-	
146401: PUHI SEWER & WATER COMPANY	21,925		30,865		37,154	
Charges - Schools on Military Bases	199,013		234,460		252,926	
Charges - Various Misc Vendors	25,560		30,554		30,339	
SUBTOTAL	5,598,291	-19%	6,903,863	-6%	7,375,571	29%
Other Object Codes	389,277	n/a	(7,410)	n/a	(608)	n/a
Total Expenditures	40,126,679	-23%	52,288,888	-3%	53,751,007	-4%

UTILITIES - COST & USAGE - 5001: ELECTRICITY

REPORT DATE: MARCH 31, 2018

COST (\$)

	FY 2018	% of total	FY 2017	% of total	FY 2016	% of total
Fiscal Month 01 - JULY	\$ 2,286,013	9%	\$ 2,340,996	7%	\$ 2,731,990	7%
Fiscal Month 02 - AUGUST	\$ 2,697,221	10%	\$ 3,007,753	9%	\$ 3,424,611	9%
Fiscal Month 03 - SEPTEMBER	\$ 3,321,012	13%	\$ 3,480,697	10%	\$ 3,877,605	11%
Fiscal Month 04 - OCTOBER	\$ 3,232,360	12%	\$ 3,289,355	9%	\$ 3,565,134	10%
Fiscal Month 05 - NOVEMBER	\$ 3,184,924	12%	\$ 3,030,421	9%	\$ 3,366,895	9%
Fiscal Month 06 - DECEMBER	\$ 2,969,305	11%	\$ 2,957,494	8%	\$ 3,130,765	9%
Fiscal Month 07 - JANUARY	\$ 2,603,821	10%	\$ 2,576,722	7%	\$ 2,767,688	8%
Fiscal Month 08 - FEBRUARY	\$ 2,917,570	11%	\$ 2,788,008	8%	\$ 2,919,668	8%
Fiscal Month 09 - MARCH	\$ 2,979,940	11%	\$ 2,863,688	8%	\$ 2,709,695	7%
Fiscal Month 10 - APRIL	\$ -		\$ 2,926,764	8%	\$ 2,719,077	7%
Fiscal Month 11 - MAY	\$ -		\$ 3,183,935	9%	\$ 2,902,700	8%
Fiscal Month 12 - JUNE	\$ -		\$ 2,740,253	8%	\$ 2,649,691	7%
Total	\$ 26,192,163	100%	\$ 35,186,085	100%	\$ 36,765,519	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 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)	FY 2016	Y-T-Y Var (%)
Fiscal Month 01 - JULY	7,930,296	-10%	8,768,672	-6%	9,330,911	10%
Fiscal Month 02 - AUGUST	9,377,194	-17%	11,333,466	-6%	12,015,794	11%
Fiscal Month 03 - SEPTEMBER	12,364,489	-8%	13,458,034	-5%	14,194,937	7%
Fiscal Month 04 - OCTOBER	11,742,028	-9%	12,928,403	-1%	13,069,399	4%
Fiscal Month 05 - NOVEMBER	11,332,349	-4%	11,760,287	-8%	12,732,480	5%
Fiscal Month 06 - DECEMBER	10,234,657	-10%	11,350,278	-4%	11,837,291	6%
Fiscal Month 07 - JANUARY	8,613,476	-8%	9,325,223	-9%	10,240,785	10%
Fiscal Month 08 - FEBRUARY	9,656,020	-4%	10,007,283	-12%	11,332,181	4%
Fiscal Month 09 - MARCH	9,506,386	-5%	10,042,472	-6%	10,638,493	-1%
Fiscal Month 10 - APRIL	-		10,247,281	-6%	10,881,370	1%
Fiscal Month 11 - MAY	-		11,475,275	-4%	11,907,011	-2%
Fiscal Month 12 - JUNE	-		9,628,471	-9%	10,568,413	-4%
Total	90,756,895	-30%	130,325,145	-6%	138,749,065	4%

COST PER USAGE (\$/KWH)

	FY 2018	FY 2017	FY 2016
Fiscal Month 01 - JULY	\$ 0.2883	\$ 0.2670	\$ 0.2928
Fiscal Month 02 - AUGUST	\$ 0.2876	\$ 0.2654	\$ 0.2850
Fiscal Month 03 - SEPTEMBER	\$ 0.2686	\$ 0.2586	\$ 0.2732
Fiscal Month 04 - OCTOBER	\$ 0.2753	\$ 0.2544	\$ 0.2728
Fiscal Month 05 - NOVEMBER	\$ 0.2810	\$ 0.2577	\$ 0.2644
Fiscal Month 06 - DECEMBER	\$ 0.2901	\$ 0.2606	\$ 0.2645
Fiscal Month 07 - JANUARY	\$ 0.3023	\$ 0.2763	\$ 0.2703
Fiscal Month 08 - FEBRUARY	\$ 0.3022	\$ 0.2786	\$ 0.2576
Fiscal Month 09 - MARCH	\$ 0.3135	\$ 0.2852	\$ 0.2547
Fiscal Month 10 - APRIL	\$ -	\$ 0.2856	\$ 0.2499
Fiscal Month 11 - MAY	\$ -	\$ 0.2775	\$ 0.2438
Fiscal Month 12 - JUNE	\$ -	\$ 0.2846	\$ 0.2507
Average	\$ 0.2899	\$ 0.2710	\$ 0.2650

UTILITIES - COST & USAGE - 5002: ALTERNATIVE ENERGY

REPORT DATE: MARCH 31, 2018

COST (\$)

	FY 2018	% of total	FY 2017	% of total	FY 2016	% of total
Fiscal Month 01 - JULY	\$ 482,378	13%	\$ 215,521	8%	\$ 132,123	8%
Fiscal Month 02 - AUGUST	\$ 537,590	15%	\$ 223,480	8%	\$ 131,094	7%
Fiscal Month 03 - SEPTEMBER	\$ 478,015	13%	\$ 202,323	7%	\$ 115,536	7%
Fiscal Month 04 - OCTOBER	\$ 403,767	11%	\$ 200,602	7%	\$ 117,598	7%
Fiscal Month 05 - NOVEMBER	\$ 361,485	10%	\$ 176,903	6%	\$ 97,199	6%
Fiscal Month 06 - DECEMBER	\$ 335,472	9%	\$ 159,776	6%	\$ 105,165	6%
Fiscal Month 07 - JANUARY	\$ 394,844	11%	\$ 210,276	8%	\$ 120,413	7%
Fiscal Month 08 - FEBRUARY	\$ 323,416	9%	\$ 176,725	6%	\$ 125,712	8%
Fiscal Month 09 - MARCH	\$ 357,809	10%	\$ 282,591	10%	\$ 149,788	9%
Fiscal Month 10 - APRIL	\$ -		\$ 251,177	9%	\$ 156,346	10%
Fiscal Month 11 - MAY	\$ -		\$ 356,608	13%	\$ 181,363	11%
Fiscal Month 12 - JUNE	\$ -		\$ 295,271	11%	\$ 188,883	12%
Total	\$ 3,674,776	100%	\$ 2,751,253	100%	\$ 1,621,222	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 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)	FY 2016	Y-T-Y Var (%)
Fiscal Month 01 - JULY	2,167,276	121%	979,385	52%	643,207	63%
Fiscal Month 02 - AUGUST	2,408,353	137%	1,016,889	70%	599,920	59%
Fiscal Month 03 - SEPTEMBER	2,139,123	131%	924,275	75%	529,508	53%
Fiscal Month 04 - OCTOBER	1,805,181	97%	916,871	70%	538,239	66%
Fiscal Month 05 - NOVEMBER	1,613,441	100%	807,900	82%	443,857	19%
Fiscal Month 06 - DECEMBER	1,502,497	92%	780,944	62%	480,810	38%
Fiscal Month 07 - JANUARY	1,744,860	83%	954,748	79%	534,234	38%
Fiscal Month 08 - FEBRUARY	1,430,640	60%	892,282	60%	558,373	46%
Fiscal Month 09 - MARCH	1,549,667	23%	1,264,002	91%	663,517	35%
Fiscal Month 10 - APRIL	-		1,124,995	61%	698,699	13%
Fiscal Month 11 - MAY	-		1,628,889	98%	821,301	32%
Fiscal Month 12 - JUNE	-		1,325,974	56%	852,351	29%
Total	16,361,039	30%	12,617,152	71%	7,364,016	38%

COST PER USAGE (\$/KWH)

	FY 2018	FY 2017	FY 2016
Fiscal Month 01 - JULY	\$ 0.2226	\$ 0.2201	\$ 0.2054
Fiscal Month 02 - AUGUST	\$ 0.2232	\$ 0.2198	\$ 0.2185
Fiscal Month 03 - SEPTEMBER	\$ 0.2235	\$ 0.2189	\$ 0.2182
Fiscal Month 04 - OCTOBER	\$ 0.2237	\$ 0.2188	\$ 0.2185
Fiscal Month 05 - NOVEMBER	\$ 0.2240	\$ 0.2190	\$ 0.2190
Fiscal Month 06 - DECEMBER	\$ 0.2233	\$ 0.2046	\$ 0.2187
Fiscal Month 07 - JANUARY	\$ 0.2263	\$ 0.2202	\$ 0.2254
Fiscal Month 08 - FEBRUARY	\$ 0.2261	\$ 0.1981	\$ 0.2251
Fiscal Month 09 - MARCH	\$ 0.2309	\$ 0.2236	\$ 0.2257
Fiscal Month 10 - APRIL	\$ -	\$ 0.2233	\$ 0.2238
Fiscal Month 11 - MAY	\$ -	\$ 0.2189	\$ 0.2208
Fiscal Month 12 - JUNE	\$ -	\$ 0.2227	\$ 0.2216
Average	\$ 0.2248	\$ 0.2173	\$ 0.2201

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

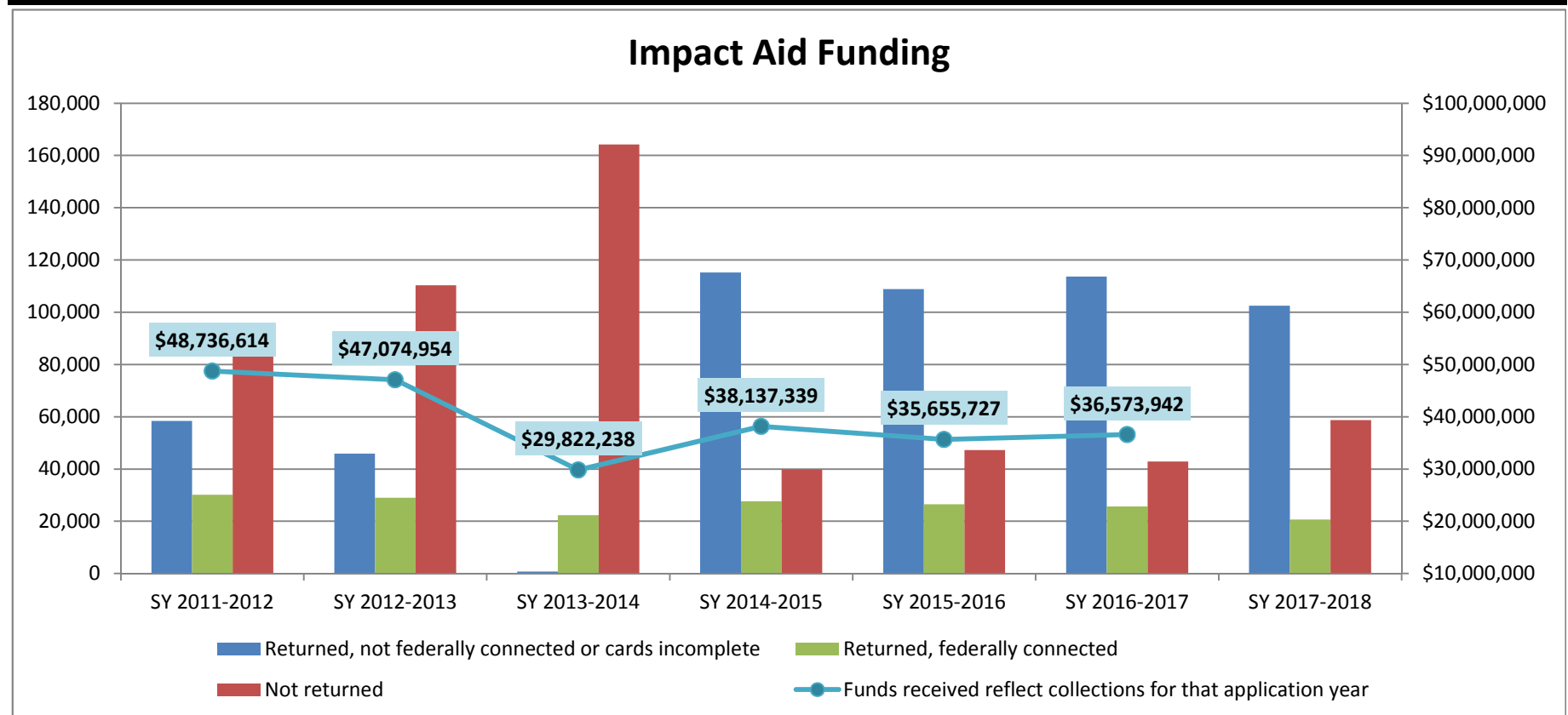
Appn Ceiling	* Funds Received In:	TOTAL BY STATE FY	Application FY Payment was based upon the count date on:					FY 2013 though FY 2007
			FY 2017-2018 9-7-16	FY 2016-2017 9-2-15	FY 2015-2016 9-3-14	FY 2014-2015 9-4-13	FY 2013-2014 9-5-12	
55,190,351	SY 2017-2018	40,378,685	36,573,942		3,804,743			
55,190,351	SY 2016-2017	42,019,232		35,655,727	3,764,414	2,599,090		
55,190,351	SY 2015-2016	40,322,711			30,568,182		5,889,199	3,865,330
55,190,351	SY 2014-2015	** 33,735,264				27,223,148		6,512,116
63,190,351	SY 2013-2014	41,185,755					41,185,755	
45,438,588	SY 2012-2013	*** 80,459,617						80,459,617
Totals by Federal Application Years			36,573,942	35,655,727	38,137,339	29,822,238	47,074,954	90,837,063

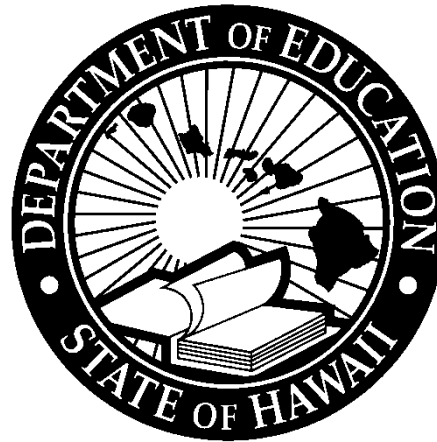
*Table does not reflect fiscal years that have received their "final payments."

**Resurvey requirement by USDOE due to change in data collection form

***Includes Table 9 adjustments

	Returned, not federally connected or cards incomplete	Not returned	Returned, federally connected	Total Surveyed	Funds received reflect collections for that application year	Notes
SY 2017-2018	102,484	58,763	20,660	181,907		Survey Ongoing
SY 2016-2017	113,604	42,861	25,626	182,091	\$36,573,942	
SY 2015-2016	108,830	47,242	26,537	182,609	\$35,655,727	
SY 2014-2015	115,224	39,889	27,660	182,773	\$38,137,339	
SY 2013-2014	738	164,174	22,324	187,236	\$29,822,238	Resurvey Year
SY 2012-2013	45,857	110,346	28,976	185,179	\$47,074,954	
SY 2011-2012	58,425	92,084	30,150	180,659	\$48,736,614	





FACILITIES DEVELOPMENT BRANCH

Quarterly Report

January- March 2018

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

EXECUTIVE SUMMARY

The 3rd Quarter of FY 2018 saw an increase in financial activity.

- Allotments (Funds released) increased by \$105,581,000.00.
- Encumbrances (Funds committed) increased by \$53,950,521.56.
- Expenditures (Funds spent) increased by \$49,706,838.75.
- Allotment Balance (Funds remaining) increased by \$1,923,639.69.
- 46 projects with an estimated cost of \$56,699,616 went out to bid during the quarter.

Significant projects put out to bid this quarter included¹:

- | | |
|---|------------------|
| • Waikoloa ES & MS – Classroom Building | \$ 13,000,000.00 |
| • Waianae HS Connection of Buildings SP and T | \$ 8,000,000.00 |

Costs indicated are final estimates as these projects are pending award

Financial Activity

March 31, 2018

Fiscal Year	Total Appropriation	Allotment	Expenditures	Total Encumbrance	Appropriation Balance	Allotment Balance
2014 Total	430,294,000.00	309,383,980.00	168,078,433.63	138,202,021.79	120,910,020.00	3,103,524.58
2015 Total	379,108,000.00	348,885,050.00	216,537,259.86	72,979,838.44	30,222,950.00	59,367,951.70
2016 Total	333,275,000.00	264,628,901.00	54,284,855.50	91,773,936.17	68,646,099.00	118,570,109.33
2017 Total	451,415,000.00	252,435,000.00	16,482,012.29	71,471,554.98	198,980,000.00	164,481,432.73
Grand Total	1,594,092,000.00	1,175,332,931.00	455,382,561.28	374,427,351.38	418,759,069.00	345,523,018.34

December 31, 2017

Fiscal Year	Total Appropriation	Allotment	Expenditures	Total Encumbrance	Appropriation Balance	Allotment Balance
2014 Total	430,294,000.00	309,383,980.00	149,564,585.55	156,798,649.96	120,910,020.00	3,020,744.49
2015 Total	379,108,000.00	341,655,050.00	200,375,768.57	72,155,748.13	37,452,950.00	69,123,533.30
2016 Total	333,275,000.00	240,024,901.00	42,712,940.03	73,579,281.78	93,250,099.00	123,732,679.19
2017 Total	451,415,000.00	178,688,000.00	13,022,428.38	17,943,149.95	272,727,000.00	147,722,421.67
Grand Total	1,594,092,000.00	1,069,751,931.00	405,675,722.53	320,476,829.82	524,340,069.00	343,599,378.65

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.