




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

OFFICE OF THE SUPERINTENDENT

September 20, 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 June 30, 2018
(Comparison to Budget, Carryover, School Food Service, Student
Transportation, Utilities, Impact Aid Receipts, and CIP)**

1. DESCRIPTION

The attached reports show fiscal status of:

- the general fund budget comparison of activity against fiscal year (FY) 2018 legislative appropriation and prior year actuals through June 30, 2018;
- the general funds carryover report updated as of June 30, 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 fourth 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 shows expenditures finished 5% above FY17 levels and within 3% of FY18 Allocation. The FY18 remaining balance as of June 30, 2018 links to the carryover fund balances. With careful management of funds, the carryover balances were reduced from year end FY17 from about \$70M to under \$50M.

The School Food Service finished the year with overall increases in both payroll and other categories, with total expenditures approximately \$6M above last fiscal year. This has reduced the operating cash available in Federal and Special funds below the three months allowable balance. We anticipate continued increases in spending for payroll, aging equipment and vehicles.

The Student Transportation expenditures finished FY18 as expected.

The Utilities expenditures and electricity consumption finished FY18 as expected. New categories are included on Page 1 of the report. Utilities is the payments of electric bills to the electric companies. Utilities Efficiency shows funds expended for energy efficiency (e.g. LED bulbs, fixtures, overtime to install, etc.). Utilities Management shows funds expended to manage, monitor and control energy usage (e.g. school meters). Utilities Sustainability shows funds expended producing renewable energy (e.g. microgrid). Utilities Operational & Maintenance shows funds expended on maintenance for micro grids and PPA (power purchase agreements). Utilities Buyouts shows funds expended on Solar PV to buyout after amortization of depreciation are fully captured by PPA financiers. The usage of alternative energy continues to increase, with each year almost doubling. Sewer charges continue to increase, which negatively impacts savings on electricity. Electricity (non-alternative energy) kilowatt per hour (kwh) usage is running approximately 9% below last year levels. However, the average cost per kwh is over two cents higher on average, which is driving the total cost higher. The Department continues to leverage alternative energy and is using 75% more kwh than last year.

Impact Aid receipts for FY16 are finalized at \$41.7M at 92.33% LOT (Learning Opportunity Threshold). The FY17 payments are at 87% LOT and we anticipate additional funds in the future to close the year. Congress has included increases in its appropriation the last two years.

CMK:ask
Attachments

c: Office of Fiscal Services

Comparison to prior year-to-date expenditures/encumbrances

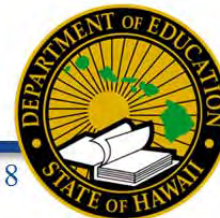
EDN	FY 17 YTD Actuals	FY 18 YTD Actuals	\$ Var	% Variance	Reason for variances > +/-5% or \$5 million
EDN 100	\$ 887,480,249	\$ 937,557,165	\$ 50,076,916	5%	Variance is primarily due to increased WSF (school level) personnel cost, the implementation of the new Hawaii Keiki program, and payments for substitutes.
EDN 150	\$ 350,729,661	\$ 367,636,061	\$ 16,906,400	5%	Variance is primarily due to increased school level personnel cost and payments for contracted services.
EDN 200	\$ 47,252,584	\$ 45,591,842	\$ (1,660,742)	-4%	Not Applicable
EDN 300	\$ 45,817,429	\$ 51,044,311	\$ 5,226,882	10%	Variance is primarily due to increased payments for contracted services and computer software expenses.
EDN 400	\$ 180,340,029	\$ 189,444,959	\$ 9,104,930	5%	Variance is primarily due to payments for food services expenses and utility related expenses.
EDN 500	\$ 2,963,896	\$ 4,205,938	\$ 1,242,042	30%	Variance is primarily due to increased school level personnel cost, and the new GIAs and REACH appropriations.
EDN 700	\$ 2,316,656	\$ 2,874,197	\$ 557,541	19%	Variance is primarily due to increased personnel cost.
Grand Total	\$ 1,516,900,504	\$ 1,598,354,473	\$ 81,453,969	5%	

Comparison to current year-to-date allocations

EDN	FY 18 Allocation a/o 06-30-2018	FY 18 YTD Actuals	FY 18 Remaining Bal a/o 06-30-2018	% Variance	Reason for variances > +/-5% or \$5 million
EDN 100	\$ 972,767,975	\$ 937,557,165	\$ 35,210,810	4%	The variance is primarily due to the current level of WSF salaries and program expenditures, where schools are carrying over funds in order to have start up monies for the new school year.
EDN 150	\$ 376,866,499	\$ 367,636,061	\$ 9,230,438	2%	The variance is primarily due to current special education personnel costs, contract costs and expenditures for programmatic needs.
EDN 200	\$ 46,383,625	\$ 45,591,842	\$ 791,783	2%	Not Applicable
EDN 300	\$ 52,010,199	\$ 51,044,311	\$ 965,888	2%	Not Applicable
EDN 400	\$ 191,319,000	\$ 189,444,959	\$ 1,874,041	1%	Not Applicable
EDN 500	\$ 4,299,668	\$ 4,205,938	\$ 93,730	2%	Not Applicable
EDN 700	\$ 3,306,304	\$ 2,874,197	\$ 432,107	13%	The variance is primarily due to EOEL salaries and program expenditures, where schools are carrying over funds in order to have start up monies for the new school year.
Grand Total	\$ 1,646,953,270	\$ 1,598,354,473	\$ 48,598,797	3%	

Hawaii State Department of Education

Dr. Christina M. Kishimoto, Superintendent



Financial Issue Brief 092018

General Funds Carryover Report FY 2017-18 to FY 2018-19

Contents

Introduction

Purpose of this report

What are carryover funds?

Why do we have carryover funds?

What are the sources of carryover funds?

How does HIDOE use carryover funds?

Priority uses for FY 2018-19

Introduction

As a compact between the Hawaii State Board of Education (BOE), Hawaii State Department of Education (HIDOE) and the community, the State Strategic Plan outlines the state's goals for public education and the support and investment necessary to achieve those goals. The State Strategic Plan provides guidance for budget requests and initiatives. Additionally, the goals and objectives outlined in the plan further guides planning and informs the reporting of schools' progress, supporting priorities and funding for HIDOE to all stakeholders.

The three primary goals of the State Strategic Plan continue to serve as the organizing framework. Goal 1: Student Success, Goal 2: Staff Success, and Goal 3: Successful Systems of Support. These goals are further strengthened by the three high impact strategies of School Design, Student Voice and Teacher Collaboration.



Throughout HIDOE, funds and resources are provided to accomplish the goals of the State Strategic Plan. Through the accurate and timely reporting of the allocations and expenditures, HIDOE can track and maximize the resources to provide equitable access to high quality education for all students.

Purpose of this report

The purpose of this report is to explicitly share the General Funds Carryover Report, which outlines the context and background general funds carryover, the actual amounts of FY 2017-18 expenditures and carryover, and details priorities for the use of carryover funds.

What are carryover funds?

The General Funds Carryover represents the unused (unexpended and unencumbered) funds from one fiscal year that HIDOE is allowed to use during the following fiscal year. By law, HIDOE is authorized to carryover up to five percent of its appropriations, which given its \$1.6 billion general fund budget in FY 2017-18 equated to approximately \$82.3M.

HRS 37-41.5 states in part: (a) The department of education may retain up to five percent of any appropriation . . . (b) Appropriations allocated to the schools shall remain within the budget of the school to which they were originally allocated, provided that the retention of an appropriation shall not be used by the department as a basis for reducing a school's future budget requirements.

Carryover Limits from FY 2017-18 to FY 2018-19

EDN	EDN Description	FY 2017-18 Appropriation	CB Allotment & Transfers	Total Allotment	5% Carryover Limit
100	School Based Budgeting	941,582,174.00	31,185,801.57	972,767,975.57	48,638,398.78
150	Special Education & Student Supp Services	367,652,889.00	9,213,610.00	376,866,499.00	18,843,324.95
200	Instructional Support	53,666,953.00	(7,283,328.00)	46,383,625.00	2,319,181.25
300	State Administration	49,838,966.00	2,171,233.00	52,010,199.00	2,600,509.95
400	School Support	190,640,268.00	678,732.00	191,319,000.00	9,565,950.00
500	School Community Services	3,713,514.00	586,154.00	4,299,668.00	214,983.40
700	Early Learning	3,226,286.00	80,018.00	3,306,304.00	165,315.20
		1,610,321,050.00	36,632,220.57	1,646,953,270.57	82,347,663.53

Why do we have carryover funds?

In 1993, the State Legislature passed Act 364, Session Laws of Hawaii (codified as HRS §37-41.5), in part to remove “obstacles to local funding and planning initiatives” and provide “budget and fiscal flexibility to empower schools to be innovative and creative.” This Act granted authority for the HIDOE to carryover up to five percent of its appropriations to the first year of the next fiscal biennium.

In practice, this authority to carryover funds reduces the risk of HIDOE schools and offices falling into a short sighted ‘use it or lose it’ mentality that can be inherent to public sector spending, and supports the deliberate and strategic leveraging of year end balances in the following year.

What are the sources of carryover funds?

CARRYOVER FROM FY 2017-18

As in previous years, HIDOE’s total unexpended and unencumbered funds at the end of FY 2017-18 were well below the allowable carryover limits as specified in HRS 37-41.5¹. At the end of FY 2017-18, the total carryover for general funds was 2.9 percent or \$48M.

Carryover balances as of June 30, 2018

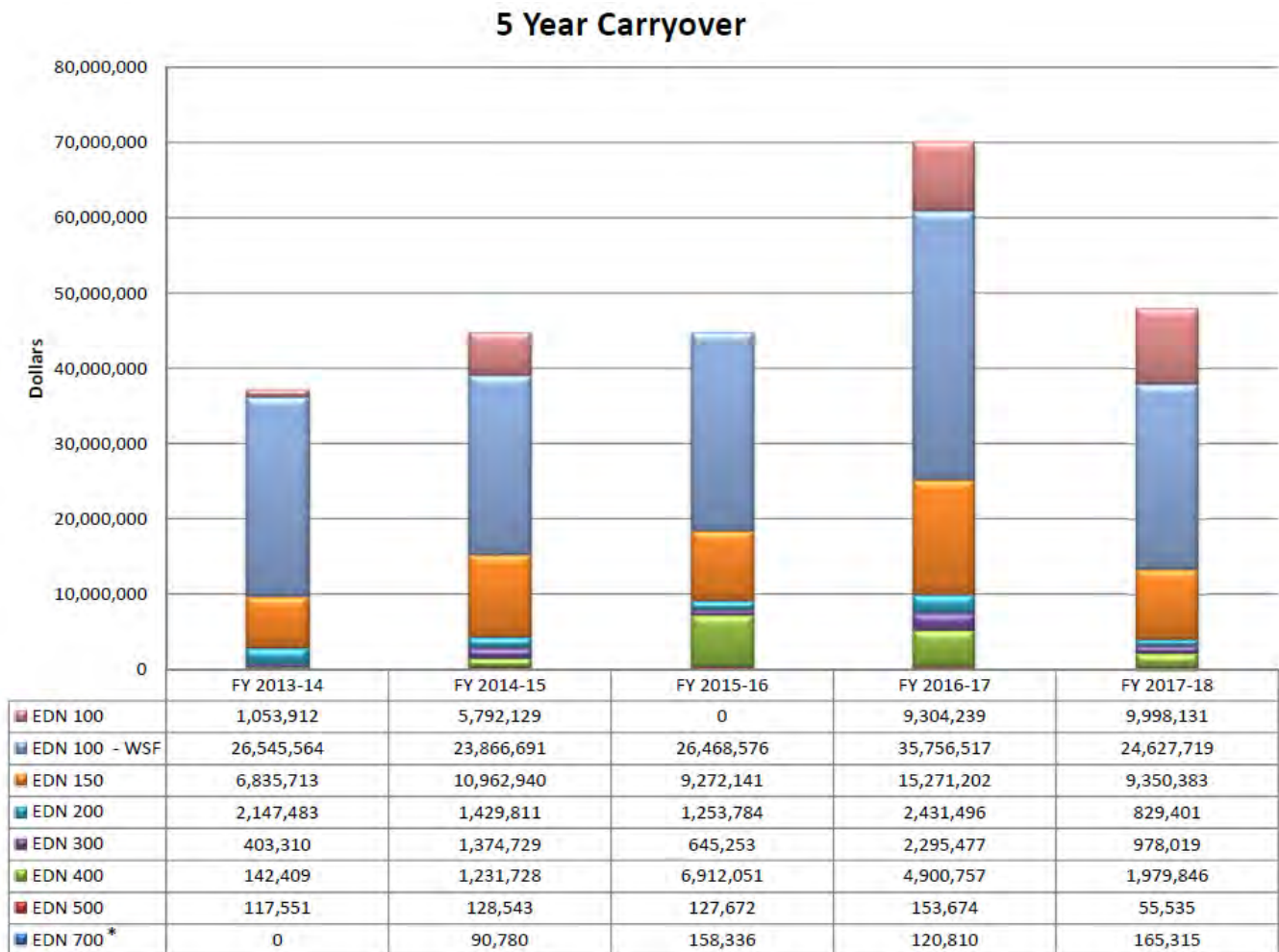
EDN	EDN Description	Carryover used for	Carryover Amount	% of Allotment Carried Over
100	School Based Budgeting	Schools	34,625,850.00	3.56%
150	Special Education & Student Supp Services	Schools / Used to leverage shortfalls	9,350,382.75	2.48%
200	Instructional Support	Used to leverage shortfalls	829,400.97	1.79%
300	State Administration	Used to leverage shortfalls	978,019.00	1.88%
400	School Support	Used to leverage shortfalls	1,979,846.16	1.03%
500	School Community Services	Community Schools	55,534.93	1.29%
700	Early Learning	Schools / EOEL	165,315.20	5.00%
			47,984,349.01	2.91%

¹ The exception was EDN700, which on June 30, 2018 lapsed \$265,621.11 in excess of the 5% carryover limit.

From FY 2018 to FY 2019, the HIDOE carried over \$47,984,349:

- The unexpended allocations are from the following programs:
 - EDN 100-WSF: \$26.6 million carried over. A majority of the HIDOE general fund budget is allocated to schools via Weighted Student Formula (WSF), which is where the majority of carryover came from. In accordance with HRS 37-41.5, unexpended funds at schools remain at the school;
 - EDN 100-non WSF: \$10.0 million carried over. This includes \$4.0 million for Equipment for New Facilities due to timing issues in the completion of construction projects, \$2.4 million in the Hawaiian Studies program, \$1.2 million in various Athletics programs, \$.25 million for Hawaiian Language Immersion, and \$1 million carried over centrally;
 - EDN 150: \$9.4 million. \$109,388 carried over to the School for the Deaf and Blind and the balance carried over centrally;
 - EDN 200: \$829,401 carried over centrally;
 - EDN 300: \$978,019 carried over centrally;
 - EDN 400: \$1,979,846 carried over centrally;
 - EDN 500: a deficit of \$121,997 carried over centrally and \$177,531 carried over to the Adult Community Schools; and
 - EDN 700: \$165,315 carried over for the Executive Office on Early Learning.

SUMMARY OF HISTORICAL CARRYOVER BY EDN



5 Year Historical Carryover

EDN	FY 2013-14 Carryover	Exp & Enc as of 6/30/2015	Ending Balance as of 6/30/2015	FY 2014-15 Carryover	Exp & Enc as of 6/30/2016	Ending Balance as of 6/30/2016	FY 2015-16 Carryover	Exp & Enc as of 6/30/2017	Ending Balance as of 6/30/2017	FY 2016-17 Carryover	Exp & Enc as of 6/30/2018	Ending Balance as of 6/30/2018	FY 2017-18 Carryover	Exp & Enc as of 6/30/2019	Ending Balance as of 6/30/2019
EDN 100 - WSF										35,756,517	35,756,517	0	24,583,580	0	TBD
EDN 100	27,599,476	27,599,476	0	29,658,820	29,658,820	0	26,468,576	26,468,576	0	9,304,239	9,304,239	0	10,042,270	0	TBD
EDN 150	6,835,713	6,835,712	1	10,962,940	10,962,940	0	9,272,141	9,272,141	0	15,271,203	15,271,203	0	9,350,383	0	TBD
EDN 200	2,147,483	2,147,482	1	1,429,811	1,429,811	0	1,253,784	1,253,784	0	2,431,497	2,431,497	0	829,401	0	TBD
EDN 300	403,310	403,310	0	1,374,729	1,374,729	0	645,253	645,253	0	2,295,478	2,295,478	0	978,019	0	TBD
EDN 400	142,409	142,409	0	1,231,728	1,231,727	1	6,912,051	6,912,051	0	4,650,757	4,650,757	0	1,979,846	0	TBD
EDN 500	117,551	117,551	0	128,543	128,543	0	127,672	127,672	0	203,675	203,675	0	55,535	0	TBD
EDN 700		0	0	90,780	59,197	31,583	158,336	158,335	1	120,811	120,810	1	165,315	0	TBD
TOTAL	37,245,942	37,245,940	2	44,877,351	44,845,767	31,584	44,837,813	44,837,812	1	70,034,177	70,034,176	1	47,984,349	0	TBD

How does HIDOE use carryover funds?

As described above, the majority of carryover funds are returned to the schools from which they came. For those funds that carryover centrally, they are programmed to address priority funding shortfalls. The HIDOE recognizes that carryover funds are a non-recurring source of funding. As such, the issue of funding sustainability is a key consideration in determining their use. Priority is placed on funding non-recurring investments, capacity building to support strategic plan initiatives until appropriated funds may be reallocated in the budget on a recurring basis, and current service cost increases until such time as additional recurring funding may be appropriated by the State Legislature.

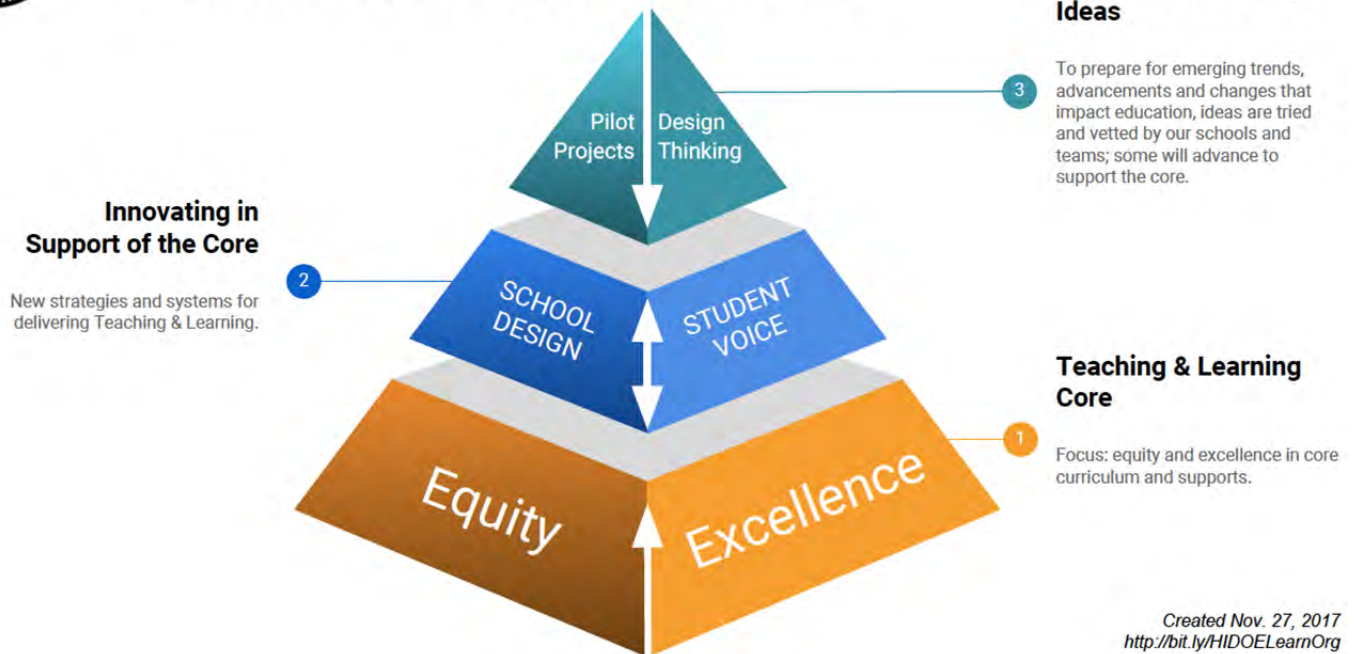
Priorities supported by carryover in FY 2018-19 include:

Priority areas focused on unfunded BOE Supplemental Requests	
• Equipment for new facilities	\$1.6M
• OSIP – Data Governance & Analysis staffing	\$1.2M
• Office of Hawaiian Education positions	\$527,000
• Hawaii Keiki partnership with the University of Hawaii Nursing program	\$653,000
• Heat abatement air conditioner maintenance	\$1M
• Board of Education needs (e.g. laptops, community engagement funds, travel expenses)	TBD
New and/or potential priorities	
• Contracts for SpEd Related Services	TBD
• Skilled Nursing Contract Costs	TBD



HAWAII DOE

Learning Organization



Created Nov. 27, 2017
<http://bit.ly/HIDOELearnOrg>

ADVANCING THE HAWAII STATE DEPARTMENT OF EDUCATION

-Dr. Christina M. Kishimoto, Hawaii State Superintendent of Education

“Our Hawaii public schools are as diverse and rich in offerings as our people and communities. This is what makes the Hawaii DOE incredibly special, with a competitive edge for quality education. Our scope and scale enables us to provide a diverse portfolio of school offerings aligned with emerging areas of work, community-based opportunities, higher education offerings and global competitive markets.

In our core mission of teaching and learning, The Learning Organization, is a commitment as we work collectively within a context where our purposefully designed school models are brought to life with powerful student engagement. We provide opportunities for teachers, leaders and staff to try new approaches, test new ideas and engage students in solving real world challenges within that innovation space. We have a promise for EVERY child, in EVERY school, in EVERY community. This is quite a commitment!”

SCHOOL FOOD SERVICE

REPORT DATE: JUNE 30, 2018

ALLOTMENTS / REVENUES

Fiscal Year	(Allotments)			(Revenues - Grant Drawdowns)		(Revenues - Cash Collections)		GRAND TOTAL
	GENERAL			FEDERAL		SPECIAL		
	Payroll	Other	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	20,079,350	9,486,536	29,565,886	55,491,036		23,445,974		108,502,896

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	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

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	(863,966)	4,492	(859,474)	1,405,501		(3,804,549)		(3,258,521)	

-- 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 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: JUNE 30, 2018

GENERAL FUNDS (with encumbrance detail)

GENERAL			
Fiscal Year	Payroll	Other	TOTAL
FY 2018	(863,966)	4,492	(859,474)
--Net Excess (Deficit), from page 1.			
Less: PY Encumbrances	-	-	--Encumbered funds that must be liquidated by December 31, 2017.
Less: CY Encumbrances	(2,199)	(2,199)	--Encumbered funds that must be liquidated by December 31, 2018.
AVAILABLE	(863,966)	2,293	(861,673)
--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)	1,405,501	FY 2018 - Net Excess(Deficit)	(3,804,549)
Balance @ 06/30/2018	20,081,910	Balance @ 06/30/2018	5,401,498
LESS: ENCUMBERED CASH	(1,090,739)	LESS: ENCUMBERED CASH	-
EQUALS: AVAILABLE CASH	18,991,172	EQUALS: AVAILABLE CASH	5,401,498

-- 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	67,194,384	BFY 2018	40,818,357
TOTAL	69,928,707	TOTAL	40,818,698

STUDENT TRANSPORTATION

REPORT DATE: JUNE 30, 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		
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	-		2,336,110		69,404,889

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	66,797,254
FY 2015	691,273	62,344,436	63,035,710	-	150,625	150,625	144,385	2,783,365	2,927,749	835,658	65,278,426	66,114,084
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

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	181,061	4,813,652	4,994,713	-	456,117	5,450,831

NOTES:

[1] This report is prepared on a cash-basis. As such, timing of posting of cash receipts and cash disbursements may affect comparability of the amounts reported for each fiscal year.

[2] GENERAL FUND payroll expenditures do not include fringe costs which are paid directly by the State.

[3] FEDERAL FUND activity is from periodic cash transfers from Impact Aid & DOD funds. Student Transportation program does not receive federal funds directly.

STUDENT TRANSPORTATION

REPORT DATE: JUNE 30, 2018

GENERAL FUNDS (with encumbrance detail)

Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2018	181,061	4,813,652	4,994,713	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances		-	-	--Encumbered funds that must be liquidated by December 31, 2017
Less: CY Encumbrances		(4,583,422)	(4,583,422)	--Encumbered funds that must be liquidated by December 31, 2018
AVAILABLE	181,061	230,230	411,291	--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)	456,117
Balance @ 06/30/2018	88,158	Balance @ 06/30/2018	2,629,578
LESS: CASH RETURNED (AJV00236 dated 9/11/2017)	(88,158)	LESS: ENCUMBERED CASH	(982,293)
EQUALS: AVAILABLE CASH	(0)	EQUALS: AVAILABLE CASH	1,647,284

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

FEDERAL		SPECIAL	
BFY 2017	-	BFY 2017	780,575
BFY 2018	-	BFY 2018	2,674,433
TOTAL	-	TOTAL	3,455,008

REPORT DATE: JUNE 30, 2018

UTILITIES - OVERVIEW

BUDGET-TO-ACTUAL - 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	47,522,078		46,252,640		52,238,807	
Encumbrances	7,903,839		8,486,913		6,281,508	
Subtotal	55,425,917	99%	54,739,553	100%	58,520,315	100%
Equals: Allotment Balance	818,219	1%	4,583	0%	7,902	0%

CURRENT FISCAL YEAR EXPENDITURES - Current and Prior Budget Fiscal Year (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	-		245,260 (lapsed)		13,701 (lapsed)	
Expenditures - prior BFY	8,486,913		6,036,248		1,512,199	
Expenditures - current BFY	47,522,078		46,252,640		52,238,807	
Total Current Fiscal Year Expenditures	56,008,991	7%	52,288,888	-3%	53,751,006	-4%

CURRENT FISCAL YEAR EXPENDITURES - By Program ID

	FY 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)	FY 2016	Y-T-Y Var (%)
37720: UTILITIES	54,833,389	5%	52,288,888	-3%	53,751,007	-4%
37722: UTILITIES EFFICIENCY	128,494	---				
37723: UTILITIES MANAGEMENT	456,804	---				
37724: UTILITIES SUSTAINABILITY	383,908	---				
37725: UTILITIES OPERATIONS & MAINTENANCE	206,396	---				
37726: UTILITIES BUYOUTS OF EQUIPMENT FINANCING	-	---				
Total Expenditures	56,008,991	7%	52,288,888	-3%	53,751,007	-4%

EXPENDITURE DETAIL - Program ID 37720: UTILITIES

REPORT DATE: JUNE 30, 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	22,955,033		24,080,879		25,519,017	
019800: HELCO	6,241,864		5,435,874		5,580,390	
028865: MAUI ELECTRIC COMPANY LTD	4,952,395		4,923,996		4,905,980	
011135: KAUAI ISLAND UTILITY COOPERATIVE	1,262,706		1,358,926		1,662,042	
009476: CASTLE & COOKE COMMERCIAL INC	237,135		188,110		250,112	
Charges - Schools on Military Bases	324,404		320,028		465,477	
Charges - Various Misc Vendors	8,983		4,412		5,296	
Energy Rebates	(591,973)		(158,224)		(197,897)	
Use of Facilities/Collections for Utilities	(623,422)		(606,155)		(496,756)	
SUBTOTAL	34,767,125	-2%	35,547,846	-6%	37,693,661	-10%
5002: ALTERNATIVE ENERGY COST						
143055: RC ENERGY HDOE LLC	2,522,189		580,931		437,353	
147438: KEC OHANA SOLAR FUND 2014 LLC	936,600		453,316		-	
144729: RC ENERGY HDOE PHASE 3 LLC	696,233		689,777		620,900	
147526: RC ENERGY HDOE LLC	704,603		540,669		-	
145890: DOE HAWAII SOLAR 2013 LLC	491,806		504,320		573,266	
SUBTOTAL	5,351,432	93%	2,769,013	70%	1,631,519	60%
5101: GAS						
018020: HAWAII GAS	411,059		391,414		426,753	
033485: OAHU GAS SERVICE	104,036		65,208		71,423	
028888: MAUI GAS SERVICE	29,236		21,467		17,646	
Charges - Various Misc Vendors	-		6,424		(63)	
SUBTOTAL	544,331	12%	484,513	-6%	515,759	-8%
5201: WATER						
007660: BOARD OF WATER SUPPLY	3,972,426		4,226,239		4,080,350	
014695: COUNTY OF MAUI - DEPARTMENT OF WATER	1,075,587		1,000,657		977,802	
014700: DEPT OF WATER SUPPLY - COUNTY OF HAWAI	667,102		720,336		766,560	
014690: DEPARTMENT OF WATER - COUNTY OF KAUAI	361,489		368,977		425,503	
Charges - Schools on Military Bases	110,871		117,811		166,147	
Charges - Various Misc Vendors	173,259		186,601		118,743	
SUBTOTAL	6,353,086	-4%	6,591,063	1%	6,535,105	-6%
5301: SEWER						
007660: BOARD OF WATER SUPPLY	5,689,284		5,215,564		5,676,201	
014695: COUNTY OF MAUI - DEPARTMENT OF WATER	829,501		780,887		753,503	
013286: COUNTY OF HAWAII - DIRECTOR OF FINANCE	160,917		198,058		201,525	
013315: COUNTY OF MAUI - SOLID WASTE	130,325		168,630		171,157	
013295: COUNTY OF KAUAI - DEPARTMENT OF FINANC	124,348		129,049		138,449	
142969: HAWAII AMERICAN WATER COMPANY	76,259		63,386		76,315	
143380: HAWAII WATER SERVICE COMPANY	54,599		52,411		38,003	
021713: HAWAII HOUSING FINANCE & DEVELOPMENT	30,000		-		-	
146401: PUHI SEWER & WATER COMPANY	33,102		30,865		37,154	
Charges - Schools on Military Bases	199,013		234,460		252,926	
Charges - Various Misc Vendors	37,150		30,553		30,338	
SUBTOTAL	7,364,498	7%	6,903,863	-6%	7,375,571	29%
Payroll Expenditures	451,866		-		-	
Other Miscellaneous Object Codes	1,051		(7,410)		(608)	
Total Expenditures	54,833,389	5%	52,288,888	-3%	53,751,007	-4%

COST & USAGE - 5001: ELECTRICITY

REPORT DATE: JUNE 30, 2018

COST (\$)

	FY 2018	% of total	FY 2017	% of total	FY 2016	% of total
Fiscal Month 01 - JULY	\$ 2,286,012	7%	\$ 2,340,996	7%	\$ 2,731,990	7%
Fiscal Month 02 - AUGUST	\$ 2,697,221	8%	\$ 3,007,753	9%	\$ 3,424,611	9%
Fiscal Month 03 - SEPTEMBER	\$ 3,313,862	9%	\$ 3,480,697	10%	\$ 3,877,605	11%
Fiscal Month 04 - OCTOBER	\$ 3,227,167	9%	\$ 3,289,355	9%	\$ 3,565,134	10%
Fiscal Month 05 - NOVEMBER	\$ 3,185,032	9%	\$ 3,030,421	9%	\$ 3,366,895	9%
Fiscal Month 06 - DECEMBER	\$ 2,969,403	9%	\$ 2,957,494	8%	\$ 3,130,765	9%
Fiscal Month 07 - JANUARY	\$ 2,603,908	7%	\$ 2,576,722	7%	\$ 2,767,688	8%
Fiscal Month 08 - FEBRUARY	\$ 2,917,656	8%	\$ 2,788,008	8%	\$ 2,919,668	8%
Fiscal Month 09 - MARCH	\$ 2,998,743	9%	\$ 2,863,688	8%	\$ 2,709,695	7%
Fiscal Month 10 - APRIL	\$ 2,943,170	8%	\$ 2,926,764	8%	\$ 2,719,077	7%
Fiscal Month 11 - MAY	\$ 3,072,931	9%	\$ 3,183,935	9%	\$ 2,902,700	8%
Fiscal Month 12 - JUNE	\$ 2,920,387	8%	\$ 2,740,253	8%	\$ 2,649,691	7%
Total	\$ 35,135,492	100%	\$ 35,186,086	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	7,746,974	-12%	8,768,672	-6%	9,330,911	10%
Fiscal Month 02 - AUGUST	9,225,964	-19%	11,333,466	-6%	12,015,794	11%
Fiscal Month 03 - SEPTEMBER	12,214,430	-9%	13,458,034	-5%	14,194,937	7%
Fiscal Month 04 - OCTOBER	11,638,660	-10%	12,928,403	-1%	13,069,399	4%
Fiscal Month 05 - NOVEMBER	11,259,888	-4%	11,760,287	-8%	12,732,480	5%
Fiscal Month 06 - DECEMBER	10,158,907	-10%	11,350,278	-4%	11,837,291	6%
Fiscal Month 07 - JANUARY	8,530,251	-9%	9,325,223	-9%	10,240,785	10%
Fiscal Month 08 - FEBRUARY	9,604,900	-4%	10,007,283	-12%	11,332,181	4%
Fiscal Month 09 - MARCH	9,486,852	-6%	10,042,472	-6%	10,638,493	-1%
Fiscal Month 10 - APRIL	9,234,163	-10%	10,247,281	-6%	10,881,370	1%
Fiscal Month 11 - MAY	10,019,378	-13%	11,475,275	-4%	11,907,011	-2%
Fiscal Month 12 - JUNE	9,127,692	-5%	9,628,471	-9%	10,568,413	-4%
Total	118,248,059	-9%	130,325,145	-6%	138,749,065	4%

COST PER USAGE (\$/KWH)

	FY 2018	FY 2017	FY 2016
Fiscal Month 01 - JULY	\$ 0.2951	\$ 0.2670	\$ 0.2928
Fiscal Month 02 - AUGUST	\$ 0.2924	\$ 0.2654	\$ 0.2850
Fiscal Month 03 - SEPTEMBER	\$ 0.2713	\$ 0.2586	\$ 0.2732
Fiscal Month 04 - OCTOBER	\$ 0.2773	\$ 0.2544	\$ 0.2728
Fiscal Month 05 - NOVEMBER	\$ 0.2829	\$ 0.2577	\$ 0.2644
Fiscal Month 06 - DECEMBER	\$ 0.2923	\$ 0.2606	\$ 0.2645
Fiscal Month 07 - JANUARY	\$ 0.3053	\$ 0.2763	\$ 0.2703
Fiscal Month 08 - FEBRUARY	\$ 0.3038	\$ 0.2786	\$ 0.2576
Fiscal Month 09 - MARCH	\$ 0.3161	\$ 0.2852	\$ 0.2547
Fiscal Month 10 - APRIL	\$ 0.3187	\$ 0.2856	\$ 0.2499
Fiscal Month 11 - MAY	\$ 0.3067	\$ 0.2775	\$ 0.2438
Fiscal Month 12 - JUNE	\$ 0.3199	\$ 0.2846	\$ 0.2507
Total	\$ 0.2971	\$ 0.2700	\$ 0.2650

COST & USAGE - 5002: ALTERNATIVE ENERGY

REPORT DATE: JUNE 30, 2018

COST (\$)

	FY 2018	% of total	FY 2017	% of total	FY 2016	% of total
Fiscal Month 01 - JULY	\$ 457,159	10%	\$ 215,521	8%	\$ 132,123	8%
Fiscal Month 02 - AUGUST	\$ 498,736	10%	\$ 223,480	8%	\$ 131,094	8%
Fiscal Month 03 - SEPTEMBER	\$ 448,756	9%	\$ 202,323	8%	\$ 115,536	7%
Fiscal Month 04 - OCTOBER	\$ 380,406	8%	\$ 200,602	7%	\$ 117,598	7%
Fiscal Month 05 - NOVEMBER	\$ 339,462	7%	\$ 176,903	6%	\$ 97,199	6%
Fiscal Month 06 - DECEMBER	\$ 322,532	7%	\$ 159,776	6%	\$ 105,165	6%
Fiscal Month 07 - JANUARY	\$ 379,573	8%	\$ 210,276	8%	\$ 120,413	8%
Fiscal Month 08 - FEBRUARY	\$ 310,935	7%	\$ 176,725	6%	\$ 125,712	8%
Fiscal Month 09 - MARCH	\$ 390,895	8%	\$ 282,591	10%	\$ 149,788	9%
Fiscal Month 10 - APRIL	\$ 407,283	9%	\$ 251,177	9%	\$ 156,346	10%
Fiscal Month 11 - MAY	\$ 452,258	9%	\$ 356,608	13%	\$ 181,363	11%
Fiscal Month 12 - JUNE	\$ 393,849	8%	\$ 295,271	11%	\$ 188,883	12%
Total	\$ 4,781,844	100%	\$ 2,751,253	100%	\$ 1,621,220	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	2,139,161	118%	979,385	52%	643,207	63%
Fiscal Month 02 - AUGUST	2,329,400	129%	1,016,889	70%	599,920	59%
Fiscal Month 03 - SEPTEMBER	2,092,834	126%	924,275	75%	529,508	53%
Fiscal Month 04 - OCTOBER	1,771,737	93%	916,871	70%	538,239	66%
Fiscal Month 05 - NOVEMBER	1,578,382	95%	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	1,794,930	42%	1,264,002	91%	663,517	35%
Fiscal Month 10 - APRIL	1,872,097	66%	1,124,995	61%	698,699	13%
Fiscal Month 11 - MAY	2,093,731	29%	1,628,889	98%	821,301	32%
Fiscal Month 12 - JUNE	1,787,667	35%	1,325,974	56%	852,351	29%
Total	22,137,936	75%	12,617,154	71%	7,364,016	38%

COST PER USAGE (\$/KWH)

	FY 2018	FY 2017	FY 2016
Fiscal Month 01 - JULY	\$ 0.2137	\$ 0.2201	\$ 0.2054
Fiscal Month 02 - AUGUST	\$ 0.2141	\$ 0.2198	\$ 0.2185
Fiscal Month 03 - SEPTEMBER	\$ 0.2144	\$ 0.2189	\$ 0.2182
Fiscal Month 04 - OCTOBER	\$ 0.2147	\$ 0.2188	\$ 0.2185
Fiscal Month 05 - NOVEMBER	\$ 0.2151	\$ 0.2190	\$ 0.2190
Fiscal Month 06 - DECEMBER	\$ 0.2147	\$ 0.2046	\$ 0.2187
Fiscal Month 07 - JANUARY	\$ 0.2175	\$ 0.2202	\$ 0.2254
Fiscal Month 08 - FEBRUARY	\$ 0.2173	\$ 0.1981	\$ 0.2251
Fiscal Month 09 - MARCH	\$ 0.2178	\$ 0.2236	\$ 0.2257
Fiscal Month 10 - APRIL	\$ 0.2176	\$ 0.2233	\$ 0.2238
Fiscal Month 11 - MAY	\$ 0.2160	\$ 0.2189	\$ 0.2208
Fiscal Month 12 - JUNE	\$ 0.2203	\$ 0.2227	\$ 0.2216
Total	\$ 0.2160	\$ 0.2181	\$ 0.2202

COST & USAGE - TOTAL (ELECTRICITY & ALTERNATIVE ENERGY)

REPORT DATE: JUNE 30, 2018

COST (\$)

	FY 2018	of total	FY 2017	of total	FY 2016	of total
Fiscal Month 01 - JULY	\$ 2,743,171	7%	\$ 2,556,517	7%	\$ 2,864,113	7%
Fiscal Month 02 - AUGUST	\$ 3,195,957	8%	\$ 3,231,233	9%	\$ 3,555,705	9%
Fiscal Month 03 - SEPTEMBER	\$ 3,762,618	9%	\$ 3,683,020	10%	\$ 3,993,141	10%
Fiscal Month 04 - OCTOBER	\$ 3,607,573	9%	\$ 3,489,957	9%	\$ 3,682,732	10%
Fiscal Month 05 - NOVEMBER	\$ 3,524,494	9%	\$ 3,207,324	9%	\$ 3,464,094	9%
Fiscal Month 06 - DECEMBER	\$ 3,291,935	8%	\$ 3,117,270	8%	\$ 3,235,930	8%
Fiscal Month 07 - JANUARY	\$ 2,983,481	8%	\$ 2,786,998	7%	\$ 2,888,101	8%
Fiscal Month 08 - FEBRUARY	\$ 3,228,591	8%	\$ 2,964,733	8%	\$ 3,045,380	8%
Fiscal Month 09 - MARCH	\$ 3,389,638	9%	\$ 3,146,279	8%	\$ 2,859,483	8%
Fiscal Month 10 - APRIL	\$ 3,350,453	8%	\$ 3,177,941	8%	\$ 2,875,423	8%
Fiscal Month 11 - MAY	\$ 3,525,189	9%	\$ 3,540,543	9%	\$ 3,084,063	8%
Fiscal Month 12 - JUNE	\$ 3,314,236	8%	\$ 3,035,524	8%	\$ 2,838,574	7%
Total	\$ 39,917,336	100%	\$ 37,937,339	100%	\$ 38,386,739	100%

USAGE (KWH)

	FY 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)	FY 2016	Y-T-Y Var (%)
Fiscal Month 01 - JULY	9,886,135	1%	9,748,057	-2%	9,974,118	12%
Fiscal Month 02 - AUGUST	11,555,364	-6%	12,350,355	-2%	12,615,714	13%
Fiscal Month 03 - SEPTEMBER	14,307,264	-1%	14,382,309	-2%	14,724,445	8%
Fiscal Month 04 - OCTOBER	13,410,397	-3%	13,845,274	2%	13,607,638	5%
Fiscal Month 05 - NOVEMBER	12,838,270	2%	12,568,187	-5%	13,176,337	6%
Fiscal Month 06 - DECEMBER	11,661,404	-4%	12,131,222	-2%	12,318,101	7%
Fiscal Month 07 - JANUARY	10,275,111	0%	10,279,971	-5%	10,775,019	11%
Fiscal Month 08 - FEBRUARY	11,035,540	1%	10,899,565	-8%	11,890,554	6%
Fiscal Month 09 - MARCH	11,281,782	0%	11,306,474	0%	11,302,010	1%
Fiscal Month 10 - APRIL	11,106,260	-2%	11,372,276	-2%	11,580,069	1%
Fiscal Month 11 - MAY	12,113,109	-8%	13,104,164	3%	12,728,312	0%
Fiscal Month 12 - JUNE	10,915,359	0%	10,954,445	-4%	11,420,764	-2%
Total	140,385,995	-2%	142,942,299	-2%	146,113,081	5%

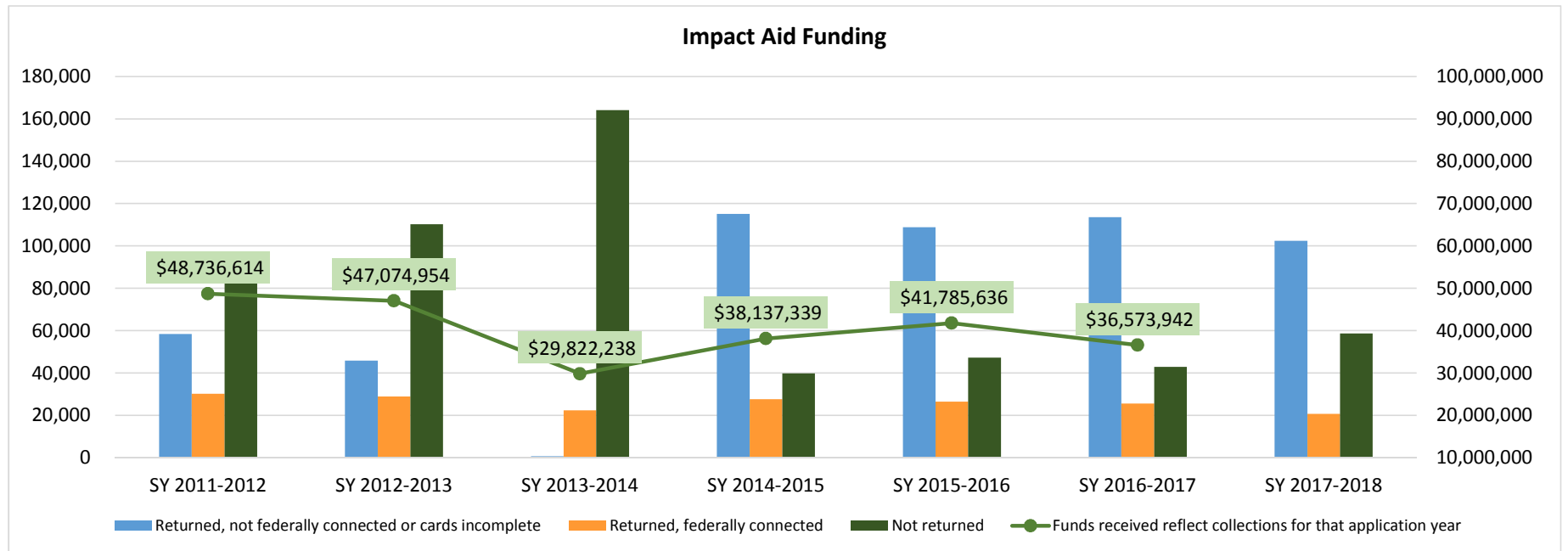
COST PER USAGE (\$/KWH)

	FY 2018	FY 2017	FY 2016
Fiscal Month 01 - JULY	\$ 0.2775	\$ 0.2623	\$ 0.2872
Fiscal Month 02 - AUGUST	\$ 0.2766	\$ 0.2616	\$ 0.2818
Fiscal Month 03 - SEPTEMBER	\$ 0.2630	\$ 0.2561	\$ 0.2712
Fiscal Month 04 - OCTOBER	\$ 0.2690	\$ 0.2521	\$ 0.2706
Fiscal Month 05 - NOVEMBER	\$ 0.2745	\$ 0.2552	\$ 0.2629
Fiscal Month 06 - DECEMBER	\$ 0.2823	\$ 0.2570	\$ 0.2627
Fiscal Month 07 - JANUARY	\$ 0.2904	\$ 0.2711	\$ 0.2680
Fiscal Month 08 - FEBRUARY	\$ 0.2926	\$ 0.2720	\$ 0.2561
Fiscal Month 09 - MARCH	\$ 0.3005	\$ 0.2783	\$ 0.2530
Fiscal Month 10 - APRIL	\$ 0.3017	\$ 0.2794	\$ 0.2483
Fiscal Month 11 - MAY	\$ 0.2910	\$ 0.2702	\$ 0.2423
Fiscal Month 12 - JUNE	\$ 0.3036	\$ 0.2771	\$ 0.2485
Total	\$ 0.2843	\$ 0.2654	\$ 0.2627

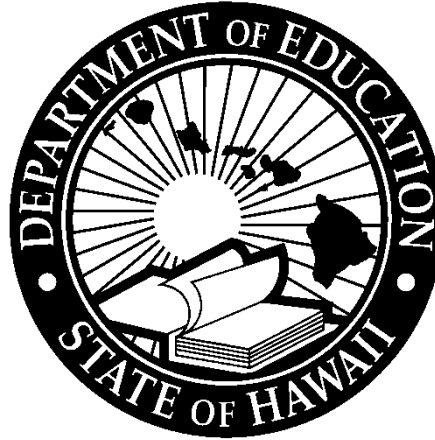
			Application FY Payment was based upon the count date on:				
Appn Ceiling	* Funds Received In:	TOTAL BY STATE FY	FY 2018-2019 9-6-17	FY 2017-2018 9-7-16	FY 2016-2017 9-2-15	FY 2015-2016 9-3-14	FY 2015 though FY 2011
55,190,351	SY 2018-2019	6,129,909			6,129,909		
55,190,351	SY 2017-2018	40,378,685		36,573,942		3,804,743	
55,190,351	SY 2016-2017	42,019,232			35,655,727	3,764,414	2,599,091
55,190,351	SY 2015-2016	40,322,711				30,568,182	9,754,529
55,438,588	SY 2014-2015	** 33,735,263					33,735,263
Totals by Federal Application Years			-	36,573,942	41,785,636	38,137,339	46,088,883

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

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



	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	\$0	Awaiting Initial Payment
SY 2016-2017	113,604	42,861	25,626	182,091	\$36,573,942	Awaiting Final Payment
SY 2015-2016	108,830	47,242	26,537	182,609	\$41,785,636	92.33 LOT %
SY 2014-2015	115,224	39,889	27,660	182,773	\$38,137,339	93.07 LOT %
SY 2013-2014	738	164,174	22,324	187,236	\$29,822,238	Resurvey Year - 91.73 LOT %
SY 2012-2013	45,857	110,346	28,976	185,179	\$47,074,954	87.06 LOT %
SY 2011-2012	58,425	92,084	30,150	180,659	\$48,736,614	96.11 LOT %



FACILITIES DEVELOPMENT BRANCH
Quarterly Report

April- June 2018

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 FY 2018 saw an increase in financial activity.

- Allotments (Funds released) increased by \$190,355,000.00.
- Encumbrances (Funds committed) increased by \$288,618,856.04.
- Expenditures (Funds spent) increased by \$49,652,277.20.
- Allotment Balance (Funds remaining) decreased by \$147,916,133.24.
- 69 projects with an estimated cost of \$326,823,000 went out to bid during the quarter.

Significant projects put out to bid this quarter included¹:

- | | |
|-------------------------------------|------------------|
| • Kihei HS New School Phase 2 | \$ 80,500,000.00 |
| • Mililani MS Classroom Building | \$ 18,985,000.00 |
| • Lahainaluna HS Classroom Building | \$ 11,180,000.00 |

Costs indicated are final estimates as these projects are pending award

Financial Activity

June 30, 2018

Fiscal Year	Total Appropriation	Allotment	Expenditures	Total Encumbrance	Appropriation Balance	Allotment Balance
2014 Total	430,294,000.00	309,383,980.00	190,351,861.87	115,891,104.45	120,910,020.00	3,141,013.68
2015 Total	379,108,000.00	370,545,050.00	229,638,288.62	137,816,645.21	8,562,950.00	3,090,116.17
2016 Total	333,275,000.00	315,773,901.00	63,508,768.65	242,380,924.13	17,501,099.00	9,884,208.22
2017 Total	451,415,000.00	369,985,000.00	21,535,919.34	148,574,582.63	81,430,000.00	199,874,498.03
Grand Total	1,594,092,000.00	1,365,687,931.00	505,034,838.48	644,663,256.42	228,404,069.00	215,989,836.10

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	73,390,985.17	68,646,099.00	136,953,060.33
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	356,044,400.38	418,759,069.00	363,905,969.34

Glossary

Appropriation – Funds authorized by the legislature. The Department of Education (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.