




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

OFFICE OF THE SUPERINTENDENT

November 15, 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 September 30, 2018  
(Comparison to Budget, School Food Service, Student Transportation,  
Utilities, Impact Aid Receipts, and Capital Improvement Programs)**

1. DESCRIPTION

The attached reports show fiscal status of:

- the general fund budget comparison of activity against one quarter of the fiscal year (FY) 2019 legislative appropriation and prior year actuals through September 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 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 5% above FY 18 actuals and with minimal variance as compared to one quarter 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 second quarter. 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 School Food Service and 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, increases in alternative energy payment and generation are also increasing. 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 92.33% LOT (Learning Opportunity Threshold). Also, because the US Department of Education is focusing on quicker distribution of funds, the FY 17 payments are at 92.33% LOT and we anticipate this year is closed. A small payment has been received this current year, with the expectation of the bulk of the funds to come after the first part of the calendar 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 18 YTD Actuals	*** FY 19 YTD Actuals	\$ Var	% Variance	Reason for variances > +/-5% or \$5 million
EDN 100	\$ 218,780,013	\$ 227,002,933	\$ 8,222,920	4%	The variance is primarily due to increased WSF (school level) personnel cost, which includes substitute costs.
EDN 150	\$ 81,418,983	\$ 86,040,756	\$ 4,621,773	5%	The variance is primarily due to increased school level personnel costs, and payments for autism and skilled nursing contract services.
EDN 200	\$ 10,710,752	\$ 12,290,604	\$ 1,579,852	13%	The variance is primarily due to the six GIA awards of \$1.3M.
EDN 300	\$ 9,434,227	\$ 9,808,344	\$ 374,117	4%	Not Applicable
EDN 400	\$ 85,719,805	\$ 91,112,676	\$ 5,392,871	6%	The variance is primarily due to increase in utilities costs of approximately \$2.67M and Student Transportation contract costs of approximately \$1.85M.
EDN 500	\$ 910,418	\$ 947,121	\$ 36,703	4%	Not Applicable
EDN 700	\$ 628,009	\$ 707,725	\$ 79,716	11%	The variance is primarily due to increased EOEL personnel cost.
Grand Total	\$ 407,602,207	\$ 427,910,159	\$ 20,307,952	5%	

EDN	FY 19 Allocation a/o 09-30-2018	*** FY 19 YTD Actuals	a/o 09-30-2018	% Variance	Reason for variances > +/-5% or \$5 million
EDN 100	\$ 249,583,415	\$ 227,002,933	\$ 22,580,482	9%	The variance is primarily due to the level of first quarter WSF expenditures.
EDN 150	\$ 96,703,612	\$ 86,040,756	\$ 10,662,856	11%	The variance is primarily due to the level of first quarter special education personnel expenditures.
EDN 200	\$ 14,453,862	\$ 12,290,604	\$ 2,163,258	15%	The variance is primarily due to the level of first quarter complex area program balances of approximately \$1M and assessment balances of approximately \$1.07M.
EDN 300	\$ 13,442,903	\$ 9,808,344	\$ 3,634,559	27%	The variance is primarily due to the level of first quarter Office of Information Technology Services program balances for personnel and contracts of approximately \$2.99M.
EDN 400	\$ 49,966,590	\$ 91,112,676	\$ (41,146,086)	-82%	The variance is primarily due to the full year encumbrance of student transportation contracts and programmatic needs of approximately \$47.93M.
EDN 500	\$ 1,030,242	\$ 947,121	\$ 83,121	8%	The variance is primarily due to the level of first quarter Community School for Adults and REACH program expenditures for personnel, contract and programmatic needs.
EDN 700	\$ 1,005,748	\$ 707,725	\$ 298,023	30%	The variance is primarily due to the level of first quarter EOEL expenditures for salaries and programmatic needs.
Grand Total	\$ 426,186,372	\$ 427,910,159	\$ (1,723,787)	0%	

\*\*\* Includes expenditure data from FRS through 9-30-18 plus payroll data not yet loaded into FMS as of the date this report was generated.

## SCHOOL FOOD SERVICE

REPORT DATE: SEPTEMBER 30, 2018

## ALLOTMENTS / REVENUES

Fiscal Year	(Allotments)			(Revenues - Grant Drawdowns)			(Revenues - Cash Collections)			GRAND TOTAL		
	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	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	6,988,431			5,916,685			40,502,347		

## 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	3,290,641	10,226	3,300,867	8,225,763	843,269	9,069,032	238,782	9,668,704	9,907,486	11,755,186	10,522,199	22,277,385

## 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	17,314,133	6,982,231	24,296,364	(2,080,601)			(3,990,801)			18,224,962		

-- 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: SEPTEMBER 30, 2018

## GENERAL FUNDS (with encumbrance detail)

Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2019	17,314,133	6,982,231	24,296,364	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances		(733)	(733)	--Encumbered funds that must be liquidated by December 31, 2018.
Less: CY Encumbrances		(3,559)	(3,559)	--Encumbered funds that must be liquidated by December 31, 2019.
<b>AVAILABLE</b>	<b>17,314,133</b>	<b>6,977,939</b>	<b>24,292,072</b>	--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)	(2,080,601)	FY 2019 - Net Excess(Deficit)	(3,990,801)
Balance @ 09/30/2018	18,001,309	Balance @ 09/30/2018	1,439,596
LESS: ENCUMBERED CASH	(451,485)	LESS: ENCUMBERED CASH	(131)
<b>EQUALS: AVAILABLE CASH</b>	<b>17,549,824</b>	<b>EQUALS: AVAILABLE CASH</b>	<b>1,439,465</b>

-- 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
<b>TOTAL</b>	<b>73,031,070</b>	<b>TOTAL</b>	<b>38,677,702</b>

## STUDENT TRANSPORTATION

REPORT DATE: SEPTEMBER 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	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	-	1,449,503	71,123,524

## 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	152,469	8,176,094	8,328,564	-	-	-	80,853	191,105	271,958	233,322	8,367,199	8,600,522

## 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	890,624	60,454,834	61,345,457	-			1,177,545			62,523,002		

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: SEPTEMBER 30, 2018

## GENERAL FUNDS (with encumbrance detail)

Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2019	890,624	60,454,834	61,345,457	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances		(2,421,653)	(2,421,653)	--Encumbered funds that must be liquidated by December 31, 2018
Less: CY Encumbrances		(58,033,180)	(58,033,180)	--Encumbered funds that must be liquidated by December 31, 2019
AVAILABLE	890,624	1	890,625	--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
Balance @ 06/30/2018	88,158	Balance @ 06/30/2018	2,629,578
FY 2019 - Net Excess(Deficit)	-	FY 2019 - Net Excess(Deficit)	1,177,545
Balance @ 09/30/2018	88,158	Balance @ 09/30/2018	3,807,123
LESS: CASH RETURNED (AJV00236 dated 9/11/2017)	(88,158)	LESS: ENCUMBERED CASH	(855,217)
EQUALS: AVAILABLE CASH	(0)	EQUALS: AVAILABLE CASH	2,951,905

## 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: SEPTEMBER 30, 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	-		-		-	
Equals: Budget Allotments	56,244,136		56,244,136		54,744,136	
Less: Expenditures & Encumbrances						
Expenditures	8,890,092		47,522,078		46,252,640	
Encumbrances	308		7,903,839		8,486,913	
Subtotal	8,890,400	16%	55,425,917	99%	54,739,553	100%
Equals: Allotment Balance	47,353,736	84%	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	7,296,351		8,486,913		6,036,248	
Encumbrance balance - prior BFY	607,488		-		245,260	(lapsed)
Expenditures - prior BFY	7,296,351		8,486,913		6,036,248	
Expenditures - current BFY	8,890,092		47,522,078		46,252,640	
Total Current Fiscal Year Expenditures	16,186,443	-71%	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	14,738,857	-73%	54,833,389	5%	52,288,888	-3%
37722: UTILITIES EFFICIENCY	234,630	---	128,494	---		
37723: UTILITIES MANAGEMENT	559,697	---	456,804	---		
37724: UTILITIES SUSTAINABILITY	645,087	---	383,908	---		
37725: UTILITIES OPERATIONS & MAINTENANCE	8,172	---	206,396	---		
37726: UTILITIES BUYOUTS OF EQUIPMENT FINANCING	-	---	-	---		
Total Expenditures	16,186,443	-71%	56,008,991	7%	52,288,888	-3%



## EXPENDITURE DETAIL - Program ID 37720: UTILITIES

REPORT DATE: SEPTEMBER 30, 2018

## CURRENT FISCAL YEAR EXPENDITURES - By Object Code &amp; Vendor

	FY 2019	Y-T-Y Var (%)	FY 2018	Y-T-Y Var (%)	FY 2017	Y-T-Y Var (%)
<b>5001: ELECTRICITY</b>						
020425: HAWAIIAN ELECTRIC COMPANY	5,631,318		22,955,033		24,080,879	
019800: HELCO	1,589,926		6,241,864		5,435,874	
028865: MAUI ELECTRIC COMPANY LTD	1,336,278		4,952,395		4,923,996	
011135: KAUAI ISLAND UTILITY COOPERATIVE	274,840		1,262,706		1,358,926	
009476: CASTLE & COOKE COMMERCIAL INC	34,233		237,135		188,110	
Charges - Schools on Military Bases	321,746		324,404		320,028	
Charges - Various Misc Vendors	668		8,983		4,412	
Energy Rebates	(24,714)		(591,973)		(158,224)	
Use of Facilities/Collections for Utilities	(101,216)		(623,422)		(606,155)	
<b>SUBTOTAL</b>	<b>9,063,079</b>	<b>-74%</b>	<b>34,767,125</b>	<b>-2%</b>	<b>35,547,846</b>	<b>-6%</b>
<b>5002: ALTERNATIVE ENERGY COST</b>						
143055: RC ENERGY HDOE LLC	697,264		2,522,189		580,931	
147438: KEC OHANA SOLAR FUND 2014 LLC	344,036		936,600		453,316	
144729: RC ENERGY HDOE PHASE 3 LLC	204,354		696,233		689,777	
147526: RC ENERGY HDOE LLC	189,137		704,603		540,669	
145890: DOE HAWAII SOLAR 2013 LLC	133,070		491,806		504,320	
<b>SUBTOTAL</b>	<b>1,567,861</b>	<b>-71%</b>	<b>5,351,432</b>	<b>93%</b>	<b>2,769,013</b>	<b>70%</b>
<b>5101: GAS</b>						
018020: HAWAII GAS	80,983		411,059		391,414	
033485: OAHU GAS SERVICE	22,989		104,036		65,208	
028888: MAUI GAS SERVICE	5,209		29,236		21,467	
Charges - Various Misc Vendors	-		-		6,424	
<b>SUBTOTAL</b>	<b>109,181</b>	<b>-80%</b>	<b>544,331</b>	<b>12%</b>	<b>484,513</b>	<b>-6%</b>
<b>5201: WATER</b>						
007660: BOARD OF WATER SUPPLY	1,220,228		3,972,426		4,226,239	
014695: COUNTY OF MAUI - DEPARTMENT OF WATER	356,489		1,075,587		1,000,657	
014700: DEPT OF WATER SUPPLY - COUNTY OF HAWAII	162,549		667,102		720,336	
014690: DEPARTMENT OF WATER - COUNTY OF KAUAI	89,438		361,489		368,977	
Charges - Schools on Military Bases	75,504		110,871		117,811	
Charges - Various Misc Vendors	59,098		165,611		157,043	
<b>SUBTOTAL</b>	<b>1,963,306</b>	<b>-69%</b>	<b>6,353,086</b>	<b>-4%</b>	<b>6,591,063</b>	<b>1%</b>
<b>5301: SEWER</b>						
007660: BOARD OF WATER SUPPLY	1,418,539		5,689,284		5,215,564	
014695: COUNTY OF MAUI - DEPARTMENT OF WATER	319,886		829,501		780,887	
013286: COUNTY OF HAWAII - DIRECTOR OF FINANCE	38,993		160,917		198,058	
013315: COUNTY OF MAUI - SOLID WASTE	704		130,325		168,630	
013295: COUNTY OF KAUAI - DEPARTMENT OF FINANCE	26,773		124,348		129,049	
142969: HAWAII AMERICAN WATER COMPANY	22,277		76,259		63,386	
143380: HAWAII WATER SERVICE COMPANY	30,695		54,599		52,411	
021713: HAWAII HOUSING FINANCE & DEVELOPMENT CO	-		30,000		-	
146401: PUHI SEWER & WATER COMPANY	11,309		33,102		30,865	
Charges - Schools on Military Bases	151,423		199,013		234,460	
Charges - Various Misc Vendors	14,664		37,150		30,553	
<b>SUBTOTAL</b>	<b>2,035,263</b>	<b>-72%</b>	<b>7,364,498</b>	<b>7%</b>	<b>6,903,863</b>	<b>-6%</b>
Payroll Expenditures	-		451,866		-	
Other Miscellaneous Object Codes	167		1,051		(7,410)	
<b>Total Expenditures</b>	<b>14,738,857</b>	<b>-73%</b>	<b>54,833,389</b>	<b>5%</b>	<b>52,288,888</b>	<b>-3%</b>

## COST &amp; USAGE - 5001: ELECTRICITY

REPORT DATE: SEPTEMBER 30, 2018

## COST (\$)

	FY 2019	% of total	FY 2018	% of total	FY 2017	% of total
Fiscal Month 01 - JULY	\$ 2,484,131	27%	\$ 2,286,012	7%	\$ 2,340,996	7%
Fiscal Month 02 - AUGUST	\$ 2,972,496	33%	\$ 2,697,221	8%	\$ 3,007,753	9%
Fiscal Month 03 - SEPTEMBER	\$ 3,621,039	40%	\$ 3,313,862	9%	\$ 3,480,697	10%
Fiscal Month 04 - OCTOBER	\$ -		\$ 3,227,167	9%	\$ 3,289,355	9%
Fiscal Month 05 - NOVEMBER	\$ -		\$ 3,185,032	9%	\$ 3,030,421	9%
Fiscal Month 06 - DECEMBER	\$ -		\$ 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%
<b>Total</b>	<b>\$ 9,077,666</b>	<b>100%</b>	<b>\$ 35,135,492</b>	<b>100%</b>	<b>\$ 35,186,086</b>	<b>100%</b>

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	0		11,638,660	-10%	12,928,403	-1%
Fiscal Month 05 - NOVEMBER	0		11,259,888	-4%	11,760,287	-8%
Fiscal Month 06 - DECEMBER	0		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%
<b>Total</b>	<b>26,965,080</b>	<b>-77%</b>	<b>118,248,059</b>	<b>-9%</b>	<b>130,325,145</b>	<b>-6%</b>

## 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	\$ -	\$ 0.2773	\$ 0.2544
Fiscal Month 05 - NOVEMBER	\$ -	\$ 0.2829	\$ 0.2577
Fiscal Month 06 - DECEMBER	\$ -	\$ 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
<b>Total</b>	<b>\$ 0.3366</b>	<b>\$ 0.2971</b>	<b>\$ 0.2700</b>

## COST &amp; USAGE - 5002: ALTERNATIVE ENERGY

REPORT DATE: SEPTEMBER 30, 2018

## COST (\$)

	FY 2019	% of total	FY 2018	% of total	FY 2017	% of total
Fiscal Month 01 - JULY	\$ 490,361	37%	\$ 457,159	10%	\$ 215,521	8%
Fiscal Month 02 - AUGUST	\$ 437,555	33%	\$ 498,736	10%	\$ 223,480	8%
Fiscal Month 03 - SEPTEMBER	\$ 415,095	30%	\$ 448,756	9%	\$ 202,323	8%
Fiscal Month 04 - OCTOBER	\$ -	0%	\$ 380,406	8%	\$ 200,602	7%
Fiscal Month 05 - NOVEMBER	\$ -	0%	\$ 339,462	7%	\$ 176,903	6%
Fiscal Month 06 - DECEMBER	\$ -	0%	\$ 322,532	7%	\$ 159,776	6%
Fiscal Month 07 - JANUARY	\$ -	0%	\$ 379,573	8%	\$ 210,276	8%
Fiscal Month 08 - FEBRUARY	\$ -	0%	\$ 310,935	7%	\$ 176,725	6%
Fiscal Month 09 - MARCH	\$ -	0%	\$ 390,895	8%	\$ 282,591	10%
Fiscal Month 10 - APRIL	\$ -	0%	\$ 407,283	9%	\$ 251,177	9%
Fiscal Month 11 - MAY	\$ -	0%	\$ 452,258	9%	\$ 356,608	13%
Fiscal Month 12 - JUNE	\$ -	0%	\$ 393,849	8%	\$ 295,271	11%
<b>Total</b>	<b>\$ 1,343,011</b>	<b>100%</b>	<b>\$ 4,781,844</b>	<b>100%</b>	<b>\$ 2,751,253</b>	<b>100%</b>

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			1,771,737	93%	916,871	70%
Fiscal Month 05 - NOVEMBER			1,578,382	95%	807,900	82%
Fiscal Month 06 - DECEMBER			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%
<b>Total</b>	<b>6,209,613</b>	<b>-72%</b>	<b>22,137,936</b>	<b>75%</b>	<b>12,617,154</b>	<b>71%</b>

## 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	\$ -	\$ 0.2147	\$ 0.2188
Fiscal Month 05 - NOVEMBER	\$ -	\$ 0.2151	\$ 0.2190
Fiscal Month 06 - DECEMBER	\$ -	\$ 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
<b>Total</b>	<b>\$ 0.2163</b>	<b>\$ 0.2160</b>	<b>\$ 0.2181</b>

## COST &amp; USAGE - TOTAL (ELECTRICITY &amp; ALTERNATIVE ENERGY)

REPORT DATE: SEPTEMBER 30, 2018

## COST (\$)

	FY 2019	of total	FY 2018	of total	FY 2017	of total
Fiscal Month 01 - JULY	\$ 2,974,492	29%	\$ 2,743,171	7%	\$ 2,556,517	7%
Fiscal Month 02 - AUGUST	\$ 3,410,051	33%	\$ 3,195,957	8%	\$ 3,231,233	9%
Fiscal Month 03 - SEPTEMBER	\$ 4,036,134	38%	\$ 3,762,618	9%	\$ 3,683,020	10%
Fiscal Month 04 - OCTOBER	\$ -		\$ 3,607,573	9%	\$ 3,489,957	9%
Fiscal Month 05 - NOVEMBER	\$ -		\$ 3,524,494	9%	\$ 3,207,324	9%
Fiscal Month 06 - DECEMBER	\$ -		\$ 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%
<b>Total</b>	<b>\$ 10,420,677</b>	<b>100%</b>	<b>\$ 39,917,336</b>	<b>100%</b>	<b>\$ 37,937,339</b>	<b>100%</b>

## 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			13,410,397	-3%	13,845,274	2%
Fiscal Month 05 - NOVEMBER			12,838,270	2%	12,568,187	-5%
Fiscal Month 06 - DECEMBER			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%
<b>Total</b>	<b>33,174,693</b>	<b>-76%</b>	<b>140,385,995</b>	<b>-2%</b>	<b>142,942,299</b>	<b>-2%</b>

## COST PER USAGE (\$/KWH)

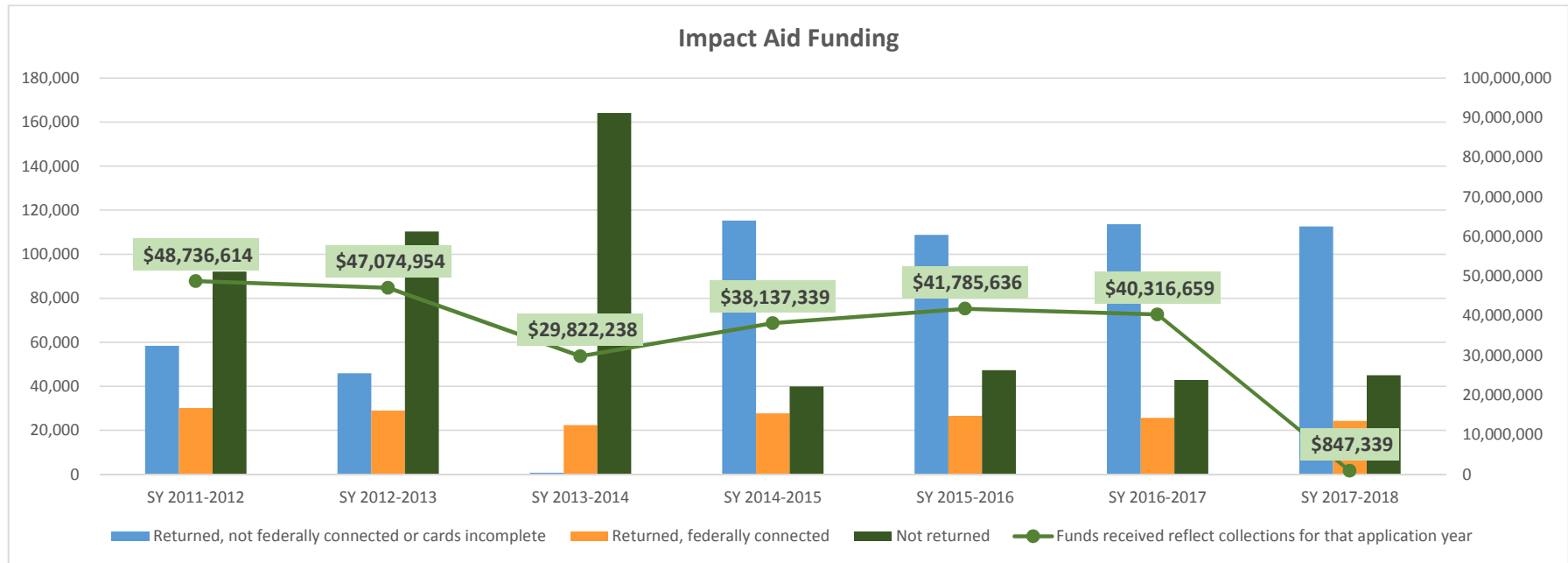
	FY 2019	FY 2018	FY 2017
Fiscal Month 01 - JULY	\$ 0.3236	\$ 0.2775	\$ 0.2623
Fiscal Month 02 - AUGUST	\$ 0.3146	\$ 0.2766	\$ 0.2616
Fiscal Month 03 - SEPTEMBER	\$ 0.3071	\$ 0.2630	\$ 0.2561
Fiscal Month 04 - OCTOBER	\$ -	\$ 0.2690	\$ 0.2521
Fiscal Month 05 - NOVEMBER	\$ -	\$ 0.2745	\$ 0.2552
Fiscal Month 06 - DECEMBER	\$ -	\$ 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
<b>Total</b>	<b>\$ 0.3141</b>	<b>\$ 0.2843</b>	<b>\$ 0.2654</b>

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

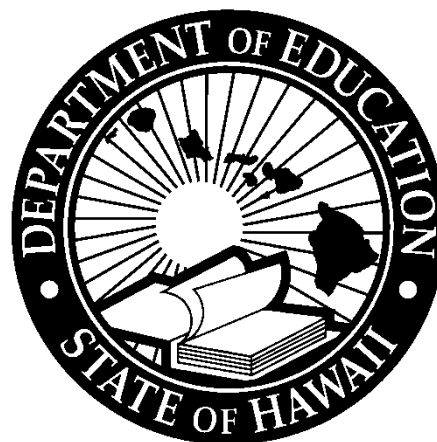
Appn Ceiling	* Funds Received In:	TOTAL BY STATE FY	Application FY Payment was based upon the count date on:				
			FY 2018-2019 9-6-17	FY 2017-2018 9-7-16	FY 2016-2017 9-2-15	FY 2015-2016 9-3-14	FY 2015 though FY 2011
55,190,351	SY 2018-2019	10,719,965	847,339	3,742,717	6,129,909		
55,190,351	SY 2017-2018	40,378,685		36,573,942		3,804,743	
55,190,351	SY 2016-2017	42,019,232			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			847,339	40,316,659	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	112,669	44,965	24,273	181,907	\$847,339	Awaiting Initial Payment for CDO
SY 2016-2017	113,604	42,861	25,626	182,091	\$40,316,659	92.33 LOT %
SY 2015-2016	108,830	47,242	26,537	182,609	\$41,785,636	93.69 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***

*July- September 2018*

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

## **EXECUTIVE SUMMARY**

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The 1st Quarter of FY 2019 saw an increase in financial activity.

- Allotments (Funds released) increased by \$16,119,000.
- Encumbrances (Funds committed) decreased by \$58,568,223.55.
- Expenditures (Funds spent) increased by \$73,323,957.09.
- Allotment Balance (Funds remaining) increased by \$1,363,266.46.
- 3 projects with an estimated cost of \$1,915,000 went out to bid during the quarter.

Significant projects put out to bid this quarter included:

- |   |            |
|---|------------|
| • Kailua HS Miscellaneous R&M FY 2016       | \$ 850,000 |
| • Naalehu ES & IS Miscellaneous R&M FY 2015 | \$ 915,000 |

Costs indicated are final estimates as these projects are pending award



## Financial Activity

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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

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

## 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.