

Department of Education Financial Report

*July 1, 2003 -
June 30, 2004*

Office of Business Services
Department of Education
State of Hawaii
RS 05-0734
January 2005





FOREWORD

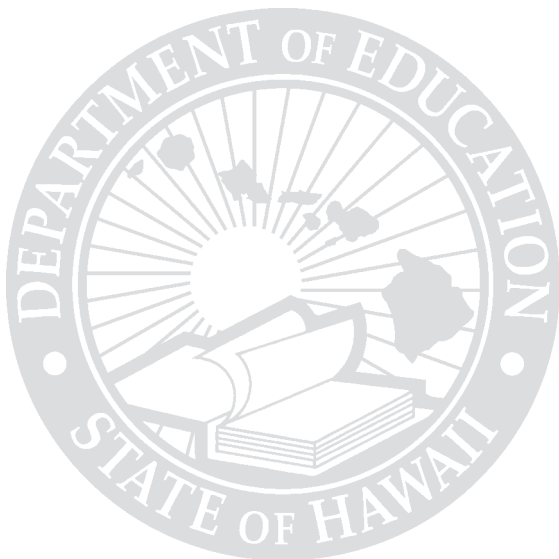
This Annual Financial Report of the Department of Education is prepared each year to inform interested persons of the total cost of public education in the State of Hawaii.

The Financial Report provides both Operating and Capital Improvement Project fund information that is useful in presenting our educational system financing, expenditures and per pupil information.

We have included other operational costs that are allocable to education, such as school health services, repairs and maintenance of school facilities and other expenses incurred by state and county agencies for public education purposes.

A handwritten signature in cursive script that reads "Patricia Hamamoto".

Patricia Hamamoto
Superintendent of Education



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FINANCIAL HIGHLIGHTS

Fiscal Year 2003-2004

APPROPRIATED FUNDS

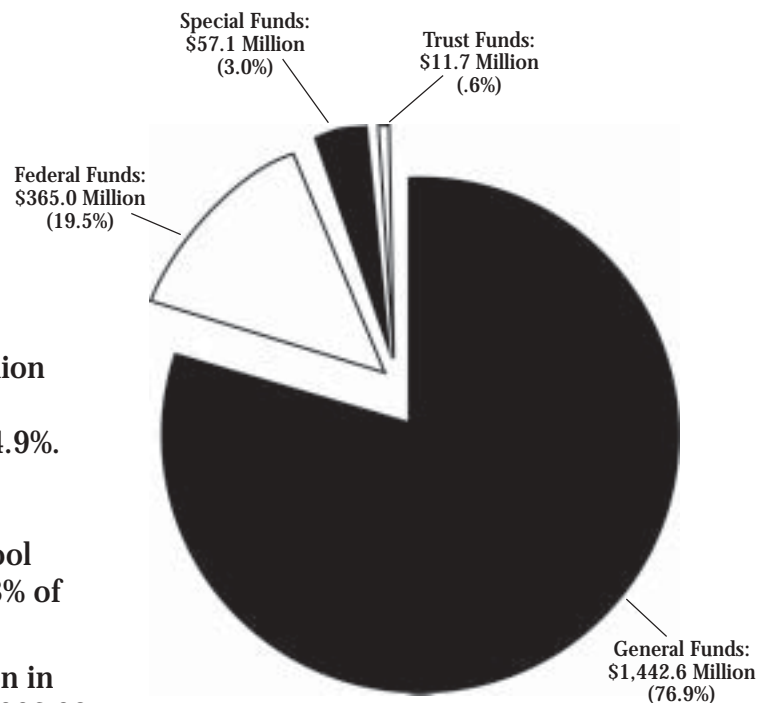
The Department of Education was appropriated a total of \$1,876.4 million for FY 2003-04 from the General Fund, Federal Fund, Special Fund and Trust Fund. This is an increase of \$61.6 million or 3.4 percent from the previous year's appropriation of \$1,814.8 million. Increases by fund are: General Fund (\$1.2 million), Federal Fund (\$45.5 million), Special Fund (\$11.4 million) and Trust Fund (\$3.5 million).

For FY 2003-04 the General Fund appropriation of \$1,442.6 million included carryover funds of \$18.9 million for FY 2002-03 and \$3.8 million for FY 2001-02. General Fund recorded sizeable increases of funds allotted to the School Based Budgeting (\$17.6 million) and Comprehensive School Support (\$12.6 million). These increases were offset with decreases to the School Support (\$12.1 million), School Community Services (\$7.5 million) and the reduced General Fund carryover (\$8.9 million).

Federal grants available totaled \$365.0 million in FY 2003-04 compared to \$319.5 million in FY 2002-03, an increase of \$45.5 million or 14.2%. The following grants contributed significantly to the increases: Assistance to Federally Impacted Areas (\$15.2 million), NCLB State Grants (\$12.3 million) and Education of the Handicapped (\$10.0 million).

Special Fund receipts amounted to \$57.1 million in FY 2003-04 compared to \$45.7 million in FY 2002-03, an increase of \$11.4 million or 24.9%. Increased revenues from the A-Plus Intra-department Transfer from the Department of Human Services for \$5.5 million and the School Lunch Program \$4.0 million accounted for 83% of the \$11.4 million.

Trust Fund receipts amounted to \$11.7 million in FY 2003-04 compared to \$8.2 million in FY 2002-03, an increase of \$3.5 million or 42.7%. The Foundation and Other Grants account recorded the only sizeable increase of \$3.5 million.



APPROPRIATED FUNDS:

General Funds:	\$1,442.6	Million	76.9%
Federal Funds:	365.0	Million	19.5%
Special Funds:	57.1	Million	3.0%
Trust Funds:	11.7	Million	.6%
	\$1,876.4	Million	100.0%

DEPARTMENT EXPENDITURES

The Department of Education expended a total of \$1,707.1 million in FY 2003-04. This is an increase \$95.8 million or 5.9% from the previous year's expenditures of \$1,611.3 million.

Personal Services expenditures of \$1,237.3 million accounted for 72.0% of the total expenditures and the remaining \$469.8 million in "Others" category accounted for 28.0%.

APPROPRIATED FUNDS AND EXPENDITURES BY CATEGORY AND FUND TYPE (In Millions of Dollars)						
	General	Federal	Special	Trust	Total	Percent
General Appropriation	\$1,442.6	\$365.0	\$57.1	\$11.7	\$1,876.4	100.0%
<u>Expenditures</u>						
Personal Services	1,097.7	123.8	14.7	1.1	1,237.3	72.0%
Others	331.1	107.8	25.1	5.8	469.8	28.0%
Total	\$1,428.8	\$ 231.6	\$39.8	\$6.9	\$1,707.1	100.0%
Unencumbered Balance	\$13.8	\$133.4	\$17.3	\$4.8	\$169.3	

EDUCATION-RELATED EXPENDITURES BY STATE AND COUNTY AGENCIES

A total of \$45.1 million was expended by the various state and county agencies for educational purposes in FY 2003-04. This is a decrease of \$1.1 million or 2.4% from the previous year's expenditures of \$46.2 million. In Fiscal Year 2003-04 the City and Counties of Honolulu, Hawaii, Maui and Kauai reported an increase in cost for public education however decreased expenditures reported from the Department of Health offset the increases.

The expenditures by the various state and county agencies for educational purposes are included in the "Other Funds" column in the Consolidated Annual Financial Report, Fiscal Year 2003-04. Expenditures in this category include state administration support (\$7.7 million), health services (\$14.0 million), school maintenance (\$22.8 million), safety and security (\$0.5 million) and student transportation cost (\$0.1 million).

PER PUPIL EXPENDITURE

The average per pupil expenditure increased from \$8,374.47 in FY 2002-03 to \$9,042.58 in FY 2003-04, an increase of \$668.11 or 8.0%. Expenditure increases in payroll costs contributed significantly to the increase in per pupil costs. The community services (Adult Education) expenditures of \$11.5 million are excluded in computing the average per pupil expenditure because those costs are not reflected in comparable national costs of public education averages. The average daily enrollment of the charter school students is included in the computation of the average per pupil expenditure.

ENROLLMENT

The average daily enrollment of pupils decreased from 182,080 in FY 2002-03 to 179,355 in FY 2003-04, a decrease of 2,725 pupils. All districts recorded a decrease in the average daily enrollment. The daily enrollment in the department's regular and special schools recorded a decrease of 3,909 pupils while the charter schools had an increase of 1,184 pupils.

Detailed financial highlights are presented on the following pages.

COMPARATIVE DATA

Fiscal Years 2002-03 and 2003-04

APPROPRIATED FUNDS	(In Millions of Dollars)			Percent Increase (Decrease)
	FY 2002-03	FY 2003-04	Increase (Decrease)	
General Funds	\$1,441.4	\$1,442.6	\$1.2	0.1
Federal Funds	319.5	365.0	45.5	14.2
Special Funds	45.7	57.1	11.4	24.9
Trust Funds	8.2	11.7	3.5	42.7
Total	\$1,814.8	\$1,876.4	\$61.6	3.4

EXPENDITURES	(In Millions of Dollars)			Percent Increase (Decrease)
	FY 2002-03	FY 2003-04	Increase (Decrease)	
General Funds	\$1,418.8	\$1,428.8	\$10.0	0.7
Federal Funds	164.2	231.6	67.4	41.0
Special Funds	23.7	39.8	16.1	67.9
Trust Funds	4.6	6.9	2.3	50.0
Total	\$1,611.3	\$1,707.1	\$95.8	5.9

PUPIL COST	FY 2002-03	FY 2003-04	Increase (Decrease)	Percent Increase (Decrease)
Per Pupil Cost Based on Average Enrollment	\$8,374.47	\$9,042.58	\$668.11	8.0

ENROLLMENT AND NUMBER OF SCHOOLS	FY 2002-03	FY 2003-04	Increase (Decrease)
Average Daily Enrollment			
Regular/Special Schools	178,947	175,038	(3,909)
Charter Schools	3,133	4,317	1,184
Total Average Daily Enrollment	182,080	179,355	(2,725)
Number of Schools	284	285	1

SCHEDULE OF GENERAL FUND APPROPRIATION AND EXPENDITURES

Fiscal Years 2002-03 and 2003-04

PROGRAMS	FY 2002-03	Percent	FY 2003-04	Percent
GENERAL FUND APPROPRIATION	\$1,441,443,198		\$1,442,633,331	
EXPENDITURES				
INSTRUCTIONAL SERVICES				
Regular Instruction	\$552,456,612		\$567,493,123	
Special Education	338,521,577		351,186,403	
Compensatory Education	14,906,232		15,441,119	
Other Instructional Programs	37,514,903		29,004,956	
TOTAL-INSTRUCTIONAL SERVICES	\$943,399,324	72%	\$963,125,601	73%
SUPPORT SERVICES				
State & District Administration	\$41,398,278		\$43,708,430	
TOTAL-SUPPORT SERVICES	\$41,398,278	3%	\$43,708,430	3%
INSTRUCTIONAL SUPPORT				
Counseling	\$29,366,794		\$29,672,217	
School Libraries	21,740,334		22,198,561	
School Administration	101,077,239		103,983,546	
Professional Development	5,939,893		6,506,033	
Curriculum Services	7,422,959		6,611,739	
TOTAL-INSTRUCTIONAL SUPPORT	\$165,547,219	13%	\$168,972,096	13%
SCHOOL SUPPORT				
Safety and Security Services	\$6,544,452		\$8,024,073	
School Food Services	27,792,179		9,879,962	
Operation & Maintenance	79,808,826		87,258,391	
Other School Support	329,551		379,226	
Pupil Transportation Services	24,336,705		21,279,119	
TOTAL-SCHOOL SUPPORT	\$138,811,713	11%	\$126,820,771	10%
COMMUNITY SERVICES				
Adult Education	\$7,161,208		\$7,273,515	
TOTAL-COMMUNITY SERVICES	\$7,161,208	1%	\$7,273,515	1%
TOTAL EXPENDITURES	\$1,296,317,742	100%	\$1,309,900,413	100%
Debt Service Costs	\$122,313,251		\$98,933,822	
Expensed As Fringe Costs	\$0		\$19,917,198	
GRAND TOTAL-EXPENDITURES	\$1,418,630,993		\$1,428,751,433	
TOTAL GENERAL FUND BALANCE	\$22,812,205		\$13,881,898	

FEDERAL FUND RECEIPTS AND EXPENDITURES

Fiscal Year 2003- 2004

GRANTS	Total Funds Available	Expenditures and Encumbrances	Balance Available	Lapsed
INSTRUCTIONAL SERVICE GRANTS				
Assistance to Federally Impacted Areas	\$81,797,905	\$48,749,576	\$33,048,329	\$0
No Child Left Behind Grants				
Title I LEA Basic/Concentration	50,860,758	32,978,990	17,881,768	0
Title I Neglected & Delinquent	275,560	100,833	161,130	13,597
Title I Accountability	162,136	155,695	0	6,441
Title I School Improvement	1,494,874	1,471,336	23,538	0
Migrant Education	1,691,284	916,619	768,337	6,328
Comprehensive Sch Refm Demo Prog	1,319,901	799,297	519,539	1,065
Drug-Free Schools and Communities	2,620,200	1,586,008	996,665	37,527
Even Start Program	1,553,599	1,174,857	378,742	0
Title V Innovative Education	3,564,748	1,470,747	2,094,001	0
State Grants	25,561,609	10,099,997	15,461,612	0
SDFSC Community Service	497,766	143,384	354,382	0
21st CCLC-After Sch Learning Center	3,545,694	1,581,079	1,964,615	0
ESLL Acquisition	2,668,745	877,019	1,791,726	0
State Assess & Related Act	7,666,786	6,847,434	819,352	0
Reading First	5,860,959	2,300,605	3,560,354	0
Math & Science Partnership	499,218	120,322	378,896	0
Ed Tech	3,214,970	94,587	3,120,383	0
Bilingual Bicultural Projects:				
Project Holo I MUA	8,140	7,982	0	158
Project Ho'olokahi	141,683	0	0	141,683
Project Malahihi	854	0	0	854
Vocational Education	4,347,058	3,073,242	1,273,816	0
Vocational Education-Non Traditional Trng	16,605	15,957	648	0
Education of the Handicapped	46,724,290	34,338,190	12,386,100	0
Emergency Immigrant Education Assistance Program	7,472	(1,272)	0	8,744
Preschool Incentive Grant	2,263,398	1,046,343	1,217,055	0
Consortium Incentive	106,714	76,560	29,818	336
Robert C. Byrd Honor Scholarship Program	163,500	163,500	0	0
Safe & Drug Free Learning Environments	999,748	860,590	0	139,158
Even Start-Statewide Family Literacy	5,046	2,210	0	2,836
Even Start-Migrant Education	508,172	342,682	165,490	0
Native Hawaiian Curriculum Develop Trng Prog	81,907	81,816	0	91
Education of Native Hawaiians	386,966	11,870	375,096	0
Native Hawaiian Curr Dev-Hawn Immersion	125,029	112,539	12,490	0
Native Hawaiian Special Education-UH	2,845,179	1,787,253	1,057,926	0
Native Hawaiian Comm-Based Ed Learning Center	36,193	35,829	0	364
Native Hawaiian Curr Dev-Na Mamo	434,304	284,631	149,673	0
Hawaiian Network Learning Community	4,651,500	1,046,369	3,605,131	0
Deaf/Blind Centers	136,044	20,554	115,490	0
After School Learning Centers-Kekaulike	23,023	14,955	0	8,068
After School Learning Centers-Farrington	8,788	(26)	0	8,814
After School Learning Centers-Naalehu	69,503	67,786	1,717	0
After School Learning Centers-King Inter	1,013,896	559,623	454,273	0
After School Learning Centers-Molokai Comm	1,424,844	692,184	732,660	0
After School Learning Centers-Waipahu	1,233,165	670,147	563,018	0
EESA, Title II-Math and Science	1,397,307	1,402,233	(4,926)	0
Dept. of Defense Financial Assist LEA's	5,494,928	1,906,092	3,588,836	0
Class Size Reduction	1,000,102	687,073	0	313,029
Reading Excellence	11,764,701	9,854,872	1,909,829	0

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FEDERAL FUND RECEIPTS AND EXPENDITURES *(Continued)*

Fiscal Year 2003- 2004

GRANTS	Total Funds Available	Expenditures and Encumbrances	Balance Available	Lapsed
Smaller Learning Communities-Campbell	18,425	7,403	11,022	0
Smaller Learning Communities-Roosevelt	2,500,000	406,818	2,093,182	0
Smaller Learning Communities-Aiea	500,000	51,775	448,225	0
St Challenge-Learning Center Prog	181,763	140,905	39,480	1,378
FEMA-Volcanic Gases Project	815	0	815	0
Compact of Freely Associated States	2,959,492	1,774,002	1,185,490	0
Gear Up-Comprehensive Stud Support Services	637,015	386,745	220,325	29,945
Nat'l & Comm Svcs, Serve America Program	115,346	63,070	52,276	0
Teen Parent Child Care Center-DHS	326,026	281,349	23,164	21,513
Teen Pregnancy Prevention Trng-DHS	128,915	94,930	33,985	0
Families That Care-GGC-DOH	68,830	68,830	0	0
School to Work Opportunity Program	69,542	33,092	0	36,450
School Projects/Private Schools	151,052	126,680	0	24,372
Safe Community Youth Act	77,795	76,811	400	584
SPED-TA Dissemination/ST Tech Asst	146,165	107,793	38,372	0
Artists In Residency Grant	368	368	0	0
Charter Schools	5,470,755	1,372,824	4,097,931	0
Coordinated School Health Programs	1,055,671	350,622	705,049	0
School Watershed Project	100,367	31,839	68,528	0
Teaching American History Grants	955,541	349,087	606,454	0
Total Instructional Service Grants	\$297,740,654	\$176,355,112	\$120,582,207 ...	\$803,335
FOOD SERVICE GRANTS				
Child Nutrition Act	\$6,186,102	\$6,186,102	\$0	\$0
National School Lunch Program	43,607,174	37,444,853	6,162,321	0
Child Nutrition Program-State Administration	823,659	592,286	231,373	0
Total Food Service Grants	\$50,616,935	\$44,223,241	\$6,393,694	\$0
ADMINISTRATIVE SUPPORT SERVICE GRANTS				
Common Core of Data Survey Project	157,342	117,928	39,414	0
NAEP State Coordinator	247,552	135,785	111,767	0
Advance Placement Fee	28,247	27,585	662	0
Education for Homeless Children & Youth Program	243,302	151,737	91,565	0
NCLB, Title I-Administration	788,130	342,111	446,019	0
State Program Improvement	767,785	421,565	346,220	0
Teacher Quality Enhancement Grant	73,632	2,091	0	71,541
Training for All Teachers-Hele A Kumu	38,236	3,601	0	34,635
Training for All Teachers-Hooikaika Kumu	472,649	276,783	195,866	0
Electronic Schools	5,501	5,488	0	13
State Administrative/Initiative	45,868	42,514	0	3,354
Eisenhower-Stds Assmt Accountability	1,457	0	0	1,457
School Renovation, Idea & Technology	4,132,079	4,121,074	0	11,005
Technology Literacy Challenge Fund	2,093,217	2,030,325	62,892	0
Worker's Compensation	499,384	236,264	263,120	0
Unemployment Insurance	1,447,888	0	1,447,888	0
School-Wide Behavior Support-UOFO	42,280	36,381	5,899	0
Total Administrative Support Service Grants	\$11,084,549	\$7,951,232	\$3,011,312 ...	\$122,005
PUBLIC SERVICE GRANTS				
Adult Basic Education	\$5,565,884	\$3,061,441	\$2,504,048	\$395
Total Public Service Grants	\$5,565,884	\$3,061,441	\$2,504,048	\$395
TOTAL - FEDERAL GRANTS	\$365,008,022	\$231,591,026	\$132,491,261 ...	\$925,735

SPECIAL FUND PROGRAMS, RECEIPTS AND EXPENDITURES

Fiscal Year 2003- 2004

PROGRAMS	Total Funds Available	Expenditures and Encumbrances	Balance
Adult Education	\$1,895,382	\$1,135,123	\$760,259
Art in Public Places	415,790	162,954	252,836
A+ Intra-Department Transfer DHS	5,513,900	4,713,700	800,200
Community Use of Facilities	2,878,116	856,958	2,021,158
Driver Education Underwriter's Fees	3,033,761	1,218,904	1,814,857
Felix Response Team Title IV-E	575,979	0	575,979
Functions of Hawaii Teachers Standard Board	70,645	0	70,645
Hawaii Teacher Standards Board	2,062,523	824,429	1,238,094
Lahainaluna Boarding Department	38,864	9,567	29,297
Lump Sum CIP Playground Equipment	2,606,173	2,509,377	96,796
Regular Summer School	3,037,370	2,987,198	50,172
Reimbursement for Lost Textbooks and Equipment	830,163	207,569	622,594
Research & Development Fund	102,924	0	102,924
School Bus Fare Revolving Fund	114,422	67,884	46,538
School Level Minor R&M	238,893	127,312	111,581
School Lunch Program	31,231,227	25,022,709	6,208,518
Searching Discretionary Grants and Developing Program Application	2,488,546	0	2,488,546
TOTAL SPECIAL FUNDS	\$57,134,678	\$39,843,684	\$17,290,994

TRUST FUND PROGRAMS, RECEIPTS AND EXPENDITURES

Fiscal Year 2003- 2004

PROGRAMS	Total Funds Available	Expenditures and Encumbrances	Balance
Donations & Gifts	\$2,329,605	\$687,110	\$1,642,495
Foundations & Other Grants	7,091,808	4,759,913	2,331,895
Athletics	833,885	563,578	270,307
OLELO-Ed Prog. Public Access TV	901,510	461,524	439,986
Workforce Investment Act	470	(490)	960
Office of Hawaiian Affairs	102,617	27,689	74,928
Alu Like Programs	404,268	378,923	25,345
TOTAL TRUST FUNDS	\$11,664,163	\$6,878,247	\$4,785,916

SCHOOL FOOD SERVICE PROGRAM

TOTAL LUNCHESES SERVED - Fiscal Years 2002-2003 and 2003-2004

	FY 2002-03	FY 2003-04
Student Lunches - Paid	10,735,370	10,743,492
Student Lunches - Free	7,755,205	7,645,118
Student Lunches - Reduced	2,486,635	2,448,361
Adult and Other Lunches	2,028,644	2,130,571
Total	23,005,854	22,967,542

TOTAL BREAKFASTS SERVED - Fiscal Years 2002-2003 and 2003-2004

	FY 2002-03	FY 2003-04
Student Breakfasts - Paid	2,248,281	2,276,377
Student Breakfasts - Free	3,502,164	3,473,805
Student Breakfasts - Reduced	717,304	716,557
Adult Breakfasts	196,640	204,653
Total	6,664,389	6,671,392

FINANCIAL HIGHLIGHTS - Fiscal Years 2002-2003 and 2003-2004

SOURCE OF FUND	FY 2002-03		FY 2003-04	
	Amount	Percent	Amount	Percent
General Fund	\$27,792,179	34.9	\$9,879,662	11.9
Special Fund	15,553,264	19.5	25,022,709	30.1
Federal Cash Subsidy	32,292,508	40.5	44,279,686	53.4
Federal Commodities	3,911,506	5.0	3,845,663	4.6
Other Fund	99,793	0.1	0	0.0
Total-Source of Fund	\$79,649,250	100.0	\$83,027,720	100.0
EXPENDITURE CATEGORY				
Personal Services	\$35,936,383	45.1	\$35,842,671	43.3
Fringe Benefit	10,153,363	12.7	10,560,516	12.7
Food	25,021,382	31.4	27,563,736	33.2
Supplies	3,716,679	4.7	3,802,759	4.6
Other Expenses	4,303,950	5.4	4,601,441	5.5
Equipment	517,493	0.7	656,597	0.7
Total-Expenditure Category	\$79,649,250	100.0	\$83,027,720	100.0

COST PER MEAL ANALYSIS - Fiscal Years 2002-2003 to 2003-2004

Per Meal - Source of Fund	LUNCH		BREAKFAST	
	FY 2002-03	FY 2003-04	FY 2002-03	FY 2003-04
General Fund	\$1.11	\$0.29	\$0.08	\$0.19
Special Fund	0.63	1.04	0.18	0.18
Federal Cash Subsidy	1.10	1.64	0.91	0.89
Federal Commodities	0.15	0.15	0.05	0.00
Total	\$2.99	\$3.12	\$1.22	\$1.26
Per Meal - Expenditure Category				
Personal Services	\$1.36	\$1.34	\$0.42	\$0.42
Fringe Benefit	0.40	0.41	0.13	0.13
Food	0.86	0.93	0.47	0.48
Other	0.28	0.31	0.17	0.19
Indirect	0.09	0.13	0.03	0.04
Total	\$2.99	\$3.12	\$1.22	\$1.26

LOCAL SCHOOL FUNDS (NON-APPROPRIATED) FISCAL YEAR 2003-2004

The Local School Funds includes Student Activities Programs composed of school activities that take place outside of the formal class period and are not requirements for class work or credit. More specifically, Local School funds are monies collected and maintained by the school as custodian for the students or other sources which generate monies that do not require deposit into the State Treasury. Typical activities fall under the fiscal categories of School Activity, Revenue Raising, Student Activities and Trust/Agency Funds.

SCHOOL FUNDS	Balance July 1, 2003	Receipts	Disbursements	Balance June 30, 2004
School Activity	\$ 2,091,146	\$ 4,481,375	\$ 4,471,005	\$ 2,101,516
Revenue Raising	571,200	5,945,953	5,909,340	607,813
Student Activity	4,286,663	8,391,865	7,991,924	4,686,604
Trust and Agency	6,237,462	12,382,215	11,646,797	6,972,880
TOTAL	\$ 13,186,471	\$ 31,201,408	\$ 30,019,066	\$ 14,368,813

DEFINITION OF PROGRAMS

School Activity	Funds used for administrative and/or educational purposes. These activities are school-wide in nature (e.g., yearbook, newspaper fund, general school).
Revenue Raising	Funds derived from projects specifically designed to produce revenue for the school. Profits from these projects should be transferred to the appropriate fund sub-account.
Student Activity	Funds held for various Student Organizations (e.g., Student Government dues, class/grade level dues).
Trust and Agency	Trust funds created by gifts, grants, contributions, etc., which limit use to designated purposes are temporary deposits held in suspense pending final disposition [e.g., P.E. Uniform Sale, P.E. Towel rental, Excursions (bus fares, admissions), etc.]

CIP ANNUAL REPORT

The objectives of the Department of Education's capital improvement program are 1) to provide facilities that are well placed, sufficient in number, flexible, functional, and creatively designed and 2) to insure that facilities accommodate population changes in residential areas throughout the state, support the educational program, and promote the health and safety of students, employees and the public.

There are three state agencies that provide support to the Department of Education in various phases of the Capital Improvements Program (CIP): The Department of Accounting and General Services (DAGS), the Department of Land and Natural Resources (DLNR), and the Department of Budget and Finance (B&F).

The following are some of the highlights of the department's CIP for the period July 1, 2003 to June 30, 2004.

1. Projects accepted totaled \$54,962,881. Included in this amount were 3 classrooms totaling \$396,454.
2. Projects under construction or in the bid process totaled \$310,978,725. These include 270 classrooms totaling \$112,384,144. Other major projects in construction include administration facilities for Mililani Ike Elementary, Kapolei High, Nanakuli IV Elementary, Keonepoko Elementary, Maui Waena Intermediate, and Leihoku Elementary Schools totaling \$12,081,326. Five dining facilities are being built for Kapolei High, Keaau High, Mililani Ike Elementary, Nanakuli IV Elementary, and Waipahu Intermediate totaling \$25,176,945. Also in construction are seven library facilities for Kapolei High, Keaau High, Waihee Elementary, Nanakuli IV Elementary, Mililani Ike Elementary, Keonepoko Elementary, and Lahainaluna High Schools totaling \$23,409,210. Three gymnasiums are being built for Kapolei High, Keaau High, and King Kekaulike High Schools totaling \$14,062,190. Three physical education/athletic facilities are under construction for Kapolei High, Keaau High, and King Kekaulike High Schools totaling \$25,009,948. Three restroom facilities are either under construction or in the process of award for Mililani Mauka Elementary, Laie Elementary, and Holomua Elementary Schools at an estimated cost of \$871,840. One museum is under construction for Nanakuli IV Elementary School at an estimated cost of \$404,759. One music building is under construction for Keaau Middle at an estimated cost of \$2,507,000. One media center is out to bid for Waianae High School at an estimated cost of \$1,278,455. Finally, two playcourts are under construction at Mililani Ike Elementary and Nanakuli IV Elementary Schools at a cost of \$4,624,240.
3. Projects currently under design total an estimated at \$91,152,026. Included in this total are 2 new elementary schools with an estimated total cost of \$49,927,000 and 19 classrooms with an estimated cost of \$14,499,996.

The Department of Accounting and General Services expended \$20,077,967 in Bond funds for repairs and maintenance of school facilities for the period ending June 30, 2004.

SUMMARY OF CAPITAL IMPROVEMENT PROJECTS - Fiscal Year 2002-03 and 2003-04

	FOOTAGE			TOTAL COST	
	Units	New and Additional	Replacement	FY2002-03	FY 2003-04
PROJECTS ACCEPTED					
Classrooms	3	2,436		\$4,670,142	\$396,454
Administration	1	1,218		0	0
Kitchen/Dinning	0	0		0	0
Library	0	0		0	0
Restroom Facilities	0	0		0	0
Gymnasium	1	27,919		8,635,377	0
Miscellaneous				18,466,486	54,566,427
TOTAL PROJECTS ACCEPTED	5	31,573	0	\$31,772,005	\$54,962,881
PROJECTS					
Under Construction					
Classrooms	252	319,509		\$97,563,090	\$104,446,950
Administration	5	30,667		8,115,326	8,115,326
Kitchen/Dining	5	77,686		18,550,145	25,176,945
Library	7	75,549		23,409,210	23,409,210
P.E. Locker/Showers	1	10,683		3,091,948	3,091,948
Gymnasium	3	62,429		14,062,190	14,062,190
Athletic Facilities	2			21,918,000	21,918,000
Playcourt	2	14,391		4,624,240	4,624,240
Restroom Facilities	2	1,350		498,240	498,240
Museum	1	1,374		404,759	404,759
Music Building	1	6,336		0	2,507,000
Media Center	1	3,269		1,240,000	1,278,455
Miscellaneous				62,858,131	69,609,746
Sub-Total Under Construction	282	603,243	0	\$256,335,279	\$279,143,009
Projects Out to Bid					
Classrooms	18	14,435		\$8,166,800	\$7,937,194
Administration	1	0		0	3,966,000
Kitchen/Dining	0	0		0	0
Library	0	0		0	0
Restroom Facility	1	0		0	373,600
Gymnasium	0	0		0	0
Miscellaneous				7,379,992	19,558,922
Sub-Total Out to Bid	20	14,435	0	\$15,546,792	\$31,835,716
Projects in Design					
New Schools	2			\$0	\$49,927,000
Classrooms	19			14,840,916	14,499,996
Administration	2			7,334,345	0
Cafeteria	1			2,919,000	0
Library	1			2,231,845	0
Music Building	1			2,507,000	0
Locker/Shower	3			11,413,910	0
Temporary Facilities	2			0	0
Special Ed Restroom	1			56,500	0
Miscellaneous				63,853,160	26,725,030
Sub-Total Projects in Design	32			\$105,156,676	\$91,152,026
Total Projects in Progress	334	617,678	0	\$377,038,747	\$402,130,751
Total Capital Improvements	339	649,251	0	\$408,810,752	\$457,093,632
Repair and Maintenance				\$35,357,868	\$20,077,967

DEPARTMENT OF EDUCATION

CONSOLIDATED ANNUAL FINANCIAL REPORT

Fiscal Year 2003-04

Average Daily Enrollment - 179,355									
Average Daily Attendance - 167,739									
	General Fund	Federal Fund	Special Fund	Trust Fund	Other Funds	Total All Funds	Percent of Total	Per Pupil Cost Based on Average Enrollment	Per Pupil Cost Based on Average Attendance
INSTRUCTIONAL SERVICES									
Regular Instruction	\$567,493,123	\$42,599,457	\$207,568	\$11,411	\$0	\$610,311,559			
Special Education	351,186,403	45,522,587	0		0	396,708,990			
Compensatory Education	15,441,119	69,375,695	0		0	84,816,814			
Other Instructional Programs	29,004,956	8,442,571	8,929,370	6,444,408	0	52,821,305			
Total Instructional Services	\$963,125,601	\$165,940,310	\$9,136,938	\$6,455,819	\$0	\$1,144,658,668	70.6	\$6,382.08	\$6,824.05
SUPPORT SERVICES									
General Administration									
State & District Admin	\$43,708,430	\$4,117,769		\$233,428	\$0	\$48,059,627			
Other Government Agencies					\$7,704,294	7,704,294			
Total Support Services	\$43,708,430	\$4,117,769	\$0	\$233,428	\$7,704,294	\$55,763,921	3.4	\$310.91	\$332.44
INSTRUCTIONAL SUPPORT									
Counseling	\$29,672,217				\$0	\$29,672,217			
School Libraries	22,198,561				0	22,198,561			
School Administration	103,983,546	\$358,337	\$127,312		0	104,469,195			
Professional Development	6,506,033	762,478	162,954	\$178,977	0	7,610,442			
Curriculum Services	6,611,739	6,445,417		10,023	0	13,067,179			
School Health Services					\$13,981,746	13,981,746			
Total Instructional Support	\$168,972,096	\$7,566,232	\$290,266	\$189,000	\$13,981,746	\$190,999,340	11.8	\$1,064.92	\$1,138.67
SCHOOL SUPPORT									
Safety and Security Services	\$8,024,073				\$478,752	\$8,502,825			
School Food Services	9,879,962	\$44,279,686	\$25,022,709		0	79,182,357			
Operation & Maintenance									
Custodial Services	47,719,359				0	47,719,359			
Utilities	29,788,427					29,788,427			
Repairs & Maintenance	9,750,605	4,121,074	856,958		\$22,837,153	37,565,790			
Other School Support	379,226		3,333,806			3,713,032			
Pupil Transportation Services	21,279,119	2,500,000	67,884		92,346	23,939,349			
Total School Support	\$126,820,771	\$50,900,760	\$29,281,357	\$0	\$23,408,251	\$230,411,139	14.2	\$1,284.67	\$1,373.63
TOTAL	\$1,302,626,898	\$228,525,071	\$38,708,561	\$6,878,247	\$45,094,291	\$1,621,833,068	100.0	\$9,042.58	\$9,668.79
COMMUNITY SERVICES									
Adult Education	\$7,273,515	\$3,065,955	\$1,135,123	\$0	\$23,389	\$11,497,982			
Total Community Services	\$7,273,515	\$3,065,955	\$1,135,123	\$0	\$23,389	\$11,497,982			
Debt Service Costs	\$98,933,822					\$98,933,822			
Expensed as Fringe Cost	\$19,917,198					\$19,917,198			
GRAND TOTAL	\$1,428,751,433	\$231,591,026	\$39,843,684	\$6,878,247	\$45,117,680	\$1,752,182,070			