

**HAWAII DEPARTMENT OF EDUCATION
PER-PUPIL EXPENDITURES (PPE) - STATE
FISCAL YEAR 2017-2018 (JULY 1, 2017 - JUNE 30, 2018)**

The Every Student Succeeds Act (ESSA) was signed by President Obama on December 10, 2015, which reauthorized the Elementary and Secondary Education Act (ESEA) of 1965, the national education law. The ESSA implemented a per-pupil expenditure (PPE) reporting requirement:

"Each State report card... shall include the following:... the per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State..." [ESEA Sec. 1111(h)(1)(C)(x)]

| HAWAII DEPARTMENT OF EDUCATION (HIDOE) | ALL SCHOOLS TOTAL | COMPLEX LEVEL | STATE LEVEL | HAWAII DOE TOTAL | % of TOTAL | SCHOOL LEVEL EXPENDED CENTRALLY |
|--|----------------------|--------------------|--------------------|----------------------|-------------|---------------------------------|
| STATE & LOCAL FUNDS | 1,214,232,402 | 132,724,377 | 309,572,773 | 1,656,529,552 | 87% | 340,934,944 |
| FEDERAL FUNDS | 164,609,801 | 45,971,417 | 34,081,461 | 244,662,679 | 13% | 78,372,493 |
| TOTAL | 1,378,842,203 | 178,695,794 | 343,654,234 | 1,901,192,231 | 100% | 419,307,437 |
| STATE & LOCAL FUNDS (%) | 73% | 8% | 19% | 100% | | |
| FEDERAL FUNDS (%) | 67% | 19% | 14% | 100% | | |
| TOTAL (%) | 73% | 9% | 18% | 100% | | |

RECLASS ADJUSTMENT:

| | | | | | |
|---------------------|---------------------------------|--------------------|----------------------|----------------------|----------|
| STATE & LOCAL FUNDS | SCHOOL LEVEL EXPENDED CENTRALLY | 340,934,944 | (109,270,948) | (231,663,996) | - |
| FEDERAL FUNDS | SCHOOL LEVEL EXPENDED CENTRALLY | 78,372,493 | (45,971,417) | (32,401,076) | - |
| TOTAL | | 419,307,437 | (155,242,365) | (264,065,072) | - |

| | | | | |
|--------------------------------|----------------------|-------------------|-------------------|----------------------|
| STATE & LOCAL FUNDS - ADJUSTED | 1,555,167,346 | 23,453,429 | 77,908,777 | 1,656,529,552 |
| FEDERAL FUNDS - ADJUSTED | 242,982,294 | - | 1,680,385 | 244,662,679 |
| TOTAL - ADJUSTED | 1,798,149,640 | 23,453,429 | 79,589,162 | 1,901,192,231 |

| | | | | |
|------------------------------------|-----|----|----|------|
| STATE & LOCAL FUNDS - ADJUSTED (%) | 94% | 1% | 5% | 100% |
| FEDERAL FUNDS - ADJUSTED (%) | 99% | 0% | 1% | 100% |
| TOTAL - ADJUSTED (%) | 95% | 1% | 4% | 100% |

ADD: OTHER STATE EXPENDITURES:

PUBLIC CHARTER SCHOOLS + COMMISSION

| | | | | |
|--|-------------------|----------|------------------|-------------------|
| STATE & LOCAL FUNDS | 82,699,541 | - | 1,554,761 | 84,254,302 |
| FEDERAL FUNDS | 12,464,132 | - | 1,367,909 | 13,832,041 |
| TOTAL - PUBLIC CHARTER SCHOOLS + COMMISSION | 95,163,673 | - | 2,922,670 | 98,086,343 |

NON-IMPOSED FRINGE BENEFIT COSTS

| | | | | |
|---|----------|----------|--------------------|--------------------|
| STATE & LOCAL FUNDS | - | - | 679,298,749 | 679,298,749 |
| FEDERAL FUNDS | - | - | - | - |
| TOTAL - NON-IMPOSED FRINGE BENEFIT COSTS | - | - | 679,298,749 | 679,298,749 |

EQUALS: HIDOE & STATE

| | | | | |
|-------------------------------------|----------------------|-------------------|--------------------|----------------------|
| STATE & LOCAL FUNDS - HIDOE & STATE | 1,637,866,887 | 23,453,429 | 758,762,287 | 2,420,082,603 |
| FEDERAL FUNDS - HIDOE & STATE | 255,446,426 | - | 3,048,294 | 258,494,720 |
| TOTAL - HIDOE & STATE | 1,893,313,313 | 23,453,429 | 761,810,581 | 2,678,577,323 |

| | |
|------------------------------|---------------|
| TOTAL OFFICIAL ENROLLMENT | 179,255 |
| PER PUPIL EXPENDITURES (PPE) | |
| STATE & LOCAL FUNDS | 13,501 |
| FEDERAL FUNDS | 1,442 |
| TOTAL | 14,943 |