

## State of Hawaii Department of Education

### Variance Analysis Report

As of December 31, 2021

#### Comparison to prior year-to-date expenditures/encumbrances

EDN	FY21 YTD Expenditures / Encumbrances	FY22 YTD Expenditures / Encumbrances	\$ Variance	% Variance	Reason for Variance (+/-5% or +/- \$5 Million) <i>(See Note 1 below)</i>
EDN 100 School-Based Budgeting	\$ 474,963,138	\$ 456,599,673	\$ (18,363,465)	(4%)	<i>(See Note 2 below)</i>
EDN 150 Special Education & Student Support Services	\$ 186,571,129	\$ 172,824,905	\$ (13,746,224)	(7%)	<i>(See Note 2 below)</i>
EDN 200 Instructional Support	\$ 24,500,889	\$ 21,711,570	\$ (2,789,319)	(11%)	<i>(See Note 2 below)</i>
EDN 300 State Administration	\$ 21,195,790	\$ 16,992,358	\$ (4,203,432)	(20%)	Decrease due to Office of Information Technology Services (OITS) personnel being moved from EDN 300 to EDN 400 by the legislature (5.5M).
EDN 400 School Support	\$ 62,293,112	\$ 164,167,182	\$ 101,874,070	164%	Increase due to: -OITS personnel being moved from EDN 300 to EDN 400 by the legislature (5.5M) -Earlier encumbrance of Student Transportation services as compared to last year (46.6M) -Delayed Federal reimbursements for School Food Services as compared to last year (29M)
EDN 500 School Community Services	\$ 1,648,613	\$ 1,813,311	\$ 164,698	10%	Due to Resources for Enrichment, Academics / Athletics, Culture, and Health (REACH) program expenditures increased with the opening of schools.
<b>Grand Total</b>	<b>\$ 771,172,671</b>	<b>\$ 834,108,999</b>	<b>\$ 62,936,328</b>	<b>8%</b>	

#### Comparison to current year-to-date allocations

EDN	FY22 Allocation as of 12-31-2021	FY22 YTD Expenditures / Encumbrances	FY22 Remaining Balance as of 12-31-2021	% Variance	Reason for Variance (+/-5% or +/- \$5 Million) <i>(See Note 1 below)</i>
EDN 100 School-Based Budgeting	\$ 516,106,143	\$ 456,599,673	\$ 59,506,470	12%	<i>(See Note 2 below)</i>
EDN 150 Special Education & Student Support Services	\$ 198,390,680	\$ 172,824,905	\$ 25,565,775	13%	<i>(See Note 2 below)</i>
EDN 200 Instructional Support	\$ 24,423,536	\$ 21,711,570	\$ 2,711,966	11%	<i>(See Note 2 below)</i>
EDN 300 State Administration	\$ 19,603,893	\$ 16,992,358	\$ 2,611,535	13%	Due to the timing of OITS's program activity expenditures and encumbrances.
EDN 400 School Support	\$ 99,491,085	\$ 164,167,182	\$ (64,676,097)	(65%)	Due to the early encumbrance of Student Transportation services (46.6M) and the delayed Federal reimbursements for School Food Services (29M).
EDN 500 School Community Services	\$ 2,135,639	\$ 1,813,311	\$ 322,328	15%	<i>(See Note 2 below)</i>
<b>Grand Total</b>	<b>\$ 860,150,976</b>	<b>\$ 834,108,999</b>	<b>\$ 26,041,977</b>	<b>3%</b>	

*Note 1: The ongoing pandemic has led to an increase in the volatility of expenditures and encumbrances causing the relevance of variance explanations to be reduced.*

*Note 2: Expenditures of current year appropriations are lower as of December 2021 due to the utilization of FY21 carryover balances which were higher than usual.*