

**State of Hawaii Department of Education**  
**Variance Analysis Report**  
as of March 31, 2022

**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	\$ 705,676,584	\$ 694,478,769	\$ (11,197,815)	(2%)	<i>(See Note 2 below)</i>
EDN 150 Special Education & Student Support Services	\$ 277,057,034	\$ 277,856,150	\$ 799,116	0%	No significant variance
EDN 200 Instructional Support	\$ 36,128,854	\$ 32,891,191	\$ (3,237,663)	(9%)	<i>(See Note 2 below)</i>
EDN 300 State Administration	\$ 35,493,412	\$ 30,075,113	\$ (5,418,299)	(15%)	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	\$ 86,812,142	\$ 187,400,719	\$ 100,588,577	116%	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	\$ 2,686,432	\$ 2,771,823	\$ 85,391	3%	Due to Resources for Enrichment, Academics / Athletics, Culture, and Health (REACH) program expenditures increasing with the opening of schools.
<b>Grand Total</b>	<b>\$ 1,143,854,458</b>	<b>\$ 1,225,473,765</b>	<b>\$ 81,619,307</b>	<b>7%</b>	

**Comparison to current year-to-date allocations**

EDN	FY22 Allocation as of March 31, 2022	FY22 YTD Expenditures / Encumbrances	FY22 Remaining Balance as of March 31, 2022	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million) <i>(See Note 1 below)</i>
EDN 100 School-Based Budgeting	\$ 755,107,199	\$ 694,478,769	\$ 60,628,430	8%	<i>(See Note 2 below)</i>
EDN 150 Special Education & Student Support Services	\$ 324,689,614	\$ 277,856,150	\$ 46,833,464	14%	<i>(See Note 2 below)</i>
EDN 200 Instructional Support	\$ 38,877,245	\$ 32,891,191	\$ 5,986,054	15%	<i>(See Note 2 below)</i>
EDN 300 State Administration	\$ 29,890,729	\$ 30,075,113	\$ (184,384)	(1%)	Due to the timing of OITS's program activity expenditures and encumbrances.
EDN 400 School Support	\$ 180,465,447	\$ 187,400,719	\$ (6,935,272)	(4%)	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	\$ 3,203,459	\$ 2,771,823	\$ 431,636	13%	<i>(See Note 2 below)</i>
<b>Grand Total</b>	<b>\$ 1,332,233,693</b>	<b>\$ 1,225,473,765</b>	<b>\$ 106,759,928</b>	<b>8%</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 March 2022 due to the utilization of FY21 carryover balances which were higher than usual.