

**State of Hawaii Department of Education**  
**Variance Analysis Report**  
as of June 30, 2022

**Comparison of current year-to-date 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	\$ 948,384,461	\$ 968,315,129	\$ 19,930,668	2%	Increase due to schools' efforts to spend funds and reduce carryover.
EDN 150 Special Education & Student Support Services	\$ 400,125,294	\$ 386,339,803	\$ (13,785,491)	(3%)	<i>(See Note 2 below)</i>
EDN 200 Instructional Support	\$ 54,428,333	\$ 46,263,326	\$ (8,165,007)	(15%)	<i>(See Note 2 below)</i>
EDN 300 State Administration	\$ 51,729,502	\$ 41,476,056	\$ (10,253,446)	(20%)	Decrease due to Office of Information Technology Services (OITS) personnel being moved from EDN 300 to EDN 400 by the legislature. (10M)
EDN 400 School Support	\$ 143,544,681	\$ 160,548,521	\$ 17,003,840	12%	Increase due to: -OITS personnel being moved from EDN 300 to EDN 400 by the legislature. (10M) -Increased encumbrance of Student Transportation services as compared to last year -Increases in Utilities costs.
EDN 500 School Community Services	\$ 3,840,351	\$ 3,804,161	\$ (36,190)	(1%)	No significant variance
<b>Grand Total</b>	<b>\$ 1,602,052,622</b>	<b>\$ 1,606,746,996</b>	<b>\$ 4,694,374</b>	<b>0%</b>	

**Comparison of current year-to-date allocations to expenditures/encumbrances**

EDN	FY22 Allocation as of June 30, 2022	FY22 YTD Expenditures / Encumbrances	FY22 Remaining Balance as of June 30, 2022	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million) <i>(See Note 1 below)</i>
EDN 100 School-Based Budgeting	\$ 1,018,637,375	\$ 968,315,129	\$ 50,322,246	5%	<i>(See Note 2 below)</i>
EDN 150 Special Education & Student Support Services	\$ 401,006,367	\$ 386,339,803	\$ 14,666,564	4%	<i>(See Note 2 below)</i>
EDN 200 Instructional Support	\$ 46,948,050	\$ 46,263,326	\$ 684,724	1%	No significant variance
EDN 300 State Administration	\$ 41,518,661	\$ 41,476,056	\$ 42,605	0%	No significant variance
EDN 400 School Support	\$ 161,693,255	\$ 160,548,521	\$ 1,144,734	1%	No significant variance
EDN 500 School Community Services	\$ 4,002,090	\$ 3,804,161	\$ 197,929	5%	<i>(See Note 2 below)</i>
<b>Grand Total</b>	<b>\$ 1,673,805,798</b>	<b>\$ 1,606,746,996</b>	<b>\$ 67,058,802</b>	<b>4%</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 June 2022 due to the utilization of FY21 carryover balances which were higher than usual.