

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

**Comparison of current year-to-date to prior year-to-date expenditures/obligations**

EDN	FY22 YTD Expenditures / Obligations	FY23 YTD Expenditures / Obligations	\$ Variance	% Variance	Reason for Variance (+/-5% or +/- \$5 Million) <i>(See Note 1 below)</i>
EDN 100 School-Based Budgeting	\$ 456,578,764	\$ 501,220,162	\$ 44,641,398	10%	During the second quarter the Department recorded retroactive payments for teachers (approx \$13M). Additionally, Schools had less carryover balances causing them use more current year funds.
EDN 150 Special Education & Student Support Services	\$ 172,764,706	\$ 185,837,484	\$ 13,072,778	8%	The cause for the variance is due to Service fee contracts for Skilled Nursing and Services for Children with Autism.
EDN 200 Instructional Support	\$ 21,711,570	\$ 22,615,596	\$ 904,026	4%	<i>No significant variance</i>
EDN 300 State Administration	\$ 16,992,358	\$ 18,949,335	\$ 1,956,977	12%	Received new general fund appropriations and increase in system related costs.
EDN 400 School Support	\$ 164,167,182	\$ 170,489,832	\$ 6,322,650	4%	Due to the increase in utility costs.
EDN 500 School Community Services	\$ 1,813,311	\$ 2,268,848	\$ 455,537	25%	Increased expenditures are the result of an increase in the appropriation for Adult Community schools.
<b>Grand Total</b>	<b>\$ 834,027,891</b>	<b>\$ 901,381,257</b>	<b>\$ 67,353,366</b>	<b>8%</b>	

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

EDN	FY23 Allocation as of December 31, 2022	FY23 YTD Expenditures / Obligations	FY23 Remaining Balance as of December 31, 2022	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million) <i>(See Note 1 below)</i>
EDN 100 School-Based Budgeting	\$ 548,999,007	\$ 501,220,162	\$ 47,778,845	9%	Due to the payment/utilization of prior year obligations in the current year.
EDN 150 Special Education & Student Support Services	\$ 215,788,203	\$ 185,837,484	\$ 29,950,719	14%	Due to contracts paid through prior year obligations.
EDN 200 Instructional Support	\$ 34,287,492	\$ 22,615,596	\$ 11,671,896	34%	Due to contracts paid through prior year obligations.
EDN 300 State Administration	\$ 29,332,226	\$ 18,949,335	\$ 10,382,891	35%	Due to the timing of program activity expenditures and obligations. A majority of the expenditures at State offices (such as contract obligations and software licensing renewals) are usually made later in the fiscal year.
EDN 400 School Support	\$ 116,691,451	\$ 170,489,832	\$ (53,798,381)	(46%)	Due to the early obligation of Student Transportation services, increased cost of Utilities, and the delayed Federal reimbursements for School Food Services.
EDN 500 School Community Services	\$ 2,287,790	\$ 2,268,848	\$ 18,942	1%	<i>No significant variance</i>
<b>Grand Total</b>	<b>\$ 947,386,169</b>	<b>\$ 901,381,257</b>	<b>\$ 46,004,912</b>	<b>5%</b>	

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