

State of Hawaii Department of Education
Variance Analysis Report
as of March 31, 2023

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	\$ 694,478,769	\$ 791,149,916	\$ 96,671,147	14%	Higher expenditures are due to an increase in Teacher salary. Additionally, Schools had less carryover balances causing them to use more current year funds.
EDN 150 Special Education & Student Support Services	\$ 277,856,150	\$ 306,881,136	\$ 29,024,986	10%	The cause for the variance is due to Service fee contracts for Skilled Nursing and Services for Children with Autism.
EDN 200 Instructional Support	\$ 32,891,191	\$ 35,841,668	\$ 2,950,477	9%	Increased focus on Teacher Support and Development throughout the year.
EDN 300 State Administration	\$ 30,075,113	\$ 38,080,092	\$ 8,004,979	27%	Additional general fund appropriations and increases in system related costs and development. Also, 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 routinely processed during the last quarter of the fiscal year, however, programs have been spending funds earlier.
EDN 400 School Support	\$ 187,400,719	\$ 187,478,314	\$ 77,595	0%	<i>No significant variance</i>
EDN 500 School Community Services	\$ 2,771,823	\$ 3,725,112	\$ 953,289	34%	Increased expenditures are the result of an increase in the appropriation for Adult Community schools.
Grand Total	\$ 1,225,473,765	\$ 1,363,156,238	\$ 137,682,473	11%	

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

EDN	FY23 Allocation as of March 31, 2023	FY23 YTD Expenditures / Obligations	FY23 Remaining Balance as of March 31, 2023	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million) <i>(See Note 1 below)</i>
EDN 100 School-Based Budgeting	\$ 913,350,680	\$ 791,149,916	\$ 122,200,764	13%	Due to the payment/utilization of prior year obligations in the current year.
EDN 150 Special Education & Student Support Services	\$ 329,703,164	\$ 306,881,136	\$ 22,822,028	7%	Due to contracts paid through prior year obligations.
EDN 200 Instructional Support	\$ 52,384,812	\$ 35,841,668	\$ 16,543,144	32%	Due to contracts paid through prior year obligations.
EDN 300 State Administration	\$ 44,128,325	\$ 38,080,092	\$ 6,048,233	14%	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 routinely processed during the last quarter of the fiscal year.
EDN 400 School Support	\$ 174,873,340	\$ 187,478,314	\$ (12,604,974)	(7%)	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	\$ 3,619,185	\$ 3,725,112	\$ (105,927)	(3%)	<i>No significant variance</i>
Grand Total	\$ 1,518,059,506	\$ 1,363,156,238	\$ 154,903,268	10%	

Note 1: The impact of the pandemic continues to affect the volatility of expenditures and obligations causing the relevance of variance explanations to be reduced.