

**State of Hawaii Department of Education**  
**Variance Analysis Report**  
as of June 30, 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	\$ 968,293,799	\$ 1,168,472,451	\$ 200,178,652	21%	Restoration of general fund appropriation cuts and increases in teacher salaries-
EDN 150 Special Education & Student Support Services	\$ 386,339,803	\$ 419,984,982	\$ 33,645,178	9%	Restoration of general fund appropriation cuts, increases in special education teacher salaries and service fee contracts for Skilled Nursing and Services for Children with Autism.
EDN 200 Instructional Support	\$ 46,262,017	\$ 66,575,772	\$ 20,313,755	44%	Restoration of general fund appropriation cuts and new appropriations for Alternative Learning Centers.
EDN 300 State Administration	\$ 41,487,145	\$ 53,077,822	\$ 11,590,677	28%	Restoration of general fund appropriation cuts and new appropriations for Data Governance positions and OITS subscriptions.
EDN 400 School Support	\$ 160,548,521	\$ 263,138,571	\$ 102,590,049	64%	Restoration of general fund appropriation cuts and increases to appropriations for Utilities, Auxiliary Services, Facility and Support Services, and Student Transportation. Additional allocations were made to cover increased costs of food and utilities.
EDN 500 School Community Services	\$ 3,804,161	\$ 8,664,303	\$ 4,860,142	128%	Increased expenditures are the result of an increase in the appropriation for Adult Community schools. Additional costs were also incurred to support A+ programs.
<b>Grand Total</b>	<b>\$ 1,606,735,447</b>	<b>\$ 1,979,913,901</b>	<b>\$ 373,178,454</b>	<b>23%</b>	

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

EDN	FY23 Allocation as of June 30, 2023	FY23 YTD Expenditures / Obligations	FY23 Remaining Balance as of June 30, 2023	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million) <i>(See Note 1 below)</i>
EDN 100 School-Based Budgeting	\$ 1,196,177,109	\$ 1,168,472,451	\$ 27,704,658	2%	Carryover at schools
EDN 150 Special Education & Student Support Services	\$ 426,354,173	\$ 419,984,982	\$ 6,369,191	1%	Carryover at schools
EDN 200 Instructional Support	\$ 67,988,308	\$ 66,575,772	\$ 1,412,536	2%	<i>No significant variance</i>
EDN 300 State Administration	\$ 54,930,968	\$ 53,077,822	\$ 1,853,146	3%	<i>No significant variance</i>
EDN 400 School Support	\$ 266,786,400	\$ 263,138,571	\$ 3,647,829	1%	<i>No significant variance</i>
EDN 500 School Community Services	\$ 8,858,970	\$ 8,664,303	\$ 194,667	2%	<i>No significant variance</i>
<b>Grand Total</b>	<b>\$ 2,021,095,928</b>	<b>\$ 1,979,913,901</b>	<b>\$ 41,182,027</b>	<b>2%</b>	

*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.*