

**State of Hawai'i Department of Education**  
**Variance Analysis Report**  
as of March 31, 2025

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

EDN	FY24 YTD Expenditures / Obligations	FY25 YTD Expenditures / Obligations	\$ Variance	% Variance	Reason for Variance (+/-5% or +/- \$5 Million)
EDN 100 School-Based Budgeting	\$ 896,283,167	\$ 893,173,007	\$ (3,110,160)	(0%)	No significant variance
EDN 150 Special Education & Student Support Services	\$ 328,694,227	\$ 389,338,878	\$ 60,644,651	18%	The primary reason for the variance is the payment of Temporary Hazard Pay and increased contract encumbrances for Skilled Nursing.
EDN 200 Instructional Support	\$ 45,123,664	\$ 53,926,216	\$ 8,802,552	20%	The increase is due to the timing of Assessment contract encumbrances, and the addition of new positions in Indexed Complex Area Allocation (ICAA).
EDN 300 State Administration	\$ 39,637,786	\$ 50,468,630	\$ 10,830,844	27%	The increase is due to contract and other costs related to the licensing and development of a replacement for the electronic Comprehensive Student Support System (eCSSS) and support for the Moananuikea Voyage.
EDN 400 School Support	\$ 198,461,217	\$ 247,125,871	\$ 48,664,654	25%	The increase is due to the timing of payments for bus contracts and an increase in utilities costs due to the lack of Elementary and Secondary School Emergency Relief (ESSER) funds to offset expenditures.
EDN 500 School Community Services	\$ 4,015,978	\$ 4,280,618	\$ 264,640	7%	The increase is due to the addition of "Build your" program activities and salaried expenses.
<b>Grand Total</b>	<b>\$ 1,512,216,039</b>	<b>\$ 1,638,313,220</b>	<b>\$ 126,097,181</b>	<b>8%</b>	

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

EDN	FY25 Allocation as of March 31, 2025	FY25 YTD Expenditures / Obligations	FY25 Remaining Balance as of March 31, 2025	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million)
EDN 100 School-Based Budgeting	\$ 940,442,643	\$ 893,173,007	\$ 47,269,636	5%	To facilitate planning, programs have modified their contracting schedules.
EDN 150 Special Education & Student Support Services	\$ 375,686,732	\$ 389,338,878	\$ (13,652,146)	(4%)	The primary reason for the variance is the payment of Temporary Hazard pay.
EDN 200 Instructional Support	\$ 56,307,264	\$ 53,926,216	\$ 2,381,048	4%	No significant variance
EDN 300 State Administration	\$ 42,908,678	\$ 50,468,630	\$ (7,559,952)	(18%)	Increase in expenditures in support of the Moananuikea Voyage and its global educational outreach and the replacement of the electronic Comprehensive Student Support System.
EDN 400 School Support	\$ 230,792,432	\$ 247,125,871	\$ (16,333,439)	(7%)	Increases in expenditures for Student Transportation and food service costs.
EDN 500 School Community Services	\$ 4,047,808	\$ 4,280,618	\$ (232,810)	(6%)	To facilitate planning, programs have modified their contracting schedules.
<b>Grand Total</b>	<b>\$ 1,650,185,557</b>	<b>\$ 1,638,313,220</b>	<b>\$ 11,872,337</b>	<b>1%</b>	