

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

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

EDN	FY25 YTD Expenditures / Obligations	FY26 YTD Expenditures / Obligations	\$ Variance	% Variance	Reason for Variance (+/-5% or +/- \$5 Million)
EDN 100 School-Based Budgeting	\$ 487,252,550	\$ 608,369,697	\$ 121,117,147	25%	Increase in expenditures are for the following reasons: 1) timing of the transfer of charges to utilize prior year balances; 2) increase in the utilization of Weighted Student Formula (WSF) fund for staffing and other expenditures; and 3) increase in Summer Learning program activities.
EDN 150 Special Education & Student Support Services	\$ 190,637,332	\$ 242,181,546	\$ 51,544,214	27%	Increase in expenditures are for the following reasons: 1) timing of the contract payments for Skilled Nursing; 2) timing of the transfer of charges to utilize prior year balances; and 3) increase in staffing for Special Education programs.
EDN 200 Instructional Support	\$ 32,268,638	\$ 41,248,207	\$ 8,979,569	28%	Increase in expenditures are for the following reasons: 1) timing of the utilization of prior year balances; 2) increase in Index Complex Area Administration (ICAA) program activity; and 3) increase in the Hawai'i Certification Institute for School Leaders (HICISL) program activity.
EDN 300 State Administration	\$ 24,635,510	\$ 25,166,874	\$ 531,364	2%	No significant variance
EDN 400 School Support	\$ 170,808,881	\$ 166,984,342	\$ (3,824,539)	(2%)	No significant variance
EDN 500 School Community Services	\$ 2,262,215	\$ 3,300,745	\$ 1,038,530	46%	Increase in expenditures are due to the timing of the utilization of prior year balances and an increase in activity for Adult Education programs.
<b>Grand Total</b>	<b>\$ 907,865,126</b>	<b>\$ 1,087,251,411</b>	<b>\$ 179,386,285</b>	<b>20%</b>	

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

EDN	FY26 Allocation as of December 31, 2025	FY26 YTD Expenditures / Obligations	FY26 Remaining Balance as of December 31, 2025	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million)
EDN 100 School-Based Budgeting	\$ 651,650,348	\$ 608,369,697	\$ 43,280,651	7%	Due to the payment/utilization of prior year obligations in the current year.
EDN 150 Special Education & Student Support Services	\$ 252,317,290	\$ 242,181,546	\$ 10,135,744	4%	Due to the payment/utilization of prior year obligations in the current year.
EDN 200 Instructional Support	\$ 43,956,077	\$ 41,248,207	\$ 2,707,870	6%	Due to contracts paid through prior year obligations.
EDN 300 State Administration	\$ 33,147,225	\$ 25,166,874	\$ 7,980,351	24%	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	\$ 152,685,841	\$ 166,984,342	\$ (14,298,502)	(9%)	Due to the obligation of various R&M and other facility related projects.
EDN 500 School Community Services	\$ 3,184,525	\$ 3,300,745	\$ (116,220)	(4%)	No significant variance
<b>Grand Total</b>	<b>\$ 1,136,941,304</b>	<b>\$ 1,087,251,411</b>	<b>\$ 49,689,893</b>	<b>4%</b>	