



FY22 Q1 Financial Report

November 4, 2021

Committee on Budget and Finance



Overview

- Total Revenues were \$254.9 million higher than the same period last fiscal year. However, this was primarily due to the release of the full year allocation for General Funds, in contrast to the quarterly releases last year.
- Total expenditures were **-\$12.8 million (-4.7%)** lower than the same period last fiscal year. There is an increase in Utilities expenditures as compared to FY21, as a result of increased rates and increased utilization.



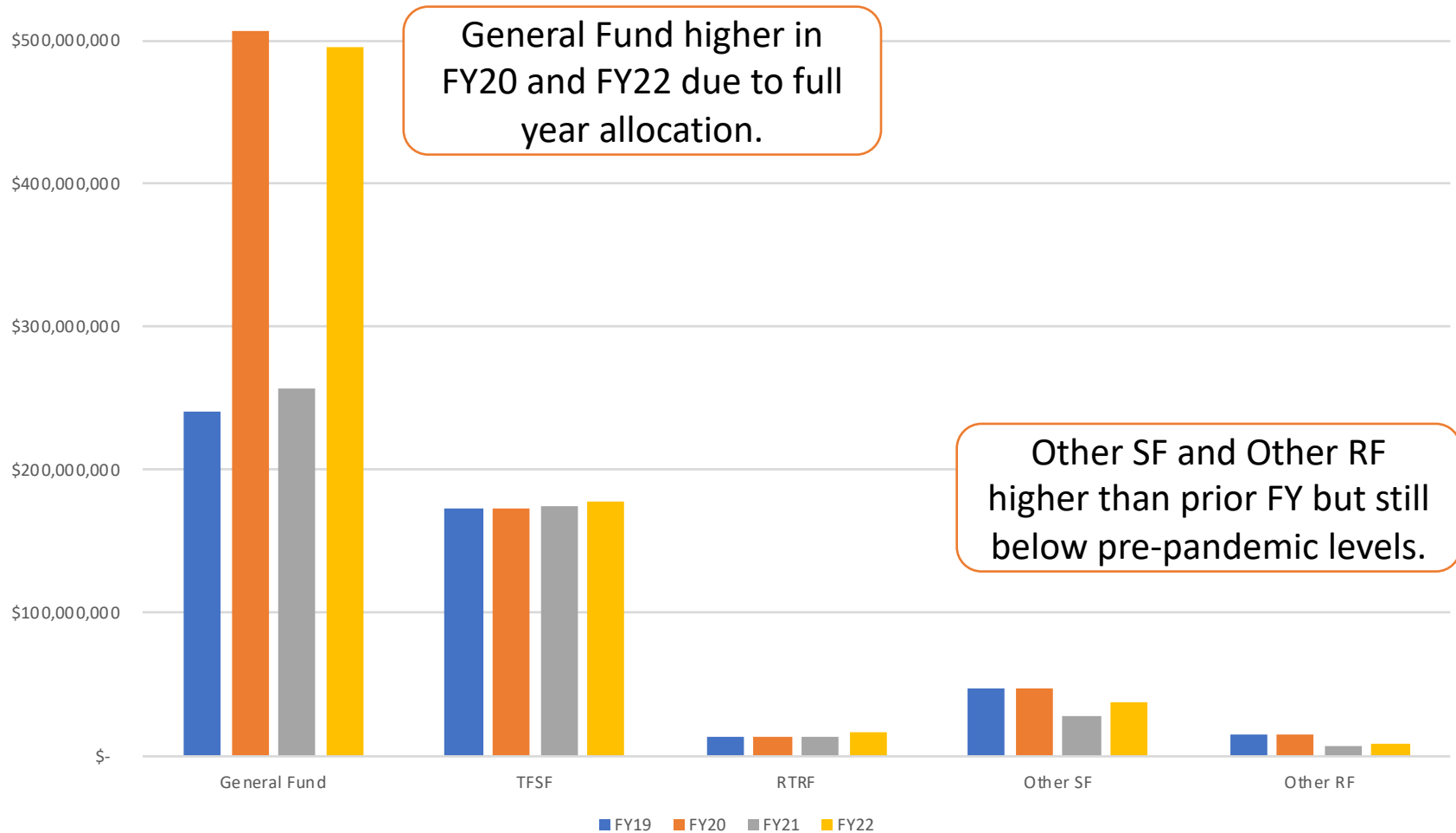
Revenues

- General Fund Revenues were \$238.5 million more than Q1 FY21. This was due to State B&F releasing the full year allocation for General Funds in Q1. Last year, allocations were done on a quarterly basis.
- TFSF Revenues were \$2.6 million (1.5%) higher than Q1 FY21, due to increased revenue at Mānoa.
- Revenues for Other Special Funds were \$9.7 million (34%) higher than Q1 FY21 and Revenues for Other Revolving Funds were \$1.2 million (16%) higher than last FY. Although higher than the prior FY, these amounts are still below pre-pandemic levels.



Revenues

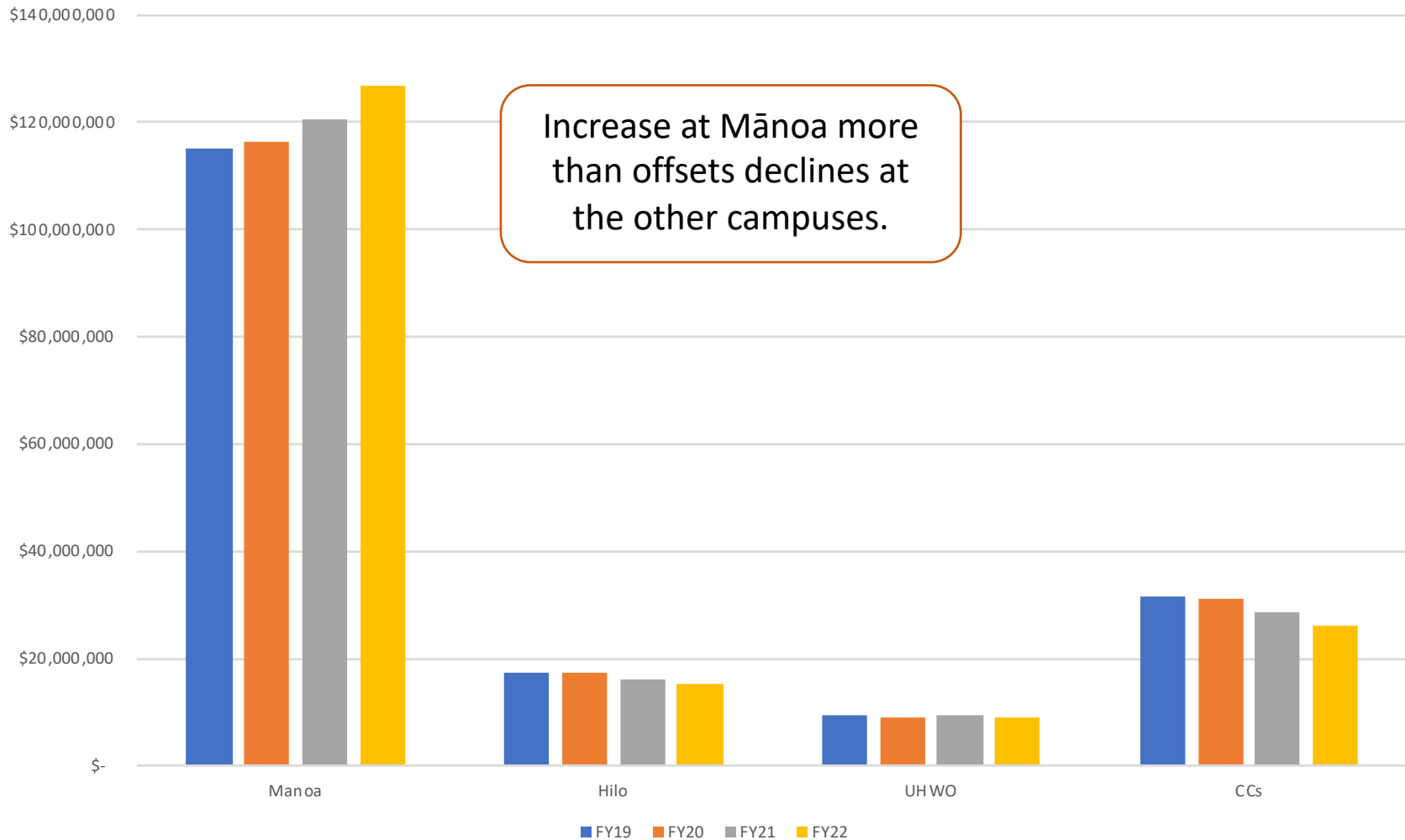
Through Q1 FY19-22





TFSF Revenue by Campus

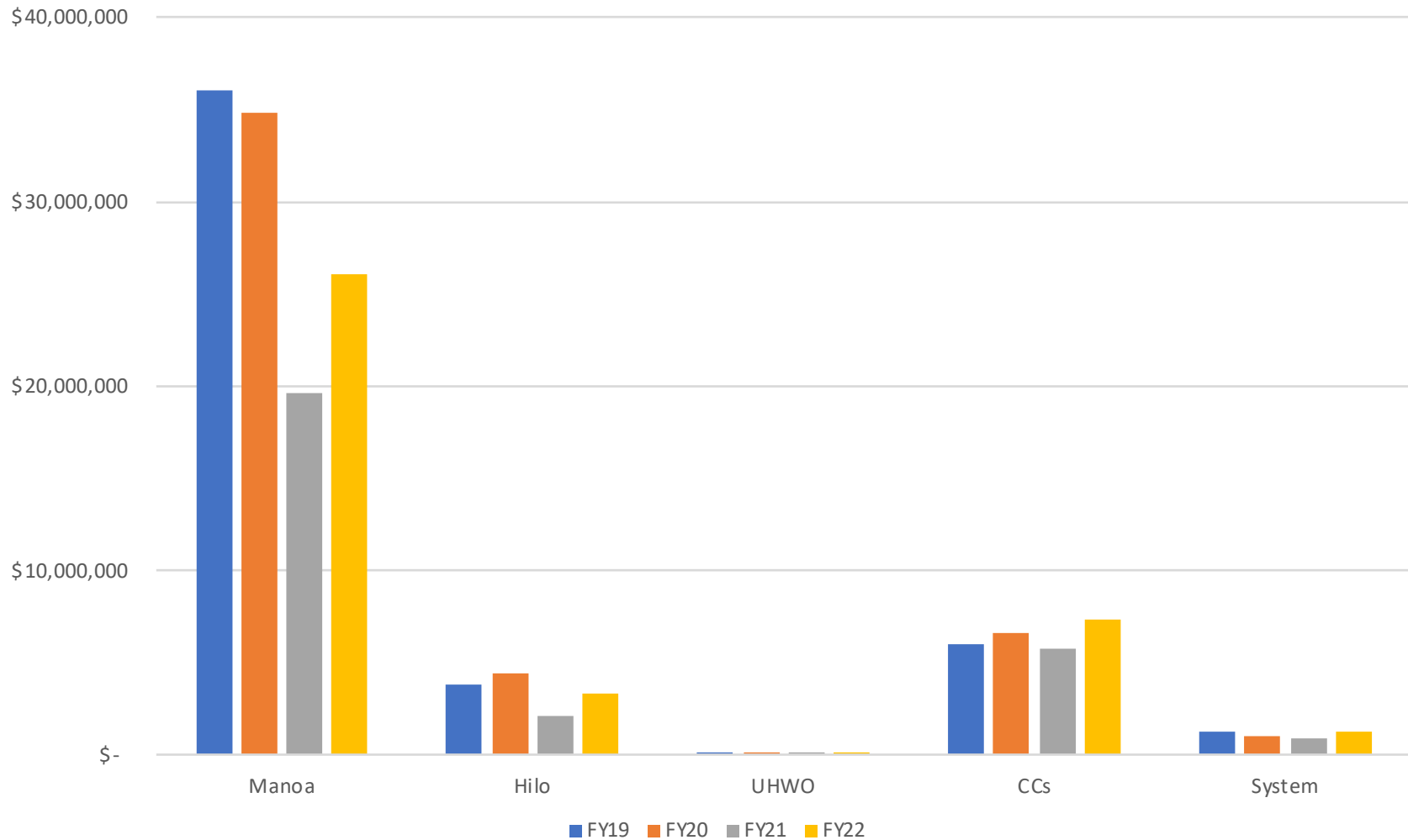
Through Q1 FY19-22





Other Special Funds Revenue

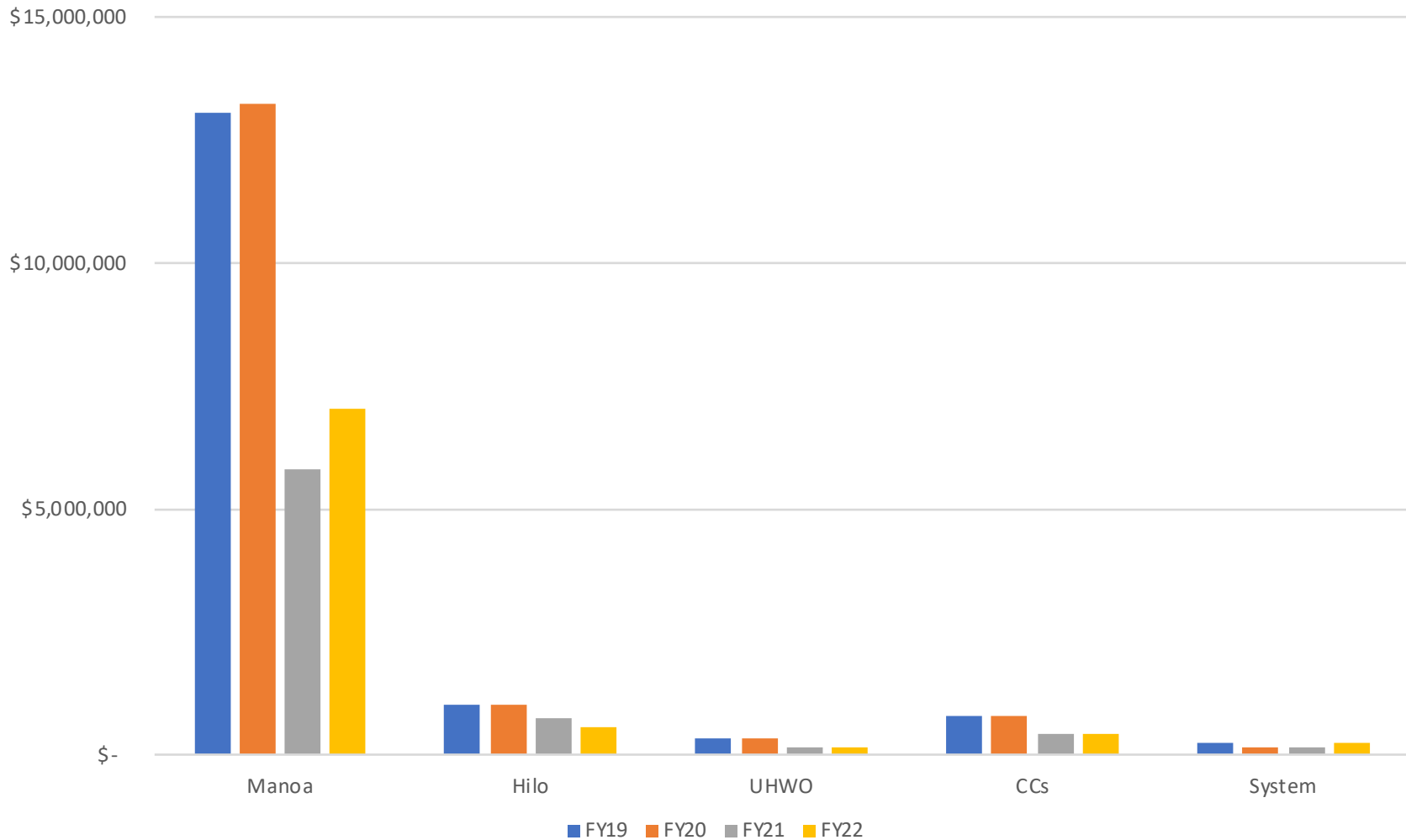
Through Q1 FY19-22





Other Revolving Funds Revenue

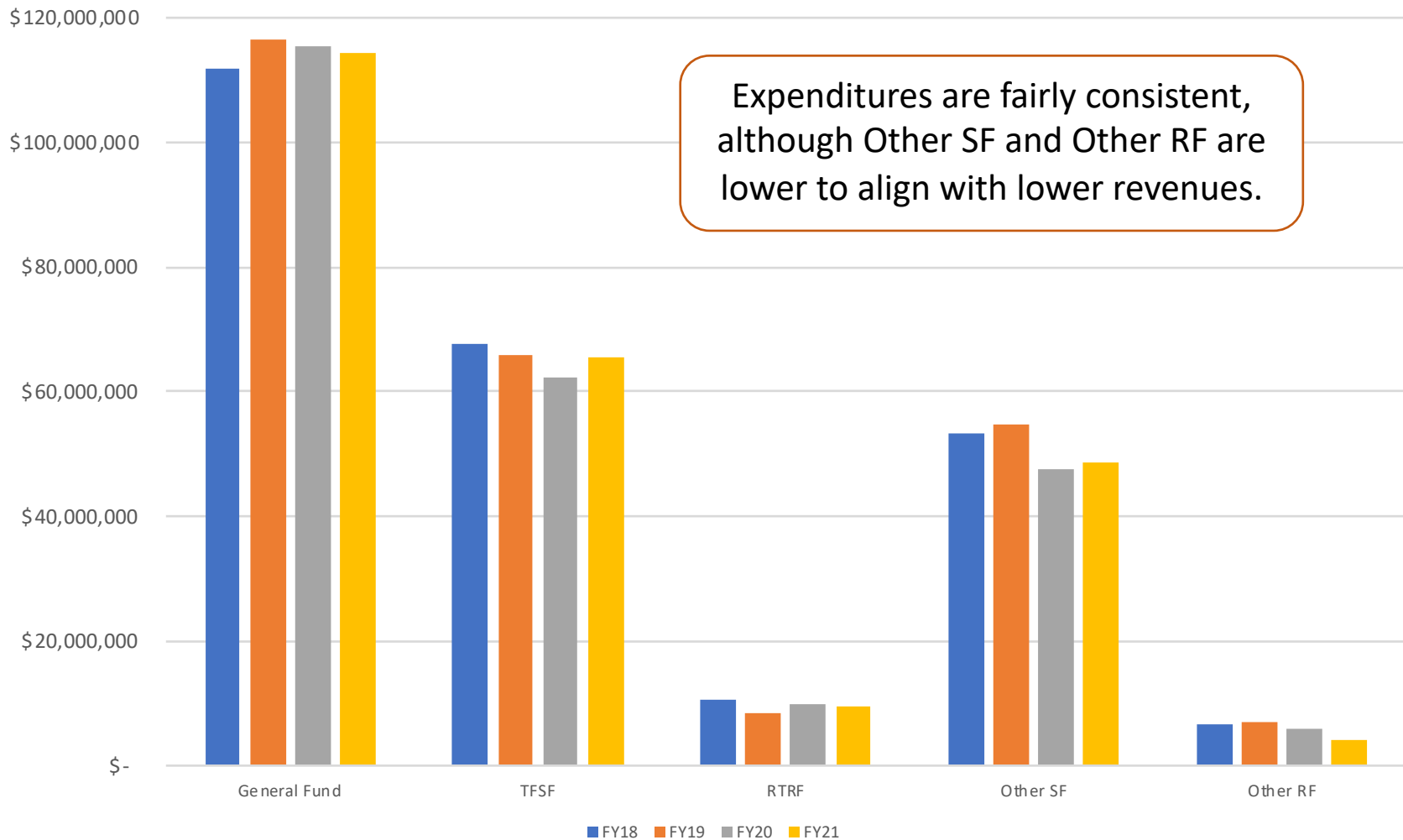
Through Q1 FY19-22





Expenditures

Through Q1 FY19-22





Notable Variances

- Variance in Community Colleges' Other Special Funds and Other Revolving Funds is the result of Act 9, SpSLH 2021, which converted the Community Colleges Special Fund into a Revolving Fund. These disparities are currently being addressed through accounting entries and process changes and should be fully resolved prior to the end of FY22.
- Disbursements of RTRF had not yet occurred by the end of Q1, resulting in Revenue and Transfer variances. These transactions should occur in Q2 and significantly reduce the variances.



Conclusion

- The return of on-campus activity is steadily increasing Revenues for Other Special and Other Revolving Funds, although these are still below pre-pandemic levels.
- Noting rising levels of expenditures with levels of post-pandemic return to (in-person) business.
- Full year allocation of General Funds by State B&F eliminates uncertainty of quarterly releases.
- Annual general fund appropriation reduced, but full-year allocation already released. Early indications of revenue increases from non-general funds may alleviate fiscal revenue shortfalls.
- The fiscal condition of the University appears conservatively positive, and Administration will continue to monitor and report on revenues and expenditures to the Board through these quarterly presentations.



FY22 First Quarter Financial Report

UNIVERSITY SYSTEM SUMMARY

Introduction

Through the first quarter (Q1) of Fiscal Year 2021-2022 (FY22), revenues across all fund types totaled \$736.5 million. This is an increase of \$254.9 million (53%) over the prior fiscal year primarily due to the change in budget execution policies by the State Department of Budget & Finance (B&F). Last year, B&F released General Fund allocations on a quarterly basis because of the high uncertainty regarding state finances as a result of the COVID-19 pandemic. This year, full year allocations from the General Fund were released in Q1.

Tuition and Fees Special Fund (TFSF) revenues totaled \$177.8 million, which is \$2.6 million (1.5%) higher than the same time period for the prior fiscal year. This increase is a result of increased revenue at Mānoa – revenue at the other units (Hilo, West O‘ahu, and the Community Colleges) is down slightly from the prior fiscal year.

Revenues for Other Special Funds were \$9.7 million (34%) higher than the same time period for the prior fiscal year. Similarly, revenues for Other Revolving Funds were \$1.2 million (16%) higher. These increases are primarily the result of the beginnings of the return to on-campus activity. However, revenues for these funds are still below pre-pandemic levels.

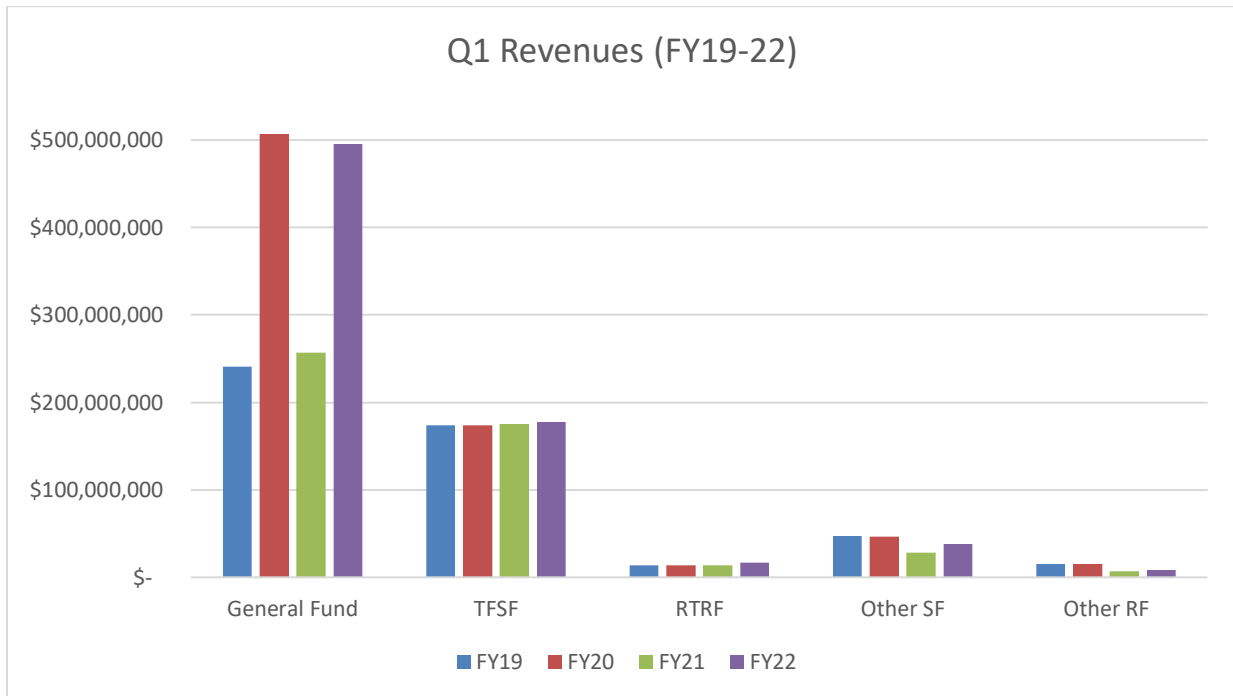
Overall expenditures are slightly higher than the same period last fiscal year, notably in the area of utilities as a result of both rate increases and increased usage, although that is offset by a decrease in personnel expenditures driven by the fiscal preservation implementation which includes holding positions vacant.

Revenues

B&F released the full year allocation for General Funds, resulting in the significant increase. Additionally, budget execution policies by B&F imposed a 2% restriction on these funds instead of the 5% assumption used by University Administration during budget construction, resulting in General Fund revenues being \$2.7 million (0.55%) higher than expected.

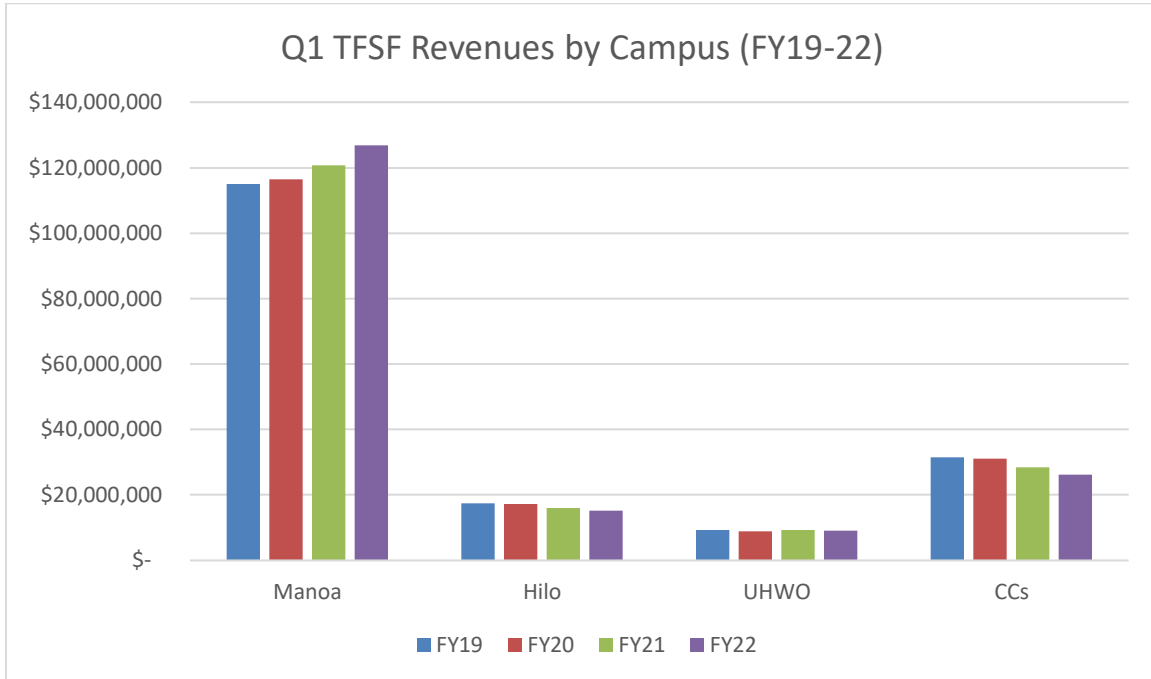
Revenues for Other Special Funds and Other Revolving Funds are higher than last fiscal year although still below pre-pandemic levels.

Fund Type	FY19	FY20	FY21	FY22
General Fund	\$ 240,753,818	\$ 506,918,355	\$ 257,189,182	\$ 495,734,736
TFSF	\$ 173,533,208	\$ 173,835,063	\$ 175,125,690	\$ 177,772,176
RTRF	\$ 13,526,398	\$ 13,902,227	\$ 13,652,475	\$ 16,531,883
Other SF	\$ 46,991,081	\$ 46,786,901	\$ 28,383,857	\$ 38,072,567
Other RF	\$ 15,391,530	\$ 15,485,193	\$ 7,234,863	\$ 8,386,731
Total	\$ 490,196,035	\$ 756,927,739	\$ 481,586,067	\$ 736,498,093



Tuition and Fees Revenue

The trend for TFSF revenue by campus for the past four fiscal years is presented below:

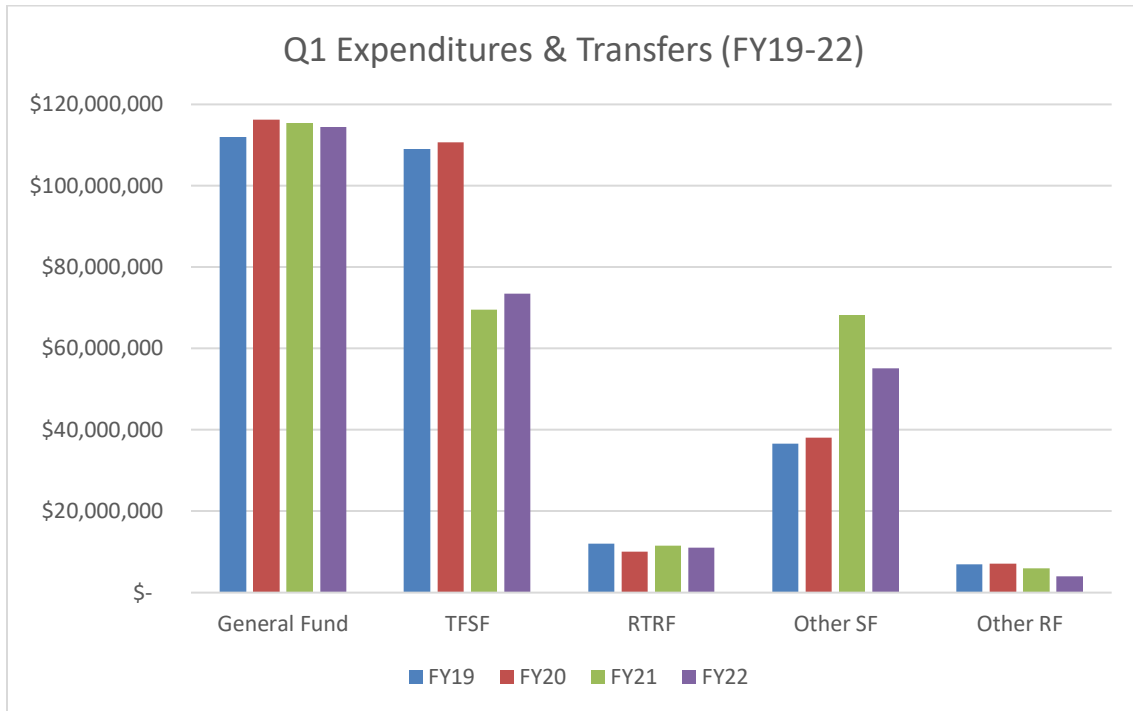


Campus	FY19	FY20	FY21	FY22
Mānoa	\$ 115,029,703	\$ 116,403,857	\$ 120,634,503	\$ 126,868,911
Hilo	\$ 17,483,082	\$ 17,179,128	\$ 15,993,575	\$ 15,287,657
UHWO	\$ 9,244,472	\$ 8,904,350	\$ 9,402,678	\$ 9,081,697
CCs	\$ 31,502,491	\$ 31,119,768	\$ 28,548,142	\$ 26,228,342
System	\$ 273,460	\$ 227,960	\$ 546,792	\$ 305,569
Total	\$ 173,533,207	\$ 173,835,063	\$ 175,125,690	\$ 177,772,175

TFSF Revenues were higher than the prior fiscal year for Mānoa but lower for all other units. However, the gain by Mānoa more than offsets the declines in the other areas, resulting in an increase in the aggregate.

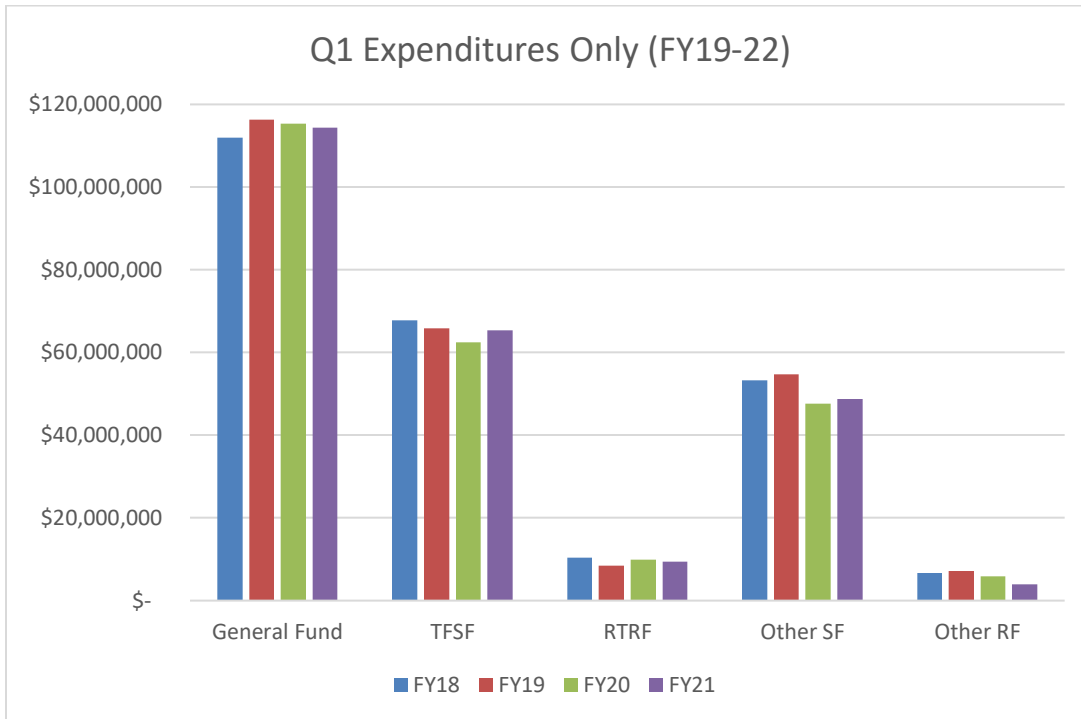
Expenditures

The following chart shows expenditures and transfers by fund for the current and three prior fiscal years. These transfers include moving money between funds such as tuition into the scholarship fund. Debt service payments are made as transfers from the appropriate fund to the bond fund which is the main reason why net transfers do not total to zero.



Fund Type	FY19	FY20	FY21	FY22
General Fund	\$ 111,973,260	\$ 116,331,001	\$ 115,373,117	\$ 114,400,187
TFSF	\$ 109,092,669	\$ 110,713,939	\$ 69,562,814	\$ 73,447,931
RTRF	\$ 12,000,266	\$ 10,108,009	\$ 11,515,787	\$ 10,998,846
Other SF	\$ 36,627,798	\$ 38,026,000	\$ 68,215,071	\$ 55,077,631
Other RF	\$ 6,962,638	\$ 7,096,587	\$ 5,954,010	\$ 3,941,606
Total	\$ 276,656,631	\$ 282,275,536	\$ 270,620,799	\$ 257,866,201

The data is inconsistent because certain transfers from TFSF to the Scholarship Fund took place in Q1 for FY19 and FY20 but did not occur in FY21 and FY22. When transfers are removed so that only expenditures are accounted for, the data appears more consistent.



Fund Type	FY18	FY19	FY20	FY21
General Fund	\$ 111,973,260	\$ 116,331,001	\$ 115,373,117	\$ 114,400,187
TFSF	\$ 67,789,482	\$ 65,811,345	\$ 62,395,251	\$ 65,390,967
RTRF	\$ 10,420,246	\$ 8,509,309	\$ 9,859,023	\$ 9,429,663
Other SF	\$ 53,265,234	\$ 54,796,135	\$ 47,659,746	\$ 48,706,760
Other RF	\$ 6,725,370	\$ 7,096,418	\$ 5,954,003	\$ 3,947,290
Total	\$ 250,173,592	\$ 252,544,208	\$ 241,241,140	\$ 241,874,867

MĀNOA

	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual
Revenue	\$581,982,314	\$390,784,344	67.15%	\$281,390,299
Personnel Expenditures	\$398,655,415	\$97,151,897	24.37%	\$99,615,983
Non-Personnel Expenditures	\$142,110,253	\$37,837,163	26.63%	\$35,797,367
Utilities Expenditures	\$47,460,577	\$11,451,416	24.13%	\$9,686,181
Transfers (net)	(\$4,747,143)	\$12,312,008	-259.36%	\$20,638,340
Total Expenditures/Transfers	\$583,479,102	\$158,752,484	27.21%	\$165,737,871
Revenue - Expenditures/ Transfers	(\$1,496,788)	\$232,031,860		\$115,652,428

Tuition and Fees Special Fund (TFSF)

Tuition revenues are trending higher than projected with enrollment numbers about 6% higher than the prior year. Revenues from the enrollment increase are also trending higher than prior years. However, there is uncertainty whether the current trends in enrollment will continue at the same pace for the Spring semester.

Utilities expenditures are higher overall in comparison to last year primarily due to increases in electricity rates, which are 23% higher than in July 2020. Usage increases are expected to be reflected throughout FY22 as more classes are offered in person.

The transfer variance is due to the timing of when the transfers from TFSF occur. Scholarships and other system assessments are typically done by the second quarter of the fiscal year, which accounts for almost all of the transfers.

Other Special Funds

Other Special Fund Revenues are tracking higher than last year but still below pre-pandemic norms. As the campus is slowly offering more in-person options and the State, in general, is starting to allow for more activities, revenue opportunities for certain units have been presented. The Waikīkī Aquarium was allowed to open which attributed to a 400% increase in revenue from the prior year (FY20 revenue was only \$65,000 for Q1 of FY21). Parking and Bookstore also realized some increase in revenue from the prior year (~\$800,000 combined). Student Housing also saw an increase of about \$5.5 million in revenue compared to FY21. However, these amounts are all lower than pre-pandemic levels.

For the current year, the scholarship transfer from TFSF (approximately \$37 million) scheduled to occur later in the fiscal year attributes for the current negative variance. Some of this variance was also offset with revenue replacement from HEERF

for Athletics (approximately \$6 million), one-time transfers due to the repeal of the Community Services Special Fund (approximately \$4.5 million), reduced cigarette tax collections (\$1.8 million), and the timing of a debt service transfer (\$1.3 million).

Other Revolving Funds

Similar to Other Special Funds, Other Revolving Funds Revenue was projected conservatively due to the pandemic. As more operations were opened due to the reduction of restrictions, revenue opportunities increased. Aquarium's gift shop operations are seeing revenues similar to pre-pandemic levels as opposed to last year's virtually nonexistent revenues. Mandatory student fee revenue also increased with the increase in enrollment.

HILO

	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual
Revenue	\$78,956,914	\$57,395,759	72.69%	\$38,165,288
Personnel Expenditures	\$51,403,293	\$11,626,242	22.62%	\$11,802,000
Non-Personnel Expenditures	\$24,921,946	\$6,443,752	25.86%	\$6,327,916
Utilities Expenditures	\$5,512,593	\$1,303,030	23.64%	\$935,846
Transfers (net)	(\$725,663)	\$1,258,593	-173.44%	\$1,259,283
Total Expenditures/Transfers	\$81,112,169	\$20,631,617	25.44%	\$20,325,045
Revenue - Expenditures/ Transfers	(\$2,155,255)	\$36,764,142		\$17,840,243

Other Special Funds

Actual revenues for Other Special Funds were about \$1.2 million (59%) more than FY21. This increase is attributable to an increase in the number of students in the residence halls.

The COVID-19 pandemic continues to impact other areas of the University such as the Performing Arts Center, retail food service operations, and Vulcan athletics.

Other Revolving Funds

Actual revenues were 41% of projections for FY22, or about \$153,000 less than FY21. The COVID-19 pandemic continues to impact revenue streams from parking operations, the testing center, and the student life center.

WEST O'AHU

	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual
Revenue	\$37,607,007	\$27,541,362	73.23%	\$18,624,116
Personnel Expenditures	\$25,313,507	\$5,604,240	22.14%	\$5,594,994
Non-Personnel Expenditures	\$4,316,098	\$1,323,108	30.66%	\$1,580,701
Utilities Expenditures	\$4,232,000	\$396,507	9.37%	\$322,538
Transfers (net)	\$3,070,240	\$2,769,481	90.20%	\$3,445,803
Total Expenditures/Transfers	\$36,931,845	\$10,093,336	27.33%	\$10,944,036
Revenue - Expenditures/ Transfers	\$675,162	\$17,448,026		\$7,680,080

Other Special Funds

Although Other Special Funds revenue increased by 23% or \$1,092 as compared to Q1 FY21, this level is still below pre-pandemic levels. Revenue from international programs, vending machines, library services, and hosting job fairs on campus continue to be significantly impacted by the restrictions imposed due to the COVID-19 pandemic.

Other Revolving Funds

In comparison to Q1 FY21 revenue collections, Other Revolving Funds revenue decreased by 4% or \$5,414. This is about half of the amount collected in the similar time frame prior to the pandemic. The primary cause was the decrease in student enrollment during the Fall semester which in turn, resulted in less student fees collected. Coupled with the decrease in enrollment, students who enrolled in strictly online classes were assessed \$22 for student fees (Student Government, Publication, and Technology fees) compared to in-person student fees of \$120 per semester. Another factor that contributed towards the decrease in revenue was the cancellation of facility use agreements due to the pandemic.

COMMUNITY COLLEGES

	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual
Revenue	\$222,969,167	\$186,741,708	83.75%	\$109,985,785
Personnel Expenditures	\$168,592,802	\$35,982,393	21.34%	\$37,030,336
Non-Personnel Expenditures	\$44,993,587	\$12,191,195	27.10%	\$10,435,105
Utilities Expenditures	\$11,610,327	\$2,633,087	22.68%	\$2,386,249
Transfers (net)	(\$2,227,549)	(\$1,414,404)	63.50%	\$2,557,992
Total Expenditures/Transfers	\$222,969,167	\$49,392,271	22.15%	\$52,409,682
Revenue - Expenditures/ Transfers	\$0	\$137,349,437		\$57,576,103

Tuition and Fees Special Fund

Non-Personnel Expenditures are significantly higher than the prior fiscal year. This is primarily due to the payment of a large capital expense that became due in Q1 of FY22.

Transfers are considerably lower than the prior fiscal year. Transfer variances are typically due to timing issues. The Community Colleges execute a large number of transfers throughout the year (system assessments, UHCC strategic initiatives, debt service payments, etc.) that can vary from original projected timelines. In addition, the transfer of HEERF funds to the TFSF for lost revenue increased the gap between Q1 of FY 2022 and Q1 of FY 2021.

Other Special Funds and Other Revolving Funds

Variances in the Other Special Fund are caused by Act 9, Special Session Laws of Hawai'i 2021. The act converted the Community Colleges Special Fund to a Revolving Fund. We are currently working on transitioning ongoing expenses to the new Revolving Fund and will ultimately transfer all FY 22 Special Fund costs and balances to the new Revolving Fund. Until that effort is completed, there will be disparities between the Other Special Fund and Other Revolving Fund categories. These disparities will be fully resolved within the fiscal year bringing the budget plans into full and complete alignment.

SYSTEMWIDE ADMINISTRATION

	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual
Revenue	\$73,573,816	\$74,034,920	100.63%	\$33,420,579
Personnel Expenditures	\$46,799,187	\$11,304,359	24.16%	\$11,219,133
Non-Personnel Expenditures	\$37,022,669	\$6,135,515	16.57%	\$8,004,263
Utilities Expenditures	\$1,403,454	\$490,963	34.98%	\$502,528
Transfers (net)	(\$12,947,852)	\$1,065,656	-8.23%	\$1,478,241
Total Expenditures/Transfers	\$72,277,458	\$18,996,493	26.28%	\$21,204,165
Revenue - Expenditures/ Transfers	\$1,296,358	\$55,038,427		\$12,216,414

Tuition and Fees Special Fund

TF SF Personnel Expenditures were about \$152,000 higher than prior fiscal year Q1 due to the reimposed vacation payout fringe that was not budgeted for in this fiscal year. As in past budget bills, the Legislature allocated funds to reimburse State departments for General Funded vacation payouts. This year, although the Legislature allocated funds for vacation payout, those funds were allocated Federal ARPA moneys which were later deemed as an unallowable expense. Therefore, there are no available vacation reimbursement funds for the entire State, and this will be an additional expense to the University in FY22.

Research and Training Revolving Fund

RTRF Revenue and Transfer variances were attributed to a timing issue. Revenues for Q1 were realized, however the distribution of accrued overhead income to the campuses will be delayed until Q2. This caused the variance of high revenue and low net transfer for Q1 for System and all of the campuses.

UNIVERSITY OF HAWAI'I SYSTEM REPORT



**Report to the University of Hawai'i Board of Regents
Committee on Budget and Finance**

**FY 2022 First Quarter Financial Report
For the Period Ending September 30, 2021**

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$493,018,593	\$495,734,736	100.55%	\$257,189,182	\$506,918,355	\$240,753,818
Personnel Expenditures	\$471,014,791	\$113,931,092	24.19%	\$115,072,266	\$114,232,371	\$111,051,305
Non-Personnel Expenditures	\$15,480,462	\$183,514	1.19%	\$277,440	\$539,178	\$578,443
Utilities Expenditures	\$6,523,340	\$285,581	4.38%	\$23,411	\$1,559,452	\$343,512
Total Expenditures	\$493,018,593	\$114,400,187	23.20%	\$115,373,117	\$116,331,001	\$111,973,260
Revenue - Expenditures	\$0	\$381,334,549		\$141,816,065	\$390,587,354	\$128,780,558

Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$327,947,772	\$177,772,176	54.21%	\$175,125,690	\$173,835,063	\$173,533,208
Personnel Expenditures	\$136,652,856	\$26,803,403	19.61%	\$27,619,234	\$31,015,682	\$34,083,827
Non-Personnel Expenditures	\$98,657,725	\$25,681,358	26.03%	\$23,848,216	\$23,468,654	\$21,575,797
Utilities Expenditures	\$46,183,997	\$12,906,206	27.95%	\$10,927,801	\$11,327,009	\$12,129,858
Transfers (net)	\$60,420,563	\$8,056,964	13.33%	\$7,167,563	\$44,902,594	\$41,303,187
Total Expenditures/Transfers	\$341,915,141	\$73,447,931	21.48%	\$69,562,814	\$110,713,939	\$109,092,669
Revenue - Expenditures/Transfers	(\$13,967,369)	\$104,324,245		\$105,562,876	\$63,121,124	\$64,440,539

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$48,997,190	\$16,531,883	33.74%	\$13,652,475	\$13,902,227	\$13,526,398
Personnel Expenditures	\$19,148,638	\$4,511,064	23.56%	\$4,774,152	\$4,034,494	\$3,433,308
Non-Personnel Expenditures	\$24,516,648	\$3,231,449	13.18%	\$3,552,326	\$4,022,683	\$5,906,170
Utilities Expenditures	\$5,673,151	\$1,687,150	29.74%	\$1,532,545	\$452,132	\$1,080,768
Transfers (net)	\$1,681,757	\$1,569,183	93.31%	\$1,656,764	\$1,598,700	\$1,580,020
Total Expenditures/Transfers	\$51,020,194	\$10,998,846	21.56%	\$11,515,787	\$10,108,009	\$12,000,266
Revenue - Expenditures/Transfers	(\$2,023,004)	\$5,533,037		\$2,136,688	\$3,794,218	\$1,526,132

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$88,430,458	\$38,072,567	43.05%	\$28,383,857	\$46,786,901	\$46,991,081
Personnel Expenditures	\$41,620,906	\$14,053,618	33.77%	\$15,322,976	\$16,473,224	\$16,899,883
Non-Personnel Expenditures	\$96,010,436	\$33,308,044	34.69%	\$31,042,680	\$36,220,760	\$34,910,341
Utilities Expenditures	\$11,390,174	\$1,345,098	11.81%	\$1,294,090	\$2,102,151	\$1,455,010
Transfers (net)	(\$77,783,478)	\$6,370,871	-8.19%	\$20,555,325	(\$16,770,135)	(\$16,637,436)
Total Expenditures/Transfers	\$71,238,038	\$55,077,631	77.31%	\$68,215,071	\$38,026,000	\$36,627,798
Revenue - Expenditures/Transfers	\$17,192,420	(\$17,005,064)		(\$39,831,214)	\$8,760,901	\$10,363,283

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$36,695,205	\$8,386,731	22.86%	\$7,234,863	\$15,485,193	\$15,391,530
Personnel Expenditures	\$22,327,013	\$2,369,954	10.61%	\$2,473,818	\$2,965,232	\$3,105,097
Non-Personnel Expenditures	\$18,699,282	\$1,526,368	8.16%	\$3,424,690	\$4,065,905	\$3,549,185
Utilities Expenditures	\$448,289	\$50,968	11.37%	\$55,495	\$65,281	\$71,088
Transfers (net)	(\$1,896,809)	(\$5,684)	0.30%	\$7	\$169	\$237,268
Total Expenditures/Transfers	\$39,577,775	\$3,941,606	9.96%	\$5,954,010	\$7,096,587	\$6,962,638
Revenue - Expenditures/Transfers	(\$2,882,570)	\$4,445,125		\$1,280,853	\$8,388,606	\$8,428,892

TOTAL, University of Hawai'i	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$995,089,218	\$736,498,093	74.01%	\$481,586,067	\$756,927,739	\$490,196,035
Personnel Expenditures	\$690,764,204	\$161,669,131	23.40%	\$165,262,446	\$168,721,003	\$168,573,420
Non-Personnel Expenditures	\$253,364,553	\$63,930,733	25.23%	\$62,145,352	\$68,317,180	\$66,519,936
Utilities Expenditures	\$70,218,951	\$16,275,003	23.18%	\$13,833,342	\$15,506,025	\$15,080,236
Transfers (net)	(\$17,577,967)	\$15,991,334	-90.97%	\$29,379,659	\$29,731,328	\$26,483,039
Total Expenditures/Transfers	\$996,769,741	\$257,866,201	25.87%	\$270,620,799	\$282,275,536	\$276,656,631
Revenue - Expenditures/Transfers	(\$1,680,523)	\$478,631,892		\$210,965,268	\$474,652,203	\$213,539,404

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$230,780,332	230,780,332.00	100.00%	\$126,419,808	\$249,635,104	\$118,329,672
Personnel Expenditures	\$230,771,458	\$61,800,370	26.78%	\$62,161,447	\$62,273,890	\$60,414,648
Non-Personnel Expenditures	\$8,874	\$47	0.53%	\$25,769	\$29,293	\$20,367
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$542,033	\$77
Total Expenditures	\$230,780,332	\$61,800,417	26.78%	\$62,187,216	\$62,845,216	\$60,435,092
Revenue - Expenditures	\$0	\$168,979,915		\$64,232,592	\$186,789,888	\$57,894,580

Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$228,859,569	\$126,868,911	55.44%	\$120,634,503	\$116,403,857	\$115,029,703
Personnel Expenditures	\$108,855,016	\$21,243,460	19.52%	\$21,752,741	\$21,801,176	\$22,734,651
Non-Personnel Expenditures	\$47,838,926	\$8,924,948	18.66%	\$8,859,959	\$10,297,049	\$8,140,205
Utilities Expenditures	\$35,195,924	\$8,907,192	25.31%	\$7,318,171	\$7,387,339	\$7,823,683
Transfers (net)	\$55,084,529	\$4,462,586	8.10%	(\$17,198)	\$37,182,755	\$35,839,075
Total Expenditures/Transfers	\$246,974,395	\$43,538,186	17.63%	\$37,913,673	\$76,668,319	\$74,537,614
Revenue - Expenditures/Transfers	(\$18,114,826)	\$83,330,725		\$82,720,830	\$39,735,538	\$40,492,089

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$29,584,693	\$11,256	0.04%	\$8,912,019	\$24,639	\$47,058
Personnel Expenditures	\$12,064,421	\$3,089,096	25.61%	\$3,404,223	\$2,657,940	\$1,875,082
Non-Personnel Expenditures	\$11,386,224	\$1,674,428	14.71%	\$1,899,108	\$2,035,657	\$3,552,673
Utilities Expenditures	\$4,339,698	\$1,320,017	30.42%	\$1,164,876	\$333,017	\$955,411
Transfers (net)	\$1,669,248	\$1,394,664	83.55%	\$1,436,995	\$1,387,723	\$1,308,448
Total Expenditures/Transfers	\$29,459,591	\$7,478,205	25.38%	\$7,905,202	\$6,414,337	\$7,691,614
Revenue - Expenditures/Transfers	\$125,102	(\$7,466,949)		\$1,006,817	(\$6,389,698)	(\$7,644,556)

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$76,462,202	\$26,095,306	34.13%	\$19,643,898	\$34,827,852	\$35,968,820
Personnel Expenditures	\$38,682,699	\$9,016,733	23.31%	\$10,234,354	\$11,001,850	\$11,094,527
Non-Personnel Expenditures	\$75,817,698	\$26,010,400	34.31%	\$22,078,539	\$26,052,824	\$26,365,377
Utilities Expenditures	\$7,697,865	\$1,177,366	15.29%	\$1,150,021	\$1,780,326	\$1,298,201
Transfers (net)	(\$63,182,991)	\$6,456,754	-10.22%	\$19,218,543	(\$18,028,827)	(\$17,391,968)
Total Expenditures/Transfers	\$59,015,271	\$42,661,253	72.29%	\$52,681,457	\$20,806,173	\$21,366,137
Revenue - Expenditures/Transfers	\$17,446,931	(\$16,565,947)		(\$33,037,559)	\$14,021,679	\$14,602,683

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$16,295,518	\$7,028,539	43.13%	\$5,780,071	\$13,220,908	\$13,057,727
Personnel Expenditures	\$8,281,821	\$2,002,238	24.18%	\$2,063,218	\$2,402,048	\$2,551,646
Non-Personnel Expenditures	\$7,058,531	\$1,227,340	17.39%	\$2,933,992	\$3,604,677	\$2,939,754
Utilities Expenditures	\$227,090	\$46,841	20.63%	\$53,113	\$64,771	\$69,398
Transfers (net)	\$1,682,071	(\$1,996)	-0.12%	\$0	\$66	\$236,773
Total Expenditures/Transfers	\$17,249,513	\$3,274,423	18.98%	\$5,050,323	\$6,071,562	\$5,797,571
Revenue - Expenditures/Transfers	(\$953,995)	\$3,754,116		\$729,748	\$7,149,346	\$7,260,156

TOTAL, UH MANOA	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$581,982,314	\$390,784,344	67.15%	\$281,390,299	\$414,112,360	\$282,432,980
Personnel Expenditures	\$398,655,415	\$97,151,897	24.37%	\$99,615,983	\$100,136,904	\$98,670,554
Non-Personnel Expenditures	\$142,110,253	\$37,837,163	26.63%	\$35,797,367	\$42,019,500	\$41,018,376
Utilities Expenditures	\$47,460,577	\$11,451,416	24.13%	\$9,686,181	\$10,107,486	\$10,146,770
Transfers (net)	(\$4,747,143)	\$12,312,008	-259.36%	\$20,638,340	\$20,541,717	\$19,992,328
Total Expenditures/Transfers	\$583,479,102	\$158,752,484	27.21%	\$165,737,871	\$172,805,607	\$169,828,028
Revenue - Expenditures/Transfers	(\$1,496,788)	\$232,031,860		\$115,652,428	\$241,306,753	\$112,604,952

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$37,532,515	38,175,644	101.71%	\$19,010,729	\$36,896,511	\$18,044,452
Personnel Expenditures	\$37,250,198	\$8,990,685	24.14%	\$8,756,218	\$9,305,900	\$9,154,074
Non-Personnel Expenditures	\$282,317	\$0	0.00%	\$0	\$59,449	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures	\$37,532,515	\$8,990,685	23.95%	\$8,756,218	\$9,365,349	\$9,154,074
Revenue - Expenditures	\$0	\$29,184,959		\$10,254,511	\$27,531,162	\$8,890,378

Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$29,618,584	\$15,287,657	51.62%	\$15,993,575	\$17,179,128	\$17,483,082
Personnel Expenditures	\$11,536,798	\$2,118,115	18.36%	\$2,520,631	\$2,153,107	\$2,646,036
Non-Personnel Expenditures	\$7,901,978	\$2,243,166	28.39%	\$2,188,458	\$3,201,645	\$2,014,649
Utilities Expenditures	\$4,660,850	\$1,215,098	26.07%	\$882,803	\$1,105,526	\$1,393,003
Transfers (net)	\$5,788,958	\$387,416	6.69%	\$395,413	\$339,875	\$515,124
Total Expenditures/Transfers	\$29,888,584	\$5,963,795	19.95%	\$5,987,305	\$6,800,153	\$6,568,812
Revenue - Expenditures/Transfers	(\$270,000)	\$9,323,862		\$10,006,270	\$10,378,975	\$10,914,270

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$2,982,997	\$0	0.00%	\$323,290	\$0	\$0
Personnel Expenditures	\$206,928	\$53,158	25.69%	\$34,294	\$40,575	\$47,831
Non-Personnel Expenditures	\$3,617,406	\$454,450	12.56%	\$101,810	\$1,019,942	\$1,143,611
Utilities Expenditures	\$144,000	\$0	0.00%	\$0	\$0	\$62
Transfers (net)	(\$163,600)	\$42,059	-25.71%	\$38,900	\$82,033	\$53,886
Total Expenditures/Transfers	\$3,804,734	\$549,667	14.45%	\$175,004	\$1,142,550	\$1,245,390
Revenue - Expenditures/Transfers	(\$821,737)	(\$549,667)		\$148,286	(\$1,142,550)	(\$1,245,390)

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$7,417,006	\$3,351,442	45.19%	\$2,103,950	\$4,359,881	\$3,767,720
Personnel Expenditures	\$1,535,303	\$285,959	18.63%	\$336,358	\$404,274	\$435,839
Non-Personnel Expenditures	\$11,333,111	\$3,638,350	32.10%	\$3,927,047	\$5,542,776	\$3,448,102
Utilities Expenditures	\$706,243	\$87,930	12.45%	\$51,082	\$94,227	\$96,424
Transfers (net)	(\$6,265,912)	\$833,305	-13.30%	\$824,970	\$829,038	\$641,121
Total Expenditures/Transfers	\$7,308,745	\$4,845,544	66.30%	\$5,139,457	\$6,870,315	\$4,621,486
Revenue - Expenditures/Transfers	\$108,261	(\$1,494,102)		(\$3,035,507)	(\$2,510,434)	(\$853,766)

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$1,405,812	\$581,016	41.33%	\$733,744	\$1,008,345	\$1,013,629
Personnel Expenditures	\$874,066	\$178,325	20.40%	\$154,499	\$226,944	\$251,212
Non-Personnel Expenditures	\$1,787,134	\$107,786	6.03%	\$110,601	\$154,743	\$111,418
Utilities Expenditures	\$1,500	\$2	0.12%	\$1,961	\$4	\$668
Transfers (net)	(\$85,109)	(\$4,187)	4.92%	\$0	\$0	\$0
Total Expenditures/Transfers	\$2,577,591	\$281,926	10.94%	\$267,061	\$381,691	\$363,298
Revenue - Expenditures/Transfers	(\$1,171,779)	\$299,090		\$466,683	\$626,654	\$650,331

TOTAL, UH HILO	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$78,956,914	\$57,395,759	72.69%	\$38,165,288	\$59,443,865	\$40,308,883
Personnel Expenditures	\$51,403,293	\$11,626,242	22.62%	\$11,802,000	\$12,130,800	\$12,534,992
Non-Personnel Expenditures	\$24,921,946	\$6,443,752	25.86%	\$6,327,916	\$9,978,555	\$6,717,780
Utilities Expenditures	\$5,512,593	\$1,303,030	23.64%	\$935,846	\$1,199,757	\$1,490,157
Transfers (net)	(\$725,663)	\$1,258,593	-173.44%	\$1,259,283	\$1,250,946	\$1,210,131
Total Expenditures/Transfers	\$81,112,169	\$20,631,617	25.44%	\$20,325,045	\$24,560,058	\$21,953,060
Revenue - Expenditures/Transfers	(\$2,155,255)	\$36,764,142		\$17,840,243	\$34,883,807	\$18,355,823

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$18,400,333	\$18,315,333	99.54%	\$9,023,936	\$17,921,303	\$8,207,098
Personnel Expenditures	\$18,400,333	\$3,715,457	20.19%	\$3,823,218	\$4,065,790	\$3,684,542
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$199	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures	\$18,400,333	\$3,715,457	20.19%	\$3,823,218	\$4,065,989	\$3,684,542
Revenue - Expenditures	\$0	\$14,599,876		\$5,200,718	\$13,855,314	\$4,522,556

Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$18,306,024	\$9,081,697	49.61%	\$9,402,678	\$8,904,350	\$9,244,472
Personnel Expenditures	\$6,173,174	\$1,843,584	29.86%	\$1,659,463	\$1,666,521	\$2,160,566
Non-Personnel Expenditures	\$2,439,098	\$289,011	11.85%	\$649,609	\$460,010	\$463,851
Utilities Expenditures	\$1,750,000	\$396,331	22.65%	\$322,380	\$843,521	\$229,426
Transfers (net)	\$6,500,240	\$3,452,910	53.12%	\$3,415,703	\$2,997,242	\$3,284,242
Total Expenditures/Transfers	\$16,862,512	\$5,981,836	35.47%	\$6,047,155	\$5,967,294	\$6,138,085
Revenue - Expenditures/Transfers	\$1,443,512	\$3,099,861		\$3,355,523	\$2,937,056	\$3,106,387

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$195,390	\$0	0.00%	\$48,848	\$0	\$0
Personnel Expenditures	\$75,000	\$3,158	4.21%	\$16,221	\$8,914	\$16,697
Non-Personnel Expenditures	\$200,000	\$6,846	3.42%	\$9,233	\$22,095	\$23,159
Utilities Expenditures	\$50,000	\$0	0.00%	\$0	\$17,966	\$0
Transfers (net)	\$0	\$30,148	budget = 0	\$30,100	\$30,100	\$20,000
Total Expenditures/Transfers	\$325,000	\$40,152	12.35%	\$55,554	\$79,075	\$59,856
Revenue - Expenditures/Transfers	(\$129,610)	(\$40,152)		(\$6,706)	(\$79,075)	(\$59,856)

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$43,260	\$5,943	13.74%	\$4,851	\$31,701	\$62,158
Personnel Expenditures	\$145,000	\$30,745	21.20%	\$41,066	\$42,445	\$25,555
Non-Personnel Expenditures	\$925,000	\$973,702	105.27%	\$858,986	\$1,056,271	\$889,177
Utilities Expenditures	\$2,430,000	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	(\$3,430,000)	(\$713,577)	20.80%	(\$0)	\$0	(\$334,835)
Total Expenditures/Transfers	\$70,000	\$290,870	415.53%	\$900,052	\$1,098,716	\$579,897
Revenue - Expenditures/Transfers	(\$26,740)	(\$284,927)		(\$895,201)	(\$1,067,015)	(\$517,739)

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$662,000	\$138,389	20.90%	\$143,803	\$318,754	\$320,196
Personnel Expenditures	\$520,000	\$11,296	2.17%	\$55,026	\$95,251	\$75,218
Non-Personnel Expenditures	\$752,000	\$53,549	7.12%	\$62,873	\$54,532	\$93,674
Utilities Expenditures	\$2,000	\$176	8.82%	\$158	\$224	\$494
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$1,274,000	\$65,021	5.10%	\$118,057	\$150,007	\$169,386
Revenue - Expenditures/Transfers	(\$612,000)	\$73,368		\$25,746	\$168,747	\$150,810

TOTAL, UH WEST OAHU	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$37,607,007	\$27,541,362	73.23%	\$18,624,116	\$27,176,108	\$17,833,924
Personnel Expenditures	\$25,313,507	\$5,604,240	22.14%	\$5,594,994	\$5,878,921	\$5,962,578
Non-Personnel Expenditures	\$4,316,098	\$1,323,108	30.66%	\$1,580,701	\$1,593,107	\$1,469,861
Utilities Expenditures	\$4,232,000	\$396,507	9.37%	\$322,538	\$861,711	\$229,920
Transfers (net)	\$3,070,240	\$2,769,481	90.20%	\$3,445,803	\$3,027,342	\$2,969,407
Total Expenditures/Transfers	\$36,931,845	\$10,093,336	27.33%	\$10,944,036	\$11,361,081	\$10,631,766
Revenue - Expenditures/Transfers	\$675,162	\$17,448,026		\$7,680,080	\$15,815,027	\$7,202,158

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$154,051,412	\$152,745,144	99.15%	\$74,849,158	\$149,548,192	\$69,077,388
Personnel Expenditures	\$145,914,892	\$29,961,612	20.53%	\$30,828,121	\$28,975,493	\$28,619,557
Non-Personnel Expenditures	\$1,800,000	\$2,752	0.15%	\$18,295	\$23,358	\$17,429
Utilities Expenditures	\$6,336,520	\$264,724	4.18%	\$96	\$975,785	\$291,373
Total Expenditures	\$154,051,412	\$30,229,088	19.62%	\$30,846,512	\$29,974,636	\$28,928,359
Revenue - Expenditures	\$0	\$122,516,056		\$44,002,646	\$119,573,556	\$40,149,029

Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$50,004,445	\$26,228,342	52.45%	\$28,548,142	\$31,119,768	\$31,502,491
Personnel Expenditures	\$9,733,346	\$1,297,127	13.33%	\$1,536,889	\$5,027,108	\$6,039,200
Non-Personnel Expenditures	\$34,335,151	\$11,481,128	33.44%	\$9,625,710	\$8,858,250	\$9,116,645
Utilities Expenditures	\$4,559,391	\$2,356,555	51.69%	\$2,378,750	\$1,963,086	\$2,657,138
Transfers (net)	\$1,376,557	(\$1,246,192)	-90.53%	\$2,012,173	\$4,751,143	\$1,720,287
Total Expenditures/Transfers	\$50,004,445	\$13,888,618	27.77%	\$15,553,522	\$20,599,587	\$19,533,270
Revenue - Expenditures/Transfers	\$0	\$12,339,724		\$12,994,620	\$10,520,181	\$11,969,221

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$1,434,237	\$0	0.00%	\$362,595	\$0	\$0
Personnel Expenditures	\$773,835	\$181,236	23.42%	\$167,002	\$172,720	\$226,756
Non-Personnel Expenditures	\$183,964	\$115,819	62.96%	\$4,374	\$16,552	\$122,298
Utilities Expenditures	\$497,581	\$823	0.17%	\$546	\$350	\$1,390
Transfers (net)	(\$21,143)	\$34,000	-160.81%	\$34,000	\$34,000	\$40,000
Total Expenditures/Transfers	\$1,434,237	\$331,878	23.14%	\$205,922	\$223,622	\$390,444
Revenue - Expenditures/Transfers	\$0	(\$331,878)		\$156,673	(\$223,622)	(\$390,444)

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$7,217	\$7,346,708	101797.26%	\$5,801,660	\$6,612,271	\$5,931,921
Personnel Expenditures	\$0	\$4,484,595	budget = 0	\$4,407,808	\$4,720,012	\$5,070,016
Non-Personnel Expenditures	\$7,217	\$539,717	7478.41%	\$740,999	\$1,173,037	\$1,212,948
Utilities Expenditures	\$0	\$10,339	budget = 0	\$6,738	\$118,014	\$6,286
Transfers (net)	\$0	(\$202,711)	budget = 0	\$511,812	\$429,654	\$448,246
Total Expenditures/Transfers	\$7,217	\$4,831,940	66952.20%	\$5,667,357	\$6,440,717	\$6,737,496
Revenue - Expenditures/Transfers	\$0	\$2,514,768		\$134,303	\$171,554	(\$805,575)

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$17,471,856	\$421,514	2.41%	\$424,230	\$767,996	\$768,187
Personnel Expenditures	\$12,170,729	\$57,823	0.48%	\$90,516	\$98,871	\$121,694
Non-Personnel Expenditures	\$8,667,255	\$51,779	0.60%	\$45,727	\$149,363	\$339,278
Utilities Expenditures	\$216,835	\$646	0.30%	\$119	\$66	\$312
Transfers (net)	(\$3,582,963)	\$499	-0.01%	\$7	\$103	\$495
Total Expenditures/Transfers	\$17,471,856	\$110,747	0.63%	\$136,369	\$248,403	\$461,779
Revenue - Expenditures/Transfers	\$0	\$310,767		\$287,861	\$519,593	\$306,408

TOTAL, UH COMMUNITY COLLEGES	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$222,969,167	\$186,741,708	83.75%	\$109,985,785	\$188,048,227	\$107,279,987
Personnel Expenditures	\$168,592,802	\$35,982,393	21.34%	\$37,030,336	\$38,994,204	\$40,077,223
Non-Personnel Expenditures	\$44,993,587	\$12,191,195	27.10%	\$10,435,105	\$10,220,560	\$10,808,598
Utilities Expenditures	\$11,610,327	\$2,633,087	22.68%	\$2,386,249	\$3,057,301	\$2,956,499
Transfers (net)	(\$2,227,549)	(\$1,414,404)	63.50%	\$2,557,992	\$5,214,900	\$2,209,028
Total Expenditures/Transfers	\$222,969,167	\$49,392,271	22.15%	\$52,409,682	\$57,486,965	\$56,051,348
Revenue - Expenditures/Transfers	\$0	\$137,349,437		\$57,576,103	\$130,561,262	\$51,228,639

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$52,254,001	55,718,283	106.63%	\$27,885,551	\$52,917,245	\$27,095,208
Personnel Expenditures	\$38,677,910	\$9,462,968	24.47%	\$9,503,262	\$9,611,298	\$9,178,484
Non-Personnel Expenditures	\$10,389,271	\$180,715	1.74%	\$233,376	\$426,879	\$540,647
Utilities Expenditures	\$186,820	\$20,857	11.16%	\$23,315	\$41,634	\$52,062
Transfers (B+ Scholarships)	\$3,000,000	\$0	0.00%	\$0	\$0	\$0
Total Expenditures	\$52,254,001	\$9,664,540	18.50%	\$9,759,953	\$10,079,811	\$9,771,193
Revenue - Expenditures	\$0	\$46,053,743		\$18,125,598	\$42,837,434	\$17,324,015

Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$1,159,150	\$305,569	26.36%	\$546,792	\$227,960	\$273,460
Personnel Expenditures	\$354,522	\$301,117	84.94%	\$149,510	\$367,770	\$503,374
Non-Personnel Expenditures	\$6,142,572	\$2,743,105	44.66%	\$2,524,480	\$651,700	\$1,840,447
Utilities Expenditures	\$17,832	\$31,030	174.01%	\$25,697	\$27,537	\$26,608
Transfers (net)	(\$8,329,721)	\$1,000,244	-12.01%	\$1,361,472	(\$368,421)	(\$55,541)
Total Expenditures/Transfers	(\$1,814,795)	\$4,075,496	-224.57%	\$4,061,159	\$678,586	\$2,314,888
Revenue - Expenditures/Transfers	\$2,973,945	(\$3,769,927)		(\$3,514,367)	(\$450,626)	(\$2,041,428)

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$14,799,873	\$16,520,627	111.63%	\$4,005,723	\$13,877,588	\$13,479,340
Personnel Expenditures	\$6,028,454	\$1,184,416	19.65%	\$1,152,412	\$1,154,345	\$1,266,942
Non-Personnel Expenditures	\$9,129,054	\$979,906	10.73%	\$1,537,801	\$928,437	\$1,064,429
Utilities Expenditures	\$641,872	\$366,310	57.07%	\$367,123	\$100,799	\$123,905
Transfers (net)	\$197,252	\$68,312	34.63%	\$116,769	\$64,844	\$157,686
Total Expenditures/Transfers	\$15,996,632	\$2,598,944	16.25%	\$3,174,105	\$2,248,425	\$2,612,962
Revenue - Expenditures/Transfers	(\$1,196,759)	\$13,921,683		\$831,618	\$11,629,163	\$10,866,378

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$4,500,773	\$1,273,168	28.29%	\$829,498	\$955,196	\$1,260,462
Personnel Expenditures	\$1,257,904	\$235,586	18.73%	\$303,390	\$304,643	\$273,946
Non-Personnel Expenditures	\$7,927,410	\$2,145,875	27.07%	\$3,437,109	\$2,395,852	\$2,994,737
Utilities Expenditures	\$556,066	\$69,463	12.49%	\$86,249	\$109,584	\$54,099
Transfers (net)	(\$4,904,575)	(\$2,900)	0.06%	\$0	\$0	\$0
Total Expenditures/Transfers	\$4,836,805	\$2,448,024	50.61%	\$3,826,748	\$2,810,079	\$3,322,782
Revenue - Expenditures/Transfers	(\$336,032)	(\$1,174,856)		(\$2,997,250)	(\$1,854,883)	(\$2,062,320)

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$860,019	\$217,273	25.26%	\$153,015	\$169,190	\$231,791
Personnel Expenditures	\$480,397	\$120,272	25.04%	\$110,559	\$142,118	\$105,327
Non-Personnel Expenditures	\$434,362	\$85,914	19.78%	\$271,497	\$102,590	\$65,061
Utilities Expenditures	\$864	\$3,303	382.30%	\$144	\$216	\$216
Transfers (net)	\$89,192	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$1,004,815	\$209,489	20.85%	\$382,200	\$244,924	\$170,604
Revenue - Expenditures/Transfers	(\$144,796)	\$7,784		(\$229,185)	(\$75,734)	\$61,187

TOTAL, UH SYSTEMWIDE PROGRAMS	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$73,573,816	\$74,034,920	100.63%	\$33,420,579	\$68,147,179	\$42,340,261
Personnel Expenditures	\$46,799,187	\$11,304,359	24.16%	\$11,219,133	\$11,580,174	\$11,328,073
Non-Personnel Expenditures	\$37,022,669	\$6,135,515	16.57%	\$8,004,263	\$4,505,458	\$6,505,321
Utilities Expenditures	\$1,403,454	\$490,963	34.98%	\$502,528	\$279,770	\$256,890
Transfers (net)	(\$12,947,852)	\$1,065,656	-8.23%	\$1,478,241	(\$303,577)	\$102,145
Total Expenditures/Transfers	\$72,277,458	\$18,996,493	26.28%	\$21,204,165	\$16,061,825	\$18,192,429
Revenue - Expenditures/Transfers	\$1,296,358	\$55,038,427		\$12,216,414	\$52,085,354	\$24,147,832



APPENDIX

Community College Campuses

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$25,306,155	\$25,938,973	102.50%	\$13,041,821	\$25,704,496	\$11,938,563
Personnel Expenditures	\$24,311,468	\$4,617,996	19.00%	\$4,945,187	\$5,423,946	\$5,320,568
Non-Personnel Expenditures	\$0	\$1,680	budget = 0	\$1,680	\$0	\$2,245
Utilities Expenditures	\$994,687	\$0	0.00%	\$0	\$0	\$0
Total Expenditures	\$25,306,155	\$4,619,676	18.26%	\$4,946,867	\$5,423,946	\$5,322,813
Revenue - Expenditures	\$0	\$21,319,297		\$8,094,954	\$20,280,550	\$6,615,750

Tuition and Fees SF (TFSF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$6,910,000	\$3,100,764	44.87%	\$3,249,638	\$3,370,011	\$3,410,211
Personnel Expenditures	\$441,269	\$118,660	26.89%	\$72,160	\$144,610	\$307,759
Non-Personnel Expenditures	\$6,257,750	\$1,261,007	20.15%	\$974,723	\$1,328,329	\$1,235,281
Utilities Expenditures	\$524,566	\$368,137	70.18%	\$348,715	\$299,859	\$372,508
Transfers (net)	(\$313,585)	(\$418,160)	133.35%	(\$30,000)	\$0	(\$241,000)
Total Expenditures/Transfers	\$6,910,000	\$1,329,644	19.24%	\$1,365,598	\$1,772,798	\$1,674,548
Revenue - Expenditures/Transfers	\$0	\$1,771,120		\$1,884,040	\$1,597,213	\$1,735,663

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$116,529	\$0	0.00%	\$33,791	\$0	\$0
Personnel Expenditures	\$11,529	\$0	0.00%	\$0	\$0	\$2
Non-Personnel Expenditures	\$41,358	\$0	0.00%	\$0	\$1,264	\$0
Utilities Expenditures	\$63,642	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$116,529	\$0	0.00%	\$0	\$1,264	\$2
Revenue - Expenditures/Transfers	\$0	\$0		\$33,791	(\$1,264)	(\$2)

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$0	\$673,428	#DIV/0!	\$618,799	\$649,989	\$491,451
Personnel Expenditures	\$0	\$492,112	budget = 0	\$520,750	\$549,569	\$451,460
Non-Personnel Expenditures	\$0	\$91,519	budget = 0	\$60,195	\$84,590	\$55,312
Utilities Expenditures	\$0	\$4,922	budget = 0	\$0	\$88,383	\$689
Transfers (net)	\$0	(\$490,482)	budget = 0	\$15,000	\$0	\$0
Total Expenditures/Transfers	\$0	\$98,071	budget = 0	\$595,945	\$722,542	\$507,461
Revenue - Expenditures/Transfers	\$0	\$575,357		\$22,854	(\$72,553)	(\$16,010)

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$1,956,728	\$28,465	1.45%	\$30,696	\$33,569	\$35,855
Personnel Expenditures	\$1,344,408	\$5,046	0.38%	\$0	\$706	\$0
Non-Personnel Expenditures	\$833,090	\$14,011	1.68%	\$0	\$3,594	\$801
Utilities Expenditures	\$10,230	\$615	6.01%	\$0	\$0	\$0
Transfers (net)	(\$231,000)	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$1,956,728	\$19,672	1.01%	\$0	\$4,300	\$801
Revenue - Expenditures/Transfers	\$0	\$8,793		\$30,696	\$29,269	\$35,054

TOTAL, Honolulu CC	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$34,289,412	\$29,741,630	86.74%	\$16,974,745	\$29,758,065	\$15,876,080
Personnel Expenditures	\$26,108,674	\$5,233,814	20.05%	\$5,538,097	\$6,118,831	\$6,079,789
Non-Personnel Expenditures	\$7,132,198	\$1,368,217	19.18%	\$1,036,598	\$1,417,777	\$1,293,639
Utilities Expenditures	\$1,593,125	\$373,674	23.46%	\$348,715	\$388,242	\$373,197
Transfers (net)	(\$544,585)	(\$908,642)	166.85%	(\$15,000)	\$0	(\$241,000)
Total Expenditures/Transfers	\$34,289,412	\$6,067,063	17.69%	\$6,908,410	\$7,924,850	\$7,505,625
Revenue - Expenditures/Transfers	\$0	\$23,674,567		\$10,066,335	\$21,833,215	\$8,370,455

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$33,507,935	\$27,611,072	82.40%	\$13,778,261	\$31,843,723	\$12,153,228
Personnel Expenditures	\$32,382,757	\$6,837,951	21.12%	\$7,048,152	\$5,902,644	\$5,745,769
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$1,373	\$0
Utilities Expenditures	\$1,125,178	\$0	0.00%	\$0	\$438,294	\$0
Total Expenditures	\$33,507,935	\$6,837,951	20.41%	\$7,048,152	\$6,342,311	\$5,745,769
Revenue - Expenditures	\$0	\$20,773,121		\$6,730,109	\$25,501,412	\$6,407,459

Tuition and Fees SF (TFSF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$13,885,544	\$7,539,892	54.30%	\$8,261,563	\$9,218,843	\$9,802,320
Personnel Expenditures	\$1,011,815	\$239,183	23.64%	\$232,210	\$1,844,351	\$2,384,376
Non-Personnel Expenditures	\$5,363,568	\$1,704,996	31.79%	\$1,795,501	\$2,156,528	\$2,338,367
Utilities Expenditures	\$1,137,530	\$533,790	46.93%	\$519,877	\$254,022	\$778,205
Transfers (net)	\$6,372,631	\$0	0.00%	(\$56,250)	\$0	(\$410,000)
Total Expenditures/Transfers	\$13,885,544	\$2,477,969	17.85%	\$2,491,338	\$4,254,901	\$5,090,948
Revenue - Expenditures/Transfers	\$0	\$5,061,923		\$5,770,225	\$4,963,942	\$4,711,372

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$117,443	\$0	0.00%	\$21,325	\$0	\$0
Personnel Expenditures	\$18,038	(\$2)	-0.01%	\$0	\$1	\$8,708
Non-Personnel Expenditures	\$51,613	\$0	0.00%	\$0	\$8,283	\$61,658
Utilities Expenditures	\$47,792	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$117,443	(\$2)	0.00%	\$0	\$8,284	\$70,366
Revenue - Expenditures/Transfers	\$0	\$2		\$21,325	(\$8,284)	(\$70,366)

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$2,798	\$1,818,976	65009.88%	\$1,792,286	\$1,959,416	\$1,808,515
Personnel Expenditures	\$0	\$1,374,867	budget = 0	\$1,315,438	\$1,402,230	\$1,818,420
Non-Personnel Expenditures	\$2,798	\$76,187	2722.92%	\$267,557	\$455,856	\$426,917
Utilities Expenditures	\$0	\$1,434	budget = 0	\$2,185	\$5,287	\$4,335
Transfers (net)	\$0	\$369,856	budget = 0	\$526,819	\$429,757	\$423,742
Total Expenditures/Transfers	\$2,798	\$1,822,344	65130.24%	\$2,111,999	\$2,293,130	\$2,673,414
Revenue - Expenditures/Transfers	\$0	(\$3,368)		(\$319,713)	(\$333,714)	(\$864,899)

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$5,335,270	\$172,436	3.23%	\$223,058	\$345,809	\$346,025
Personnel Expenditures	\$3,658,764	\$50,454	1.38%	\$37,825	\$26,249	\$43,393
Non-Personnel Expenditures	\$2,870,648	\$15,854	0.55%	\$11,701	\$46,903	\$206,566
Utilities Expenditures	\$16,821	\$31	0.18%	\$5	\$0	\$0
Transfers (net)	(\$1,210,963)	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$5,335,270	\$66,339	1.24%	\$49,531	\$73,152	\$249,959
Revenue - Expenditures/Transfers	\$0	\$106,097		\$173,527	\$272,657	\$96,066

TOTAL, Kapi'olani CC	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$52,848,990	\$37,142,376	70.28%	\$24,076,493	\$43,367,791	\$24,110,088
Personnel Expenditures	\$37,071,374	\$8,502,453	22.94%	\$8,633,625	\$9,175,475	\$10,000,666
Non-Personnel Expenditures	\$8,288,627	\$1,797,037	21.68%	\$2,074,759	\$2,668,943	\$3,033,508
Utilities Expenditures	\$2,327,321	\$535,255	23.00%	\$522,067	\$697,603	\$782,540
Transfers (net)	\$5,161,668	\$369,856	7.17%	\$470,569	\$429,757	\$13,742
Total Expenditures/Transfers	\$52,848,990	\$11,204,601	21.20%	\$11,701,020	\$12,971,778	\$13,830,456
Revenue - Expenditures/Transfers	\$0	\$25,937,775		\$12,375,473	\$30,396,013	\$10,279,632

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$28,687,512	\$23,498,390	81.91%	\$11,691,025	\$25,471,170	\$10,166,050
Personnel Expenditures	\$27,330,471	\$5,973,106	21.86%	\$5,555,076	\$4,664,748	\$4,611,069
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Utilities Expenditures	\$1,357,041	\$69,579	5.13%	\$0	\$0	\$0
Total Expenditures	\$28,687,512	\$6,042,685	21.06%	\$5,555,076	\$4,664,748	\$4,611,069
Revenue - Expenditures	\$0	\$17,455,705		\$6,135,949	\$20,806,422	\$5,554,981

Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$12,591,679	\$6,813,995	54.12%	\$7,191,367	\$7,615,096	\$7,826,575
Personnel Expenditures	\$1,200,416	\$248,657	20.71%	\$471,011	\$1,545,303	\$1,685,222
Non-Personnel Expenditures	\$4,327,211	\$1,898,283	43.87%	\$1,202,749	\$1,530,749	\$2,025,212
Utilities Expenditures	\$889,730	\$423,867	47.64%	\$288,586	\$460,806	\$466,639
Transfers (net)	\$6,174,322	(\$467,211)	-7.57%	\$55,008	\$107,919	(\$368,379)
Total Expenditures/Transfers	\$12,591,679	\$2,103,596	16.71%	\$2,017,354	\$3,644,777	\$3,808,694
Revenue - Expenditures/Transfers	\$0	\$4,710,399		\$5,174,013	\$3,970,319	\$4,017,881

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$86,184	\$0	0.00%	\$31,336	\$0	\$0
Personnel Expenditures	\$82,660	\$5	0.01%	\$14,604	\$21,983	\$21,305
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$3,524	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$86,184	\$5	0.01%	\$14,604	\$21,983	\$21,305
Revenue - Expenditures/Transfers	\$0	(\$5)		\$16,732	(\$21,983)	(\$21,305)

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$100	\$2,939,937	2939937.47%	\$1,608,172	\$1,585,448	\$1,429,414
Personnel Expenditures	\$0	\$1,450,403	budget = 0	\$1,349,627	\$1,310,178	\$1,366,985
Non-Personnel Expenditures	\$100	\$170,561	170561.20%	\$172,778	\$221,583	\$273,011
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$20,541	\$14
Transfers (net)	\$0	(\$2,998)	budget = 0	\$15,000	\$0	\$0
Total Expenditures/Transfers	\$100	\$1,617,966	1617966.00%	\$1,537,405	\$1,552,302	\$1,640,010
Revenue - Expenditures/Transfers	\$0	\$1,321,971		\$70,767	\$33,146	(\$210,596)

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$4,478,229	\$88,148	1.97%	\$60,548	\$177,429	\$180,230
Personnel Expenditures	\$3,508,983	\$43,367	1.24%	\$43,701	\$60,837	\$68,034
Non-Personnel Expenditures	\$1,569,246	\$3,024	0.19%	\$12,209	\$59,690	\$65,395
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$600,000)	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$4,478,229	\$46,391	1.04%	\$55,910	\$120,527	\$133,429
Revenue - Expenditures/Transfers	\$0	\$41,757		\$4,638	\$56,902	\$46,801

TOTAL, Leeward Community College	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$45,843,704	\$33,340,470	72.73%	\$20,582,448	\$34,849,143	\$19,602,269
Personnel Expenditures	\$32,122,530	\$7,715,538	24.02%	\$7,434,019	\$7,603,049	\$7,752,615
Non-Personnel Expenditures	\$5,896,557	\$2,071,868	35.14%	\$1,387,736	\$1,812,022	\$2,363,618
Utilities Expenditures	\$2,246,771	\$493,446	21.96%	\$288,586	\$481,347	\$466,653
Transfers (net)	\$5,577,846	(\$470,209)	-8.43%	\$70,008	\$107,919	(\$368,379)
Total Expenditures/Transfers	\$45,843,704	\$9,810,643	21.40%	\$9,180,349	\$10,004,337	\$10,214,507
Revenue - Expenditures/Transfers	\$0	\$23,529,827		\$11,402,099	\$24,844,806	\$9,387,762

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$12,121,673	\$11,894,755	98.13%	\$5,945,115	\$11,440,532	\$5,352,938
Personnel Expenditures	\$11,405,978	\$2,422,790	21.24%	\$2,528,636	\$2,467,783	\$2,546,764
Non-Personnel Expenditures	\$0	\$499	budget = 0	\$863	\$0	\$0
Utilities Expenditures	\$715,695	\$0	0.00%	\$0	\$206,516	\$0
Total Expenditures	\$12,121,673	\$2,423,289	19.99%	\$2,529,499	\$2,674,299	\$2,546,764
Revenue - Expenditures	\$0	\$9,471,466		\$3,415,616	\$8,766,233	\$2,806,174

Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$3,752,667	\$2,031,358	54.13%	\$2,012,745	\$2,099,433	\$2,275,123
Personnel Expenditures	\$390,175	\$133,318	34.17%	\$116,205	\$163,399	\$239,213
Non-Personnel Expenditures	\$2,598,420	\$598,581	23.04%	\$484,021	\$502,462	\$650,826
Utilities Expenditures	\$456,361	\$297,597	65.21%	\$194,537	\$118,789	\$342,567
Transfers (net)	\$307,711	(\$411,561)	-133.75%	(\$25,000)	\$0	(\$190,524)
Total Expenditures/Transfers	\$3,752,667	\$617,935	16.47%	\$769,763	\$784,650	\$1,042,082
Revenue - Expenditures/Transfers	\$0	\$1,413,423		\$1,242,982	\$1,314,783	\$1,233,041

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$161,456	\$0	0.00%	\$36,384	\$0	\$0
Personnel Expenditures	\$59,641	\$27,507	46.12%	\$13,997	\$12,593	\$0
Non-Personnel Expenditures	\$4,821	\$0	0.00%	\$0	\$0	\$1,069
Utilities Expenditures	\$96,994	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$161,456	\$27,507	17.04%	\$13,997	\$12,593	\$1,069
Revenue - Expenditures/Transfers	\$0	(\$27,507)		\$22,387	(\$12,593)	(\$1,069)

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$0	\$578,191	budget = 0	\$465,706	\$429,655	\$551,754
Personnel Expenditures	\$0	\$419,478	budget = 0	\$440,496	\$414,530	\$473,342
Non-Personnel Expenditures	\$0	\$44,690	budget = 0	\$31,936	\$63,733	\$134,896
Utilities Expenditures	\$0	\$3,253	budget = 0	\$3,643	\$2,685	\$65
Transfers (net)	\$0	\$0	budget = 0	\$15,000	(\$11,304)	\$25,000
Total Expenditures/Transfers	\$0	\$467,421	budget = 0	\$491,075	\$469,644	\$633,303
Revenue - Expenditures/Transfers	\$0	\$110,770		(\$25,369)	(\$39,989)	(\$81,549)

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$1,243,702	\$32,467	2.61%	\$21,357	\$33,133	\$25,053
Personnel Expenditures	\$993,324	\$0	0.00%	\$300	\$234	\$0
Non-Personnel Expenditures	\$341,857	\$0	0.00%	\$1,455	\$7,241	\$5,731
Utilities Expenditures	\$8,521	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	(\$100,000)	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$1,243,702	\$0	0.00%	\$1,755	\$7,475	\$5,731
Revenue - Expenditures/Transfers	\$0	\$32,467		\$19,602	\$25,658	\$19,322

TOTAL, Windward Community College	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$17,279,498	\$14,536,771	84.13%	\$8,481,307	\$14,002,753	\$8,204,868
Personnel Expenditures	\$12,849,118	\$3,003,093	23.37%	\$3,099,634	\$3,058,539	\$3,259,319
Non-Personnel Expenditures	\$2,945,098	\$643,770	21.86%	\$518,275	\$573,436	\$792,522
Utilities Expenditures	\$1,277,571	\$300,850	23.55%	\$198,180	\$327,990	\$342,632
Transfers (net)	\$207,711	(\$411,561)	-198.14%	(\$10,000)	(\$11,304)	(\$165,524)
Total Expenditures/Transfers	\$17,279,498	\$3,536,152	20.46%	\$3,806,089	\$3,948,661	\$4,228,949
Revenue - Expenditures/Transfers	\$0	\$11,000,619		\$4,675,218	\$10,054,092	\$3,975,919

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$16,881,829	\$17,052,029	101.01%	\$8,507,884	\$15,530,796	\$7,440,164
Personnel Expenditures	\$16,378,569	\$3,231,970	19.73%	\$3,497,712	\$3,415,911	\$3,347,320
Non-Personnel Expenditures	\$0	\$573	budget = 0	\$366	\$0	\$0
Utilities Expenditures	\$503,260	\$0	0.00%	\$0	\$0	\$112,023
Total Expenditures	\$16,881,829	\$3,232,543	19.15%	\$3,498,078	\$3,415,911	\$3,459,343
Revenue - Expenditures	\$0	\$13,819,486		\$5,009,806	\$12,114,885	\$3,980,821

Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$5,007,469	\$2,584,131	51.61%	\$2,934,054	\$3,130,374	\$3,045,571
Personnel Expenditures	\$711,840	\$174,711	24.54%	\$280,706	\$573,788	\$562,293
Non-Personnel Expenditures	\$3,828,903	\$670,186	17.50%	\$622,835	\$664,239	\$697,288
Utilities Expenditures	\$305,792	\$237,279	77.59%	\$199,979	\$215,647	\$83,068
Transfers (net)	\$160,934	\$286,156	177.81%	\$249,881	\$284,229	\$41,672
Total Expenditures/Transfers	\$5,007,469	\$1,368,332	27.33%	\$1,353,401	\$1,737,903	\$1,384,321
Revenue - Expenditures/Transfers	\$0	\$1,215,799		\$1,580,653	\$1,392,471	\$1,661,250

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$29,433	\$0	0.00%	\$12,968	\$0	\$0
Personnel Expenditures	\$29,433	\$0	0.00%	\$0	\$18,728	\$27,298
Non-Personnel Expenditures	\$0	\$110,000	budget = 0	\$0	\$0	\$26,251
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$29,433	\$110,000	373.73%	\$0	\$18,728	\$53,549
Revenue - Expenditures/Transfers	\$0	(\$110,000)		\$12,968	(\$18,728)	(\$53,549)

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$3,042	\$334,799	11005.89%	\$400,014	\$866,447	\$521,483
Personnel Expenditures	\$0	\$316,018	budget = 0	\$282,189	\$405,279	\$378,997
Non-Personnel Expenditures	\$3,042	\$80,102	2633.20%	\$90,114	\$143,433	\$102,587
Utilities Expenditures	\$0	\$183	budget = 0	\$288	\$306	\$267
Transfers (net)	\$0	(\$20)	budget = 0	\$14,992	\$4,022	(\$495)
Total Expenditures/Transfers	\$3,042	\$396,283	13027.05%	\$387,583	\$553,040	\$481,356
Revenue - Expenditures/Transfers	\$0	(\$61,484)		\$12,431	\$313,407	\$40,127

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$1,484,998	\$30,808	2.07%	\$35,333	\$58,004	\$53,777
Personnel Expenditures	\$839,588	\$0	0.00%	\$0	\$0	\$5,184
Non-Personnel Expenditures	\$1,383,818	\$14,517	1.05%	\$13,703	\$16,130	\$19,121
Utilities Expenditures	\$2,592	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	(\$741,000)	\$0	0.00%	\$7	\$103	\$495
Total Expenditures/Transfers	\$1,484,998	\$14,517	0.98%	\$13,710	\$16,233	\$24,800
Revenue - Expenditures/Transfers	\$0	\$16,291		\$21,623	\$41,771	\$28,977

TOTAL, Hawaii Community College	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$23,406,771	\$20,001,767	85.45%	\$11,890,253	\$19,585,621	\$11,060,995
Personnel Expenditures	\$17,959,430	\$3,722,699	20.73%	\$4,060,607	\$4,413,706	\$4,321,092
Non-Personnel Expenditures	\$5,215,763	\$875,378	16.78%	\$727,018	\$823,802	\$845,247
Utilities Expenditures	\$811,644	\$237,462	29.26%	\$200,267	\$215,953	\$195,358
Transfers (net)	(\$580,066)	\$286,136	-49.33%	\$264,880	\$288,354	\$41,672
Total Expenditures/Transfers	\$23,406,771	\$5,121,675	21.88%	\$5,252,772	\$5,741,815	\$5,403,369
Revenue - Expenditures/Transfers	\$0	\$14,880,092		\$6,637,481	\$13,843,806	\$5,657,626

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$17,704,502	\$17,501,342	98.85%	\$8,740,735	\$16,822,958	\$7,783,937
Personnel Expenditures	\$16,707,284	\$3,310,406	19.81%	\$3,554,996	\$3,403,893	\$3,459,913
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$9	\$0
Utilities Expenditures	\$997,218	\$0	0.00%	\$0	\$102,814	\$0
Total Expenditures	\$17,704,502	\$3,310,406	18.70%	\$3,554,996	\$3,506,716	\$3,459,913
Revenue - Expenditures	\$0	\$14,190,936		\$5,185,739	\$13,316,242	\$4,324,024

Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$5,772,129	\$2,944,924	51.02%	\$3,426,909	\$3,631,360	\$3,675,285
Personnel Expenditures	\$721,449	\$245,155	33.98%	\$189,112	\$472,715	\$626,421
Non-Personnel Expenditures	\$4,067,356	\$898,938	22.10%	\$1,259,309	\$967,265	\$1,111,744
Utilities Expenditures	\$744,095	\$492,187	66.15%	\$472,429	\$469,591	\$496,848
Transfers (net)	\$239,229	(\$1,408,554)	-588.79%	(\$31,250)	(\$5,000)	(\$242,000)
Total Expenditures/Transfers	\$5,772,129	\$227,726	3.95%	\$1,889,600	\$1,904,571	\$1,993,013
Revenue - Expenditures/Transfers	\$0	\$2,717,198		\$1,537,309	\$1,726,789	\$1,682,272

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$705,398	\$0	0.00%	\$184,654	\$0	\$0
Personnel Expenditures	\$376,433	\$110,104	29.25%	\$82,316	\$89,354	\$94,866
Non-Personnel Expenditures	\$41,727	\$4,902	11.75%	\$966	\$3,956	\$14,528
Utilities Expenditures	\$287,238	\$53	0.02%	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$705,398	\$115,059	16.31%	\$83,282	\$93,310	\$109,394
Revenue - Expenditures/Transfers	\$0	(\$115,059)		\$101,372	(\$93,310)	(\$109,394)

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$0	\$830,239	budget = 0	\$680,268	\$1,006,352	\$879,886
Personnel Expenditures	\$0	\$349,471	budget = 0	\$432,204	\$580,192	\$505,230
Non-Personnel Expenditures	\$0	\$69,041	budget = 0	\$106,004	\$154,221	\$102,399
Utilities Expenditures	\$0	\$327	budget = 0	\$615	\$388	\$562
Transfers (net)	\$0	(\$75,205)	budget = 0	\$15,000	\$7,179	\$0
Total Expenditures/Transfers	\$0	\$343,634	budget = 0	\$553,823	\$741,980	\$608,191
Revenue - Expenditures/Transfers	\$0	\$486,605		\$126,445	\$264,372	\$271,695

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$2,416,866	\$28,781	1.19%	\$31,133	\$42,209	\$44,325
Personnel Expenditures	\$1,560,788	(\$41,044)	-2.63%	\$6,559	\$5,918	\$5,083
Non-Personnel Expenditures	\$1,177,769	(\$282)	-0.02%	\$6,573	\$4,947	\$13,543
Utilities Expenditures	\$178,309	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	(\$500,000)	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$2,416,866	(\$41,326)	-1.71%	\$13,132	\$10,865	\$18,626
Revenue - Expenditures/Transfers	\$0	\$70,107		\$18,001	\$31,344	\$25,699

TOTAL, Maui College	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$26,598,895	\$21,305,286	80.10%	\$13,063,699	\$21,502,879	\$12,383,433
Personnel Expenditures	\$19,365,954	\$3,974,092	20.52%	\$4,265,187	\$4,552,072	\$4,691,513
Non-Personnel Expenditures	\$5,286,852	\$972,599	18.40%	\$1,372,852	\$1,130,398	\$1,242,214
Utilities Expenditures	\$2,206,860	\$492,567	22.32%	\$473,044	\$572,793	\$497,410
Transfers (net)	(\$260,771)	(\$1,483,759)	568.99%	(\$16,250)	\$2,179	(\$242,000)
Total Expenditures/Transfers	\$26,598,895	\$3,955,499	14.87%	\$6,094,833	\$6,257,442	\$6,189,137
Revenue - Expenditures/Transfers	\$0	\$17,349,787		\$6,968,866	\$15,245,437	\$6,194,296

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$12,671,466	\$12,137,423	95.79%	\$6,024,901	\$11,584,557	\$5,478,966
Personnel Expenditures	\$12,028,555	\$2,520,756	20.96%	\$2,633,034	\$2,597,262	\$2,538,268
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$15,385	\$21,976	\$15,184
Utilities Expenditures	\$642,911	\$195,049	30.34%	\$0	\$228,017	\$179,207
Total Expenditures	\$12,671,466	\$2,715,805	21.43%	\$2,648,419	\$2,847,255	\$2,732,659
Revenue - Expenditures	\$0	\$9,421,618		\$3,376,482	\$8,737,302	\$2,746,307

Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$2,084,957	\$1,213,278	58.19%	\$1,471,866	\$1,429,016	\$1,469,821
Personnel Expenditures	\$232,096	\$66,357	28.59%	\$76,578	\$130,954	\$95,471
Non-Personnel Expenditures	\$961,538	\$415,398	43.20%	\$337,056	\$516,163	\$563,069
Utilities Expenditures	\$372,343	(\$29,376)	-7.89%	\$245,297	\$57,974	\$36,921
Transfers (net)	\$518,980	\$0	0.00%	(\$18,750)	\$0	(\$116,000)
Total Expenditures/Transfers	\$2,084,957	\$452,379	21.70%	\$640,181	\$705,091	\$579,461
Revenue - Expenditures/Transfers	\$0	\$760,899		\$831,685	\$723,925	\$890,360

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$69,815	\$0	0.00%	\$15,188	\$0	\$0
Personnel Expenditures	\$37,710	\$1	0.00%	\$4	\$6	\$20,636
Non-Personnel Expenditures	\$32,105	\$0	0.00%	\$0	\$0	\$9,000
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$69,815	\$1	0.00%	\$4	\$6	\$29,636
Revenue - Expenditures/Transfers	\$0	(\$1)		\$15,184	(\$6)	(\$29,636)

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$0	\$121,090	budget = 0	\$106,076	\$114,963	\$249,418
Personnel Expenditures	\$0	\$82,246	budget = 0	\$66,278	\$58,033	\$75,582
Non-Personnel Expenditures	\$0	\$13,762	budget = 0	\$11,165	\$49,621	\$117,826
Utilities Expenditures	\$0	\$19	budget = 0	\$7	\$425	\$355
Transfers (net)	\$0	(\$3,862)	budget = 0	\$15,000	\$0	\$0
Total Expenditures/Transfers	\$0	\$92,165	budget = 0	\$92,450	\$108,079	\$193,763
Revenue - Expenditures/Transfers	\$0	\$28,925		\$13,626	\$6,884	\$55,655

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$484,615	\$40,394	8.34%	\$22,038	\$77,844	\$73,322
Personnel Expenditures	\$261,455	\$0	0.00%	\$2,131	\$4,926	\$0
Non-Personnel Expenditures	\$422,798	\$4,654	1.10%	\$85	\$10,858	\$15,411
Utilities Expenditures	\$362	\$0	0.00%	\$115	\$66	\$312
Transfers (net)	(\$200,000)	\$499	-0.25%	\$0	\$0	\$0
Total Expenditures/Transfers	\$484,615	\$5,153	1.06%	\$2,331	\$15,850	\$15,723
Revenue - Expenditures/Transfers	\$0	\$35,241		\$19,707	\$61,994	\$57,599

TOTAL, Kaua'i Community College	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$15,310,853	\$13,512,185	88.25%	\$7,640,069	\$13,206,380	\$7,271,527
Personnel Expenditures	\$12,559,816	\$2,669,360	21.25%	\$2,778,025	\$2,791,181	\$2,729,957
Non-Personnel Expenditures	\$1,416,441	\$433,814	30.63%	\$363,691	\$598,618	\$720,490
Utilities Expenditures	\$1,015,616	\$165,692	16.31%	\$245,419	\$286,482	\$216,795
Transfers (net)	\$318,980	(\$3,363)	-1.05%	(\$3,750)	\$0	(\$116,000)
Total Expenditures/Transfers	\$15,310,853	\$3,265,503	21.33%	\$3,383,385	\$3,676,281	\$3,551,242
Revenue - Expenditures/Transfers	\$0	\$10,246,682		\$4,256,684	\$9,530,099	\$3,720,285

General Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Allocation (including net transfers)	\$7,170,340	\$17,111,160	238.64%	\$7,119,416	\$11,149,960	\$8,763,542
Personnel Expenditures	\$5,369,810	\$1,046,637	19.49%	\$1,065,328	\$1,099,306	\$1,049,886
Non-Personnel Expenditures	\$1,800,000	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$530	\$96	18.11%	\$96	\$144	\$144
Total Expenditures	\$7,170,340	\$1,046,733	14.60%	\$1,065,424	\$1,099,450	\$1,050,030
Revenue - Expenditures	\$0	\$16,064,427		\$6,053,992	\$10,050,510	\$7,713,512

Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$0	\$0	budget = 0	\$0	\$625,635	(\$2,417)
Personnel Expenditures	\$5,024,286	\$71,086	1.41%	\$98,907	\$151,988	\$138,446
Non-Personnel Expenditures	\$6,930,405	\$4,033,740	58.20%	\$2,949,516	\$1,192,515	\$494,858
Utilities Expenditures	\$128,974	\$33,073	25.64%	\$109,330	\$86,398	\$80,382
Transfers (net)	(\$12,083,665)	\$1,173,138	-9.71%	\$1,868,534	\$4,363,996	\$3,246,517
Total Expenditures/Transfers	\$0	\$5,311,037	budget = 0	\$5,026,287	\$5,794,897	\$3,960,203
Revenue - Expenditures/Transfers	\$0	(\$5,311,037)		(\$5,026,287)	(\$5,169,262)	(\$3,962,620)

Research & Training RF (RTRF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$147,979	\$0	0.00%	\$26,949	\$0	\$0
Personnel Expenditures	\$158,391	\$43,622	27.54%	\$56,082	\$30,055	\$53,942
Non-Personnel Expenditures	\$12,340	\$917	7.43%	\$3,408	\$3,048	\$9,792
Utilities Expenditures	\$1,915	\$770	40.22%	\$546	\$350	\$1,390
Transfers (net)	(\$24,667)	\$34,000	-137.84%	\$34,000	\$34,000	\$40,000
Total Expenditures/Transfers	\$147,979	\$79,309	53.59%	\$94,036	\$67,453	\$105,124
Revenue - Expenditures/Transfers	\$0	(\$79,309)		(\$67,087)	(\$67,453)	(\$105,124)

Other Special Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$1,277	\$50,047	3919.13%	\$130,339	\$0	\$0
Personnel Expenditures	\$0	\$0	budget = 0	\$824	\$0	\$0
Non-Personnel Expenditures	\$1,277	(\$6,146)	-481.27%	\$1,250	\$0	\$0
Utilities Expenditures	\$0	\$200	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	(\$105,000)	\$0	\$0
Total Expenditures/Transfers	\$1,277	(\$5,946)	-465.62%	(\$102,926)	\$0	\$0
Revenue - Expenditures/Transfers	\$0	\$55,993		\$233,265	\$0	\$0

Other Revolving Funds	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$71,448	\$14	0.02%	\$67	\$0	\$9,600
Personnel Expenditures	\$3,419	\$0	0.00%	\$0	\$0	\$0
Non-Personnel Expenditures	\$68,029	\$0	0.00%	\$0	\$0	\$12,711
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$71,448	\$0	0.00%	\$0	\$0	\$12,711
Revenue - Expenditures/Transfers	\$0	\$14		\$67	\$0	(\$3,111)

TOTAL, CC Systemwide Support	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$7,391,044	\$17,161,221	232.19%	\$7,276,771	\$11,775,595	\$8,770,725
Personnel Expenditures	\$10,555,906	\$1,161,345	11.00%	\$1,221,141	\$1,281,349	\$1,242,274
Non-Personnel Expenditures	\$8,812,051	\$4,028,511	45.72%	\$2,954,174	\$1,195,563	\$517,361
Utilities Expenditures	\$131,419	\$34,139	25.98%	\$109,972	\$86,892	\$81,916
Transfers (net)	(\$12,108,332)	\$1,207,138	-9.97%	\$1,797,534	\$4,397,996	\$3,286,517
Total Expenditures/Transfers	\$7,391,044	\$6,431,133	87.01%	\$6,082,821	\$6,961,800	\$5,128,068
Revenue - Expenditures/Transfers	\$0	\$10,730,088		\$1,193,950	\$4,813,795	\$3,642,657