



FY22 Q4 Financial Report

September 1, 2022

Committee on Budget and Finance



Overview

- Total Revenues were \$1.027 billion, which is \$13.4 million higher than last fiscal year and \$32.4 million more than projected.
- Total Expenditures and Transfers were \$873.6 million, which is \$55.1 million (5.9%) lower than the same period last fiscal year and \$123.2 million lower than projected.
- Across all fund types, UH showed a \$154.0 million gain instead of a projected \$1.7 million loss for the fiscal year.
- These gains helped fund balances but these funds may be used in the next few years as a result of expiring federal coronavirus funds, previously agreed upon collective bargaining increases, and uncertain General Fund support.



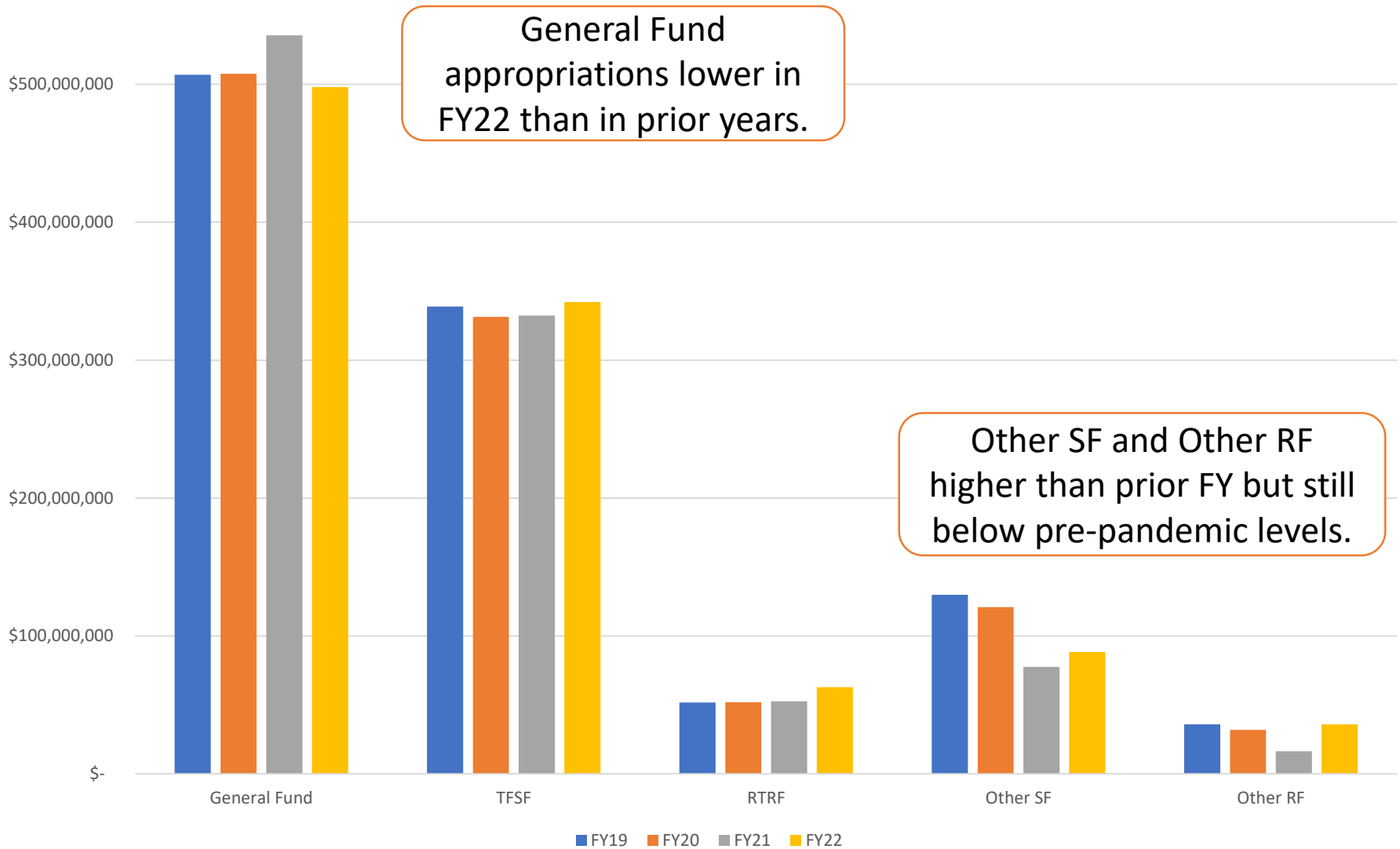
Revenues

- General Fund Revenues were \$37.4 million less than FY21 due to reduced appropriations. On June 1, the Governor and B&F released the full appropriation to UH. (No restrictions unlike prior years.)
- TFSF Revenues were \$10.0 million (3.0%) higher than FY21, due to increased revenue at Mānoa.
- Revenues for Other Special Funds were \$10.8 million (3%) higher than FY21 and Revenues for Other Revolving Funds were \$19.6 million (120%) higher than last FY. Approximately \$17.1 million of this Revolving Fund increase is due to the legislative reclassification of the Community Colleges Special Fund (CCSF) to a Revolving Fund (CCRF).



Revenues

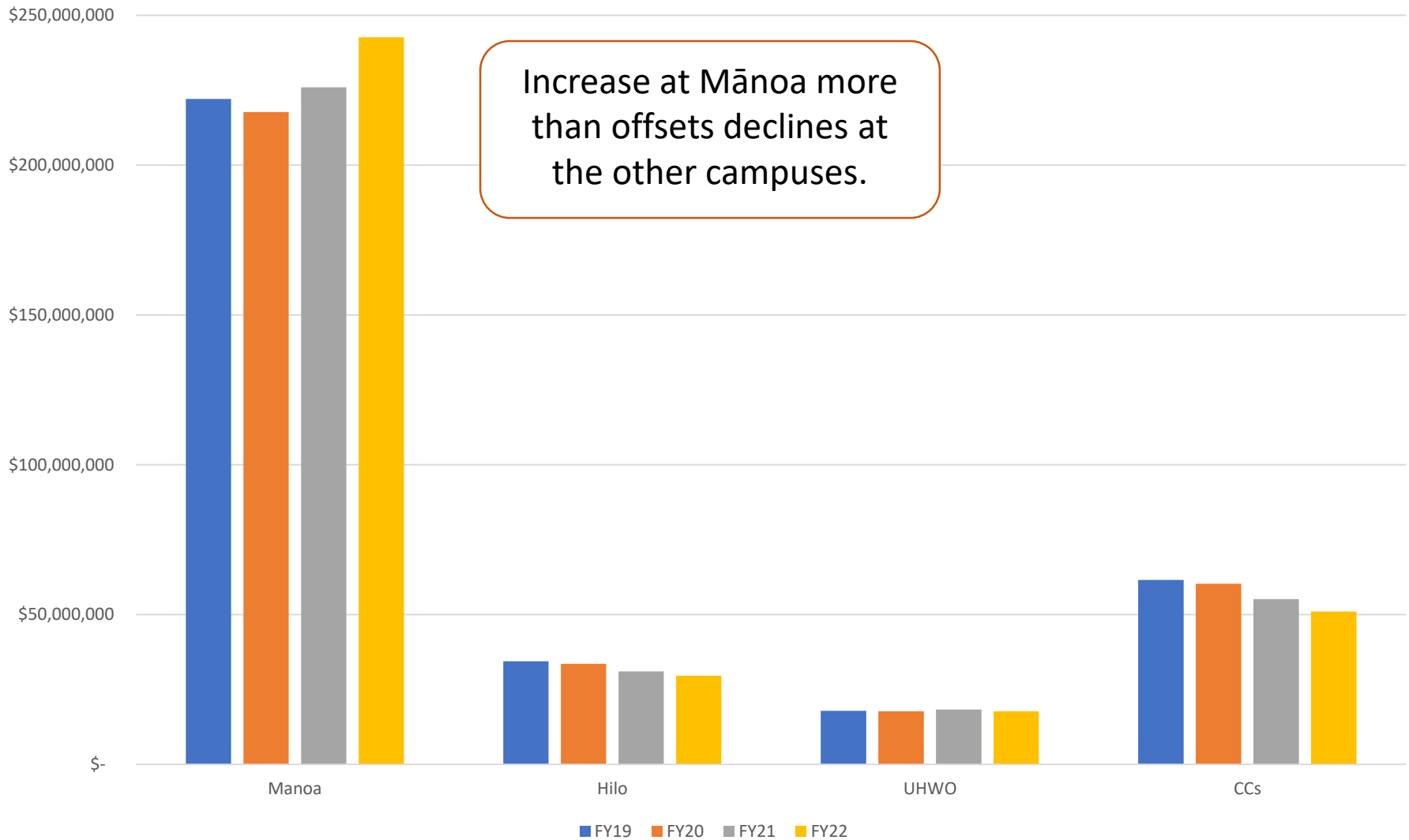
FY19-22





TFSF Revenue by Campus

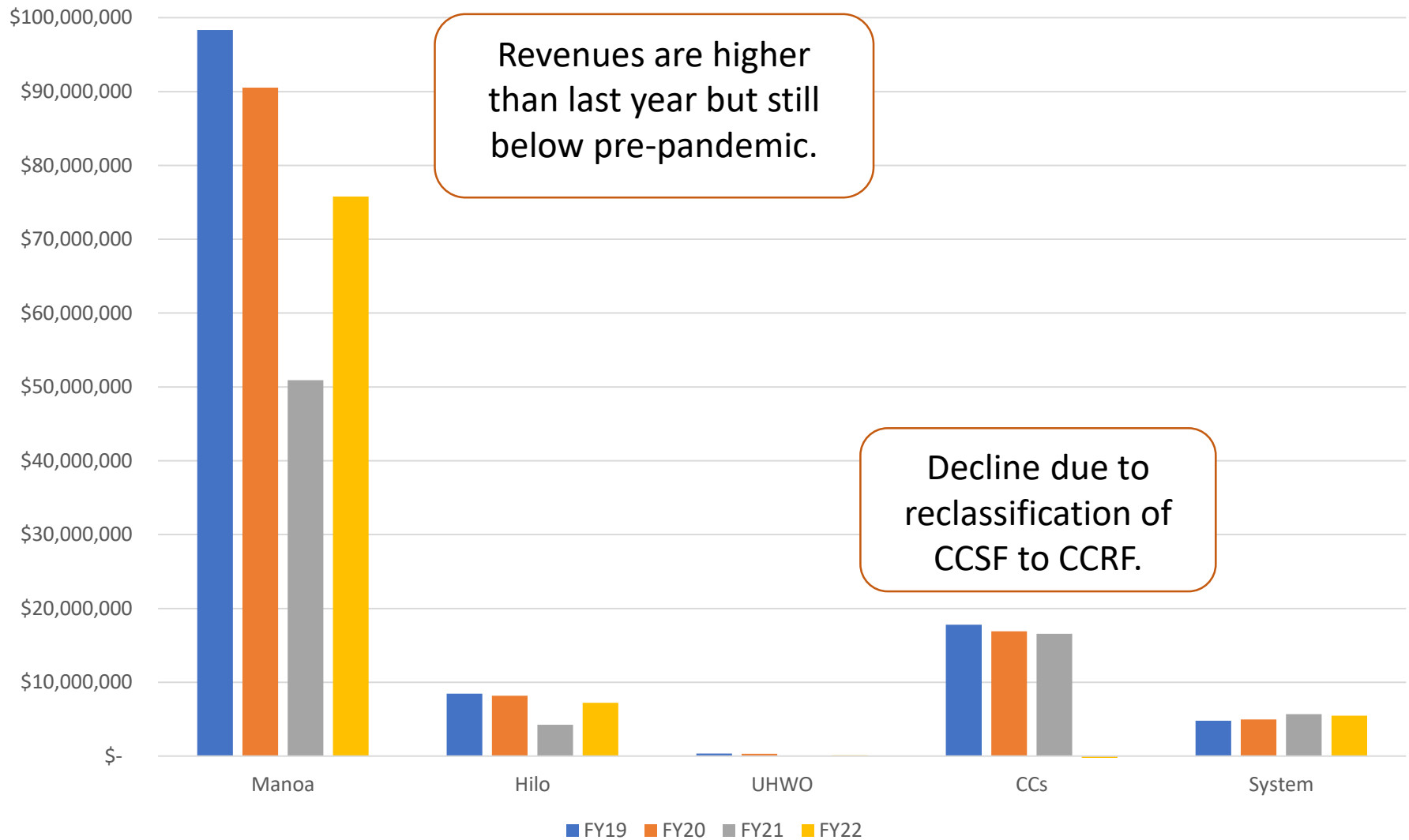
FY19-22





Other Special Funds Revenue

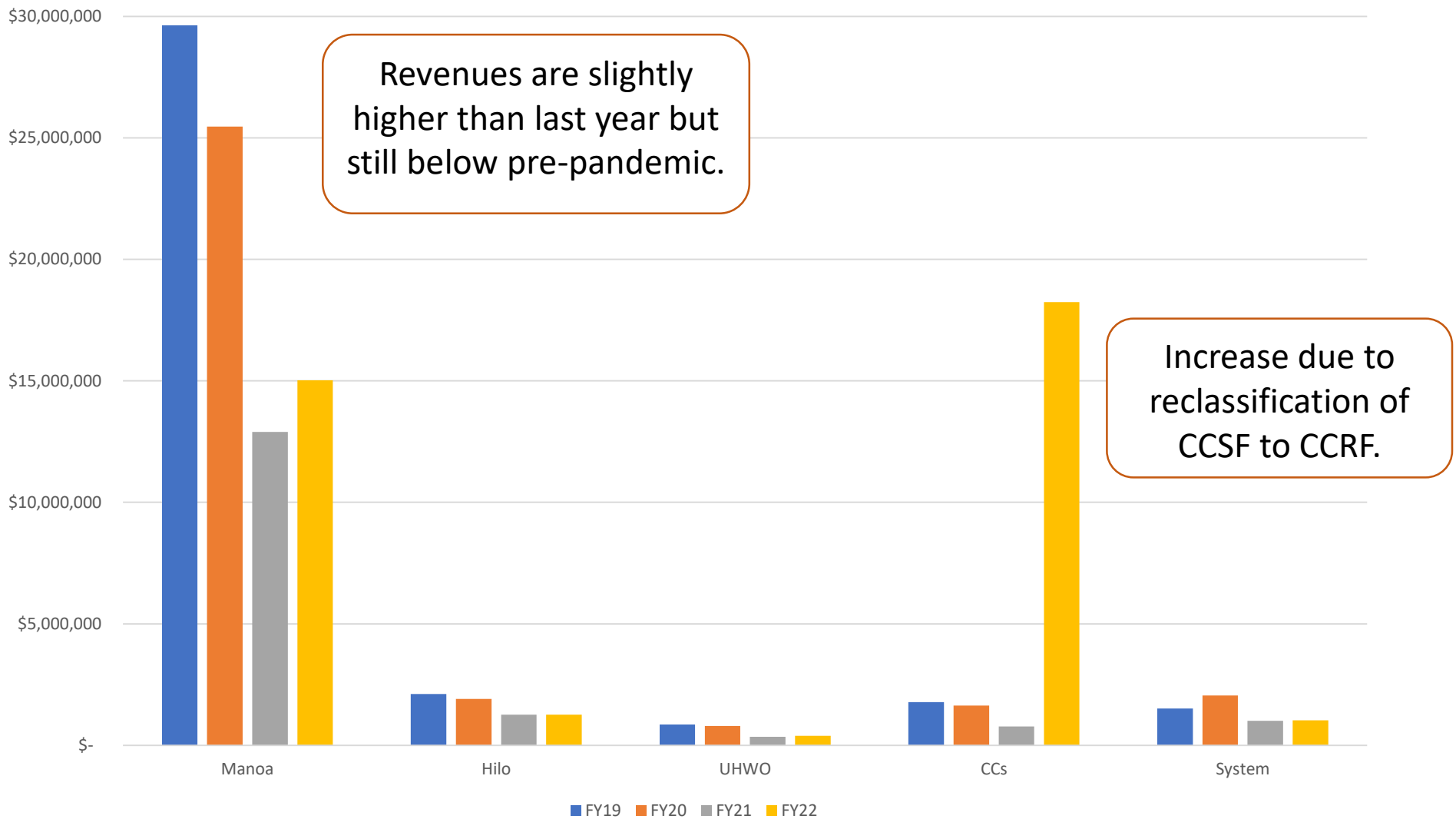
FY19-22





Other Revolving Funds Revenue

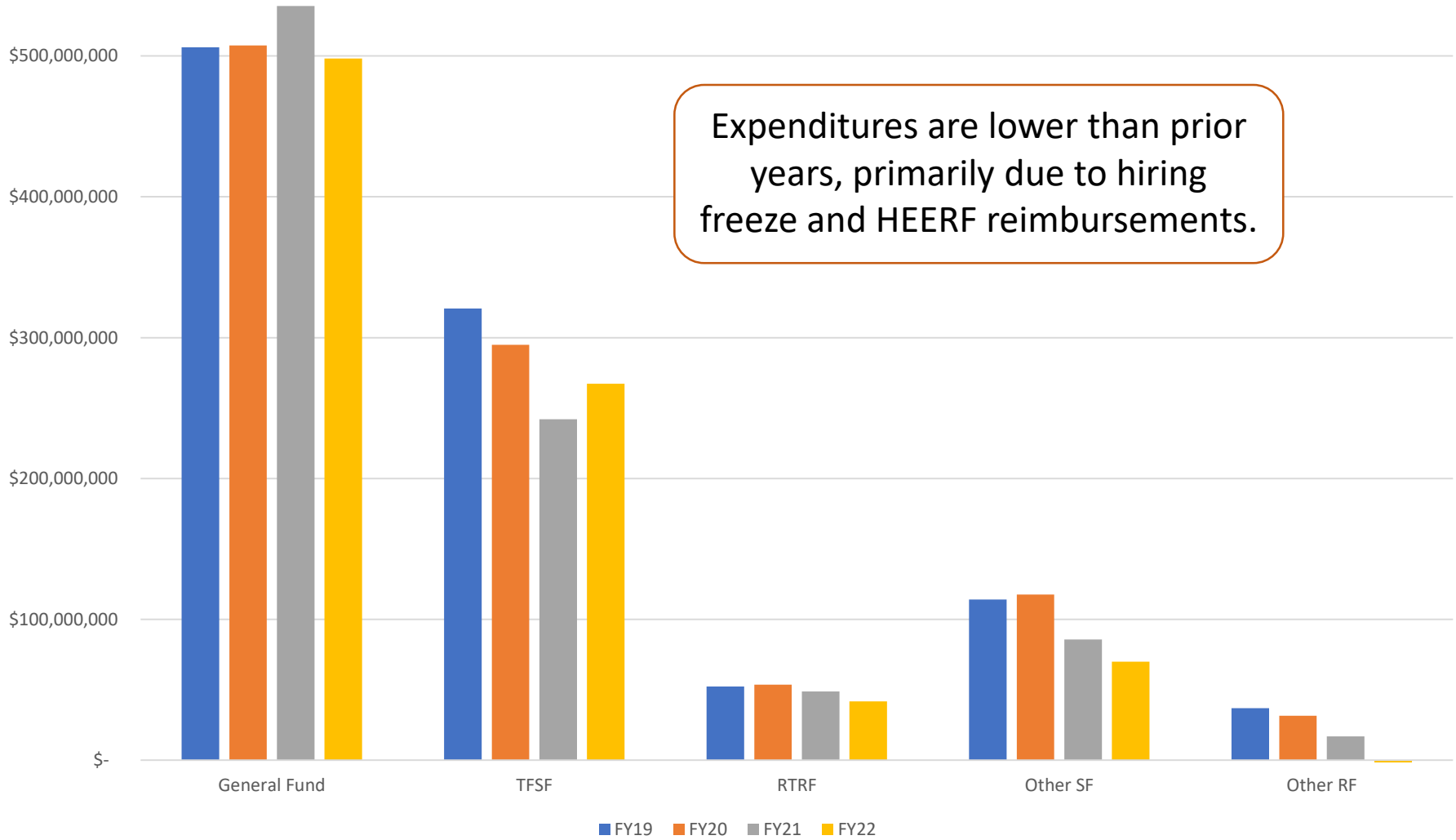
FY19-22





Expenditures

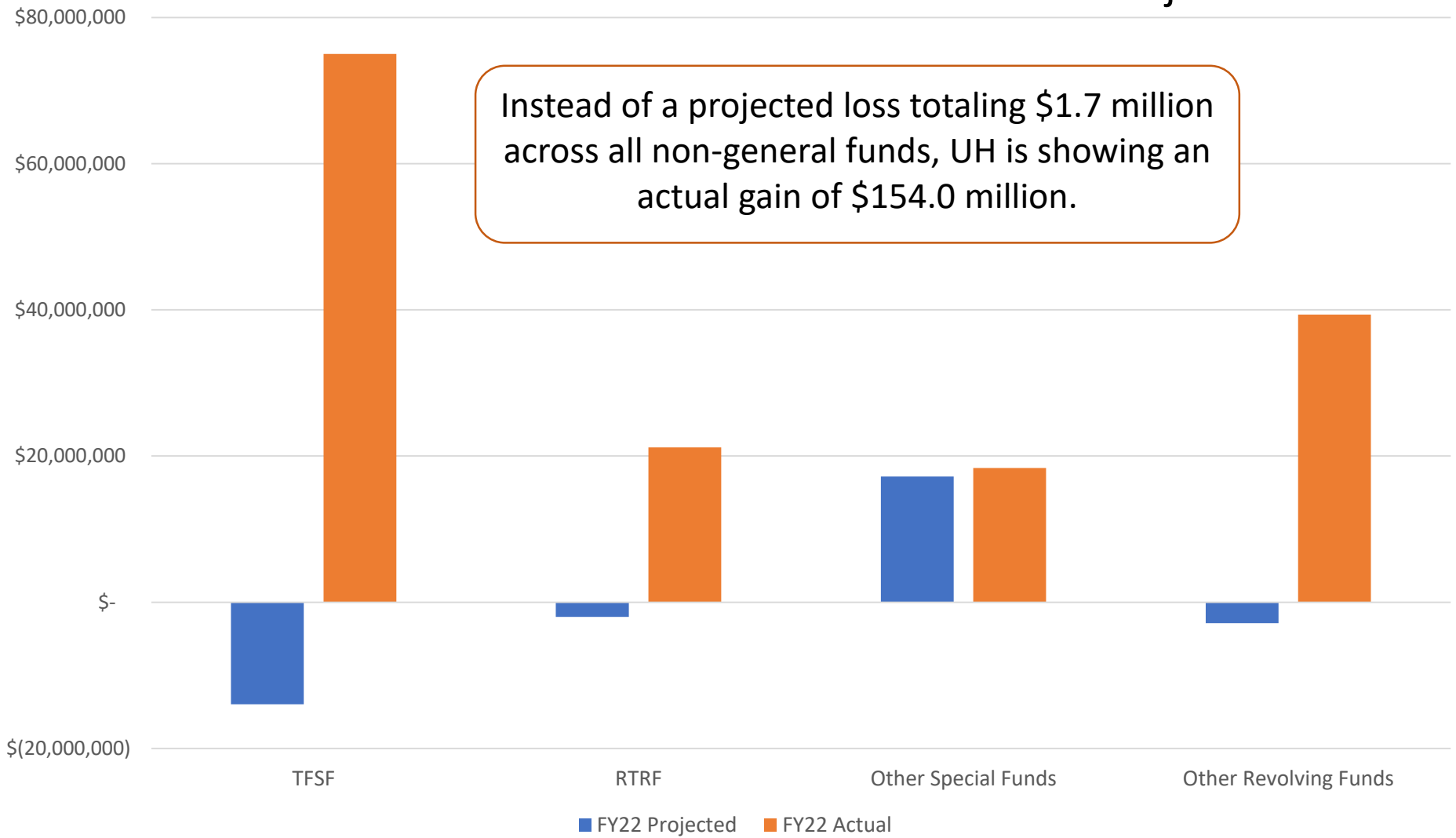
FY19-22





Net Operating Gain (Loss)

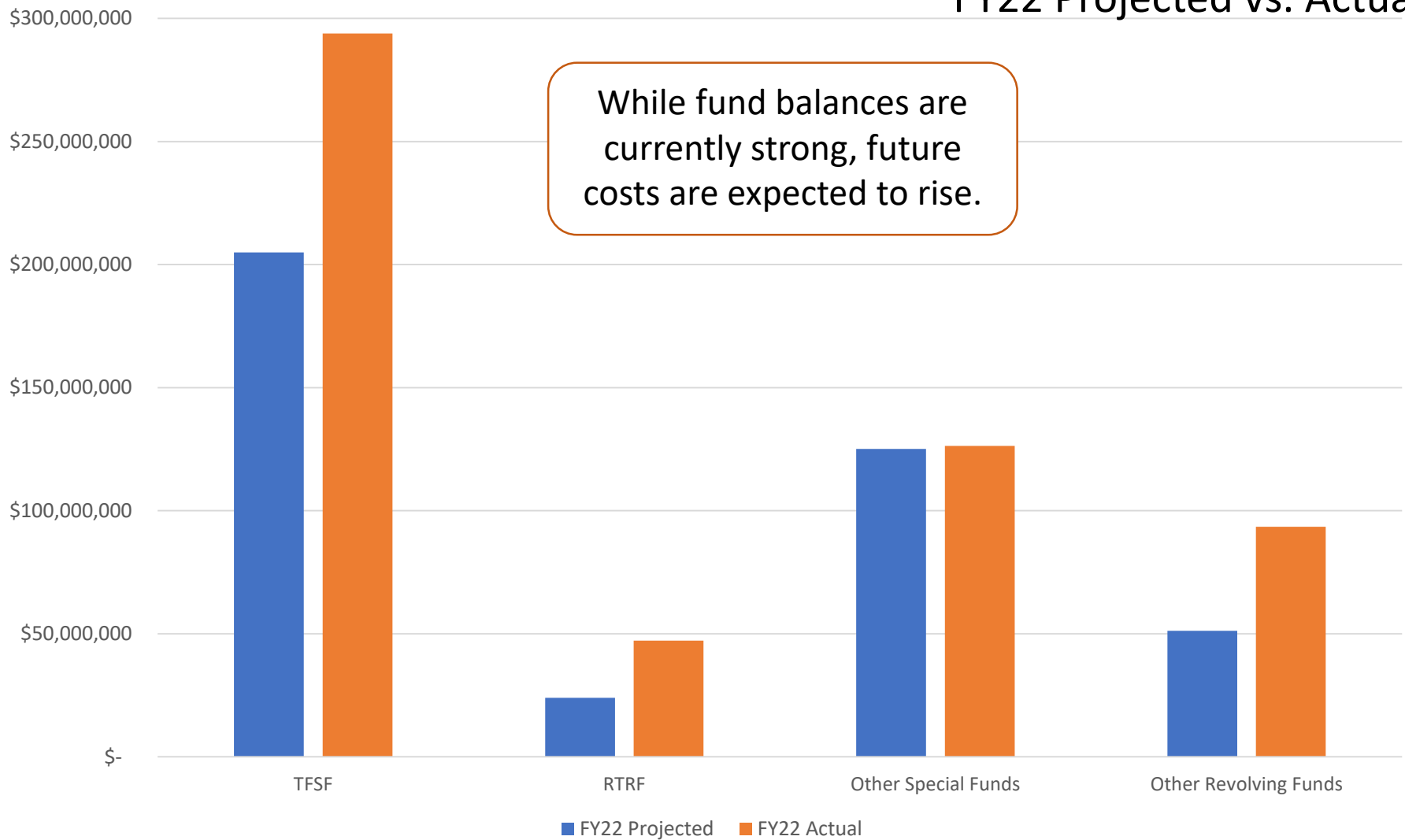
FY22 Projected vs. Actual





Fund Balances

FY22 Projected vs. Actual





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.
- The net operating gain of \$154.0 million helped UH's bottom line. However, there are several factors in the coming years that will probably necessitate the use of these balances:
 - Previously agreed upon collective bargaining increases;
 - Loosening of hiring freeze;
 - Expiration of HEERF funds; and
 - Uncertainty of General Fund support.



FY22 Fourth Quarter Financial Report

UNIVERSITY SYSTEM SUMMARY

Introduction

Through the fourth quarter (Q4) of Fiscal Year 2021-2022 (FY22), revenues across all fund types totaled \$1.027 billion. This was \$32.4 million, or 3.3%, higher than projected and \$13.4 million higher than FY21. Tuition and Fees Special Fund (TF SF) revenues totaled \$342.2 million, which is \$10.0 million higher than last fiscal year. This increase is a result of increased revenue at Mānoa only – revenue at the other units (Hilo, West O’ahu, and the Community Colleges) is down from the prior fiscal year.

Revenues for the Research and Training Revolving Fund (RTRF), Other Special Funds, and Other Revolving Funds are higher than the same time period for the prior fiscal year. However, Revenues for Other Special Funds and Other Revolving Funds are still below pre-pandemic amounts.

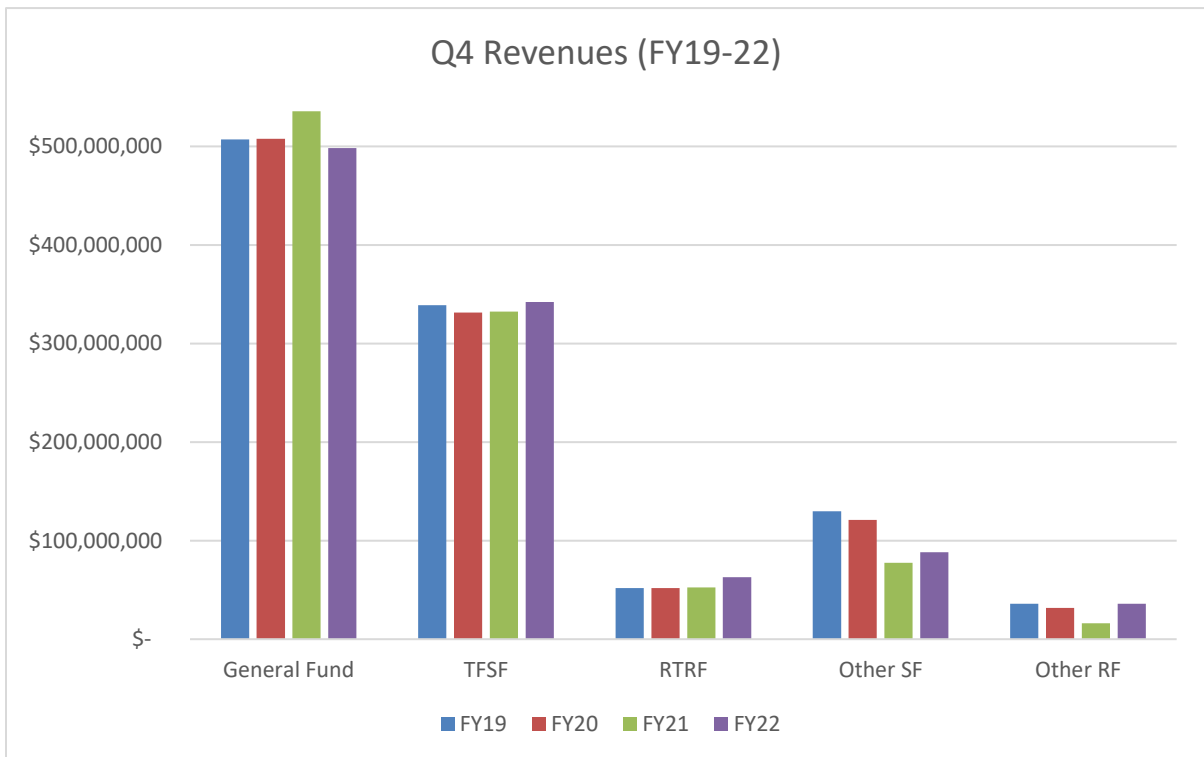
Overall expenditures continue to be below prior fiscal years as the University continues the process to return to pre-pandemic activity. Expenditures are also offset by transfers-in of federal coronavirus response funds.

When taken together, the increases in revenues and declines in expenditures resulted in a net operating gain of \$154.0 million across all non-general funds for the University. (Any remaining general funds lapse to the state.) These gains increased fund balances across the University. However, expiration of federal coronavirus funds, increases in payroll because of previously agreed upon collective bargaining contracts, and the uncertainty of general fund support will probably require the use of these fund balances in the next few years.

Revenues

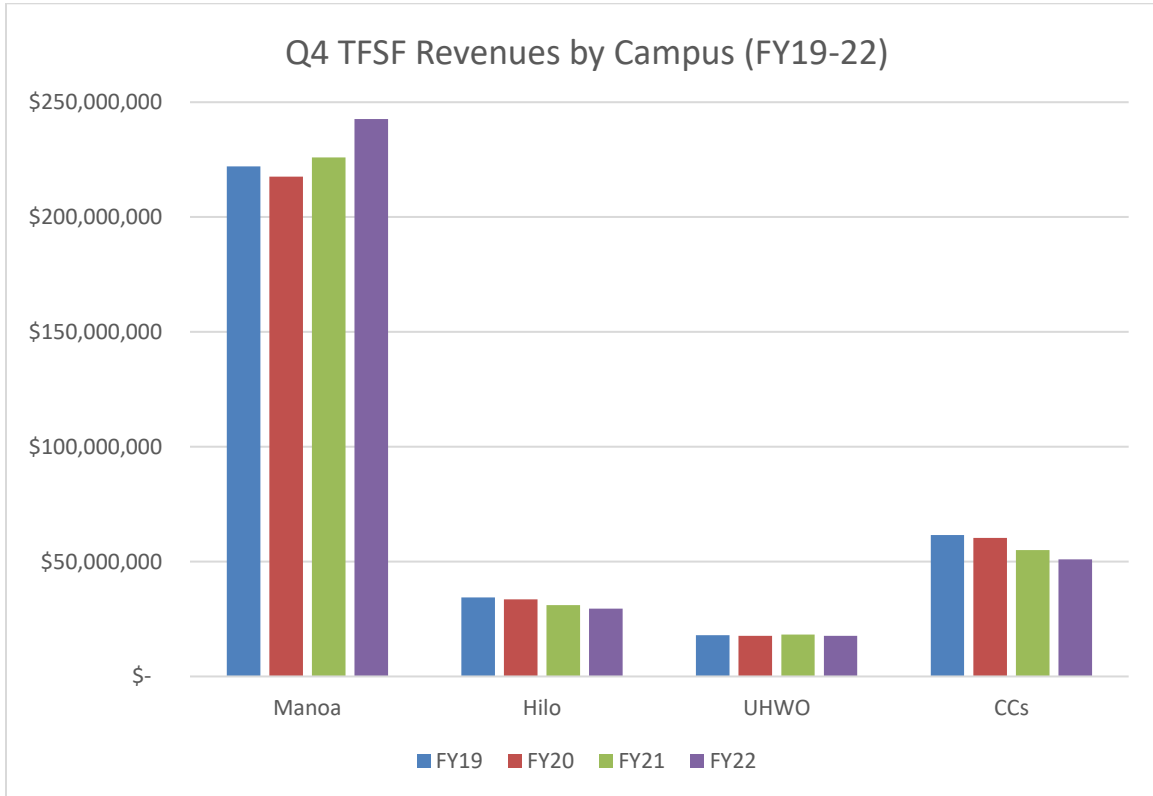
On June 1, 2022, the Governor and the State of Hawai'i Department of Budget and Finance (B&F) released the entire full year appropriation for general funds to UH meaning that there was no restriction of general funds for UH. However, the legislative appropriation level was below prior fiscal years. Revenues for all non-general fund categories were higher than the prior fiscal year, although auxiliaries are still below pre-pandemic levels.

Fund Type	FY19	FY20	FY21	FY22
General Fund	\$ 507,063,896	\$ 507,642,005	\$ 535,520,707	\$ 498,155,200
TFSF	\$ 338,971,719	\$ 331,369,372	\$ 332,295,333	\$ 342,239,511
RTRF	\$ 51,751,030	\$ 51,935,969	\$ 52,568,391	\$ 62,867,864
Other SF	\$ 129,773,337	\$ 120,909,630	\$ 77,497,427	\$ 88,341,351
Other RF	\$ 35,899,100	\$ 31,851,742	\$ 16,297,920	\$ 35,934,015
Total	\$ 1,063,459,082	\$ 1,043,708,718	\$ 1,014,179,778	\$ 1,027,537,941



Tuition and Fees Revenue

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

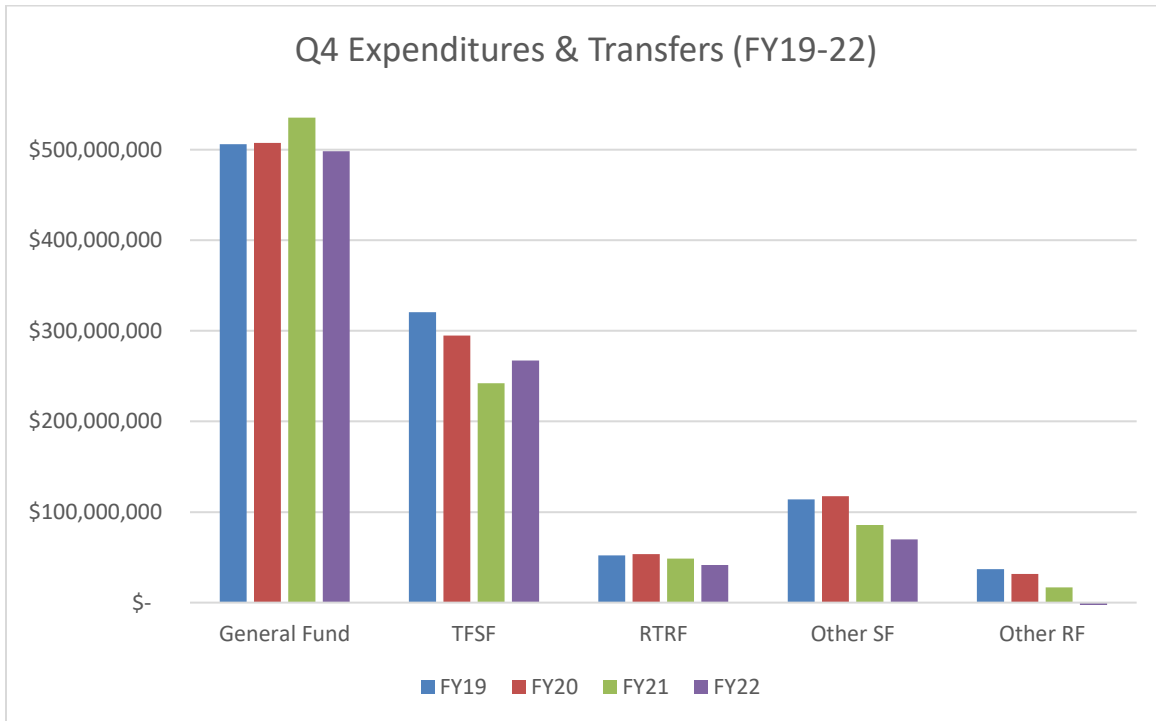


Campus	FY19	FY20	FY21	FY22
Mānoa	\$ 222,057,961	\$ 217,655,124	\$ 225,962,234	\$ 242,637,655
Hilo	\$ 34,356,133	\$ 33,526,950	\$ 31,027,533	\$ 29,574,480
UHWO	\$ 17,895,368	\$ 17,702,735	\$ 18,306,024	\$ 17,681,743
CCs	\$ 61,560,865	\$ 60,290,230	\$ 55,084,541	\$ 50,989,631
System	\$ 3,101,392	\$ 2,194,333	\$ 1,915,001	\$ 1,356,002
Total	\$ 338,971,719	\$ 331,369,372	\$ 332,295,332	\$ 342,239,511

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.

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	\$ 506,150,329	\$ 507,573,095	\$ 535,518,136	\$ 498,155,198
TFSF	\$ 320,687,789	\$ 294,975,244	\$ 242,044,064	\$ 267,202,264
RTRF	\$ 52,265,265	\$ 53,581,306	\$ 48,663,302	\$ 41,675,879
Other SF	\$ 114,113,214	\$ 117,545,897	\$ 85,628,369	\$ 69,969,407
Other RF	\$ 36,933,479	\$ 31,485,891	\$ 16,862,286	\$ (3,428,727)
Total	\$ 1,030,150,076	\$ 1,005,161,433	\$ 928,716,157	\$ 873,574,021

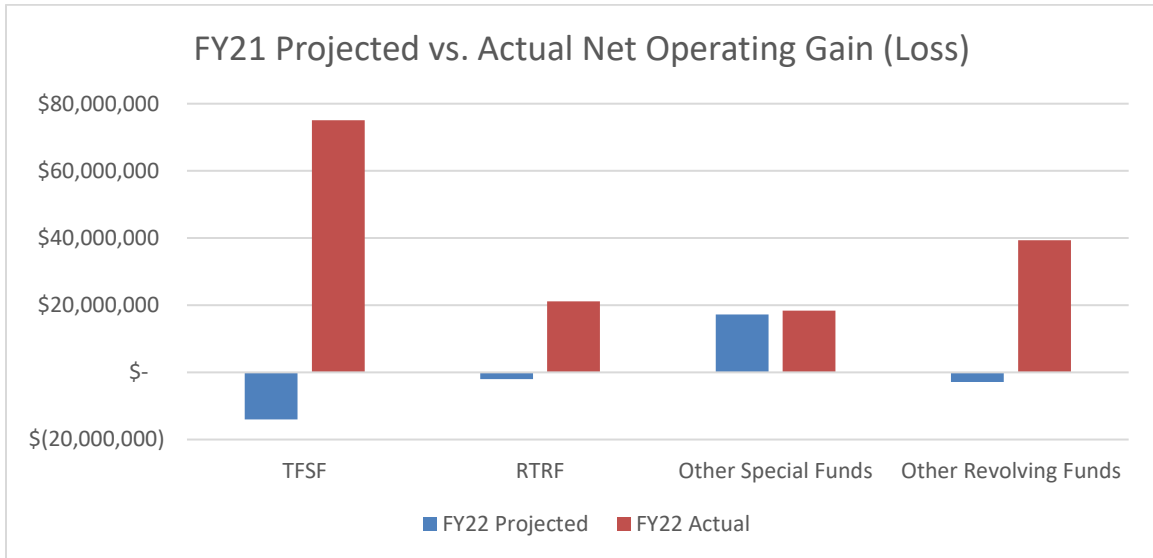
The negative amount in Other Revolving Funds is the result of the transfer of the Community Colleges Special Fund balance to the newly created Community Colleges Revolving Fund, pursuant to Act 9, Special Session of Hawai'i 2021.

Across all funds, expenditures are still lower than prior fiscal years, primarily due to reduced personnel expenditures. Transfers-in from federal coronavirus funds are also resulting in these numbers being lower than prior years.

Net Operating Income and Fund Balances

Non-general funds had projected a small operating loss totaling \$1.7 million. However, due to actual revenues being higher than projected and actual expenditures and transfers being lower than projected, the total net operating gain for the University totaled nearly \$154.0 million. Revenues exceeding projections account for \$32.4 million of this difference and \$123.2 million is attributable to decreased expenditures and transfers.

Fund Type	FY22 Projected	FY22 Actual	Difference
TFSF	\$ (13,967,369)	\$ 75,037,247	\$ 89,004,616
RTRF	\$ (2,023,004)	\$ 21,191,985	\$ 23,214,989
Other Special Funds	\$ 17,192,420	\$ 18,371,944	\$ 1,179,524
Other Revolving Funds	\$ (2,882,570)	\$ 39,362,742	\$ 42,245,312
Total	\$ (1,680,523)	\$ 153,963,918	\$ 155,644,441



The gains are significant and contribute to the overall fiscal health of the University. Looking ahead, however, there will be considerable need to use these funds as federal coronavirus funds will expire, already agreed upon collective bargaining increases will take effect, and the general fund situation from the Legislature is uncertain. The availability of these funds will also enhance the University's ability to restructure and reimagine itself to align with the new strategic plan in the coming years.

Fund Type	FY22 Projected	FY22 Actual
TFSF	\$ 204,913,598	\$ 293,918,214
RTRF	\$ 24,006,190	\$ 47,221,179
Other Special Funds	\$ 125,144,862	\$ 126,324,386
Other Revolving Funds	\$ 51,200,167	\$ 93,445,479
Total	\$ 405,264,817	\$ 560,909,258

MĀNOA

	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual
Revenue	\$581,982,314	\$605,604,810	104.06%	\$585,105,438
Personnel Expenditures	\$398,655,415	\$381,862,761	95.79%	\$394,297,093
Non-Personnel Expenditures	\$142,110,253	\$134,762,826	94.83%	\$124,269,995
Utilities Expenditures	\$47,460,577	\$49,440,631	104.17%	\$40,511,460
Transfers (net)	(\$4,747,143)	(\$33,426,398)	704.14%	\$2,029,173
Total Expenditures/Transfers	\$583,479,102	\$532,639,820	91.29%	\$561,107,721
Revenue - Expenditures/Transfers	(\$1,496,788)	\$72,964,990		\$23,997,717

General Fund

The General Fund allocation is higher than projected because of the movement of \$10 million of General Fund allocation from the Community Colleges to Mānoa. This was to partially address the disproportionate General Fund reduction that Mānoa received in the FY22 budget. Mānoa transferred \$10 million of its TFSF funds to the Community Colleges to offset this transaction.

Tuition and Fees Special Fund (TFSF)

Tuition revenues ended \$13.8 million, or 6%, higher than projected with enrollment numbers increasing by 6% in the Fall and 4.3% in the Spring compared to the prior year. Summer and extension credit revenues are currently lower than anticipated which offsets some of the gains from the regular term.

Research and Training Revolving Fund (RTRF)

RTRF is typically projected conservatively in that most of the funds are budgeted to be spent during the year, but the timing changes as the needs of the principal investigator shift. This causes actual expenditures to sometimes fall well below the anticipated budget. Additionally, because of the uncertainty of available funding on general and tuition funds, some units anticipated using RTRF, but the available other funding was higher than projected.

Other Special Funds

Transfers were about \$16 million less than anticipated due to an influx of Higher Education Emergency Relief Fund (HEERF) funding for lost revenues for programs such as Student Housing and Athletics. HEERF funds were not anticipated or forecasted as

available for revenue support at start of year. HERF funds are recorded as transfers-in, and the variance reflects a net positive result for Other Special Funds.

Revenues for Other Special Funds were projected conservatively due to ongoing pandemic conditions. While actual FY22 revenues were very close to projected revenue amounts, these amounts are still lower than pre-pandemic levels.

Other Revolving Funds

Similar to Other Special Funds, Other Revolving Funds Revenue was initially projected conservatively due to the pandemic. As more operations opened up, revenue opportunities increased. The Aquarium's gift shop operations saw revenues similar to pre-pandemic levels throughout FY22 as opposed to last year's virtually nonexistent revenues. Mandatory student fee revenue also increased with the increase in enrollment. Similar to Other Special Funds however, overall revenues are still lagging compared to pre-pandemic levels.

There were variances in the transfer amounts for other revolving funds for a couple of factors. Athletics received licensing funds after taking over collegiate licensing from systemwide programs (\$203K). The Food Services Division also did not record an anticipated transfer of \$2 million of proceeds to student housing from operations, due to lower than expected revenues resulting from limited in-person offerings. This flipped the net transfer amount from being a net positive projection to a net negative actual.

HILO

	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual
Revenue	\$78,956,914	\$79,141,046	100.23%	\$78,367,837
Personnel Expenditures	\$51,403,293	\$45,468,781	88.45%	\$46,224,803
Non-Personnel Expenditures	\$24,921,946	\$21,014,810	84.32%	\$16,917,505
Utilities Expenditures	\$5,512,593	\$4,537,453	82.31%	\$3,464,234
Transfers (net)	(\$725,663)	(\$980,557)	135.13%	\$1,912,359
Total Expenditures/Transfers	\$81,112,169	\$70,040,487	86.35%	\$68,518,901
Revenue - Expenditures/Transfers	(\$2,155,255)	\$9,100,559		\$9,848,936

Tuition and Fees Special Fund (TFSF)

Actual personnel expenditures for FY22 were about \$5.3 million less than what was budgeted. Some personnel expenditures planned to be paid with TFSF were charged to the general fund instead. When compared to FY21, actual personnel expenditures were about 6.5% or \$380,000 more than FY21. This increase was primarily due to an increase in casual hire expenditures. As regular full-time positions were vacated, casual hire employees were needed to perform the duties of the vacated positions.

Other Revolving Funds

Actual revenues were about 90% of projections for FY22. 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	\$37,174,327	98.85%	\$38,123,481
Personnel Expenditures	\$25,313,507	\$23,426,819	92.55%	\$23,613,512
Non-Personnel Expenditures	\$6,746,098	\$3,933,378	58.31%	\$3,311,036
Utilities Expenditures	\$1,802,000	\$1,533,356	85.09%	\$1,221,907
Transfers (net)	\$3,070,240	\$2,792,103	90.94%	\$3,595,611
Total Expenditures/Transfers	\$36,931,845	\$31,685,656	85.79%	\$31,742,066
Revenue - Expenditures/Transfers	\$675,162	\$5,488,671		\$6,381,415

Tuition and Fees Special Fund (TFSF)

Through continued effective campus-wide financial stewardship efforts, UHWO's actual TFSF expenditures were approximately \$3.2 million less than projections and relatively in alignment with FY21 expenditures. Factors contributing to actual expenditures coming in under projections include the continued review of purchasing requests by the Chancellor for all institutional funds to maximize cash preservation, utility savings realized due to the decrease in campus facility usage, strategic use of federal relief funds, personnel savings realized due to the hiring freeze and strategic hiring, and an overall decrease in level of activities on campus.

Other Special Funds

Actual non-personnel expenditures were approximately \$1.0 million lower than projections due to student scholarships and timing issues related to the billing of a major campus repair and maintenance project. Although scholarships awarded in FY22 exceeded the amount allocated, not all students actually matriculated/enrolled, resulting in \$330K savings in scholarship expenditures.

Other Revolving Funds

Both actual revenues and expenditures came in well below projections with revenues accounting for approximately 59% and expenditures accounting for 28% of the budgeted amounts. The FY22 actuals were relatively in alignment with FY21 actuals. The difference to projections was primarily the result of the delay in campus reopening due to continued effects of the COVID pandemic and a slight decrease in enrollment.

COMMUNITY COLLEGES

	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual
Revenue	\$222,969,167	\$215,209,801	96.52%	\$230,310,630
Personnel Expenditures	\$168,592,802	\$145,301,299	86.18%	\$153,716,817
Non-Personnel Expenditures	\$44,993,587	\$29,375,458	65.29%	\$27,270,657
Utilities Expenditures	\$11,610,327	\$10,201,385	87.86%	\$9,549,067
Transfers (net)	(\$2,227,549)	(\$16,272,187)	730.50%	\$3,290,104
Total Expenditures/Transfers	\$222,969,167	\$168,605,955	75.62%	\$193,826,645
Revenue - Expenditures/Transfers	\$0	\$46,603,846		\$36,483,985

General Fund

The General Fund Allocation for the Community Colleges is lower than projected primarily due to the movement of \$10 million of allocation to Mānoa to help Mānoa address their General Fund reduction in the budget. To offset this transaction, Mānoa transferred \$10 million in TFSF to the Community Colleges.

Non-Personnel expenditures were higher than projected as a result of efforts to balance General Fund and TFSF revenues and expenditures. Overall expenditures for the General Fund and TFSF combined actually make up 73% of the initial budgeted amount of these two funds as a whole.

Utility expenditures were higher than projected as a result of efforts to balance General Fund and TFSF revenues and expenditures. The total variance combined for General Fund plus TFSF utilities expenditures were actually lower than anticipated by 7%.

Tuition and Fees Special Fund

Overall Personnel expenditures were 12% lower and Non-Personnel expenditures were 27% lower than expected due to the balancing of the operational costs between the General Fund and TFSF.

The transfer variance is due to two primary reasons: the \$10 million transfer-in of TFSF funds from Mānoa to offset the \$10 million in General Fund allocation that the Community Colleges provided and HEERF funds transferred to TFSF for lost revenue.

Other Special Funds and Other Revolving Funds

The increase of transfer activity is largely due to the collection of HEERF funds for lost revenue incurred by the various Non-Credit programs associated for FY21.

The high number of online classes this year has resulted in an unanticipated decline in the need for auxiliary services provided to students and the community at-large, such as food services and facilities use.

SYSTEMWIDE ADMINISTRATION

	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual
Revenue	\$73,573,816	\$90,407,957	122.88%	\$82,272,392
Personnel Expenditures	\$46,799,187	\$45,003,068	96.16%	\$46,638,338
Non-Personnel Expenditures	\$37,022,669	\$35,021,449	94.59%	\$37,815,056
Utilities Expenditures	\$1,403,454	\$1,620,424	115.46%	\$1,470,171
Transfers (net)	(\$12,947,852)	(\$11,042,838)	85.29%	(\$12,402,741)
Total Expenditures/Transfers	\$72,277,458	\$70,602,103	97.68%	\$73,520,824
Revenue - Expenditures/Transfers	\$1,296,358	\$19,805,854		\$8,751,568

Tuition and Fees Special Fund

The Personnel Expenditures variance is primarily due to the reimposed vacation payout fringe that was not budgeted for this fiscal year. In the biennium budget bill, the Legislature allocated ARPA funds for vacation payouts for the State in lieu of previously appropriated General Funds. This practice was later deemed to be unallowable, and therefore no vacation reimbursement could be made by the State in FY22.

Non-Personnel expenditures were \$2.2 million (35%) lower than anticipated as the reduction in expenditures from FY21 due to the impact of COVID, and the restoration of expenses were more conservative and gradual.

Research and Training Revolving Fund

RTRF Revenues were higher than projected by \$14.4 million, or 97%, primarily attributed to increased overhead income from federal relief funds such as HEERF and other COVID-19 related awards. Also contributing to the variance is a timing issue for Q4 distribution of accrued overhead income for Mānoa which will occur in Q1 of FY23.

The Personnel variance is primarily due to salary savings from attrition and Non-Personnel expenditures were lower than projected as expenditures originally budgeted in RTRF were charged to General Funds.

UNIVERSITY OF HAWAI‘I SYSTEM REPORT



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

**FY 2022 Fourth Quarter Financial Report
For the Period Ending June 30, 2022**

University of Hawai'i
 FY 2022 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2022

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	\$498,155,200	101.04%	\$535,520,707	\$507,642,005	\$507,063,896
Personnel Expenditures	\$471,014,791	\$465,578,364	98.85%	\$497,473,743	\$482,569,636	\$478,955,403
Non-Personnel Expenditures	\$15,480,462	\$21,668,704	139.97%	\$27,164,991	\$17,295,479	\$18,504,179
Utilities Expenditures	\$6,523,340	\$10,908,130	167.22%	\$10,879,402	\$7,707,980	\$8,690,747
Total Expenditures	\$493,018,593	\$498,155,198	101.04%	\$535,518,136	\$507,573,095	\$506,150,329
Revenue - Expenditures	\$0	\$2		\$2,571	\$68,910	\$913,567

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	\$342,239,511	104.36%	\$332,295,333	\$331,369,372	\$338,971,719
Personnel Expenditures	\$136,652,856	\$107,144,047	78.41%	\$92,808,087	\$114,469,645	\$123,226,864
Non-Personnel Expenditures	\$98,657,725	\$81,115,342	82.22%	\$63,090,009	\$85,320,530	\$94,844,531
Utilities Expenditures	\$46,183,997	\$41,870,041	90.66%	\$32,336,688	\$40,551,683	\$42,716,288
Transfers (net)	\$60,420,563	\$37,072,834	61.36%	\$53,809,280	\$54,633,386	\$59,900,106
Total Expenditures/Transfers	\$341,915,141	\$267,202,264	78.15%	\$242,044,064	\$294,975,244	\$320,687,789
Revenue - Expenditures/Transfers	(\$13,967,369)	\$75,037,247		\$90,251,269	\$36,394,128	\$18,283,930

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	\$62,867,864	128.31%	\$52,568,391	\$51,935,969	\$51,751,030
Personnel Expenditures	\$19,148,638	\$16,164,511	84.42%	\$18,201,477	\$16,193,319	\$14,655,527
Non-Personnel Expenditures	\$24,516,648	\$18,241,690	74.41%	\$23,103,928	\$26,658,794	\$28,969,246
Utilities Expenditures	\$5,673,151	\$5,106,523	90.01%	\$5,458,584	\$7,840,180	\$6,395,988
Transfers (net)	\$1,681,757	\$2,163,155	128.62%	\$1,899,313	\$2,889,013	\$2,244,504
Total Expenditures/Transfers	\$51,020,194	\$41,675,879	81.69%	\$48,663,302	\$53,581,306	\$52,265,265
Revenue - Expenditures/Transfers	(\$2,023,004)	\$21,191,985		\$3,905,089	(\$1,645,337)	(\$514,235)

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	\$88,649,806	100.25%	\$77,497,427	\$120,909,630	\$129,773,337
Personnel Expenditures	\$41,620,906	\$36,282,437	87.17%	\$46,859,479	\$53,832,264	\$57,037,198
Non-Personnel Expenditures	\$98,440,436	\$92,966,315	94.44%	\$87,214,961	\$102,762,373	\$100,532,095
Utilities Expenditures	\$8,960,174	\$8,862,586	98.91%	\$7,312,792	\$9,726,599	\$10,329,815
Transfers (net)	(\$77,783,478)	(\$95,023,258)	122.16%	(\$55,758,863)	(\$48,775,339)	(\$53,785,894)
Total Expenditures/Transfers	\$71,238,038	\$43,088,080	60.48%	\$85,628,369	\$117,545,897	\$114,113,214
Revenue - Expenditures/Transfers	\$17,192,420	\$45,561,726		(\$8,130,942)	\$3,363,733	\$15,660,123

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	\$35,625,560	97.09%	\$16,297,920	\$31,851,742	\$35,899,100
Personnel Expenditures	\$22,327,013	\$15,893,369	71.18%	\$9,147,777	\$10,847,443	\$11,227,848
Non-Personnel Expenditures	\$18,699,282	\$10,115,870	54.10%	\$9,010,360	\$20,213,429	\$21,961,520
Utilities Expenditures	\$448,289	\$585,969	130.71%	\$229,373	\$246,814	\$501,449
Transfers (net)	(\$1,896,809)	(\$3,142,608)	165.68%	(\$1,525,224)	\$178,205	\$3,242,662
Total Expenditures/Transfers	\$39,577,775	\$23,452,600	59.26%	\$16,862,286	\$31,485,891	\$36,933,479
Revenue - Expenditures/Transfers	(\$2,882,570)	\$12,172,960		(\$564,366)	\$365,851	(\$1,034,379)

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	\$1,027,537,941	103.26%	\$1,014,179,778	\$1,043,708,718	\$1,063,459,082
Personnel Expenditures	\$690,764,204	\$641,062,728	92.80%	\$664,490,563	\$677,912,307	\$685,102,840
Non-Personnel Expenditures	\$255,794,553	\$224,107,921	87.61%	\$209,584,249	\$252,250,605	\$264,811,571
Utilities Expenditures	\$67,788,951	\$67,333,249	99.33%	\$56,216,839	\$66,073,256	\$68,634,287
Transfers (net)	(\$17,577,967)	(\$58,929,877)	335.25%	(\$1,575,494)	\$8,925,265	\$11,601,378
Total Expenditures/Transfers	\$996,769,741	\$873,574,021	87.64%	\$928,716,157	\$1,005,161,433	\$1,030,150,076
Revenue - Expenditures/Transfers	(\$1,680,523)	\$153,963,920		\$85,463,621	\$38,547,285	\$33,309,006

University of Hawai'i - Mānoa
 FY 2022 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2022

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	\$ 243,372,930	105.46%	\$ 264,351,282	\$ 252,633,991	\$ 252,984,131
Personnel Expenditures	\$230,771,458	\$240,117,447	104.05%	\$260,260,409	\$249,418,528	\$246,535,423
Non-Personnel Expenditures	\$8,874	\$293,494	3307.34%	\$756,278	\$1,033,698	\$3,421,822
Utilities Expenditures	\$0	\$2,961,989	budget = 0	\$3,332,027	\$2,127,739	\$2,778,324
Total Expenditures	\$230,780,332	\$243,372,930	105.46%	\$264,348,714	\$252,579,965	\$252,735,569
Revenue - Expenditures	\$0	\$0		\$2,568	\$54,026	\$248,562

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	\$242,637,655	106.02%	\$225,962,234	\$217,655,124	\$222,057,961
Personnel Expenditures	\$108,855,016	\$90,153,449	82.82%	\$77,172,712	\$85,176,814	\$86,073,415
Non-Personnel Expenditures	\$47,838,926	\$48,564,973	101.52%	\$38,109,618	\$41,756,692	\$49,695,904
Utilities Expenditures	\$35,195,924	\$33,977,842	96.54%	\$26,125,784	\$29,268,818	\$33,973,884
Transfers (net)	\$55,084,529	\$45,112,561	81.90%	\$43,222,026	\$41,059,172	\$48,132,503
Total Expenditures/Transfers	\$246,974,395	\$217,808,825	88.19%	\$184,630,140	\$197,261,496	\$217,875,706
Revenue - Expenditures/Transfers	(\$18,114,826)	\$24,828,830		\$41,332,094	\$20,393,628	\$4,182,255

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	\$28,785,671	97.30%	\$30,960,165	\$33,156,124	\$23,655,874
Personnel Expenditures	\$12,064,421	\$10,268,694	85.12%	\$12,235,776	\$10,391,385	\$8,726,024
Non-Personnel Expenditures	\$11,386,224	\$7,677,574	67.43%	\$11,386,224	\$13,189,935	\$16,315,029
Utilities Expenditures	\$4,339,698	\$4,021,267	92.66%	\$4,339,698	\$5,932,661	\$4,621,491
Transfers (net)	\$1,669,248	\$1,892,698	113.39%	\$1,828,580	\$1,864,956	\$1,799,935
Total Expenditures/Transfers	\$29,459,591	\$23,860,233	80.99%	\$29,790,278	\$31,378,937	\$31,462,479
Revenue - Expenditures/Transfers	\$125,102	\$4,925,438		\$1,169,887	\$1,777,187	(\$7,806,605)

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	\$75,785,715	99.12%	\$50,931,543	\$90,528,599	\$98,344,276
Personnel Expenditures	\$38,682,699	\$34,244,022	88.53%	\$37,109,555	\$41,534,486	\$43,480,144
Non-Personnel Expenditures	\$75,817,698	\$72,251,382	95.30%	\$66,787,311	\$75,605,629	\$75,214,839
Utilities Expenditures	\$7,697,865	\$7,944,518	103.20%	\$6,541,317	\$8,520,104	\$8,114,509
Transfers (net)	(\$63,182,991)	(\$79,909,257)	126.47%	(\$41,962,451)	(\$36,421,553)	(\$40,921,256)
Total Expenditures/Transfers	\$59,015,271	\$34,530,665	58.51%	\$68,475,732	\$89,238,666	\$85,888,236
Revenue - Expenditures/Transfers	\$17,446,931	\$41,255,050		(\$17,544,189)	\$1,289,933	\$12,456,040

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	\$15,022,839	92.19%	\$12,900,214	\$25,463,322	\$29,633,183
Personnel Expenditures	\$8,281,821	\$7,079,149	85.48%	\$7,518,641	\$8,713,476	\$8,981,179
Non-Personnel Expenditures	\$7,058,531	\$5,975,403	84.66%	\$7,230,564	\$16,710,474	\$18,664,916
Utilities Expenditures	\$227,090	\$535,015	235.60%	\$172,634	\$237,695	\$452,734
Transfers (net)	\$1,682,071	(\$522,400)	-31.06%	(\$1,058,982)	\$11,687	\$3,103,723
Total Expenditures/Transfers	\$17,249,513	\$13,067,167	75.75%	\$13,862,857	\$25,673,332	\$31,202,552
Revenue - Expenditures/Transfers	(\$953,995)	\$1,955,672		(\$962,643)	(\$210,010)	(\$1,569,369)

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	\$605,604,810	104.06%	\$585,105,438	\$619,437,160	\$626,675,425
Personnel Expenditures	\$398,655,415	\$381,862,761	95.79%	\$394,297,093	\$395,234,689	\$393,796,185
Non-Personnel Expenditures	\$142,110,253	\$134,762,826	94.83%	\$124,269,995	\$148,296,428	\$163,312,510
Utilities Expenditures	\$47,460,577	\$49,440,631	104.17%	\$40,511,460	\$46,087,017	\$49,940,942
Transfers (net)	(\$4,747,143)	(\$33,426,398)	704.14%	\$2,029,173	\$6,514,262	\$12,114,905
Total Expenditures/Transfers	\$583,479,102	\$532,639,820	91.29%	\$561,107,721	\$596,132,396	\$619,164,542
Revenue - Expenditures/Transfers	(\$1,496,788)	\$72,964,990		\$23,997,717	\$23,304,764	\$7,510,883

University of Hawai'i - Hilo
 FY 2022 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2022

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	\$37,863,166	100.88%	\$38,849,428	\$37,004,559	\$37,689,091
Personnel Expenditures	\$37,250,198	\$37,248,186	99.99%	\$38,486,510	\$36,837,088	\$37,082,842
Non-Personnel Expenditures	\$282,317	\$135,941	48.15%	\$125,854	\$164,254	\$606,249
Utilities Expenditures	\$0	\$479,039	budget = 0	\$237,064	\$5,036	\$0
Total Expenditures	\$37,532,515	\$37,863,166	100.88%	\$38,849,428	\$37,006,378	\$37,689,091
Revenue - Expenditures	\$0	\$0		\$0	(\$1,819)	\$0

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	\$29,574,480	99.85%	\$31,027,533	\$33,526,950	\$34,356,133
Personnel Expenditures	\$11,536,798	\$6,225,565	53.96%	\$5,845,568	\$9,651,123	\$10,735,842
Non-Personnel Expenditures	\$7,901,978	\$6,959,540	88.07%	\$5,379,031	\$9,457,726	\$8,414,273
Utilities Expenditures	\$4,660,850	\$3,339,599	71.65%	\$2,719,844	\$4,117,108	\$3,861,972
Transfers (net)	\$5,788,958	\$5,897,854	101.88%	\$8,195,850	\$7,956,359	\$8,049,399
Total Expenditures/Transfers	\$29,888,584	\$22,422,558	75.02%	\$22,140,293	\$31,182,316	\$31,061,486
Revenue - Expenditures/Transfers	(\$270,000)	\$7,151,922		\$8,887,240	\$2,344,634	\$3,294,647

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	\$3,204,624	107.43%	\$2,962,497	\$2,388,217	\$2,316,652
Personnel Expenditures	\$206,928	\$190,115	91.87%	\$241,478	\$150,241	\$122,459
Non-Personnel Expenditures	\$3,617,406	\$2,708,625	74.88%	\$2,039,097	\$2,384,670	\$2,734,736
Utilities Expenditures	\$144,000	\$293,848	204.06%	\$177,521	\$267,457	\$268,018
Transfers (net)	(\$163,600)	\$42,059	-25.71%	\$38,900	(\$61,818)	(\$883,713)
Total Expenditures/Transfers	\$3,804,734	\$3,234,647	85.02%	\$2,496,996	\$2,740,550	\$2,241,500
Revenue - Expenditures/Transfers	(\$821,737)	(\$30,023)		\$465,501	(\$352,333)	\$75,152

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	\$7,239,666	97.61%	\$4,265,790	\$8,196,412	\$8,450,781
Personnel Expenditures	\$1,535,303	\$1,118,984	72.88%	\$1,047,515	\$1,407,219	\$1,530,830
Non-Personnel Expenditures	\$11,333,111	\$10,405,939	91.82%	\$8,715,910	\$11,474,260	\$11,204,828
Utilities Expenditures	\$706,243	\$412,220	58.37%	\$317,611	\$500,351	\$660,577
Transfers (net)	(\$6,265,912)	(\$6,716,283)	107.19%	(\$6,172,623)	(\$5,316,241)	(\$5,621,534)
Total Expenditures/Transfers	\$7,308,745	\$5,220,860	71.43%	\$3,908,413	\$8,065,589	\$7,774,701
Revenue - Expenditures/Transfers	\$108,261	\$2,018,806		\$357,377	\$130,823	\$676,080

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	\$1,259,110	89.56%	\$1,262,589	\$1,906,304	\$2,110,700
Personnel Expenditures	\$874,066	\$685,931	78.48%	\$603,732	\$804,540	\$893,087
Non-Personnel Expenditures	\$1,787,134	\$804,765	45.03%	\$657,613	\$849,490	\$994,023
Utilities Expenditures	\$1,500	\$12,747	849.78%	\$12,194	\$7,062	\$45,453
Transfers (net)	(\$85,109)	(\$204,187)	239.91%	(\$149,768)	\$0	\$0
Total Expenditures/Transfers	\$2,577,591	\$1,299,256	50.41%	\$1,123,771	\$1,661,092	\$1,932,563
Revenue - Expenditures/Transfers	(\$1,171,779)	(\$40,146)		\$138,818	\$245,212	\$178,137

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	\$79,141,046	100.23%	\$78,367,837	\$83,022,442	\$84,923,357
Personnel Expenditures	\$51,403,293	\$45,468,781	88.45%	\$46,224,803	\$48,850,211	\$50,365,060
Non-Personnel Expenditures	\$24,921,946	\$21,014,810	84.32%	\$16,917,505	\$24,330,400	\$23,954,109
Utilities Expenditures	\$5,512,593	\$4,537,453	82.31%	\$3,464,234	\$4,897,014	\$4,836,020
Transfers (net)	(\$725,663)	(\$980,557)	135.13%	\$1,912,359	\$2,578,300	\$1,544,152
Total Expenditures/Transfers	\$81,112,169	\$70,040,487	86.35%	\$68,518,901	\$80,655,925	\$80,699,341
Revenue - Expenditures/Transfers	(\$2,155,255)	\$9,100,559		\$9,848,936	\$2,366,517	\$4,224,016

University of Hawai'i - West O'ahu
 FY 2022 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2022

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	\$18,809,118	102.22%	\$19,237,672	\$18,105,636	\$17,738,937
Personnel Expenditures	\$18,400,333	\$18,808,925	102.22%	\$19,232,172	\$18,079,909	\$17,698,713
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$20,621	\$32,938
Utilities Expenditures	\$0	\$193	budget = 0	\$5,500	\$1,407	\$7,286
Total Expenditures	\$18,400,333	\$18,809,118	102.22%	\$19,237,672	\$18,101,937	\$17,738,937
Revenue - Expenditures	\$0	\$0		\$0	\$3,699	\$0

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	\$17,681,743	96.59%	\$18,306,024	\$17,702,735	\$17,895,368
Personnel Expenditures	\$6,173,174	\$4,354,309	70.54%	\$4,009,984	\$5,905,286	\$6,665,198
Non-Personnel Expenditures	\$2,439,098	\$1,293,545	53.03%	\$1,186,076	\$2,210,809	\$1,910,950
Utilities Expenditures	\$1,750,000	\$1,488,886	85.08%	\$1,133,898	\$2,269,324	\$985,528
Transfers (net)	\$6,500,240	\$6,151,664	94.64%	\$6,614,803	\$6,518,479	\$7,384,501
Total Expenditures/Transfers	\$16,862,512	\$13,288,404	78.80%	\$12,944,761	\$16,903,898	\$16,946,177
Revenue - Expenditures/Transfers	\$1,443,512	\$4,393,339		\$5,361,263	\$798,837	\$949,191

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	\$173,049	88.57%	\$195,390	\$367,653	\$327,988
Personnel Expenditures	\$75,000	\$35,106	46.81%	\$46,788	\$29,451	\$54,773
Non-Personnel Expenditures	\$200,000	\$67,000	33.50%	\$71,738	\$121,832	\$148,571
Utilities Expenditures	\$50,000	\$0	0.00%	\$73,064	\$27,974	\$16,106
Transfers (net)	\$0	(\$19,455)	budget = 0	\$30,100	\$30,100	\$20,000
Total Expenditures/Transfers	\$325,000	\$82,651	25.43%	\$221,690	\$209,357	\$239,450
Revenue - Expenditures/Transfers	(\$129,610)	\$90,398		(\$26,300)	\$158,296	\$88,538

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	\$122,501	283.17%	\$35,293	\$306,913	\$341,411
Personnel Expenditures	\$145,000	\$128,106	88.35%	\$144,736	\$177,922	\$108,690
Non-Personnel Expenditures	\$3,355,000	\$2,323,244	69.25%	\$1,849,657	\$2,359,035	\$2,134,296
Utilities Expenditures	\$0	\$43,395	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$3,430,000)	(\$3,340,106)	97.38%	(\$2,993,756)	(\$2,264,545)	(\$3,130,339)
Total Expenditures/Transfers	\$70,000	(\$845,361)	-1207.66%	(\$999,363)	\$272,412	(\$887,353)
Revenue - Expenditures/Transfers	(\$26,740)	\$967,862		\$1,034,656	\$34,501	\$1,228,764

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	\$387,916	58.60%	\$349,102	\$794,841	\$854,813
Personnel Expenditures	\$520,000	\$100,373	19.30%	\$179,832	\$413,135	\$370,892
Non-Personnel Expenditures	\$752,000	\$249,589	33.19%	\$203,565	\$254,010	\$416,495
Utilities Expenditures	\$2,000	\$882	44.08%	\$9,445	\$949	\$1,746
Transfers (net)	\$0	\$0	budget = 0	(\$55,536)	\$0	\$0
Total Expenditures/Transfers	\$1,274,000	\$350,844	27.54%	\$337,306	\$668,094	\$789,133
Revenue - Expenditures/Transfers	(\$612,000)	\$37,072		\$11,796	\$126,747	\$65,680

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	\$37,174,327	98.85%	\$38,123,481	\$37,277,778	\$37,158,517
Personnel Expenditures	\$25,313,507	\$23,426,819	92.55%	\$23,613,512	\$24,605,703	\$24,898,266
Non-Personnel Expenditures	\$6,746,098	\$3,933,378	58.31%	\$3,311,036	\$4,966,307	\$4,643,250
Utilities Expenditures	\$1,802,000	\$1,533,356	85.09%	\$1,221,907	\$2,299,654	\$1,010,666
Transfers (net)	\$3,070,240	\$2,792,103	90.94%	\$3,595,611	\$4,284,034	\$4,274,162
Total Expenditures/Transfers	\$36,931,845	\$31,685,656	85.79%	\$31,742,066	\$36,155,698	\$34,826,344
Revenue - Expenditures/Transfers	\$675,162	\$5,488,671		\$6,381,415	\$1,122,080	\$2,332,173

University of Hawai'i - Community Colleges
 FY 2022 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2022

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	\$144,786,121	93.99%	\$156,763,037	\$149,720,977	\$146,760,657
Personnel Expenditures	\$145,914,892	\$131,571,044	90.17%	\$140,015,976	\$140,127,837	\$140,323,555
Non-Personnel Expenditures	\$1,800,000	\$6,066,442	337.02%	\$9,862,156	\$4,169,483	\$61,764
Utilities Expenditures	\$6,336,520	\$7,148,633	112.82%	\$6,884,902	\$5,410,653	\$5,710,333
Total Expenditures	\$154,051,412	\$144,786,119	93.99%	\$156,763,034	\$149,707,973	\$146,095,652
Revenue - Expenditures	\$0	\$2		\$3	\$13,004	\$665,005

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	\$50,989,631	101.97%	\$55,084,541	\$60,290,230	\$61,560,865
Personnel Expenditures	\$9,733,346	\$5,319,015	54.65%	\$5,328,134	\$11,956,091	\$17,287,236
Non-Personnel Expenditures	\$34,335,151	\$20,331,526	59.21%	\$14,261,084	\$26,034,199	\$29,144,820
Utilities Expenditures	\$4,559,391	\$3,016,031	66.15%	\$2,195,024	\$4,776,609	\$3,761,951
Transfers (net)	\$1,376,557	(\$13,568,747)	-985.70%	\$2,574,064	\$8,313,937	\$6,070,266
Total Expenditures/Transfers	\$50,004,445	\$15,097,825	30.19%	\$24,358,306	\$51,080,836	\$56,264,273
Revenue - Expenditures/Transfers	\$0	\$35,891,806		\$30,726,235	\$9,209,394	\$5,296,592

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	\$1,501,403	104.68%	\$1,124,305	\$1,664,868	\$1,513,539
Personnel Expenditures	\$773,835	\$777,105	100.42%	\$707,916	\$718,715	\$840,050
Non-Personnel Expenditures	\$183,964	\$144,677	78.64%	\$37,059	\$83,881	\$225,174
Utilities Expenditures	\$497,581	\$3,275	0.66%	\$382,247	\$872,377	\$875,733
Transfers (net)	(\$21,143)	\$24,398	-115.40%	\$34,000	\$34,000	\$40,000
Total Expenditures/Transfers	\$1,434,237	\$949,455	66.20%	\$1,161,222	\$1,708,973	\$1,980,957
Revenue - Expenditures/Transfers	\$0	\$551,948		(\$36,917)	(\$44,105)	(\$467,418)

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	\$4,198	58.17%	\$16,566,270	\$16,902,888	\$17,816,920
Personnel Expenditures	\$0	\$0	budget = 0	\$7,261,320	\$9,468,653	\$10,775,201
Non-Personnel Expenditures	\$7,217	\$7,630	105.72%	\$2,707,852	\$5,534,825	\$5,950,439
Utilities Expenditures	\$0	\$0	budget = 0	\$85,081	\$273,226	\$1,195,413
Transfers (net)	\$0	(\$4,900)	budget = 0	\$672,227	\$730,449	\$733,273
Total Expenditures/Transfers	\$7,217	\$2,730	37.83%	\$10,726,480	\$16,007,153	\$18,654,326
Revenue - Expenditures/Transfers	\$0	\$1,468		\$5,839,790	\$895,735	(\$837,406)

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	\$17,928,448	102.61%	\$772,477	\$1,634,096	\$1,780,555
Personnel Expenditures	\$12,170,729	\$7,634,135	62.73%	\$403,471	\$466,602	\$514,132
Non-Personnel Expenditures	\$8,667,255	\$2,825,183	32.60%	\$402,506	\$1,121,358	\$1,440,366
Utilities Expenditures	\$216,835	\$33,446	15.42%	\$1,813	\$244	\$652
Transfers (net)	(\$3,582,963)	(\$2,722,938)	76.00%	\$9,813	(\$49,338)	\$127,796
Total Expenditures/Transfers	\$17,471,856	\$7,769,826	44.47%	\$817,603	\$1,538,866	\$2,082,946
Revenue - Expenditures/Transfers	\$0	\$10,158,622		(\$45,126)	\$95,230	(\$302,391)

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	\$215,209,801	96.52%	\$230,310,630	\$230,213,059	\$229,432,536
Personnel Expenditures	\$168,592,802	\$145,301,299	86.18%	\$153,716,817	\$162,737,898	\$169,740,174
Non-Personnel Expenditures	\$44,993,587	\$29,375,458	65.29%	\$27,270,657	\$36,943,746	\$36,822,563
Utilities Expenditures	\$11,610,327	\$10,201,385	87.86%	\$9,549,067	\$11,333,109	\$11,544,082
Transfers (net)	(\$2,227,549)	(\$16,272,187)	730.50%	\$3,290,104	\$9,029,048	\$6,971,335
Total Expenditures/Transfers	\$222,969,167	\$168,605,955	75.62%	\$193,826,645	\$220,043,801	\$225,078,154
Revenue - Expenditures/Transfers	\$0	\$46,603,846		\$36,483,985	\$10,169,258	\$4,354,382

University of Hawai'i - Systemwide Programs
 FY 2022 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2022

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	\$3,323,865	102.05%	\$56,319,288	\$50,176,842	\$51,891,080
Personnel Expenditures	\$38,677,910	\$37,832,762	97.81%	\$39,478,676	\$38,106,274	\$37,314,870
Non-Personnel Expenditures	\$10,389,271	\$12,172,827	117.17%	\$13,420,703	\$8,907,423	\$11,381,406
Utilities Expenditures	\$186,820	\$318,276	170.37%	\$419,909	\$163,145	\$194,804
Transfers (B+ Scholarships)	\$3,000,000	\$3,000,000	100.00%	\$3,000,000	\$3,000,000	\$3,000,000
Total Expenditures	\$52,254,001	\$53,323,865	102.05%	\$56,319,288	\$50,176,842	\$51,891,080
Revenue - Expenditures	\$0	\$0		\$0	\$0	\$0

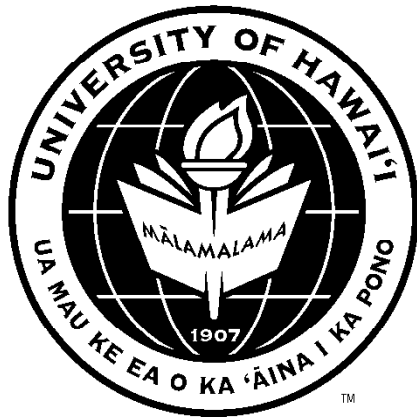
Tuition and Fees SF (TF SF)	FY 2022 Budget-to-Actual			Prior Fiscal Years		
	FY 2022 Budget	FY 2022 YTD Actual	% of Budget	FY 2021 YTD Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
Revenue	\$1,159,150	\$1,356,002	116.98%	\$1,915,001	\$2,194,333	\$3,101,392
Personnel Expenditures	\$354,522	\$1,091,709	307.94%	\$451,689	\$1,780,331	\$2,465,173
Non-Personnel Expenditures	\$6,142,572	\$3,965,758	64.56%	\$4,154,200	\$5,861,104	\$5,678,584
Utilities Expenditures	\$17,832	\$47,683	267.40%	\$162,138	\$119,824	\$132,953
Transfers (net)	(\$8,329,721)	(\$6,520,498)	78.28%	(\$6,797,463)	(\$9,214,561)	(\$9,736,563)
Total Expenditures/Transfers	(\$1,814,795)	(\$1,415,348)	77.99%	(\$2,029,436)	(\$1,453,302)	(\$1,459,853)
Revenue - Expenditures/Transfers	\$2,973,945	\$2,771,350		\$3,944,437	\$3,647,635	\$4,561,245

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	\$29,203,117	197.32%	\$17,326,034	\$14,359,107	\$23,936,977
Personnel Expenditures	\$6,028,454	\$4,893,491	81.17%	\$4,969,519	\$4,903,527	\$4,912,221
Non-Personnel Expenditures	\$9,129,054	\$7,643,814	83.73%	\$9,569,810	\$10,878,476	\$9,545,736
Utilities Expenditures	\$641,872	\$788,133	122.79%	\$486,054	\$739,711	\$614,640
Transfers (net)	\$197,252	\$223,455	113.28%	(\$32,267)	\$1,021,775	\$1,268,282
Total Expenditures/Transfers	\$15,996,632	\$13,548,893	84.70%	\$14,993,116	\$17,543,489	\$16,340,879
Revenue - Expenditures/Transfers	(\$1,196,759)	\$15,654,224		\$2,332,918	(\$3,184,382)	\$7,596,098

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	\$5,497,726	122.15%	\$5,698,531	\$4,974,818	\$4,819,949
Personnel Expenditures	\$1,257,904	\$791,325	62.91%	\$1,296,353	\$1,243,984	\$1,142,333
Non-Personnel Expenditures	\$7,927,410	\$7,978,120	100.64%	\$7,154,231	\$7,788,624	\$6,027,693
Utilities Expenditures	\$556,066	\$462,453	83.17%	\$368,783	\$432,918	\$359,316
Transfers (net)	(\$4,904,575)	(\$5,052,712)	103.02%	(\$5,302,260)	(\$5,503,449)	(\$4,846,038)
Total Expenditures/Transfers	\$4,836,805	\$4,179,186	86.40%	\$3,517,107	\$3,962,077	\$2,683,304
Revenue - Expenditures/Transfers	(\$336,032)	\$1,318,540		\$2,181,424	\$1,012,741	\$2,136,645

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	\$1,027,247	119.44%	\$1,013,538	\$2,053,179	\$1,519,849
Personnel Expenditures	\$480,397	\$393,781	81.97%	\$442,101	\$449,690	\$468,558
Non-Personnel Expenditures	\$434,362	\$260,930	60.07%	\$516,112	\$1,278,097	\$445,720
Utilities Expenditures	\$864	\$3,879	448.97%	\$33,287	\$864	\$864
Transfers (net)	\$89,192	\$306,917	344.11%	(\$270,751)	\$215,856	\$11,143
Total Expenditures/Transfers	\$1,004,815	\$965,507	96.09%	\$720,749	\$1,944,507	\$926,285
Revenue - Expenditures/Transfers	(\$144,796)	\$61,740		\$292,789	\$108,672	\$593,564

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	\$90,407,957	122.88%	\$82,272,392	\$73,758,279	\$85,269,247
Personnel Expenditures	\$46,799,187	\$45,003,068	96.16%	\$46,638,338	\$46,483,806	\$46,303,155
Non-Personnel Expenditures	\$37,022,669	\$35,021,449	94.59%	\$37,815,056	\$37,713,724	\$36,079,139
Utilities Expenditures	\$1,403,454	\$1,620,424	115.46%	\$1,470,171	\$1,456,462	\$1,302,577
Transfers (net)	(\$12,947,852)	(\$11,042,838)	85.29%	(\$12,402,741)	(\$13,480,379)	(\$13,303,176)
Total Expenditures/Transfers	\$72,277,458	\$70,602,103	97.68%	\$73,520,824	\$72,173,613	\$70,381,695
Revenue - Expenditures/Transfers	\$1,296,358	\$19,805,854		\$8,751,568	\$1,584,666	\$14,887,552



APPENDIX

Community College Campuses

Honolulu Community College
 FY 2022 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2022

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	\$21,717,223	85.82%	\$24,167,476	\$25,158,136	\$25,286,191
Personnel Expenditures	\$24,311,468	\$20,165,659	82.95%	\$22,392,966	\$23,679,361	\$24,221,110
Non-Personnel Expenditures	\$0	\$499,588	budget = 0	\$693,740	\$366,256	\$8,254
Utilities Expenditures	\$994,687	\$1,051,976	105.76%	\$1,080,770	\$1,112,519	\$1,056,826
Total Expenditures	\$25,306,155	\$21,717,223	85.82%	\$24,167,476	\$25,158,136	\$25,286,190
Revenue - Expenditures	\$0	\$0		\$0	\$0	\$1

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	\$6,910,000	\$6,849,447	99.12%	\$7,348,790	\$7,940,790	\$7,939,256
Personnel Expenditures	\$441,269	\$609,063	138.03%	\$451,088	\$816,787	\$1,257,332
Non-Personnel Expenditures	\$6,257,750	\$3,001,896	47.97%	\$2,241,736	\$4,061,182	\$4,109,100
Utilities Expenditures	\$524,566	\$467,075	89.04%	\$185,274	\$293,717	\$448,354
Transfers (net)	(\$313,585)	(\$5,447,245)	1737.09%	(\$2,233,275)	(\$322,240)	\$662,016
Total Expenditures/Transfers	\$6,910,000	(\$1,369,211)	-19.81%	\$644,823	\$4,849,446	\$6,476,802
Revenue - Expenditures/Transfers	\$0	\$8,218,658		\$6,703,967	\$3,091,344	\$1,462,454

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	\$40,277	34.56%	\$109,965	\$135,936	\$103,688
Personnel Expenditures	\$11,529	\$20	0.18%	\$123	\$198	\$4,266
Non-Personnel Expenditures	\$41,358	\$890	2.15%	(\$12,381)	\$20,395	\$2,031
Utilities Expenditures	\$63,642	\$0	0.00%	\$80,193	\$20,115	\$90,620
Transfers (net)	\$0	\$0	budget = 0	\$5,667	\$4,857	\$5,714
Total Expenditures/Transfers	\$116,529	\$910	0.78%	\$73,602	\$45,565	\$102,631
Revenue - Expenditures/Transfers	\$0	\$39,367		\$36,363	\$90,371	\$1,057

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	\$0	budget = 0	\$1,896,940	\$2,160,182	\$2,012,143
Personnel Expenditures	\$0	\$0	budget = 0	\$808,893	\$1,067,811	\$975,936
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$350,711	\$594,730	\$514,290
Utilities Expenditures	\$0	\$0	budget = 0	\$5,498	\$88,451	\$1,287
Transfers (net)	\$0	\$0	budget = 0	\$15,000	\$10,001	(\$500)
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$1,180,102	\$1,760,993	\$1,491,013
Revenue - Expenditures/Transfers	\$0	\$0		\$716,838	\$399,189	\$521,130

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	\$1,833,101	93.68%	\$59,788	\$65,556	\$87,021
Personnel Expenditures	\$1,344,408	\$829,972	61.74%	\$15,424	\$11,122	\$2,805
Non-Personnel Expenditures	\$833,090	\$373,090	44.78%	\$18,465	\$36,422	\$100,467
Utilities Expenditures	\$10,230	\$12,780	124.93%	\$1,279	\$0	\$0
Transfers (net)	(\$231,000)	(\$473,482)	204.97%	\$0	\$0	\$0
Total Expenditures/Transfers	\$1,956,728	\$742,360	37.94%	\$35,168	\$47,544	\$103,272
Revenue - Expenditures/Transfers	\$0	\$1,090,741		\$24,620	\$18,012	(\$16,251)

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	\$30,440,048	88.77%	\$33,582,959	\$35,460,600	\$35,428,299
Personnel Expenditures	\$26,108,674	\$21,604,714	82.75%	\$23,668,494	\$25,575,279	\$26,461,449
Non-Personnel Expenditures	\$7,132,198	\$3,875,464	54.34%	\$3,292,271	\$5,078,985	\$4,734,142
Utilities Expenditures	\$1,593,125	\$1,531,831	96.15%	\$1,353,014	\$1,514,802	\$1,597,087
Transfers (net)	(\$544,585)	(\$5,920,727)	1087.20%	(\$2,212,608)	(\$307,382)	\$667,230
Total Expenditures/Transfers	\$34,289,412	\$21,091,282	61.51%	\$26,101,171	\$31,861,684	\$33,459,908
Revenue - Expenditures/Transfers	\$0	\$9,348,766		\$7,481,788	\$3,598,916	\$1,968,391

Kapi'olani Community College
 FY 2022 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2022

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	\$32,053,253	95.66%	\$34,095,131	\$32,693,471	\$32,400,639
Personnel Expenditures	\$32,382,757	\$29,960,370	92.52%	\$31,574,441	\$30,817,155	\$31,068,525
Non-Personnel Expenditures	\$0	\$1,057,146	budget = 0	\$1,298,136	\$418,410	\$0
Utilities Expenditures	\$1,125,178	\$1,035,737	92.05%	\$1,222,554	\$1,457,906	\$1,332,113
Total Expenditures	\$33,507,935	\$32,053,253	95.66%	\$34,095,131	\$32,693,471	\$32,400,638
Revenue - Expenditures	\$0	\$0		\$0	\$0	\$1

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	\$13,885,544	\$14,238,865	102.54%	\$15,225,777	\$17,274,626	\$18,723,882
Personnel Expenditures	\$1,011,815	\$709,006	70.07%	\$1,070,296	\$3,005,493	\$5,999,810
Non-Personnel Expenditures	\$5,363,568	\$3,324,876	61.99%	\$3,016,108	\$4,810,300	\$6,366,628
Utilities Expenditures	\$1,137,530	\$844,879	74.27%	\$663,036	\$1,109,898	\$330,216
Transfers (net)	\$6,372,631	\$3,249,293	50.99%	\$5,517,701	\$6,758,412	\$6,694,764
Total Expenditures/Transfers	\$13,885,544	\$8,128,054	58.54%	\$10,267,141	\$15,684,103	\$19,391,418
Revenue - Expenditures/Transfers	\$0	\$6,110,811		\$4,958,636	\$1,590,523	(\$667,536)

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	\$151,756	129.22%	\$93,456	\$112,699	\$146,175
Personnel Expenditures	\$18,038	\$52,006	288.32%	\$3,494	\$74	\$20,545
Non-Personnel Expenditures	\$51,613	\$1,662	3.22%	\$363	\$10,783	\$99,821
Utilities Expenditures	\$47,792	\$0	0.00%	\$0	\$0	\$143,375
Transfers (net)	\$0	(\$65,839)	budget = 0	\$5,667	\$4,857	\$5,714
Total Expenditures/Transfers	\$117,443	(\$12,171)	-10.36%	\$9,524	\$15,714	\$269,455
Revenue - Expenditures/Transfers	\$0	\$163,927		\$83,932	\$96,985	(\$123,280)

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	\$2,155	77.02%	\$4,948,965	\$5,119,769	\$5,153,607
Personnel Expenditures	\$0	\$0	budget = 0	\$2,259,159	\$3,123,757	\$3,954,550
Non-Personnel Expenditures	\$2,798	\$1,612	57.61%	\$643,904	\$1,518,195	\$1,819,892
Utilities Expenditures	\$0	\$0	budget = 0	\$9,769	\$18,347	\$1,059,591
Transfers (net)	\$0	\$0	budget = 0	\$706,257	\$875,564	\$702,446
Total Expenditures/Transfers	\$2,798	\$1,612	57.61%	\$3,619,089	\$5,535,863	\$7,536,479
Revenue - Expenditures/Transfers	\$0	\$543		\$1,329,876	(\$416,094)	(\$2,382,872)

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	\$4,865,624	91.20%	\$389,519	\$696,567	\$703,171
Personnel Expenditures	\$3,658,764	\$2,464,262	67.35%	\$222,031	\$220,125	\$237,448
Non-Personnel Expenditures	\$2,870,648	\$526,564	18.34%	\$237,125	\$501,834	\$554,106
Utilities Expenditures	\$16,821	\$8,798	52.30%	\$230	\$0	\$0
Transfers (net)	(\$1,210,963)	(\$1,232,097)	101.75%	(\$20)	(\$50,000)	\$122,907
Total Expenditures/Transfers	\$5,335,270	\$1,767,527	33.13%	\$459,366	\$671,959	\$914,461
Revenue - Expenditures/Transfers	\$0	\$3,098,097		(\$69,847)	\$24,608	(\$211,290)

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	\$51,311,653	97.09%	\$54,752,848	\$55,897,132	\$57,127,474
Personnel Expenditures	\$37,071,374	\$33,185,644	89.52%	\$35,129,421	\$37,166,604	\$41,280,878
Non-Personnel Expenditures	\$8,288,627	\$4,911,860	59.26%	\$5,195,636	\$7,259,522	\$8,840,447
Utilities Expenditures	\$2,327,321	\$1,889,414	81.18%	\$1,895,589	\$2,586,151	\$2,865,295
Transfers (net)	\$5,161,668	\$1,951,357	37.80%	\$6,229,605	\$7,588,833	\$7,525,831
Total Expenditures/Transfers	\$52,848,990	\$41,938,275	79.35%	\$48,450,251	\$54,601,110	\$60,512,451
Revenue - Expenditures/Transfers	\$0	\$9,373,378		\$6,302,597	\$1,296,022	(\$3,384,977)

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	\$29,354,007	102.32%	\$29,837,910	\$27,636,435	\$26,791,941
Personnel Expenditures	\$27,330,471	\$26,988,063	98.75%	\$27,231,957	\$26,040,082	\$25,936,677
Non-Personnel Expenditures	\$0	\$1,017,905	budget = 0	\$1,131,468	\$677,706	\$0
Utilities Expenditures	\$1,357,041	\$1,348,039	99.34%	\$1,474,484	\$918,646	\$855,264
Total Expenditures	\$28,687,512	\$29,354,007	102.32%	\$29,837,909	\$27,636,434	\$26,791,941
Revenue - Expenditures	\$0	\$0		\$1	\$1	\$0

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	\$13,029,882	103.48%	\$13,923,542	\$14,640,211	\$15,056,202
Personnel Expenditures	\$1,200,416	\$1,557,268	129.73%	\$1,394,090	\$3,099,003	\$3,466,336
Non-Personnel Expenditures	\$4,327,211	\$3,181,426	73.52%	\$2,958,131	\$4,389,118	\$5,865,464
Utilities Expenditures	\$889,730	\$651,032	73.17%	\$397,825	\$912,316	\$1,186,357
Transfers (net)	\$6,174,322	\$4,337,598	70.25%	\$6,549,670	\$4,838,902	\$4,372,361
Total Expenditures/Transfers	\$12,591,679	\$9,727,324	77.25%	\$11,299,716	\$13,239,339	\$14,890,518
Revenue - Expenditures/Transfers	\$0	\$3,302,558		\$2,623,826	\$1,400,872	\$165,684

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	(\$13,680)	-15.87%	\$63,313	\$119,315	\$75,923
Personnel Expenditures	\$82,660	\$542	0.66%	\$20,439	\$88,385	\$87,599
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%	\$5,667	\$4,857	\$5,714
Total Expenditures/Transfers	\$86,184	\$542	0.63%	\$26,106	\$93,242	\$93,313
Revenue - Expenditures/Transfers	\$0	(\$14,222)		\$37,207	\$26,073	(\$17,390)

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	\$100	\$18	18.00%	\$4,371,144	\$3,638,487	\$3,676,010
Personnel Expenditures	\$0	\$0	budget = 0	\$1,869,498	\$2,163,928	\$2,360,392
Non-Personnel Expenditures	\$100	\$497	497.06%	\$509,240	\$908,855	\$826,295
Utilities Expenditures	\$0	\$0	budget = 0	(\$40,328)	\$50,611	\$20,462
Transfers (net)	\$0	(\$400)	budget = 0	\$37,546	(\$29,286)	(\$7,744)
Total Expenditures/Transfers	\$100	\$97	97.00%	\$2,375,956	\$3,094,108	\$3,199,405
Revenue - Expenditures/Transfers	\$0	(\$79)		\$1,995,188	\$544,379	\$476,605

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	\$5,938,814	132.62%	\$112,625	\$307,281	\$346,153
Personnel Expenditures	\$3,508,983	\$2,006,444	57.18%	\$98,215	\$172,969	\$231,313
Non-Personnel Expenditures	\$1,569,246	\$615,355	39.21%	\$35,047	\$103,035	\$161,629
Utilities Expenditures	\$0	\$338	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$600,000)	(\$605,907)	100.98%	\$0	\$0	\$0
Total Expenditures/Transfers	\$4,478,229	\$2,016,230	45.02%	\$133,262	\$276,004	\$392,942
Revenue - Expenditures/Transfers	\$0	\$3,922,584		(\$20,637)	\$31,277	(\$46,789)

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	\$48,309,041	105.38%	\$48,308,534	\$46,341,729	\$45,946,229
Personnel Expenditures	\$32,122,530	\$30,552,317	95.11%	\$30,614,199	\$31,564,367	\$32,082,317
Non-Personnel Expenditures	\$5,896,557	\$4,815,183	81.66%	\$4,633,886	\$6,078,714	\$6,853,388
Utilities Expenditures	\$2,246,771	\$1,999,409	88.99%	\$1,831,981	\$1,881,573	\$2,062,083
Transfers (net)	\$5,577,846	\$3,731,291	66.89%	\$6,592,883	\$4,814,473	\$4,370,331
Total Expenditures/Transfers	\$45,843,704	\$41,098,200	89.65%	\$43,672,949	\$44,339,127	\$45,368,119
Revenue - Expenditures/Transfers	\$0	\$7,210,841		\$4,635,585	\$2,002,602	\$578,110

Windward Community College
 FY 2022 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2022

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	\$11,791,285	97.27%	\$12,789,707	\$11,845,813	\$12,179,368
Personnel Expenditures	\$11,405,978	\$10,775,469	94.47%	\$11,242,333	\$11,335,619	\$11,325,328
Non-Personnel Expenditures	\$0	\$138,791	budget = 0	\$769,741	\$138,693	\$0
Utilities Expenditures	\$715,695	\$877,025	122.54%	\$777,633	\$371,501	\$854,039
Total Expenditures	\$12,121,673	\$11,791,285	97.27%	\$12,789,707	\$11,845,813	\$12,179,367
Revenue - Expenditures	\$0	\$0		\$0	\$0	\$1

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	\$3,719,348	99.11%	\$3,938,416	\$4,241,325	\$4,229,570
Personnel Expenditures	\$390,175	\$612,156	156.89%	\$397,213	\$787,587	\$966,753
Non-Personnel Expenditures	\$2,598,420	\$1,671,663	64.33%	\$1,366,239	\$1,636,178	\$2,272,384
Utilities Expenditures	\$456,361	\$283,926	62.22%	\$199,080	\$282,043	\$46,127
Transfers (net)	\$307,711	(\$836,158)	-271.73%	\$1,054,544	\$23,609	\$266,632
Total Expenditures/Transfers	\$3,752,667	\$1,731,587	46.14%	\$3,017,076	\$2,729,417	\$3,551,896
Revenue - Expenditures/Transfers	\$0	\$1,987,761		\$921,340	\$1,511,908	\$677,674

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	\$139,470	86.38%	\$137,568	\$168,443	\$178,359
Personnel Expenditures	\$59,641	\$125,282	210.06%	\$85,668	\$56,494	\$36,761
Non-Personnel Expenditures	\$4,821	\$3,386	70.22%	\$0	\$1,651	\$12,810
Utilities Expenditures	\$96,994	\$0	0.00%	\$0	\$550,836	\$339,289
Transfers (net)	\$0	\$0	budget = 0	\$5,667	\$4,857	\$5,714
Total Expenditures/Transfers	\$161,456	\$128,668	79.69%	\$91,335	\$613,838	\$394,574
Revenue - Expenditures/Transfers	\$0	\$10,802		\$46,233	(\$445,395)	(\$216,215)

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	\$0	budget = 0	\$1,208,652	\$1,120,550	\$1,542,797
Personnel Expenditures	\$0	\$0	budget = 0	\$760,395	\$784,858	\$1,051,214
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$172,591	\$396,247	\$318,521
Utilities Expenditures	\$0	\$0	budget = 0	\$6,641	\$11,185	\$781
Transfers (net)	\$0	\$0	budget = 0	\$15,000	(\$10,620)	\$49,500
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$954,627	\$1,181,670	\$1,420,016
Revenue - Expenditures/Transfers	\$0	\$0		\$254,025	(\$61,120)	\$122,781

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	\$1,504,576	120.98%	\$38,145	\$64,685	\$56,897
Personnel Expenditures	\$993,324	\$924,952	93.12%	\$10,724	\$8,288	\$4,481
Non-Personnel Expenditures	\$341,857	\$168,440	49.27%	\$12,659	\$37,930	\$50,852
Utilities Expenditures	\$8,521	\$7,659	89.89%	\$0	\$0	\$0
Transfers (net)	(\$100,000)	(\$260,274)	260.27%	\$0	\$0	\$0
Total Expenditures/Transfers	\$1,243,702	\$840,777	67.60%	\$23,383	\$46,218	\$55,333
Revenue - Expenditures/Transfers	\$0	\$663,799		\$14,762	\$18,467	\$1,564

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	\$17,154,679	99.28%	\$18,112,488	\$17,440,816	\$18,186,991
Personnel Expenditures	\$12,849,118	\$12,437,859	96.80%	\$12,496,333	\$12,972,846	\$13,384,537
Non-Personnel Expenditures	\$2,945,098	\$1,982,280	67.31%	\$2,321,230	\$2,210,699	\$2,654,567
Utilities Expenditures	\$1,277,571	\$1,168,610	91.47%	\$983,354	\$1,215,565	\$1,240,236
Transfers (net)	\$207,711	(\$1,096,432)	-527.86%	\$1,075,211	\$17,846	\$321,846
Total Expenditures/Transfers	\$17,279,498	\$14,492,317	83.87%	\$16,876,128	\$16,416,956	\$17,601,186
Revenue - Expenditures/Transfers	\$0	\$2,662,362		\$1,236,360	\$1,023,860	\$585,805

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	\$15,247,359	90.32%	\$17,408,235	\$16,305,215	\$15,635,153
Personnel Expenditures	\$16,378,569	\$14,428,168	88.09%	\$15,824,941	\$16,048,344	\$15,489,843
Non-Personnel Expenditures	\$0	\$189,641	budget = 0	\$1,036,479	\$256,871	\$0
Utilities Expenditures	\$503,260	\$629,549	125.09%	\$546,814	\$0	\$145,310
Total Expenditures	\$16,881,829	\$15,247,358	90.32%	\$17,408,234	\$16,305,215	\$15,635,153
Revenue - Expenditures	\$0	\$1		\$1	\$0	\$0

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	\$4,816,701	96.19%	\$5,579,407	\$6,095,298	\$5,791,456
Personnel Expenditures	\$711,840	\$696,392	97.83%	\$789,866	\$2,219,779	\$2,608,571
Non-Personnel Expenditures	\$3,828,903	\$1,753,672	45.80%	\$856,303	\$2,026,246	\$2,793,072
Utilities Expenditures	\$305,792	\$190,366	62.25%	\$127,396	\$847,010	\$712,427
Transfers (net)	\$160,934	(\$1,879,181)	-1167.67%	\$714,335	\$22,471	\$171,802
Total Expenditures/Transfers	\$5,007,469	\$761,249	15.20%	\$2,487,900	\$5,115,506	\$6,285,872
Revenue - Expenditures/Transfers	\$0	\$4,055,452		\$3,091,507	\$979,792	(\$494,416)

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	\$21,527	73.14%	\$14,483	\$47,633	\$26,183
Personnel Expenditures	\$29,433	\$182	0.62%	\$1,232	\$42,517	\$112,715
Non-Personnel Expenditures	\$0	\$110,378	budget = 0	\$0	\$15	\$29,638
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$4,857	\$5,714
Total Expenditures/Transfers	\$29,433	\$110,560	375.63%	\$1,232	\$47,389	\$148,067
Revenue - Expenditures/Transfers	\$0	(\$89,033)		\$13,251	\$244	(\$121,884)

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	\$1,698	55.82%	\$1,367,065	\$1,696,884	\$1,932,450
Personnel Expenditures	\$0	\$0	budget = 0	\$588,825	\$953,028	\$947,037
Non-Personnel Expenditures	\$3,042	\$916	30.10%	\$404,678	\$791,878	\$776,529
Utilities Expenditures	\$0	\$0	budget = 0	\$1,818	\$1,165	\$5,639
Transfers (net)	\$0	\$0	budget = 0	\$14,986	(\$117,276)	(\$1,317)
Total Expenditures/Transfers	\$3,042	\$916	30.11%	\$1,010,307	\$1,628,795	\$1,727,888
Revenue - Expenditures/Transfers	\$0	\$782		\$356,758	\$68,089	\$204,562

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	\$1,328,600	89.47%	\$66,510	\$109,588	\$148,249
Personnel Expenditures	\$839,588	\$593,485	70.69%	\$0	\$24	\$11,564
Non-Personnel Expenditures	\$1,383,818	\$380,359	27.49%	\$38,500	\$128,733	\$172,156
Utilities Expenditures	\$2,592	\$1,046	40.35%	\$0	\$0	\$0
Transfers (net)	(\$741,000)	\$16,980	-2.29%	\$14	\$662	\$4,889
Total Expenditures/Transfers	\$1,484,998	\$991,870	66.79%	\$38,514	\$129,419	\$188,609
Revenue - Expenditures/Transfers	\$0	\$336,730		\$27,996	(\$19,831)	(\$40,360)

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	\$21,415,885	91.49%	\$24,435,700	\$24,254,618	\$23,533,491
Personnel Expenditures	\$17,959,430	\$15,718,227	87.52%	\$17,204,864	\$19,263,692	\$19,169,730
Non-Personnel Expenditures	\$5,215,763	\$2,434,966	46.68%	\$2,335,960	\$3,203,743	\$3,771,395
Utilities Expenditures	\$811,644	\$820,961	101.15%	\$676,028	\$848,175	\$863,376
Transfers (net)	(\$580,066)	(\$1,862,201)	321.03%	\$729,335	(\$89,286)	\$181,088
Total Expenditures/Transfers	\$23,406,771	\$17,111,953	73.11%	\$20,946,187	\$23,226,324	\$23,985,589
Revenue - Expenditures/Transfers	\$0	\$4,303,932		\$3,489,513	\$1,028,294	(\$452,098)

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	\$17,333,236	97.90%	\$18,758,671	\$17,981,951	\$18,153,893
Personnel Expenditures	\$16,707,284	\$14,666,773	87.79%	\$15,964,297	\$16,355,731	\$17,089,059
Non-Personnel Expenditures	\$0	\$539,524	budget = 0	\$1,265,154	\$374,601	\$0
Utilities Expenditures	\$997,218	\$1,660,131	166.48%	\$1,083,520	\$1,251,618	\$1,064,834
Total Expenditures	\$17,704,502	\$16,866,428	95.27%	\$18,312,971	\$17,981,950	\$18,153,893
Revenue - Expenditures	\$0	\$466,808		\$445,700	\$1	\$0

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	\$5,591,408	96.87%	\$6,378,837	\$6,732,972	\$6,953,691
Personnel Expenditures	\$721,449	\$587,168	81.39%	\$665,505	\$934,336	\$1,749,960
Non-Personnel Expenditures	\$4,067,356	\$2,356,816	57.94%	\$2,142,809	\$3,608,828	\$3,955,685
Utilities Expenditures	\$744,095	\$554,817	74.56%	\$367,574	\$557,716	\$517,252
Transfers (net)	\$239,229	(\$2,244,170)	-938.08%	\$1,305,901	\$193,277	\$677,897
Total Expenditures/Transfers	\$5,772,129	\$1,254,631	21.74%	\$4,481,789	\$5,294,157	\$6,900,794
Revenue - Expenditures/Transfers	\$0	\$4,336,777		\$1,897,048	\$1,438,815	\$52,897

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	\$784,216	111.17%	\$587,254	\$797,707	\$731,232
Personnel Expenditures	\$376,433	\$414,356	110.07%	\$397,104	\$385,440	\$346,755
Non-Personnel Expenditures	\$41,727	\$24,807	59.45%	\$39,781	\$44,610	\$40,792
Utilities Expenditures	\$287,238	\$405	0.14%	\$300,185	\$300,000	\$300,000
Transfers (net)	\$0	\$0	budget = 0	\$5,667	\$4,857	\$5,714
Total Expenditures/Transfers	\$705,398	\$439,568	62.31%	\$742,737	\$734,907	\$693,261
Revenue - Expenditures/Transfers	\$0	\$344,648		(\$155,483)	\$62,800	\$37,971

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	\$0	budget = 0	\$2,262,370	\$2,636,972	\$2,735,200
Personnel Expenditures	\$0	\$0	budget = 0	\$863,644	\$1,225,312	\$1,225,418
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$379,177	\$1,029,785	\$1,217,973
Utilities Expenditures	\$0	\$0	budget = 0	\$101,659	\$101,781	\$105,586
Transfers (net)	\$0	\$0	budget = 0	\$15,000	\$9,429	\$0
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$1,359,480	\$2,366,307	\$2,548,977
Revenue - Expenditures/Transfers	\$0	\$0		\$902,890	\$270,665	\$186,223

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	\$1,910,347	79.04%	\$58,652	\$80,157	\$85,617
Personnel Expenditures	\$1,560,788	\$699,635	44.83%	\$49,236	\$34,840	\$11,977
Non-Personnel Expenditures	\$1,177,769	\$507,997	43.13%	\$12,541	\$53,829	\$35,083
Utilities Expenditures	\$178,309	\$2,369	1.33%	\$0	\$0	\$0
Transfers (net)	(\$500,000)	(\$58,205)	11.64%	\$0	\$0	\$0
Total Expenditures/Transfers	\$2,416,866	\$1,151,796	47.66%	\$61,777	\$88,669	\$47,060
Revenue - Expenditures/Transfers	\$0	\$758,551		(\$3,125)	(\$8,512)	\$38,557

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	\$25,619,207	96.32%	\$28,045,784	\$28,229,759	\$28,659,633
Personnel Expenditures	\$19,365,954	\$16,367,932	84.52%	\$17,939,786	\$18,935,659	\$20,423,169
Non-Personnel Expenditures	\$5,286,852	\$3,429,144	64.86%	\$3,839,462	\$5,111,653	\$5,249,533
Utilities Expenditures	\$2,206,860	\$2,217,722	100.49%	\$1,852,938	\$2,211,115	\$1,987,672
Transfers (net)	(\$260,771)	(\$2,302,375)	882.91%	\$1,326,568	\$207,563	\$683,611
Total Expenditures/Transfers	\$26,598,895	\$19,712,423	74.11%	\$24,958,754	\$26,465,990	\$28,343,985
Revenue - Expenditures/Transfers	\$0	\$5,906,784		\$3,087,030	\$1,763,769	\$315,648

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	\$11,067,852	87.34%	\$12,462,256	\$11,963,109	\$11,384,623
Personnel Expenditures	\$12,028,555	\$10,419,071	86.62%	\$11,473,091	\$11,434,842	\$10,943,048
Non-Personnel Expenditures	\$0	\$145,120	budget = 0	\$290,613	\$230,379	\$52,776
Utilities Expenditures	\$642,911	\$503,661	78.34%	\$698,551	\$297,887	\$388,798
Total Expenditures	\$12,671,466	\$11,067,852	87.34%	\$12,462,255	\$11,963,108	\$11,384,622
Revenue - Expenditures	\$0	\$0		\$1	\$1	\$1

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	\$2,243,981	107.63%	\$2,689,772	\$2,739,373	\$2,701,839
Personnel Expenditures	\$232,096	\$249,121	107.34%	\$218,594	\$605,507	\$564,872
Non-Personnel Expenditures	\$961,538	\$1,033,467	107.48%	\$809,613	\$1,612,248	\$1,876,670
Utilities Expenditures	\$372,343	\$65,775	17.67%	\$147,494	\$689,066	\$469,557
Transfers (net)	\$518,980	(\$1,400,565)	-269.87%	(\$61,103)	(\$360,778)	(\$552,438)
Total Expenditures/Transfers	\$2,084,957	(\$52,202)	-2.50%	\$1,114,598	\$2,546,043	\$2,358,661
Revenue - Expenditures/Transfers	\$0	\$2,296,183		\$1,575,174	\$193,330	\$343,178

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	\$72,421	103.73%	\$45,795	\$75,085	\$88,565
Personnel Expenditures	\$37,710	\$39,967	105.99%	\$10,566	\$130	\$72,433
Non-Personnel Expenditures	\$32,105	\$0	0.00%	\$2,259	\$0	\$16,526
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$5,667	\$4,857	\$5,714
Total Expenditures/Transfers	\$69,815	\$39,967	57.25%	\$18,492	\$4,987	\$94,673
Revenue - Expenditures/Transfers	\$0	\$32,454		\$27,303	\$70,098	(\$6,108)

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	\$0	budget = 0	\$439,091	\$528,536	\$762,929
Personnel Expenditures	\$0	\$0	budget = 0	\$107,487	\$149,958	\$260,655
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$77,964	\$292,280	\$471,907
Utilities Expenditures	\$0	\$0	budget = 0	\$25	\$1,687	\$2,066
Transfers (net)	\$0	\$0	budget = 0	\$5,180	\$0	\$0
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$190,656	\$443,925	\$734,628
Revenue - Expenditures/Transfers	\$0	\$0		\$248,435	\$84,611	\$28,301

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	\$497,186	102.59%	\$46,983	\$151,112	\$145,323
Personnel Expenditures	\$261,455	\$112,264	42.94%	\$7,841	\$19,235	\$14,542
Non-Personnel Expenditures	\$422,798	\$142,128	33.62%	\$48,168	\$100,431	\$166,579
Utilities Expenditures	\$362	\$256	70.60%	\$303	\$244	\$652
Transfers (net)	(\$200,000)	\$13,637	-6.82%	\$9,820	\$0	\$0
Total Expenditures/Transfers	\$484,615	\$268,285	55.36%	\$66,132	\$119,910	\$181,773
Revenue - Expenditures/Transfers	\$0	\$228,901		(\$19,149)	\$31,202	(\$36,450)

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	\$13,881,440	90.66%	\$15,683,897	\$15,457,215	\$15,083,279
Personnel Expenditures	\$12,559,816	\$10,820,423	86.15%	\$11,817,579	\$12,209,672	\$11,855,550
Non-Personnel Expenditures	\$1,416,441	\$1,320,715	93.24%	\$1,228,617	\$2,235,338	\$2,584,458
Utilities Expenditures	\$1,015,616	\$569,692	56.09%	\$846,373	\$988,884	\$861,073
Transfers (net)	\$318,980	(\$1,386,928)	-434.80%	(\$40,436)	(\$355,921)	(\$546,724)
Total Expenditures/Transfers	\$15,310,853	\$11,323,902	73.96%	\$13,852,133	\$15,077,973	\$14,754,357
Revenue - Expenditures/Transfers	\$0	\$2,557,538		\$1,831,764	\$379,242	\$328,922

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	\$6,221,906	86.77%	\$7,243,651	\$6,136,847	\$4,928,849
Personnel Expenditures	\$5,369,810	\$4,167,471	77.61%	\$4,311,950	\$4,416,703	\$4,249,965
Non-Personnel Expenditures	\$1,800,000	\$2,478,727	137.71%	\$3,376,825	\$1,706,568	\$734
Utilities Expenditures	\$530	\$42,514	8021.48%	\$576	\$575	\$13,149
Total Expenditures	\$7,170,340	\$6,688,712	93.28%	\$7,689,351	\$6,123,846	\$4,263,848
Revenue - Expenditures	\$0	(\$466,806)		(\$445,700)	\$13,001	\$665,001

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	\$500,000	budget = 0	\$0	\$625,635	\$164,968
Personnel Expenditures	\$5,024,286	\$298,841	5.95%	\$341,483	\$487,598	\$673,601
Non-Personnel Expenditures	\$6,930,405	\$4,007,711	57.83%	\$870,144	\$3,890,100	\$1,905,816
Utilities Expenditures	\$128,974	(\$41,839)	-32.44%	\$107,345	\$84,841	\$51,660
Transfers (net)	(\$12,083,665)	(\$9,348,319)	77.36%	(\$10,273,708)	(\$2,839,716)	(\$6,222,768)
Total Expenditures/Transfers	\$0	(\$5,083,606)	budget = 0	(\$8,954,736)	\$1,622,823	(\$3,591,691)
Revenue - Expenditures/Transfers	\$0	\$5,583,606		\$8,954,736	(\$997,188)	\$3,756,659

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	\$305,416	206.39%	\$72,473	\$208,052	\$163,414
Personnel Expenditures	\$158,391	\$144,749	91.39%	\$189,290	\$145,476	\$158,977
Non-Personnel Expenditures	\$12,340	\$3,554	28.80%	\$7,037	\$6,427	\$23,556
Utilities Expenditures	\$1,915	\$2,870	149.88%	\$1,869	\$1,426	\$2,449
Transfers (net)	(\$24,667)	\$90,237	-365.82%	\$0	\$0	\$0
Total Expenditures/Transfers	\$147,979	\$241,410	163.14%	\$198,196	\$153,329	\$184,982
Revenue - Expenditures/Transfers	\$0	\$64,006		(\$125,723)	\$54,723	(\$21,568)

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	\$327	25.62%	\$72,044	\$1,507	\$1,785
Personnel Expenditures	\$0	\$0	budget = 0	\$3,419	\$0	\$0
Non-Personnel Expenditures	\$1,277	\$4,605	360.61%	\$169,586	\$2,854	\$5,031
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	(\$4,500)	budget = 0	(\$136,742)	(\$7,363)	(\$9,112)
Total Expenditures/Transfers	\$1,277	\$105	8.22%	\$36,263	(\$4,509)	(\$4,081)
Revenue - Expenditures/Transfers	\$0	\$222		\$35,781	\$6,016	\$5,866

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	\$50,200	70.26%	\$254	\$159,149	\$208,125
Personnel Expenditures	\$3,419	\$3,121	91.30%	\$0	\$0	\$0
Non-Personnel Expenditures	\$68,029	\$111,251	163.53%	\$0	\$159,145	\$199,495
Utilities Expenditures	\$0	\$200	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	(\$123,590)	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$71,448	(\$9,018)	-12.62%	\$0	\$159,145	\$199,495
Revenue - Expenditures/Transfers	\$0	\$59,218		\$254	\$4	\$8,630

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	\$7,077,849	95.76%	\$7,388,422	\$7,131,190	\$5,467,141
Personnel Expenditures	\$10,555,906	\$4,614,182	43.71%	\$4,846,142	\$5,049,777	\$5,082,543
Non-Personnel Expenditures	\$8,812,051	\$6,605,848	74.96%	\$4,423,592	\$5,765,094	\$2,134,632
Utilities Expenditures	\$131,419	\$3,745	2.85%	\$109,790	\$86,842	\$67,258
Transfers (net)	(\$12,108,332)	(\$9,386,172)	77.52%	(\$10,410,450)	(\$2,847,079)	(\$6,231,880)
Total Expenditures/Transfers	\$7,391,044	\$1,837,603	24.86%	(\$1,030,926)	\$8,054,634	\$1,052,553
Revenue - Expenditures/Transfers	\$0	\$5,240,246		\$8,419,348	(\$923,444)	\$4,414,588