



FY23 Q1 Financial Report

November 3, 2022

Committee on Budget and Finance



Overview

- Total Revenues through Q1 totaled \$804.5 million, which is \$68.0 million (9.2%) higher than the same period last year. However, this was attributable primarily to the increased General Fund appropriation (\$71.4 million increase).
- Total Expenditures and Transfers were \$274.9 million, which is \$17.1 million (6.6%) higher than the same period last fiscal year. This was attributable primarily to higher rate costs associated with energy, inflation, and pay raises, as well as a return to pre-pandemic levels of activity.



Revenues

- General Fund Allocations were \$71.4 million higher than the prior Fiscal Year. This increase is due to increased salary expenses and increased legislative appropriations, primarily due to increased General Fund revenues for the State.
- Other Special and Other Revolving Funds are lower than pre-pandemic levels, but are trending ahead of the fiscal year progress (as compared to the forecasted annual collections).
- TFSF Revenues were \$8.9 million (5.0%) lower than the same period last year, with all campuses showing decreased revenues as compared to FY22. This is due to declining enrollment at all campuses.



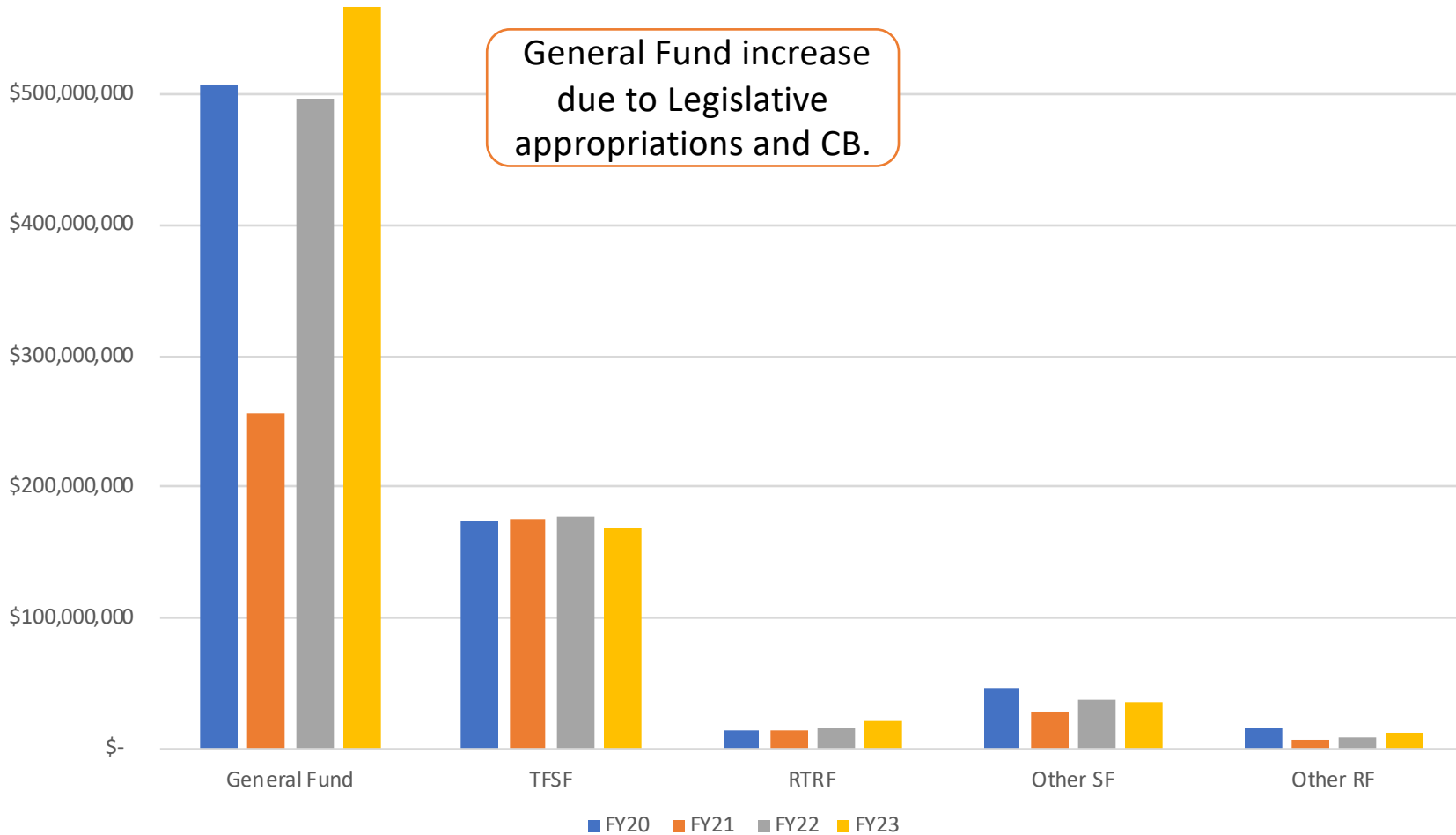
Enrollment

- Fall enrollment is showing a 2.8% decrease, with all campuses showing some decline, in a range between 0.1% and 9.3%.
- Record on-time graduation rates for first-time, full-time freshmen at 7 of UH's 10 campuses is a contributor to this decline.
- First-time freshmen increased by 2.7% from 2021, which was itself an increase of 6.4% from 2020. This is a positive statistic in the broader enrollment trends.
- This creates a solid foundation and potential trend for UH enrollment, should retention rates and recruitment efforts continue to, at least, hold steady.
- Additional information may be found here:
<https://www.hawaii.edu/news/2022/10/20/enrollment-dips-graduation-rates-first-time-students-rise/>



Revenues

Fiscal Years 2020 through 2023, Q1

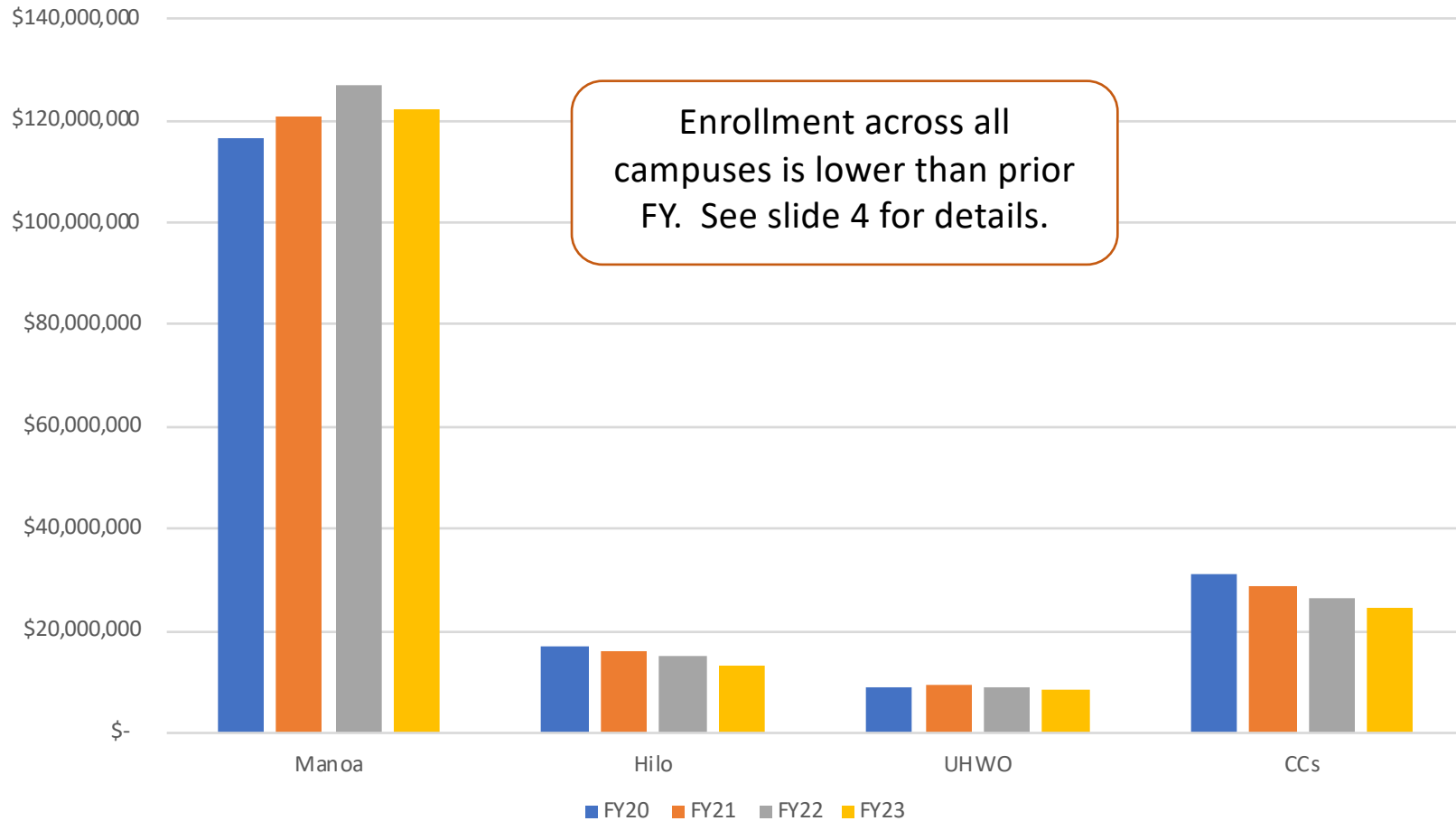


*Variance in FY21 was due to quarterly release of General Funds from State B&F.



TFSF Revenue by Campus

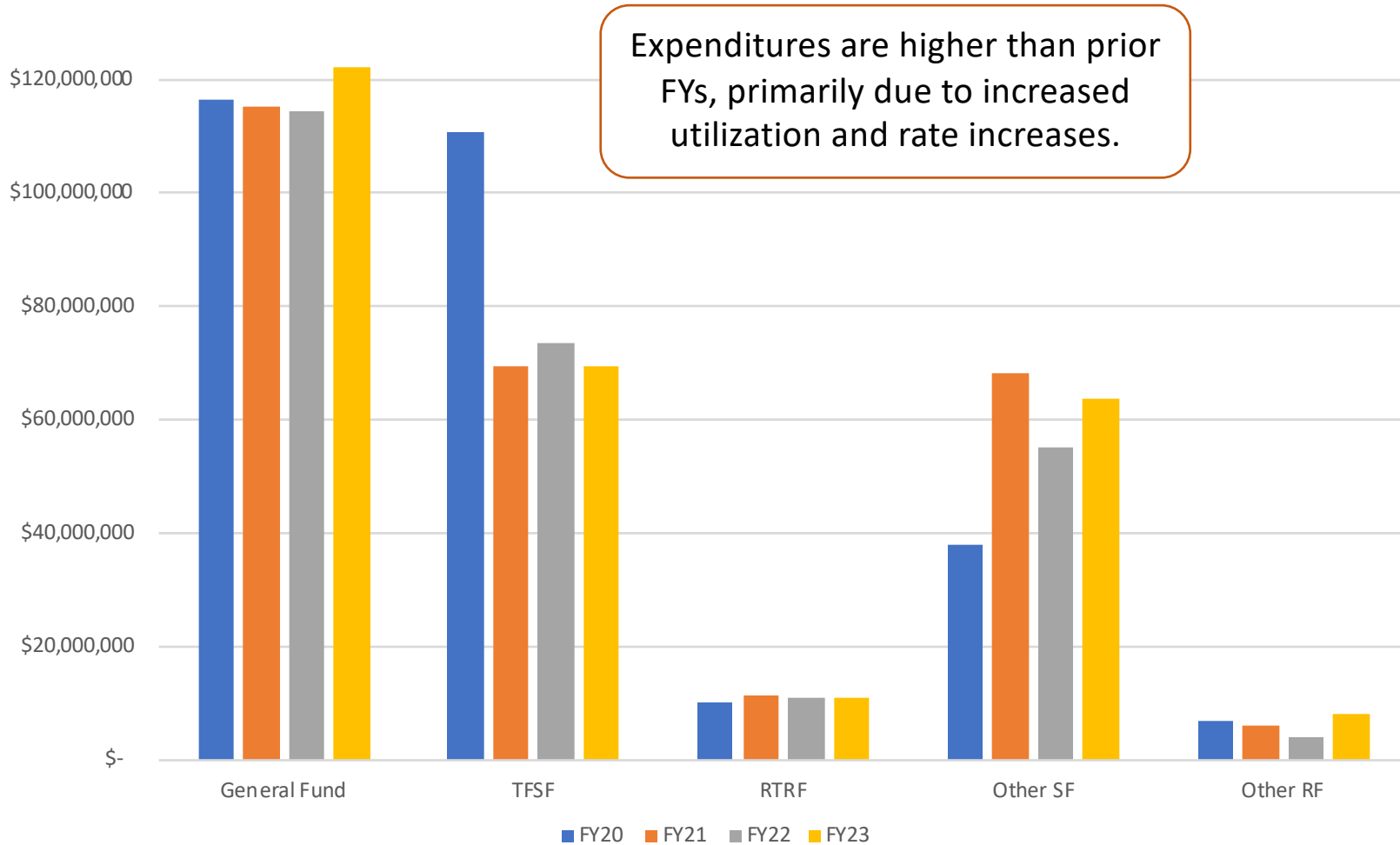
Fiscal Years 2020 through 2023, Q1





Expenditures

Fiscal Years 2020 through 2023, Q1



*Variance in FY20 TFSF and Other SF is due to difference in timing of transfer between TFSF and Scholarship Fund.



Conclusion

- General Fund increase from increased legislative appropriations and collective bargaining increases is the primary driver for increased Revenues.
- Although positive academic outcomes are a factor in the continuing trend of enrollment decline, the affect of TFSF Revenue decline is the fiscal concern.
- Expenditures are higher due to increased utilization, the return of demand levels for services, and increased (inflation) rates and costs.
- With one quarter of the current fiscal year completed, UH generally is in a relative good fiscal condition with no significant variances.



FY23 First Quarter Financial Report

UNIVERSITY SYSTEM SUMMARY

Introduction

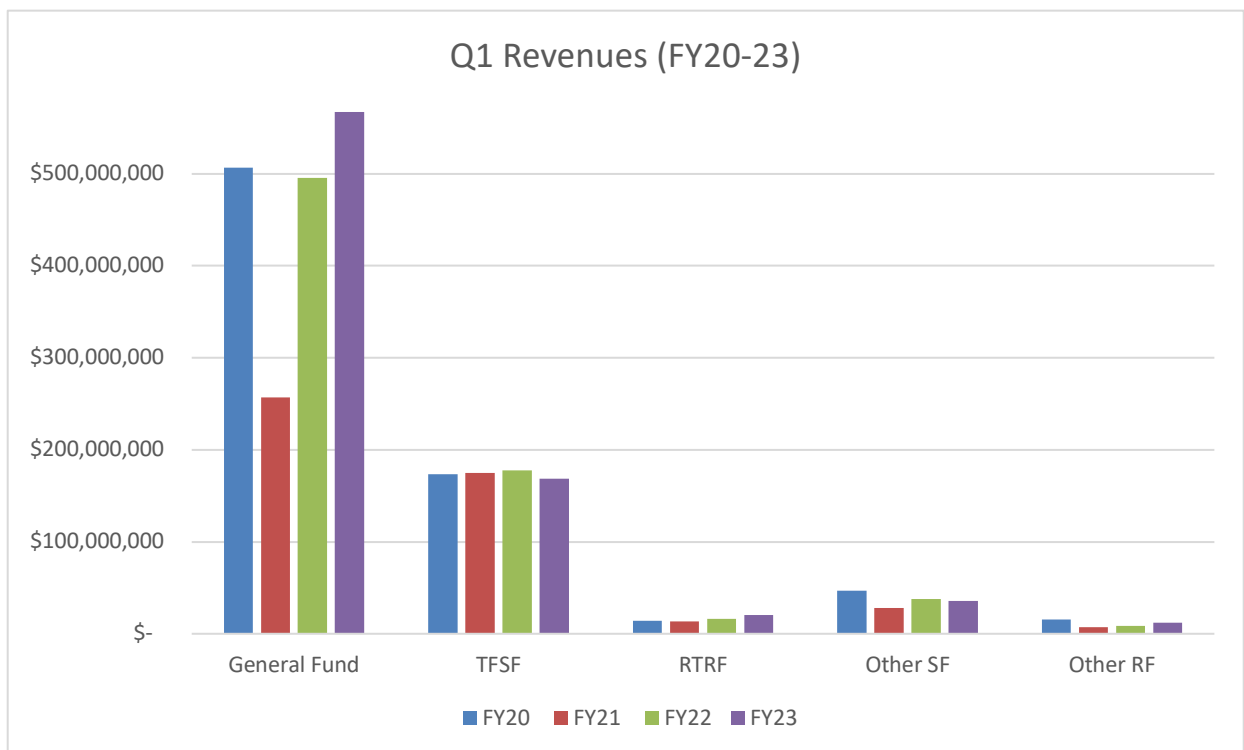
Through the first quarter (Q1) of Fiscal Year 2022-2023 (FY23), revenues across all fund types totaled \$804.5 million, which is \$68.0 million, or 9.2%, higher than the same period as last year. This increase is driven primarily by the increased General Fund appropriation from the state, which is \$71.4 million, or 14.4%, higher than last year. Tuition and Fees Special Fund (TFSF) revenues totaled \$168.9 million for Q1, which is \$8.9 million, or 5.0%, lower than the same period last fiscal year. TFSF revenues declined for all campuses in varying degrees.

Expenditures totaled \$274.9 million, which was \$17.1 million, or 6.6%, higher than last year as campuses return to pre-pandemic levels of activity. In addition to higher levels of activity, rates are also higher because of a mixture of overall inflation, increased energy costs, and collectively bargained pay raises.

Revenues

Across all fund types, revenues are \$68.0 million, or 9.2%, higher than the prior fiscal year, although this is driven primarily by increased General Funds which are the result of increased legislative appropriations in the operating budget and for collectively bargained pay raises.

Fund Type	FY20	FY21	FY22	FY23
General Fund	\$ 506,918,355	\$ 257,189,182	\$ 495,734,736	\$ 567,098,868
TF SF	\$ 173,835,063	\$ 175,125,690	\$ 177,772,176	\$ 168,910,697
RTRF	\$ 13,902,227	\$ 13,652,475	\$ 16,531,883	\$ 20,732,427
Other SF	\$ 46,786,901	\$ 28,383,857	\$ 38,072,567	\$ 35,699,351
Other RF	\$ 15,485,193	\$ 7,234,863	\$ 8,386,731	\$ 12,070,614
Total	\$ 756,927,739	\$ 481,586,067	\$ 736,498,093	\$ 804,511,957

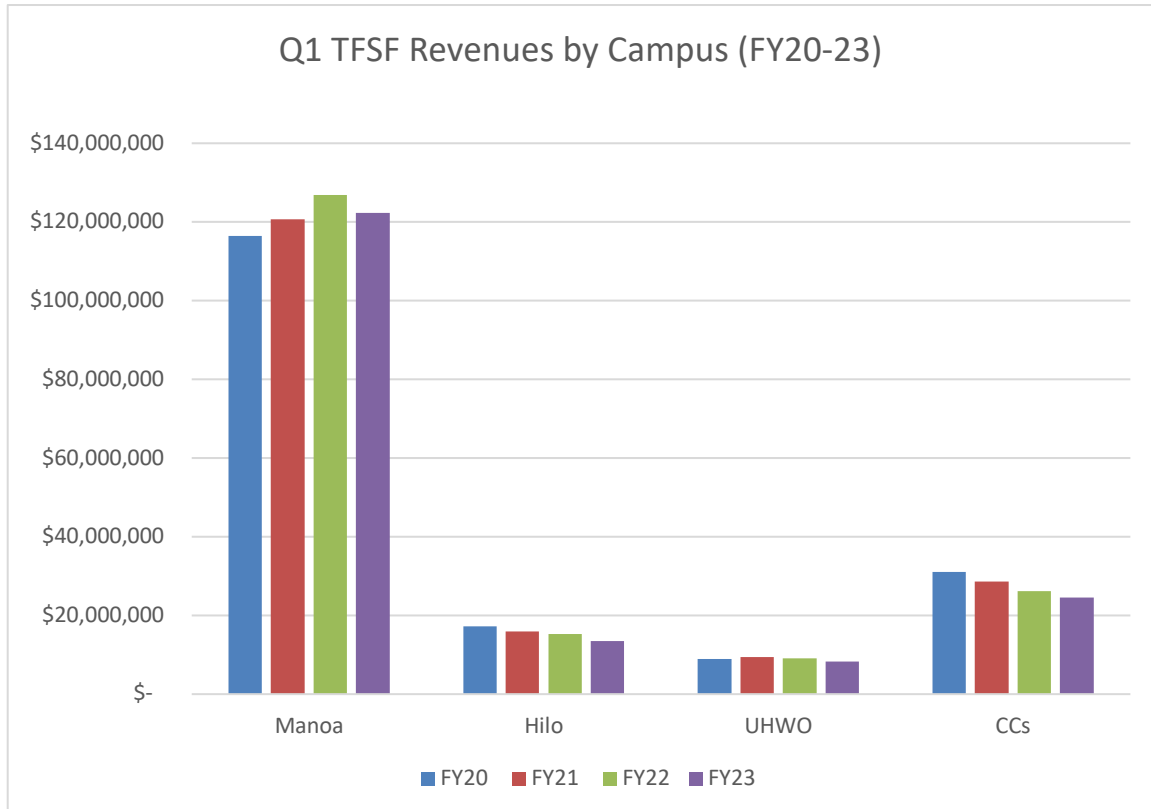


In Fiscal Year 2020-21 (FY21), releases were done on a quarterly basis, which is the reason for the relatively low General Fund number that year.

Although revenues for Other Special Funds and Other Revolving Funds are still lower than pre-pandemic levels, they are progressing at a relatively good rate as compared to their expected annual collections. Other Special Funds are tracking at 36.3% and Other Revolving Funds are at 30.6% through the first quarter of the year.

Tuition and Fees Revenue

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



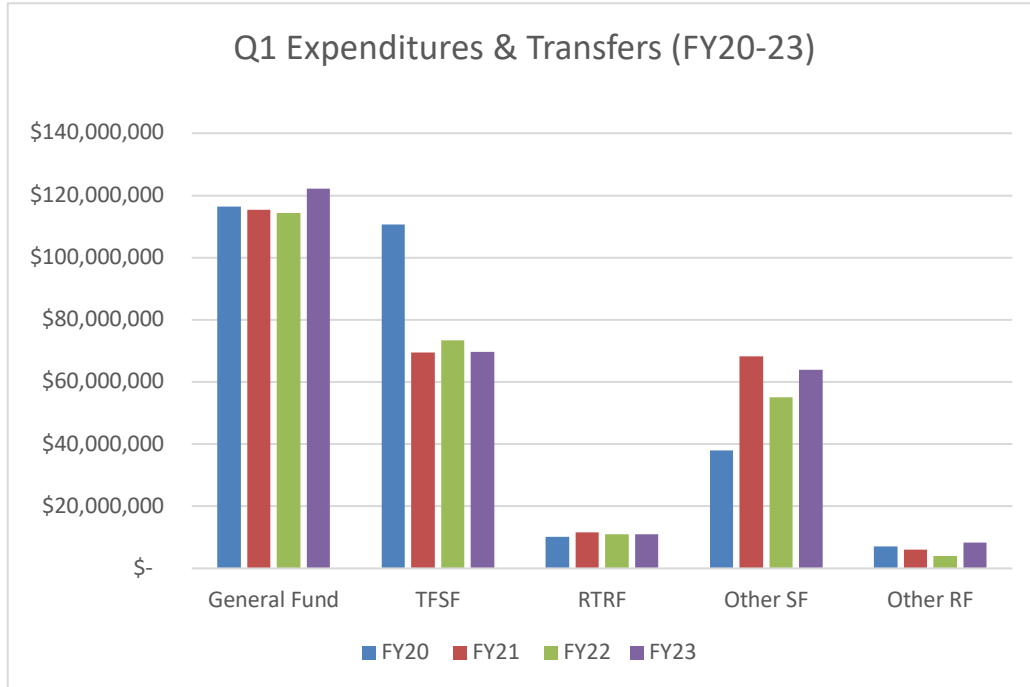
Campus	FY20	FY21	FY22	FY23
Mānoa	\$ 116,403,857	\$ 120,634,503	\$ 126,868,911	\$ 122,234,028
Hilo	\$ 17,179,128	\$ 15,993,575	\$ 15,287,657	\$ 13,422,378
UHWO	\$ 8,904,350	\$ 9,402,678	\$ 9,081,697	\$ 8,337,237
CCs	\$ 31,119,768	\$ 28,548,142	\$ 26,228,342	\$ 24,515,588
System	\$ 227,960	\$ 546,792	\$ 305,569	\$ 401,466
Total	\$ 173,835,063	\$ 175,125,690	\$ 177,772,175	\$ 168,910,697

Across the entire system, aggregate TFSF Revenues is declining. The drop in tuition revenue corresponds to, and is a result of, an overall downward trend in enrollment. However, the enrollment trend is a result of several factors, including record on-time graduation rates for first-time, full-time freshmen at the majority of UH campuses, as well as significant increases in Hawai'i's Early College program. Additional information regarding enrollment may be found here:

<https://www.hawaii.edu/news/2022/10/20/enrollment-dips-graduation-rates-first-time-students-rise/>

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	FY20	FY21	FY22	FY23
General Fund	\$ 116,331,001	\$ 115,373,117	\$ 114,400,187	\$ 122,196,929
TFSF	\$ 110,713,939	\$ 69,562,814	\$ 73,447,931	\$ 69,649,323
RTRF	\$ 10,108,009	\$ 11,515,787	\$ 10,998,846	\$ 10,991,320
Other SF	\$ 38,026,000	\$ 68,215,071	\$ 55,077,631	\$ 63,838,751
Other RF	\$ 7,096,587	\$ 5,954,010	\$ 3,941,606	\$ 8,274,362
Total	\$ 282,275,536	\$ 270,620,799	\$ 257,866,201	\$ 274,950,685

Notable Variances

Explanations for notable variances are listed below, separated out by campus and fund types. The page numbers refer to the spreadsheets immediately following this narrative document.

MĀNOA (page 2 of 6)

Other Special Funds

Transfers for other special funds are lower than last year due to one-time clearing of deficit balances in the repealed Community Services Special Fund.

Other Revolving Funds

Other Revolving revenues are lower than pre-pandemic levels due to Division Food Service changing to a proceeds-based model rather than revenue and expenditures. This accounts for roughly \$6 million. Most other operations are experiencing revenue levels similar to pre-pandemic levels.

HILO (page 3 of 6)

Tuition and Fees Special Fund (TFSF)

Actual utility expenditures are 49% of budgeted and \$512,000 more than last fiscal year. The increase from FY22 is due to both rate (e.g., fuel surcharge) and usage increases as campus operations approach pre-pandemic levels. Some utility costs will shift from TFSF to General Fund in Q3 and Q4. Utility expenditures will be monitored carefully throughout the fiscal year and adjustments to other operating expenditures will be made if necessary.

WEST O'AHU (page 4 of 6)

Tuition and Fees Special Fund (TFSF)

Personnel expenditures are approximately \$880K (47.9%) less than FY22. This was due primarily to timing and the funding mix between General Fund and TFSF for lecturers. Utilities expenditures are approximately \$30K (7.2%) higher than FY22 as a result of increased utility rates.

Transfers increased by approximately \$420K (12.2%) from FY22. This was primarily due to timing issues related to transfers out for scholarships and transfers in of Higher Education Emergency Relief Funds (HEERF) for lost tuition revenue incurred during prior fiscal years.

COMMUNITY COLLEGES (page 5 of 6)

Tuition and Fees Special Fund (TFSF)

Tuition and Fee Special Fund Utility expenditures were higher than projected but only as a result of the efforts to balance General Fund and TFSF revenues and expenditures. In total the actual utility expenditure amount of General Fund and TFSF combined as compared to budget is 25%.

Other Revolving Funds

Although the Other Revolving Fund Personnel Expenditures appear askew at 50.64% of the budget while only a quarter of the fiscal year has elapsed, historically this is a typical pattern for the Community College Revolving Fund, formerly known as the Community College Special Fund. This is a result of overload expenditures for the recent Summer Session being recognized in the first quarter of the fiscal year.

SYSTEMWIDE ADMINISTRATION (page 6 of 6)

Research and Training Revolving Fund

RTRF Revenues were higher than the same period in FY22 by 25%, or \$4.2 million, primarily attributed to a steady increase in extramural awards over the last several years. Additional HEERF distribution in FY22 also contributed to the variance as units spend down their HEERF awards in FY23.

Other Special Funds

Non-personnel expenditures were higher than prior fiscal year due to the timing of the Risk Management excess liability premium being paid in Q1 in the current year instead of Q2 last fiscal year.

Other Revolving Funds

Revenues and personnel expenditures were lower than prior fiscal year due to the transfer of the Collegiate License program to Mānoa campus.

UNIVERSITY OF HAWAI‘I SYSTEM REPORT



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

**FY 2023 First Quarter Financial Report
For the Period Ending September 30, 2022**

General Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Allocation (including net transfers)	\$584,093,286	\$567,098,868	97.09%	\$495,734,736	\$257,189,182	\$506,918,355
Personnel Expenditures	\$527,420,413	\$121,623,995	23.06%	\$113,931,092	\$115,072,266	\$114,232,371
Non-Personnel Expenditures	\$47,273,832	\$365,282	0.77%	\$183,514	\$277,440	\$539,178
Utilities Expenditures	\$9,399,041	\$207,652	2.21%	\$285,581	\$23,411	\$1,559,452
Total Expenditures	\$584,093,286	\$122,196,929	20.92%	\$114,400,187	\$115,373,117	\$116,331,001
Revenue - Expenditures	\$0	\$444,901,939		\$381,334,549	\$141,816,065	\$390,587,354

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$324,742,743	\$168,910,697	52.01%	\$177,772,176	\$175,125,690	\$173,835,063
Personnel Expenditures	\$95,319,385	\$22,850,969	23.97%	\$26,803,403	\$27,619,234	\$31,015,682
Non-Personnel Expenditures	\$144,222,850	\$22,451,595	15.57%	\$25,681,358	\$23,848,216	\$23,468,654
Utilities Expenditures	\$54,122,657	\$17,498,425	32.33%	\$12,906,206	\$10,927,801	\$11,327,009
Transfers (net)	\$62,945,224	\$6,848,334	10.88%	\$8,056,964	\$7,167,563	\$44,902,594
Total Expenditures/Transfers	\$356,610,116	\$69,649,323	19.53%	\$73,447,931	\$69,562,814	\$110,713,939
Revenue - Expenditures/Transfers	(\$31,867,373)	\$99,261,374		\$104,324,245	\$105,562,876	\$63,121,124

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$51,046,237	\$20,732,427	40.61%	\$16,531,883	\$13,652,475	\$13,902,227
Personnel Expenditures	\$19,621,212	\$4,677,188	23.84%	\$4,511,064	\$4,774,152	\$4,034,494
Non-Personnel Expenditures	\$21,496,505	\$3,693,590	17.18%	\$3,231,449	\$3,552,326	\$4,022,683
Utilities Expenditures	\$5,908,954	\$1,027,551	17.39%	\$1,687,150	\$1,532,545	\$452,132
Transfers (net)	\$2,201,596	\$1,592,991	72.36%	\$1,569,183	\$1,656,764	\$1,598,700
Total Expenditures/Transfers	\$49,228,267	\$10,991,320	22.33%	\$10,998,846	\$11,515,787	\$10,108,009
Revenue - Expenditures/Transfers	\$1,817,970	\$9,741,107		\$5,533,037	\$2,136,688	\$3,794,218

Other Special Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$98,334,087	\$35,699,351	36.30%	\$38,072,567	\$28,383,857	\$46,786,901
Personnel Expenditures	\$41,118,831	\$10,261,113	24.95%	\$14,053,618	\$15,322,976	\$16,473,224
Non-Personnel Expenditures	\$101,560,757	\$35,411,541	34.87%	\$33,308,044	\$31,042,680	\$36,220,760
Utilities Expenditures	\$11,077,672	\$2,619,177	23.64%	\$1,345,098	\$1,294,090	\$2,102,151
Transfers (net)	(\$63,390,249)	\$15,546,920	-24.53%	\$6,370,871	\$20,555,325	(\$16,770,135)
Total Expenditures/Transfers	\$90,367,011	\$63,838,751	70.64%	\$55,077,631	\$68,215,071	\$38,026,000
Revenue - Expenditures/Transfers	\$7,967,076	(\$28,139,400)		(\$17,005,064)	(\$39,831,214)	\$8,760,901

Other Revolving Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$39,439,905	\$12,070,614	30.61%	\$8,386,731	\$7,234,863	\$15,485,193
Personnel Expenditures	\$18,414,772	\$6,301,698	34.22%	\$2,369,954	\$2,473,818	\$2,965,232
Non-Personnel Expenditures	\$14,985,700	\$2,152,411	14.36%	\$1,526,368	\$3,424,690	\$4,065,905
Utilities Expenditures	\$707,323	\$88,254	12.48%	\$50,968	\$55,495	\$65,281
Transfers (net)	(\$2,222,685)	(\$268,001)	12.06%	(\$5,684)	\$7	\$169
Total Expenditures/Transfers	\$31,885,110	\$8,274,362	25.95%	\$3,941,606	\$5,954,010	\$7,096,587
Revenue - Expenditures/Transfers	\$7,554,795	\$3,796,252		\$4,445,125	\$1,280,853	\$8,388,606

TOTAL, University of Hawai'i	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$1,097,656,258	\$804,511,957	73.29%	\$736,498,093	\$481,586,067	\$756,927,739
Personnel Expenditures	\$701,894,613	\$165,714,963	23.61%	\$161,669,131	\$165,262,446	\$168,721,003
Non-Personnel Expenditures	\$329,539,644	\$64,074,419	19.44%	\$63,930,733	\$62,145,352	\$68,317,180
Utilities Expenditures	\$81,215,647	\$21,441,059	26.40%	\$16,275,003	\$13,833,342	\$15,506,025
Transfers (net)	(\$466,114)	\$23,720,244	-5088.94%	\$15,991,334	\$29,379,659	\$29,731,328
Total Expenditures/Transfers	\$1,112,183,790	\$274,950,685	24.72%	\$257,866,201	\$270,620,799	\$282,275,536
Revenue - Expenditures/Transfers	(\$14,527,532)	\$529,561,272		\$478,631,892	\$210,965,268	\$474,652,203

General Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Allocation (including net transfers)	\$290,408,801	280,870,136	96.72%	230,780,332	\$126,419,808	\$249,635,104
Personnel Expenditures	\$281,618,801	\$66,992,762	23.79%	\$61,800,370	\$62,161,447	\$62,273,890
Non-Personnel Expenditures	\$8,790,000	\$72,000	0.82%	\$47	\$25,769	\$29,293
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$542,033
Total Expenditures	\$290,408,801	\$67,064,762	23.09%	\$61,800,417	\$62,187,216	\$62,845,216
Revenue - Expenditures	\$0	\$213,805,374		\$168,979,915	\$64,232,592	\$186,789,888

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$233,763,038	\$122,234,028	52.29%	\$126,868,911	\$120,634,503	\$116,403,857
Personnel Expenditures	\$76,679,988	\$18,041,961	23.53%	\$21,243,460	\$21,752,741	\$21,801,176
Non-Personnel Expenditures	\$79,045,651	\$9,930,482	12.56%	\$8,924,948	\$8,859,959	\$10,297,049
Utilities Expenditures	\$44,423,767	\$12,534,871	28.22%	\$8,907,192	\$7,318,171	\$7,387,339
Transfers (net)	\$61,461,599	\$211,563	0.34%	\$4,462,586	(\$17,198)	\$37,182,755
Total Expenditures/Transfers	\$261,611,005	\$40,718,877	15.56%	\$43,538,186	\$37,913,673	\$76,668,319
Revenue - Expenditures/Transfers	(\$27,847,967)	\$81,515,151		\$83,330,725	\$82,720,830	\$39,735,538

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$28,984,349	\$155	0.00%	\$11,256	\$8,912,019	\$24,639
Personnel Expenditures	\$12,425,063	\$3,023,067	24.33%	\$3,089,096	\$3,404,223	\$2,657,940
Non-Personnel Expenditures	\$7,766,342	\$1,839,600	23.69%	\$1,674,428	\$1,899,108	\$2,035,657
Utilities Expenditures	\$4,624,903	\$665,659	14.39%	\$1,320,017	\$1,164,876	\$333,017
Transfers (net)	\$1,745,704	\$1,275,402	73.06%	\$1,394,664	\$1,436,995	\$1,387,723
Total Expenditures/Transfers	\$26,562,012	\$6,803,728	25.61%	\$7,478,205	\$7,905,202	\$6,414,337
Revenue - Expenditures/Transfers	\$2,422,337	(\$6,803,573)		(\$7,466,949)	\$1,006,817	(\$6,389,698)

Other Special Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$83,848,156	\$30,498,755	36.37%	\$26,095,306	\$19,643,898	\$34,827,852
Personnel Expenditures	\$38,659,980	\$9,613,407	24.87%	\$9,016,733	\$10,234,354	\$11,001,850
Non-Personnel Expenditures	\$76,406,464	\$27,329,757	35.77%	\$26,010,400	\$22,078,539	\$26,052,824
Utilities Expenditures	\$9,968,423	\$2,450,801	24.59%	\$1,177,366	\$1,150,021	\$1,780,326
Transfers (net)	(\$49,443,617)	\$16,171,786	-32.71%	\$6,456,754	\$19,218,543	(\$18,028,827)
Total Expenditures/Transfers	\$75,591,250	\$55,565,751	73.51%	\$42,661,253	\$52,681,457	\$20,806,173
Revenue - Expenditures/Transfers	\$8,256,906	(\$25,066,996)		(\$16,565,947)	(\$33,037,559)	\$14,021,679

Other Revolving Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$19,563,061	\$7,299,218	37.31%	\$7,028,539	\$5,780,071	\$13,220,908
Personnel Expenditures	\$8,667,168	\$1,914,881	22.09%	\$2,002,238	\$2,063,218	\$2,402,048
Non-Personnel Expenditures	\$8,077,636	\$612,843	7.59%	\$1,227,340	\$2,933,992	\$3,604,677
Utilities Expenditures	\$649,473	\$44,327	6.82%	\$46,841	\$53,113	\$64,771
Transfers (net)	\$248,608	(\$198,334)	-79.78%	(\$1,996)	\$0	\$66
Total Expenditures/Transfers	\$17,642,885	\$2,373,717	13.45%	\$3,274,423	\$5,050,323	\$6,071,562
Revenue - Expenditures/Transfers	\$1,920,176	\$4,925,501		\$3,754,116	\$729,748	\$7,149,346

TOTAL, UH MANOA	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$656,567,405	\$440,902,292	67.15%	\$390,784,344	\$281,390,299	\$414,112,360
Personnel Expenditures	\$418,051,000	\$99,586,078	23.82%	\$97,151,897	\$99,615,983	\$100,136,904
Non-Personnel Expenditures	\$180,086,093	\$39,784,682	22.09%	\$37,837,163	\$35,797,367	\$42,019,500
Utilities Expenditures	\$59,666,566	\$15,695,658	26.31%	\$11,451,416	\$9,686,181	\$10,107,486
Transfers (net)	\$14,012,294	\$17,460,417	124.61%	\$12,312,008	\$20,638,340	\$20,541,717
Total Expenditures/Transfers	\$671,815,953	\$172,526,835	25.68%	\$158,752,484	\$165,737,871	\$172,805,607
Revenue - Expenditures/Transfers	(\$15,248,548)	\$268,375,457		\$232,031,860	\$115,652,428	\$241,306,753

University of Hawai'i - Hilo
 FY 2023 First Quarter Financial Report: YTD for the Period Ending September 30, 2022

General Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Allocation (including net transfers)	\$46,870,039	45,219,585	96.48%	38,175,644	\$19,010,729	\$36,896,511
Personnel Expenditures	\$42,404,391	\$9,377,684	22.11%	\$8,990,685	\$8,756,218	\$9,305,900
Non-Personnel Expenditures	\$3,365,648	\$20,219	0.60%	\$0	\$0	\$59,449
Utilities Expenditures	\$1,100,000	\$0	0.00%	\$0	\$0	\$0
Total Expenditures	\$46,870,039	\$9,397,903	20.05%	\$8,990,685	\$8,756,218	\$9,365,349
Revenue - Expenditures	\$0	\$35,821,682		\$29,184,959	\$10,254,511	\$27,531,162

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$25,313,849	\$13,422,378	53.02%	\$15,287,657	\$15,993,575	\$17,179,128
Personnel Expenditures	\$6,750,786	\$2,107,213	31.21%	\$2,118,115	\$2,520,631	\$2,153,107
Non-Personnel Expenditures	\$11,752,934	\$2,006,229	17.07%	\$2,243,166	\$2,188,458	\$3,201,645
Utilities Expenditures	\$3,526,780	\$1,727,377	48.98%	\$1,215,098	\$882,803	\$1,105,526
Transfers (net)	\$7,977,455	\$345,055	4.33%	\$387,416	\$395,413	\$339,875
Total Expenditures/Transfers	\$30,007,955	\$6,185,874	20.61%	\$5,963,795	\$5,987,305	\$6,800,153
Revenue - Expenditures/Transfers	(\$4,694,106)	\$7,236,504		\$9,323,862	\$10,006,270	\$10,378,975

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$3,247,653	\$0	0.00%	\$0	\$323,290	\$0
Personnel Expenditures	\$272,917	\$42,847	15.70%	\$53,158	\$34,294	\$40,575
Non-Personnel Expenditures	\$3,375,863	\$972,421	28.81%	\$454,450	\$101,810	\$1,019,942
Utilities Expenditures	\$297,500	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	\$46,187	\$65,107	140.96%	\$42,059	\$38,900	\$82,033
Total Expenditures/Transfers	\$3,992,467	\$1,080,375	27.06%	\$549,667	\$175,004	\$1,142,550
Revenue - Expenditures/Transfers	(\$744,814)	(\$1,080,375)		(\$549,667)	\$148,286	(\$1,142,550)

Other Special Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$9,709,265	\$4,074,861	41.97%	\$3,351,442	\$2,103,950	\$4,359,881
Personnel Expenditures	\$1,725,316	\$376,456	21.82%	\$285,959	\$336,358	\$404,274
Non-Personnel Expenditures	\$14,658,674	\$3,095,652	21.12%	\$3,638,350	\$3,927,047	\$5,542,776
Utilities Expenditures	\$709,358	\$74,249	10.47%	\$87,930	\$51,082	\$94,227
Transfers (net)	(\$6,406,074)	\$847,657	-13.23%	\$833,305	\$824,970	\$829,038
Total Expenditures/Transfers	\$10,687,274	\$4,394,014	41.11%	\$4,845,544	\$5,139,457	\$6,870,315
Revenue - Expenditures/Transfers	(\$978,009)	(\$319,153)		(\$1,494,102)	(\$3,035,507)	(\$2,510,434)

Other Revolving Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$1,325,423	\$632,431	47.72%	\$581,016	\$733,744	\$1,008,345
Personnel Expenditures	\$935,843	\$235,063	25.12%	\$178,325	\$154,499	\$226,944
Non-Personnel Expenditures	\$1,639,457	\$291,932	17.81%	\$107,786	\$110,601	\$154,743
Utilities Expenditures	\$10,500	\$1,988	18.93%	\$2	\$1,961	\$4
Transfers (net)	(\$250,000)	\$0	0.00%	(\$4,187)	\$0	\$0
Total Expenditures/Transfers	\$2,335,800	\$528,983	22.65%	\$281,926	\$267,061	\$381,691
Revenue - Expenditures/Transfers	(\$1,010,377)	\$103,448		\$299,090	\$466,683	\$626,654

TOTAL, UH HILO	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$86,466,229	\$63,349,255	73.26%	\$57,395,759	\$38,165,288	\$59,443,865
Personnel Expenditures	\$52,089,253	\$12,139,263	23.30%	\$11,626,242	\$11,802,000	\$12,130,800
Non-Personnel Expenditures	\$34,792,576	\$6,386,453	18.36%	\$6,443,752	\$6,327,916	\$9,978,555
Utilities Expenditures	\$5,644,138	\$1,803,614	31.96%	\$1,303,030	\$935,846	\$1,199,757
Transfers (net)	\$1,367,568	\$1,257,819	91.97%	\$1,258,593	\$1,259,283	\$1,250,946
Total Expenditures/Transfers	\$93,893,535	\$21,587,149	22.99%	\$20,631,617	\$20,325,045	\$24,560,058
Revenue - Expenditures/Transfers	(\$7,427,306)	\$41,762,106		\$36,764,142	\$17,840,243	\$34,883,807

University of Hawai'i - West O'ahu
 FY 2023 First Quarter Financial Report: YTD for the Period Ending September 30, 2022

General Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Allocation (including net transfers)	\$20,766,813	\$19,584,463	94.31%	\$18,315,333	\$9,023,936	\$17,921,303
Personnel Expenditures	\$20,766,813	\$5,043,169	24.28%	\$3,715,457	\$3,823,218	\$4,065,790
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$199
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures	\$20,766,813	\$5,043,169	24.28%	\$3,715,457	\$3,823,218	\$4,065,989
Revenue - Expenditures	\$0	\$14,541,294		\$14,599,876	\$5,200,718	\$13,855,314

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$16,724,824	\$8,337,237	49.85%	\$9,081,697	\$9,402,678	\$8,904,350
Personnel Expenditures	\$5,653,845	\$960,782	16.99%	\$1,843,584	\$1,659,463	\$1,666,521
Non-Personnel Expenditures	\$2,815,104	\$385,664	13.70%	\$289,011	\$649,609	\$460,010
Utilities Expenditures	\$2,100,000	\$424,694	20.22%	\$396,331	\$322,380	\$843,521
Transfers (net)	\$6,155,875	\$3,875,173	62.95%	\$3,452,910	\$3,415,703	\$2,997,242
Total Expenditures/Transfers	\$16,724,824	\$5,646,313	33.76%	\$5,981,836	\$6,047,155	\$5,967,294
Revenue - Expenditures/Transfers	\$0	\$2,690,924		\$3,099,861	\$3,355,523	\$2,937,056

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$243,639	\$0	0.00%	\$0	\$48,848	\$0
Personnel Expenditures	\$100,000	\$22,286	22.29%	\$3,158	\$16,221	\$8,914
Non-Personnel Expenditures	\$200,000	\$28,325	14.16%	\$6,846	\$9,233	\$22,095
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$17,966
Transfers (net)	\$0	(\$40,900)	budget = 0	\$30,148	\$30,100	\$30,100
Total Expenditures/Transfers	\$300,000	\$9,711	3.24%	\$40,152	\$55,554	\$79,075
Revenue - Expenditures/Transfers	(\$56,361)	(\$9,711)		(\$40,152)	(\$6,706)	(\$79,075)

Other Special Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$130,900	\$6,712	5.13%	\$5,943	\$4,851	\$31,701
Personnel Expenditures	\$166,571	\$42,606	25.58%	\$30,745	\$41,066	\$42,445
Non-Personnel Expenditures	\$2,730,432	\$1,809,330	66.27%	\$973,702	\$858,986	\$1,056,271
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$2,630,000)	(\$1,472,523)	55.99%	(\$713,577)	(\$0)	\$0
Total Expenditures/Transfers	\$267,003	\$379,413	142.10%	\$290,870	\$900,052	\$1,098,716
Revenue - Expenditures/Transfers	(\$136,103)	(\$372,701)		(\$284,927)	(\$895,201)	(\$1,067,015)

Other Revolving Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$719,730	\$194,730	27.06%	\$138,389	\$143,803	\$318,754
Personnel Expenditures	\$319,588	\$7,961	2.49%	\$11,296	\$55,026	\$95,251
Non-Personnel Expenditures	\$794,001	\$114,996	14.48%	\$53,549	\$62,873	\$54,532
Utilities Expenditures	\$0	\$30,420	budget = 0	\$176	\$158	\$224
Transfers (net)	(\$586,323)	(\$507,682)	86.59%	\$0	\$0	\$0
Total Expenditures/Transfers	\$527,266	(\$354,305)	-67.20%	\$65,021	\$118,057	\$150,007
Revenue - Expenditures/Transfers	\$192,464	\$549,035		\$73,368	\$25,746	\$168,747

TOTAL, UH WEST OAHU	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$38,585,906	\$28,123,142	72.88%	\$27,541,362	\$18,624,116	\$27,176,108
Personnel Expenditures	\$27,006,817	\$6,076,804	22.50%	\$5,604,240	\$5,594,994	\$5,878,921
Non-Personnel Expenditures	\$6,539,537	\$2,338,315	35.76%	\$1,323,108	\$1,580,701	\$1,593,107
Utilities Expenditures	\$2,100,000	\$455,114	21.67%	\$396,507	\$322,538	\$861,711
Transfers (net)	\$2,939,552	\$1,854,068	63.07%	\$2,769,481	\$3,445,803	\$3,027,342
Total Expenditures/Transfers	\$38,585,906	\$10,724,301	27.79%	\$10,093,336	\$10,944,036	\$11,361,081
Revenue - Expenditures/Transfers	\$0	\$17,398,841		\$17,448,026	\$7,680,080	\$15,815,027

University of Hawai'i - Community Colleges
 FY 2023 First Quarter Financial Report: YTD for the Period Ending September 30, 2022

General Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Allocation (including net transfers)	\$167,420,757	\$162,464,646	97.04%	\$152,745,144	\$74,849,158	\$149,548,192
Personnel Expenditures	\$142,966,032	\$30,259,341	21.17%	\$29,961,612	\$30,828,121	\$28,975,493
Non-Personnel Expenditures	\$16,473,260	\$10,798	0.07%	\$2,752	\$18,295	\$23,358
Utilities Expenditures	\$7,981,465	\$178,685	2.24%	\$264,724	\$96	\$975,785
Total Expenditures	\$167,420,757	\$30,448,824	18.19%	\$30,229,088	\$30,846,512	\$29,974,636
Revenue - Expenditures	\$0	\$132,015,822		\$122,516,056	\$44,002,646	\$119,573,556

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$47,324,452	\$24,515,588	51.80%	\$26,228,342	\$28,548,142	\$31,119,768
Personnel Expenditures	\$5,544,025	\$1,481,209	26.72%	\$1,297,127	\$1,536,889	\$5,027,108
Non-Personnel Expenditures	\$45,031,514	\$7,070,535	15.70%	\$11,481,128	\$9,625,710	\$8,858,250
Utilities Expenditures	\$3,948,854	\$2,750,272	69.65%	\$2,356,555	\$2,378,750	\$1,963,086
Transfers (net)	(\$5,287,859)	\$1,400,824	-26.49%	(\$1,246,192)	\$2,012,173	\$4,751,143
Total Expenditures/Transfers	\$49,236,534	\$12,702,840	25.80%	\$13,888,618	\$15,553,522	\$20,599,587
Revenue - Expenditures/Transfers	(\$1,912,082)	\$11,812,748		\$12,339,724	\$12,994,620	\$10,520,181

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$1,501,403	\$0	0.00%	\$0	\$362,595	\$0
Personnel Expenditures	\$863,865	\$174,903	20.25%	\$181,236	\$167,002	\$172,720
Non-Personnel Expenditures	\$151,017	\$16,357	10.83%	\$115,819	\$4,374	\$16,552
Utilities Expenditures	\$353,275	\$590	0.17%	\$823	\$546	\$350
Transfers (net)	\$24,398	(\$3,157)	-12.94%	\$34,000	\$34,000	\$34,000
Total Expenditures/Transfers	\$1,392,555	\$188,693	13.55%	\$331,878	\$205,922	\$223,622
Revenue - Expenditures/Transfers	\$108,848	(\$188,693)		(\$331,878)	\$156,673	(\$223,622)

Other Special Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$4,198	\$805	19.18%	\$7,346,708	\$5,801,660	\$6,612,271
Personnel Expenditures	\$0	\$0	budget = 0	\$4,484,595	\$4,407,808	\$4,720,012
Non-Personnel Expenditures	\$7,630	\$0	0.00%	\$539,717	\$740,999	\$1,173,037
Utilities Expenditures	\$0	\$0	budget = 0	\$10,339	\$6,738	\$118,014
Transfers (net)	(\$4,900)	\$0	0.00%	(\$202,711)	\$511,812	\$429,654
Total Expenditures/Transfers	\$2,730	\$0	0.00%	\$4,831,940	\$5,667,357	\$6,440,717
Revenue - Expenditures/Transfers	\$1,468	\$805		\$2,514,768	\$134,303	\$171,554

Other Revolving Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$17,153,785	\$3,773,975	22.00%	\$421,514	\$424,230	\$767,996
Personnel Expenditures	\$8,020,152	\$4,061,248	50.64%	\$57,823	\$90,516	\$98,871
Non-Personnel Expenditures	\$3,964,523	\$1,049,694	26.48%	\$51,779	\$45,727	\$149,363
Utilities Expenditures	\$46,774	\$11,303	24.17%	\$646	\$119	\$66
Transfers (net)	(\$1,257,070)	\$377,835	-30.06%	\$499	\$7	\$103
Total Expenditures/Transfers	\$10,774,379	\$5,500,080	51.05%	\$110,747	\$136,369	\$248,403
Revenue - Expenditures/Transfers	\$6,379,406	(\$1,726,105)		\$310,767	\$287,861	\$519,593

TOTAL, UH COMMUNITY COLLEGES	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$233,404,595	\$190,755,014	81.73%	\$186,741,708	\$109,985,785	\$188,048,227
Personnel Expenditures	\$157,394,074	\$35,976,701	22.86%	\$35,982,393	\$37,030,336	\$38,994,204
Non-Personnel Expenditures	\$65,627,944	\$8,147,384	12.41%	\$12,191,195	\$10,435,105	\$10,220,560
Utilities Expenditures	\$12,330,368	\$2,940,850	23.85%	\$2,633,087	\$2,386,249	\$3,057,301
Transfers (net)	(\$6,525,431)	\$1,775,502	-27.21%	(\$1,414,404)	\$2,557,992	\$5,214,900
Total Expenditures/Transfers	\$228,826,955	\$48,840,437	21.34%	\$49,392,271	\$52,409,682	\$57,486,965
Revenue - Expenditures/Transfers	\$4,577,640	\$141,914,577		\$137,349,437	\$57,576,103	\$130,561,262

University of Hawai'i - Systemwide Programs
 FY 2023 First Quarter Financial Report: YTD for the Period Ending September 30, 2022

General Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Allocation (including net transfers)	\$58,626,876	58,960,038	100.57%	55,718,283	\$27,885,551	\$52,917,245
Personnel Expenditures	\$39,664,376	\$9,951,039	25.09%	\$9,462,968	\$9,503,262	\$9,611,298
Non-Personnel Expenditures	\$15,644,924	\$262,265	1.68%	\$180,715	\$233,376	\$426,879
Utilities Expenditures	\$317,576	\$28,967	9.12%	\$20,857	\$23,315	\$41,634
Transfers (B+ Scholarships)	\$3,000,000	\$0	0.00%	\$0	\$0	\$0
Total Expenditures	\$58,626,876	\$10,242,271	17.47%	\$9,664,540	\$9,759,953	\$10,079,811
Revenue - Expenditures	\$0	\$48,717,767		\$46,053,743	\$18,125,598	\$42,837,434

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$1,616,580	\$401,466	24.83%	\$305,569	\$546,792	\$227,960
Personnel Expenditures	\$690,741	\$259,804	37.61%	\$301,117	\$149,510	\$367,770
Non-Personnel Expenditures	\$5,577,647	\$3,058,685	54.84%	\$2,743,105	\$2,524,480	\$651,700
Utilities Expenditures	\$123,256	\$61,211	49.66%	\$31,030	\$25,697	\$27,537
Transfers (net)	(\$7,361,846)	\$1,015,719	-13.80%	\$1,000,244	\$1,361,472	(\$368,421)
Total Expenditures/Transfers	(\$970,202)	\$4,395,419	-453.04%	\$4,075,496	\$4,061,159	\$678,586
Revenue - Expenditures/Transfers	\$2,586,782	(\$3,993,953)		(\$3,769,927)	(\$3,514,367)	(\$450,626)

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$17,069,193	\$20,732,272	121.46%	\$16,520,627	\$4,005,723	\$13,877,588
Personnel Expenditures	\$5,959,367	\$1,414,085	23.73%	\$1,184,416	\$1,152,412	\$1,154,345
Non-Personnel Expenditures	\$10,003,283	\$836,887	8.37%	\$979,906	\$1,537,801	\$928,437
Utilities Expenditures	\$633,276	\$361,302	57.05%	\$366,310	\$367,123	\$100,799
Transfers (net)	\$385,307	\$296,539	76.96%	\$68,312	\$116,769	\$64,844
Total Expenditures/Transfers	\$16,981,233	\$2,908,813	17.13%	\$2,598,944	\$3,174,105	\$2,248,425
Revenue - Expenditures/Transfers	\$87,960	\$17,823,459		\$13,921,683	\$831,618	\$11,629,163

Other Special Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$4,641,568	\$1,118,218	24.09%	\$1,273,168	\$829,498	\$955,196
Personnel Expenditures	\$566,964	\$228,644	40.33%	\$235,586	\$303,390	\$304,643
Non-Personnel Expenditures	\$7,757,557	\$3,176,802	40.95%	\$2,145,875	\$3,437,109	\$2,395,852
Utilities Expenditures	\$399,891	\$94,127	23.54%	\$69,463	\$86,249	\$109,584
Transfers (net)	(\$4,905,658)	\$0	0.00%	(\$2,900)	\$0	\$0
Total Expenditures/Transfers	\$3,818,754	\$3,499,573	91.64%	\$2,448,024	\$3,826,748	\$2,810,079
Revenue - Expenditures/Transfers	\$822,814	(\$2,381,355)		(\$1,174,856)	(\$2,997,250)	(\$1,854,883)

Other Revolving Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$677,906	\$170,260	25.12%	\$217,273	\$153,015	\$169,190
Personnel Expenditures	\$472,021	\$82,545	17.49%	\$120,272	\$110,559	\$142,118
Non-Personnel Expenditures	\$510,083	\$82,946	16.26%	\$85,914	\$271,497	\$102,590
Utilities Expenditures	\$576	\$216	37.50%	\$3,303	\$144	\$216
Transfers (net)	(\$377,900)	\$60,180	-15.92%	\$0	\$0	\$0
Total Expenditures/Transfers	\$604,780	\$225,887	37.35%	\$209,489	\$382,200	\$244,924
Revenue - Expenditures/Transfers	\$73,126	(\$55,627)		\$7,784	(\$229,185)	(\$75,734)

TOTAL, UH SYSTEMWIDE PROGRAMS	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$82,632,123	\$81,382,254	98.49%	\$74,034,920	\$33,420,579	\$68,147,179
Personnel Expenditures	\$47,353,469	\$11,936,117	25.21%	\$11,304,359	\$11,219,133	\$11,580,174
Non-Personnel Expenditures	\$42,493,494	\$7,417,585	17.46%	\$6,135,515	\$8,004,263	\$4,505,458
Utilities Expenditures	\$1,474,575	\$545,823	37.02%	\$490,963	\$502,528	\$279,770
Transfers (net)	(\$12,260,097)	\$1,372,438	-11.19%	\$1,065,656	\$1,478,241	(\$303,577)
Total Expenditures/Transfers	\$79,061,441	\$21,271,963	26.91%	\$18,996,493	\$21,204,165	\$16,061,825
Revenue - Expenditures/Transfers	\$3,570,682	\$60,110,291		\$55,038,427	\$12,216,414	\$52,085,354



APPENDIX

Community College Campuses

General Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Allocation (including net transfers)	\$23,869,019	\$27,053,896	113.34%	\$25,938,973	\$13,041,821	\$25,704,496
Personnel Expenditures	\$21,622,269	\$4,573,878	21.15%	\$4,617,996	\$4,945,187	\$5,423,946
Non-Personnel Expenditures	\$984,379	\$1,420	0.14%	\$1,680	\$1,680	\$0
Utilities Expenditures	\$1,262,371	\$0	0.00%	\$0	\$0	\$0
Total Expenditures	\$23,869,019	\$4,575,298	19.17%	\$4,619,676	\$4,946,867	\$5,423,946
Revenue - Expenditures	\$0	\$22,478,598		\$21,319,297	\$8,094,954	\$20,280,550

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$6,500,125	\$2,777,254	42.73%	\$3,100,764	\$3,249,638	\$3,370,011
Personnel Expenditures	\$823,712	\$172,040	20.89%	\$118,660	\$72,160	\$144,610
Non-Personnel Expenditures	\$3,872,156	\$710,332	18.34%	\$1,261,007	\$974,723	\$1,328,329
Utilities Expenditures	\$581,698	\$288,574	49.61%	\$368,137	\$348,715	\$299,859
Transfers (net)	(\$4,419,310)	(\$243,518)	5.51%	(\$418,160)	(\$30,000)	\$0
Total Expenditures/Transfers	\$858,256	\$927,428	108.06%	\$1,329,644	\$1,365,598	\$1,772,798
Revenue - Expenditures/Transfers	\$5,641,869	\$1,849,826		\$1,771,120	\$1,884,040	\$1,597,213

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$40,277	\$0	0.00%	\$0	\$33,791	\$0
Personnel Expenditures	\$593	\$2	0.26%	\$0	\$0	\$0
Non-Personnel Expenditures	\$7,890	\$1,959	24.83%	\$0	\$0	\$1,264
Utilities Expenditures	\$50,000	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$58,483	\$1,961	3.35%	\$0	\$0	\$1,264
Revenue - Expenditures/Transfers	(\$18,206)	(\$1,961)		\$0	\$33,791	(\$1,264)

Other Special Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$0	\$0	budget = 0	\$673,428	\$618,799	\$649,989
Personnel Expenditures	\$0	\$0	budget = 0	\$492,112	\$520,750	\$549,569
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$91,519	\$60,195	\$84,590
Utilities Expenditures	\$0	\$0	budget = 0	\$4,922	\$0	\$88,383
Transfers (net)	\$0	\$0	budget = 0	(\$490,482)	\$15,000	\$0
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$98,071	\$595,945	\$722,542
Revenue - Expenditures/Transfers	\$0	\$0		\$575,357	\$22,854	(\$72,553)

Other Revolving Funds	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$1,833,100	\$416,535	22.72%	\$28,465	\$30,696	\$33,569
Personnel Expenditures	\$831,632	\$462,845	55.66%	\$5,046	\$0	\$706
Non-Personnel Expenditures	\$622,088	\$132,884	21.36%	\$14,011	\$0	\$3,594
Utilities Expenditures	\$14,385	\$0	0.00%	\$615	\$0	\$0
Transfers (net)	\$17,000	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$1,485,105	\$595,729	40.11%	\$19,672	\$0	\$4,300
Revenue - Expenditures/Transfers	\$347,995	(\$179,194)		\$8,793	\$30,696	\$29,269

TOTAL, Honolulu CC	FY 2023 Budget-to-Actual			Prior Fiscal Years		
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget	FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
Revenue	\$32,242,521	\$30,247,685	93.81%	\$29,741,630	\$16,974,745	\$29,758,065
Personnel Expenditures	\$23,278,206	\$5,208,765	22.38%	\$5,233,814	\$5,538,097	\$6,118,831
Non-Personnel Expenditures	\$5,486,513	\$846,595	15.43%	\$1,368,217	\$1,036,598	\$1,417,777
Utilities Expenditures	\$1,908,454	\$288,574	15.12%	\$373,674	\$348,715	\$388,242
Transfers (net)	(\$4,402,310)	(\$243,518)	5.53%	(\$908,642)	(\$15,000)	\$0
Total Expenditures/Transfers	\$26,270,863	\$6,100,416	23.22%	\$6,067,063	\$6,908,410	\$7,924,850
Revenue - Expenditures/Transfers	\$5,971,658	\$24,147,269		\$23,674,567	\$10,066,335	\$21,833,215

General Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Allocation (including net transfers)	\$33,880,389	\$29,656,320	87.53%	\$27,611,072	\$13,778,261	\$31,843,723
Personnel Expenditures	\$31,382,232	\$6,925,445	22.07%	\$6,837,951	\$7,048,152	\$5,902,644
Non-Personnel Expenditures	\$1,255,273	\$5,000	0.40%	\$0	\$0	\$1,373
Utilities Expenditures	\$1,242,884	\$0	0.00%	\$0	\$0	\$438,294
Total Expenditures	\$33,880,389	\$6,930,445	20.46%	\$6,837,951	\$7,048,152	\$6,342,311
Revenue - Expenditures	\$0	\$22,725,875		\$20,773,121	\$6,730,109	\$25,501,412

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$13,284,861	\$7,293,050	54.90%	\$7,539,892	\$8,261,563	\$9,218,843
Personnel Expenditures	\$803,930	\$215,334	26.79%	\$239,183	\$232,210	\$1,844,351
Non-Personnel Expenditures	\$4,451,995	\$1,049,473	23.57%	\$1,704,996	\$1,795,501	\$2,156,528
Utilities Expenditures	\$1,013,855	\$537,432	53.01%	\$533,790	\$519,877	\$254,022
Transfers (net)	\$260,922	(\$506,704)	-194.20%	\$0	(\$56,250)	\$0
Total Expenditures/Transfers	\$6,530,702	\$1,295,535	19.84%	\$2,477,969	\$2,491,338	\$4,254,901
Revenue - Expenditures/Transfers	\$6,754,159	\$5,997,515		\$5,061,923	\$5,770,225	\$4,963,942

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$151,756	\$0	0.00%	\$0	\$21,325	\$0
Personnel Expenditures	\$83,206	\$34,323	41.25%	(\$2)	\$0	\$1
Non-Personnel Expenditures	\$1,662	\$925	55.67%	\$0	\$0	\$8,283
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$65,839)	(\$3,157)	4.80%	\$0	\$0	\$0
Total Expenditures/Transfers	\$19,029	\$32,091	168.64%	(\$2)	\$0	\$8,284
Revenue - Expenditures/Transfers	\$132,727	(\$32,091)		\$2	\$21,325	(\$8,284)

Other Special Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$2,155	\$455	21.10%	\$1,818,976	\$1,792,286	\$1,959,416
Personnel Expenditures	\$0	\$0	budget = 0	\$1,374,867	\$1,315,438	\$1,402,230
Non-Personnel Expenditures	\$1,612	\$0	0.00%	\$76,187	\$267,557	\$455,856
Utilities Expenditures	\$0	\$0	budget = 0	\$1,434	\$2,185	\$5,287
Transfers (net)	\$0	\$0	budget = 0	\$369,856	\$526,819	\$429,757
Total Expenditures/Transfers	\$1,612	\$0	0.00%	\$1,822,344	\$2,111,999	\$2,293,130
Revenue - Expenditures/Transfers	\$543	\$455		(\$3,368)	(\$319,713)	(\$333,714)

Other Revolving Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$4,865,624	\$1,168,807	24.02%	\$172,436	\$223,058	\$345,809
Personnel Expenditures	\$2,276,687	\$1,363,403	59.89%	\$50,454	\$37,825	\$26,249
Non-Personnel Expenditures	\$576,564	\$99,415	17.24%	\$15,854	\$11,701	\$46,903
Utilities Expenditures	\$8,798	\$6,789	77.16%	\$31	\$5	\$0
Transfers (net)	(\$1,232,097)	\$379,056	-30.77%	\$0	\$0	\$0
Total Expenditures/Transfers	\$1,629,952	\$1,848,663	113.42%	\$66,339	\$49,531	\$73,152
Revenue - Expenditures/Transfers	\$3,235,672	(\$679,856)		\$106,097	\$173,527	\$272,657

TOTAL, Kapi'olani CC	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$52,184,785	\$38,118,632	73.05%	\$37,142,376	\$24,076,493	\$43,367,791
Personnel Expenditures	\$34,546,055	\$8,538,505	24.72%	\$8,502,453	\$8,633,625	\$9,175,475
Non-Personnel Expenditures	\$6,287,106	\$1,154,813	18.37%	\$1,797,037	\$2,074,759	\$2,668,943
Utilities Expenditures	\$2,265,537	\$544,221	24.02%	\$535,255	\$522,067	\$697,603
Transfers (net)	(\$1,037,014)	(\$130,805)	12.61%	\$369,856	\$470,569	\$429,757
Total Expenditures/Transfers	\$42,061,684	\$10,106,734	24.03%	\$11,204,601	\$11,701,020	\$12,971,778
Revenue - Expenditures/Transfers	\$10,123,101	\$28,011,898		\$25,937,775	\$12,375,473	\$30,396,013

General Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Allocation (including net transfers)	\$31,859,333	\$26,272,660	82.46%	\$23,498,390	\$11,691,025	\$25,471,170
Personnel Expenditures	\$28,817,104	\$6,017,008	20.88%	\$5,973,106	\$5,555,076	\$4,664,748
Non-Personnel Expenditures	\$1,694,190	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$1,348,039	\$0	0.00%	\$69,579	\$0	\$0
Total Expenditures	\$31,859,333	\$6,017,008	18.89%	\$6,042,685	\$5,555,076	\$4,664,748
Revenue - Expenditures	\$0	\$20,255,652		\$17,455,705	\$6,135,949	\$20,806,422

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$12,222,029	\$6,311,983	51.64%	\$6,813,995	\$7,191,367	\$7,615,096
Personnel Expenditures	\$1,113,235	\$385,201	34.60%	\$248,657	\$471,011	\$1,545,303
Non-Personnel Expenditures	\$3,255,140	\$1,141,942	35.08%	\$1,898,283	\$1,202,749	\$1,530,749
Utilities Expenditures	\$702,031	\$528,570	75.29%	\$423,867	\$288,586	\$460,806
Transfers (net)	\$2,939,971	(\$320,262)	-10.89%	(\$467,211)	\$55,008	\$107,919
Total Expenditures/Transfers	\$8,010,377	\$1,735,451	21.67%	\$2,103,596	\$2,017,354	\$3,644,777
Revenue - Expenditures/Transfers	\$4,211,652	\$4,576,532		\$4,710,399	\$5,174,013	\$3,970,319

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	(\$13,680)	\$0	0.00%	\$0	\$31,336	\$0
Personnel Expenditures	\$542	\$1,261	232.74%	\$5	\$14,604	\$21,983
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$542	\$1,261	232.66%	\$5	\$14,604	\$21,983
Revenue - Expenditures/Transfers	(\$14,222)	(\$1,261)		(\$5)	\$16,732	(\$21,983)

Other Special Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$18	\$0	0.33%	\$2,939,937	\$1,608,172	\$1,585,448
Personnel Expenditures	\$0	\$0	budget = 0	\$1,450,403	\$1,349,627	\$1,310,178
Non-Personnel Expenditures	\$497	\$0	0.00%	\$170,561	\$172,778	\$221,583
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$20,541
Transfers (net)	(\$400)	\$0	0.00%	(\$2,998)	\$15,000	\$0
Total Expenditures/Transfers	\$97	\$0	0.00%	\$1,617,966	\$1,537,405	\$1,552,302
Revenue - Expenditures/Transfers	(\$79)	\$0		\$1,321,971	\$70,767	\$33,146

Other Revolving Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$5,164,185	\$885,261	17.14%	\$88,148	\$60,548	\$177,429
Personnel Expenditures	\$2,306,980	\$1,136,638	49.27%	\$43,367	\$43,701	\$60,837
Non-Personnel Expenditures	\$1,115,354	\$510,443	45.77%	\$3,024	\$12,209	\$59,690
Utilities Expenditures	\$338	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	\$17,000	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$3,439,672	\$1,647,081	47.88%	\$46,391	\$55,910	\$120,527
Revenue - Expenditures/Transfers	\$1,724,513	(\$761,820)		\$41,757	\$4,638	\$56,902

TOTAL, Leeward Community College	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$49,231,885	\$33,469,904	67.98%	\$33,340,470	\$20,582,448	\$34,849,143
Personnel Expenditures	\$32,237,861	\$7,540,108	23.39%	\$7,715,538	\$7,434,019	\$7,603,049
Non-Personnel Expenditures	\$6,065,181	\$1,652,385	27.24%	\$2,071,868	\$1,387,736	\$1,812,022
Utilities Expenditures	\$2,050,408	\$528,570	25.78%	\$493,446	\$288,586	\$481,347
Transfers (net)	\$2,956,571	(\$320,262)	-10.83%	(\$470,209)	\$70,008	\$107,919
Total Expenditures/Transfers	\$43,310,021	\$9,400,801	21.71%	\$9,810,643	\$9,180,349	\$10,004,337
Revenue - Expenditures/Transfers	\$5,921,864	\$24,069,103		\$23,529,827	\$11,402,099	\$24,844,806

General Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Allocation (including net transfers)	\$13,259,171	\$12,440,747	93.83%	\$11,894,755	\$5,945,115	\$11,440,532
Personnel Expenditures	\$11,872,785	\$2,512,862	21.16%	\$2,422,790	\$2,528,636	\$2,467,783
Non-Personnel Expenditures	\$509,361	\$872	0.17%	\$499	\$863	\$0
Utilities Expenditures	\$877,025	\$0	0.00%	\$0	\$0	\$206,516
Total Expenditures	\$13,259,171	\$2,513,734	18.96%	\$2,423,289	\$2,529,499	\$2,674,299
Revenue - Expenditures	\$0	\$9,927,013		\$9,471,466	\$3,415,616	\$8,766,233

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$3,537,100	\$2,117,713	59.87%	\$2,031,358	\$2,012,745	\$2,099,433
Personnel Expenditures	\$777,720	\$175,233	22.53%	\$133,318	\$116,205	\$163,399
Non-Personnel Expenditures	\$1,940,830	\$435,510	22.44%	\$598,581	\$484,021	\$502,462
Utilities Expenditures	\$283,926	\$373,363	131.50%	\$297,597	\$194,537	\$118,789
Transfers (net)	\$2,494	(\$90,551)	-3630.77%	(\$411,561)	(\$25,000)	\$0
Total Expenditures/Transfers	\$3,004,970	\$893,555	29.74%	\$617,935	\$769,763	\$784,650
Revenue - Expenditures/Transfers	\$532,130	\$1,224,158		\$1,413,423	\$1,242,982	\$1,314,783

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$139,470	\$0	0.00%	\$0	\$36,384	\$0
Personnel Expenditures	\$136,744	\$36,700	26.84%	\$27,507	\$13,997	\$12,593
Non-Personnel Expenditures	\$2,726	\$2,288	83.94%	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$139,470	\$38,988	27.95%	\$27,507	\$13,997	\$12,593
Revenue - Expenditures/Transfers	\$0	(\$38,988)		(\$27,507)	\$22,387	(\$12,593)

Other Special Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$0	\$0	budget = 0	\$578,191	\$465,706	\$429,655
Personnel Expenditures	\$0	\$0	budget = 0	\$419,478	\$440,496	\$414,530
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$44,690	\$31,936	\$63,733
Utilities Expenditures	\$0	\$0	budget = 0	\$3,253	\$3,643	\$2,685
Transfers (net)	\$0	\$0	budget = 0	\$0	\$15,000	(\$11,304)
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$467,421	\$491,075	\$469,644
Revenue - Expenditures/Transfers	\$0	\$0		\$110,770	(\$25,369)	(\$39,989)

Other Revolving Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$1,504,543	\$291,616	19.38%	\$32,467	\$21,357	\$33,133
Personnel Expenditures	\$1,269,380	\$444,014	34.98%	\$0	\$300	\$234
Non-Personnel Expenditures	\$208,780	\$2,035	0.97%	\$0	\$1,455	\$7,241
Utilities Expenditures	\$9,383	\$3,837	40.89%	\$0	\$0	\$0
Transfers (net)	\$17,000	(\$1,221)	-7.18%	\$0	\$0	\$0
Total Expenditures/Transfers	\$1,504,543	\$448,665	29.82%	\$0	\$1,755	\$7,475
Revenue - Expenditures/Transfers	\$0	(\$157,049)		\$32,467	\$19,602	\$25,658

TOTAL, Windward Community College	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$18,440,284	\$14,850,076	80.53%	\$14,536,771	\$8,481,307	\$14,002,753
Personnel Expenditures	\$14,056,629	\$3,168,809	22.54%	\$3,003,093	\$3,099,634	\$3,058,539
Non-Personnel Expenditures	\$2,661,697	\$440,705	16.56%	\$643,770	\$518,275	\$573,436
Utilities Expenditures	\$1,170,334	\$377,200	32.23%	\$300,850	\$198,180	\$327,990
Transfers (net)	\$19,494	(\$91,772)	-470.77%	(\$411,561)	(\$10,000)	(\$11,304)
Total Expenditures/Transfers	\$17,908,154	\$3,894,942	21.75%	\$3,536,152	\$3,806,089	\$3,948,661
Revenue - Expenditures/Transfers	\$532,130	\$10,955,134		\$11,000,619	\$4,675,218	\$10,054,092

General Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Allocation (including net transfers)	\$17,520,925	\$17,904,307	102.19%	\$17,052,029	\$8,507,884	\$15,530,796
Personnel Expenditures	\$16,176,881	\$3,299,373	20.40%	\$3,231,970	\$3,497,712	\$3,415,911
Non-Personnel Expenditures	\$714,495	\$506	0.07%	\$573	\$366	\$0
Utilities Expenditures	\$629,549	\$98,926	15.71%	\$0	\$0	\$0
Total Expenditures	\$17,520,925	\$3,398,805	19.40%	\$3,232,543	\$3,498,078	\$3,415,911
Revenue - Expenditures	\$0	\$14,505,502		\$13,819,486	\$5,009,806	\$12,114,885

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$4,450,632	\$2,245,355	50.45%	\$2,584,131	\$2,934,054	\$3,130,374
Personnel Expenditures	\$923,354	\$191,790	20.77%	\$174,711	\$280,706	\$573,788
Non-Personnel Expenditures	\$1,608,819	\$365,248	22.70%	\$670,186	\$622,835	\$664,239
Utilities Expenditures	\$340,366	\$139,332	40.94%	\$237,279	\$199,979	\$215,647
Transfers (net)	(\$1,424,627)	(\$52,827)	3.71%	\$286,156	\$249,881	\$284,229
Total Expenditures/Transfers	\$1,447,912	\$643,543	44.45%	\$1,368,332	\$1,353,401	\$1,737,903
Revenue - Expenditures/Transfers	\$3,002,720	\$1,601,812		\$1,215,799	\$1,580,653	\$1,392,471

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$21,527	\$0	0.00%	\$0	\$12,968	\$0
Personnel Expenditures	\$182	\$7	3.66%	\$0	\$0	\$18,728
Non-Personnel Expenditures	\$110,378	\$6,635	6.01%	\$110,000	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$110,560	\$6,642	6.01%	\$110,000	\$0	\$18,728
Revenue - Expenditures/Transfers	(\$89,033)	(\$6,642)		(\$110,000)	\$12,968	(\$18,728)

Other Special Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$1,698	\$329	19.40%	\$334,799	\$400,014	\$866,447
Personnel Expenditures	\$0	\$0	budget = 0	\$316,018	\$282,189	\$405,279
Non-Personnel Expenditures	\$916	\$0	0.00%	\$80,102	\$90,114	\$143,433
Utilities Expenditures	\$0	\$0	budget = 0	\$183	\$288	\$306
Transfers (net)	\$0	\$0	budget = 0	(\$20)	\$14,992	\$4,022
Total Expenditures/Transfers	\$916	\$0	0.00%	\$396,283	\$387,583	\$553,040
Revenue - Expenditures/Transfers	\$782	\$329		(\$61,484)	\$12,431	\$313,407

Other Revolving Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$1,328,599	\$316,494	23.82%	\$30,808	\$35,333	\$58,004
Personnel Expenditures	\$584,363	\$240,714	41.19%	\$0	\$0	\$0
Non-Personnel Expenditures	\$380,359	\$190,833	50.17%	\$14,517	\$13,703	\$16,130
Utilities Expenditures	\$1,045	\$291	27.86%	\$0	\$0	\$0
Transfers (net)	\$16,980	\$0	0.00%	\$0	\$7	\$103
Total Expenditures/Transfers	\$982,747	\$431,838	43.94%	\$14,517	\$13,710	\$16,233
Revenue - Expenditures/Transfers	\$345,852	(\$115,344)		\$16,291	\$21,623	\$41,771

TOTAL, Hawaii Community College	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$23,323,381	\$20,466,485	87.75%	\$20,001,767	\$11,890,253	\$19,585,621
Personnel Expenditures	\$17,684,780	\$3,731,884	21.10%	\$3,722,699	\$4,060,607	\$4,413,706
Non-Personnel Expenditures	\$2,814,967	\$563,222	20.01%	\$875,378	\$727,018	\$823,802
Utilities Expenditures	\$970,960	\$238,549	24.57%	\$237,462	\$200,267	\$215,953
Transfers (net)	(\$1,407,647)	(\$52,827)	3.75%	\$286,136	\$264,880	\$288,354
Total Expenditures/Transfers	\$20,063,060	\$4,480,828	22.33%	\$5,121,675	\$5,252,772	\$5,741,815
Revenue - Expenditures/Transfers	\$3,260,321	\$15,985,657		\$14,880,092	\$6,637,481	\$13,843,806

General Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Allocation (including net transfers)	\$20,004,453	\$19,216,015	96.06%	\$17,501,342	\$8,740,735	\$16,822,958
Personnel Expenditures	\$16,358,837	\$3,264,443	19.96%	\$3,310,406	\$3,554,996	\$3,403,893
Non-Personnel Expenditures	\$1,653,485	\$0	0.00%	\$0	\$0	\$9
Utilities Expenditures	\$1,992,131	\$0	0.00%	\$0	\$0	\$102,814
Total Expenditures	\$20,004,453	\$3,264,443	16.32%	\$3,310,406	\$3,554,996	\$3,506,716
Revenue - Expenditures	\$0	\$15,951,572		\$14,190,936	\$5,185,739	\$13,316,242

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$4,814,202	\$2,673,870	55.54%	\$2,944,924	\$3,426,909	\$3,631,360
Personnel Expenditures	\$486,063	\$188,861	38.86%	\$245,155	\$189,112	\$472,715
Non-Personnel Expenditures	\$2,275,863	\$1,005,438	44.18%	\$898,938	\$1,259,309	\$967,265
Utilities Expenditures	\$668,817	\$660,366	98.74%	\$492,187	\$472,429	\$469,591
Transfers (net)	(\$471,120)	(\$238,377)	50.60%	(\$1,408,554)	(\$31,250)	(\$5,000)
Total Expenditures/Transfers	\$2,959,623	\$1,616,288	54.61%	\$227,726	\$1,889,600	\$1,904,571
Revenue - Expenditures/Transfers	\$1,854,579	\$1,057,582		\$2,717,198	\$1,537,309	\$1,726,789

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$784,216	\$0	0.00%	\$0	\$184,654	\$0
Personnel Expenditures	\$500,374	\$82,636	16.51%	\$110,104	\$82,316	\$89,354
Non-Personnel Expenditures	\$24,807	\$1,255	5.06%	\$4,902	\$966	\$3,956
Utilities Expenditures	\$300,405	\$0	0.00%	\$53	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$825,586	\$83,891	10.16%	\$115,059	\$83,282	\$93,310
Revenue - Expenditures/Transfers	(\$41,370)	(\$83,891)		(\$115,059)	\$101,372	(\$93,310)

Other Special Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$0	\$0	budget = 0	\$830,239	\$680,268	\$1,006,352
Personnel Expenditures	\$0	\$0	budget = 0	\$349,471	\$432,204	\$580,192
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$69,041	\$106,004	\$154,221
Utilities Expenditures	\$0	\$0	budget = 0	\$327	\$615	\$388
Transfers (net)	\$0	\$0	budget = 0	(\$75,205)	\$15,000	\$7,179
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$343,634	\$553,823	\$741,980
Revenue - Expenditures/Transfers	\$0	\$0		\$486,605	\$126,445	\$264,372

Other Revolving Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$1,910,347	\$597,328	31.27%	\$28,781	\$31,133	\$42,209
Personnel Expenditures	\$657,179	\$339,706	51.69%	(\$41,044)	\$6,559	\$5,918
Non-Personnel Expenditures	\$807,998	\$78,892	9.76%	(\$282)	\$6,573	\$4,947
Utilities Expenditures	\$12,369	\$387	3.13%	\$0	\$0	\$0
Transfers (net)	\$17,000	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$1,494,546	\$418,985	28.03%	(\$41,326)	\$13,132	\$10,865
Revenue - Expenditures/Transfers	\$415,801	\$178,343		\$70,107	\$18,001	\$31,344

TOTAL, Maui College	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$27,513,218	\$22,487,213	81.73%	\$21,305,286	\$13,063,699	\$21,502,879
Personnel Expenditures	\$18,002,453	\$3,875,646	21.53%	\$3,974,092	\$4,265,187	\$4,552,072
Non-Personnel Expenditures	\$4,762,153	\$1,085,585	22.80%	\$972,599	\$1,372,852	\$1,130,398
Utilities Expenditures	\$2,973,722	\$660,753	22.22%	\$492,567	\$473,044	\$572,793
Transfers (net)	(\$454,120)	(\$238,377)	52.49%	(\$1,483,759)	(\$16,250)	\$2,179
Total Expenditures/Transfers	\$25,284,208	\$5,383,607	21.29%	\$3,955,499	\$6,094,833	\$6,257,442
Revenue - Expenditures/Transfers	\$2,229,010	\$17,103,606		\$17,349,787	\$6,968,866	\$15,245,437

General Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Allocation (including net transfers)	\$13,433,140	\$12,801,957	95.30%	\$12,137,423	\$6,024,901	\$11,584,557
Personnel Expenditures	\$12,309,509	\$2,498,716	20.30%	\$2,520,756	\$2,633,034	\$2,597,262
Non-Personnel Expenditures	\$536,678	\$3,000	0.56%	\$0	\$15,385	\$21,976
Utilities Expenditures	\$586,953	\$79,615	13.56%	\$195,049	\$0	\$228,017
Total Expenditures	\$13,433,140	\$2,581,331	19.22%	\$2,715,805	\$2,648,419	\$2,847,255
Revenue - Expenditures	\$0	\$10,220,626		\$9,421,618	\$3,376,482	\$8,737,302

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$2,515,503	\$1,096,362	43.58%	\$1,213,278	\$1,471,866	\$1,429,016
Personnel Expenditures	\$335,010	\$83,968	25.06%	\$66,357	\$76,578	\$130,954
Non-Personnel Expenditures	\$1,668,854	\$285,497	17.11%	\$415,398	\$337,056	\$516,163
Utilities Expenditures	\$400,000	\$118,592	29.65%	(\$29,376)	\$245,297	\$57,974
Transfers (net)	(\$136,620)	(\$93,019)	68.09%	\$0	(\$18,750)	\$0
Total Expenditures/Transfers	\$2,267,244	\$395,038	17.42%	\$452,379	\$640,181	\$705,091
Revenue - Expenditures/Transfers	\$248,259	\$701,324		\$760,899	\$831,685	\$723,925

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$72,421	\$0	0.00%	\$0	\$15,188	\$0
Personnel Expenditures	\$163	\$769	471.80%	\$1	\$4	\$6
Non-Personnel Expenditures	\$0	\$536	budget = 0	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$163	\$1,305	800.61%	\$1	\$4	\$6
Revenue - Expenditures/Transfers	\$72,258	(\$1,305)		(\$1)	\$15,184	(\$6)

Other Special Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$0	\$0	budget = 0	\$121,090	\$106,076	\$114,963
Personnel Expenditures	\$0	\$0	budget = 0	\$82,246	\$66,278	\$58,033
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$13,762	\$11,165	\$49,621
Utilities Expenditures	\$0	\$0	budget = 0	\$19	\$7	\$425
Transfers (net)	\$0	\$0	budget = 0	(\$3,862)	\$15,000	\$0
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$92,165	\$92,450	\$108,079
Revenue - Expenditures/Transfers	\$0	\$0		\$28,925	\$13,626	\$6,884

Other Revolving Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$497,187	\$97,861	19.68%	\$40,394	\$22,038	\$77,844
Personnel Expenditures	\$93,931	\$73,928	78.70%	\$0	\$2,131	\$4,926
Non-Personnel Expenditures	\$142,129	\$35,192	24.76%	\$4,654	\$85	\$10,858
Utilities Expenditures	\$256	\$0	0.00%	\$0	\$115	\$66
Transfers (net)	\$13,637	\$0	0.00%	\$499	\$0	\$0
Total Expenditures/Transfers	\$249,953	\$109,120	43.66%	\$5,153	\$2,331	\$15,850
Revenue - Expenditures/Transfers	\$247,234	(\$11,259)		\$35,241	\$19,707	\$61,994

TOTAL, Kaua'i Community College	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$16,518,251	\$13,996,180	84.73%	\$13,512,185	\$7,640,069	\$13,206,380
Personnel Expenditures	\$12,738,613	\$2,657,381	20.86%	\$2,669,360	\$2,778,025	\$2,791,181
Non-Personnel Expenditures	\$2,347,661	\$324,225	13.81%	\$433,814	\$363,691	\$598,618
Utilities Expenditures	\$987,209	\$198,207	20.08%	\$165,692	\$245,419	\$286,482
Transfers (net)	(\$122,983)	(\$93,019)	75.64%	(\$3,363)	(\$3,750)	\$0
Total Expenditures/Transfers	\$15,950,500	\$3,086,794	19.35%	\$3,265,503	\$3,383,385	\$3,676,281
Revenue - Expenditures/Transfers	\$567,751	\$10,909,386		\$10,246,682	\$4,256,684	\$9,530,099

General Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Allocation (including net transfers)	\$13,594,327	\$17,118,744	125.93%	\$17,111,160	\$7,119,416	\$11,149,960
Personnel Expenditures	\$4,426,415	\$1,167,616	26.38%	\$1,046,637	\$1,065,328	\$1,099,306
Non-Personnel Expenditures	\$9,125,399	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$42,513	\$144	0.34%	\$96	\$96	\$144
Total Expenditures	\$13,594,327	\$1,167,760	8.59%	\$1,046,733	\$1,065,424	\$1,099,450
Revenue - Expenditures	\$0	\$15,950,984		\$16,064,427	\$6,053,992	\$10,050,510

Tuition and Fees SF (TF SF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$0	\$0	budget = 0	\$0	\$0	\$625,635
Personnel Expenditures	\$281,001	\$68,781	24.48%	\$71,086	\$98,907	\$151,988
Non-Personnel Expenditures	\$25,957,857	\$2,077,096	8.00%	\$4,033,740	\$2,949,516	\$1,192,515
Utilities Expenditures	(\$41,839)	\$104,042	-248.67%	\$33,073	\$109,330	\$86,398
Transfers (net)	(\$2,039,569)	\$2,946,081	-144.45%	\$1,173,138	\$1,868,534	\$4,363,996
Total Expenditures/Transfers	\$24,157,450	\$5,196,000	21.51%	\$5,311,037	\$5,026,287	\$5,794,897
Revenue - Expenditures/Transfers	(\$24,157,450)	(\$5,196,000)		(\$5,311,037)	(\$5,026,287)	(\$5,169,262)

Research & Training RF (RTRF)	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$305,416	\$0	0.00%	\$0	\$26,949	\$0
Personnel Expenditures	\$142,061	\$19,205	13.52%	\$43,622	\$56,082	\$30,055
Non-Personnel Expenditures	\$3,554	\$2,759	77.63%	\$917	\$3,408	\$3,048
Utilities Expenditures	\$2,870	\$590	20.56%	\$770	\$546	\$350
Transfers (net)	\$90,237	\$0	0.00%	\$34,000	\$34,000	\$34,000
Total Expenditures/Transfers	\$238,722	\$22,554	9.45%	\$79,309	\$94,036	\$67,453
Revenue - Expenditures/Transfers	\$66,694	(\$22,554)		(\$79,309)	(\$67,087)	(\$67,453)

Other Special Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$327	\$21	6.44%	\$50,047	\$130,339	\$0
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$824	\$0
Non-Personnel Expenditures	\$4,605	\$0	0.00%	(\$6,146)	\$1,250	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$200	\$0	\$0
Transfers (net)	(\$4,500)	\$0	0.00%	\$0	(\$105,000)	\$0
Total Expenditures/Transfers	\$105	\$0	0.00%	(\$5,946)	(\$102,926)	\$0
Revenue - Expenditures/Transfers	\$222	\$21		\$55,993	\$233,265	\$0

Other Revolving Funds	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$50,200	\$74	0.15%	\$14	\$67	\$0
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$111,251	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$200	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	(\$123,590)	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	(\$12,139)	\$0	0.00%	\$0	\$0	\$0
Revenue - Expenditures/Transfers	\$62,339	\$74		\$14	\$67	\$0

TOTAL, CC Systemwide Support	FY 2023 Budget-to-Actual			FY 2022 YTD Actual	FY 2021 YTD Actual	FY 2020 YTD Actual
	FY 2023 Budget	FY 2023 YTD Actual	% of Budget			
Revenue	\$13,950,270	\$17,118,839	122.71%	\$17,161,221	\$7,276,771	\$11,775,595
Personnel Expenditures	\$4,849,477	\$1,255,602	25.89%	\$1,161,345	\$1,221,141	\$1,281,349
Non-Personnel Expenditures	\$35,202,666	\$2,079,855	5.91%	\$4,028,511	\$2,954,174	\$1,195,563
Utilities Expenditures	\$3,744	\$104,776	2798.50%	\$34,139	\$109,972	\$86,892
Transfers (net)	(\$2,077,422)	\$2,946,081	-141.81%	\$1,207,138	\$1,797,534	\$4,397,996
Total Expenditures/Transfers	\$37,978,465	\$6,386,314	16.82%	\$6,431,133	\$6,082,821	\$6,961,800
Revenue - Expenditures/Transfers	(\$24,028,195)	\$10,732,525		\$10,730,088	\$1,193,950	\$4,813,795