



FY23 Q3 Financial Report

June 1, 2023

Committee on Budget and Finance



Overview

- Total Revenues through Q3 totaled \$1.07 billion, which is \$103.7 million (10.7%) higher than the same period last year. However, this was attributable primarily to the increased General Fund appropriation (\$86.8 million) proportionately attributable to collective bargaining in FY23.
- Total Expenditures and Transfers were \$718.9 million, which is \$24.2 million (6.9%) higher than the same period last fiscal year. This was attributable primarily to higher costs associated with energy, inflation, and pay raises, as well as a return to pre-pandemic levels of activity.



Revenues

- General Fund Allocations were \$86.8 million higher than the prior Fiscal Year. This increase is due to salary expenses via collective bargaining (CB) and 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 show a good rate as compared to their expected annual collections.
- TFSF Revenues were \$5.9 million (1.8%) 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.



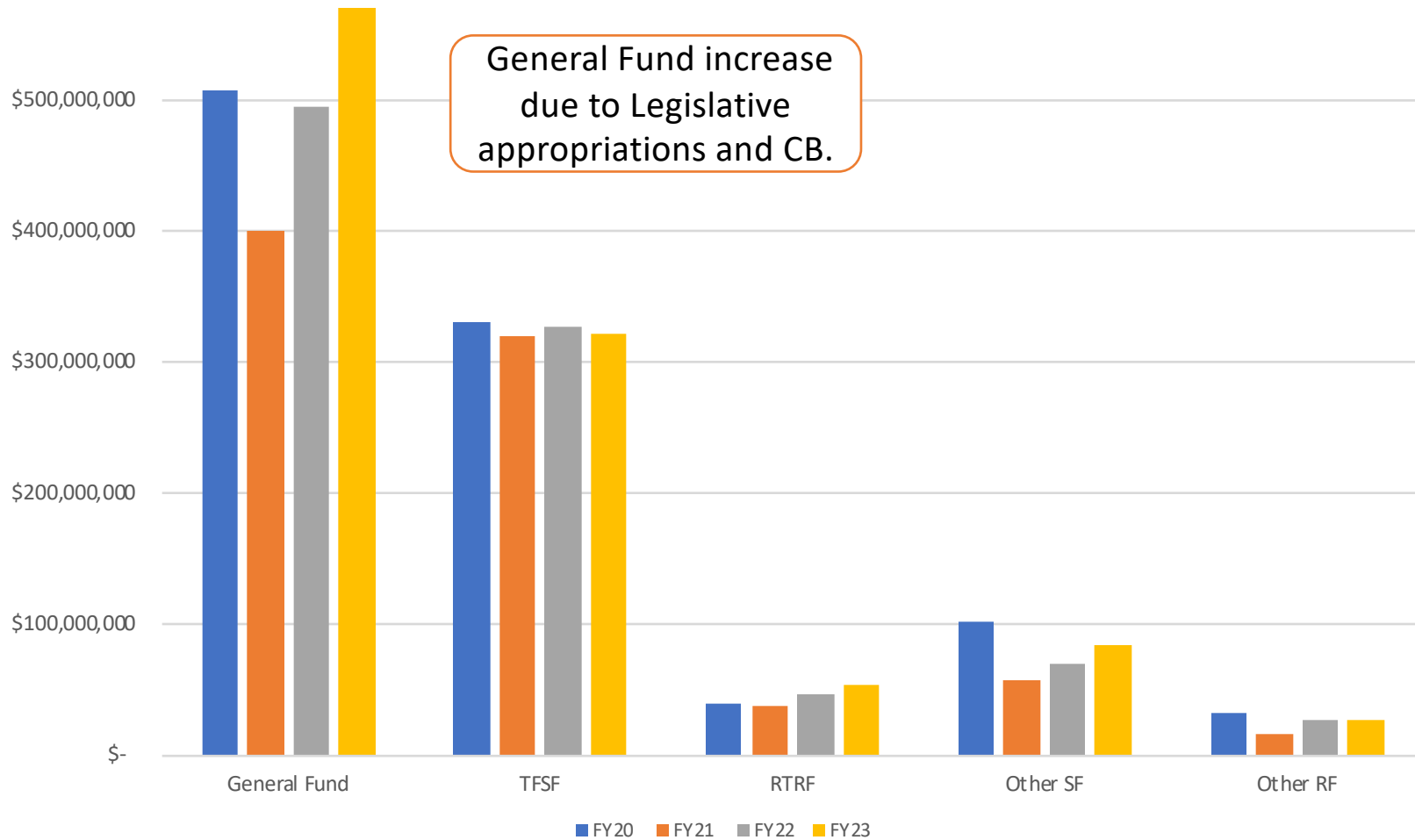
Enrollment

- Spring enrollment is showing a 0.4% decrease, with mixed results across campuses ranging from a 8.1% decrease to a 3.8% increase.
- 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 creates a solid foundation for UH enrollment, should retention rates and recruitment efforts hold steady.



Revenues

Q3 FY20-23

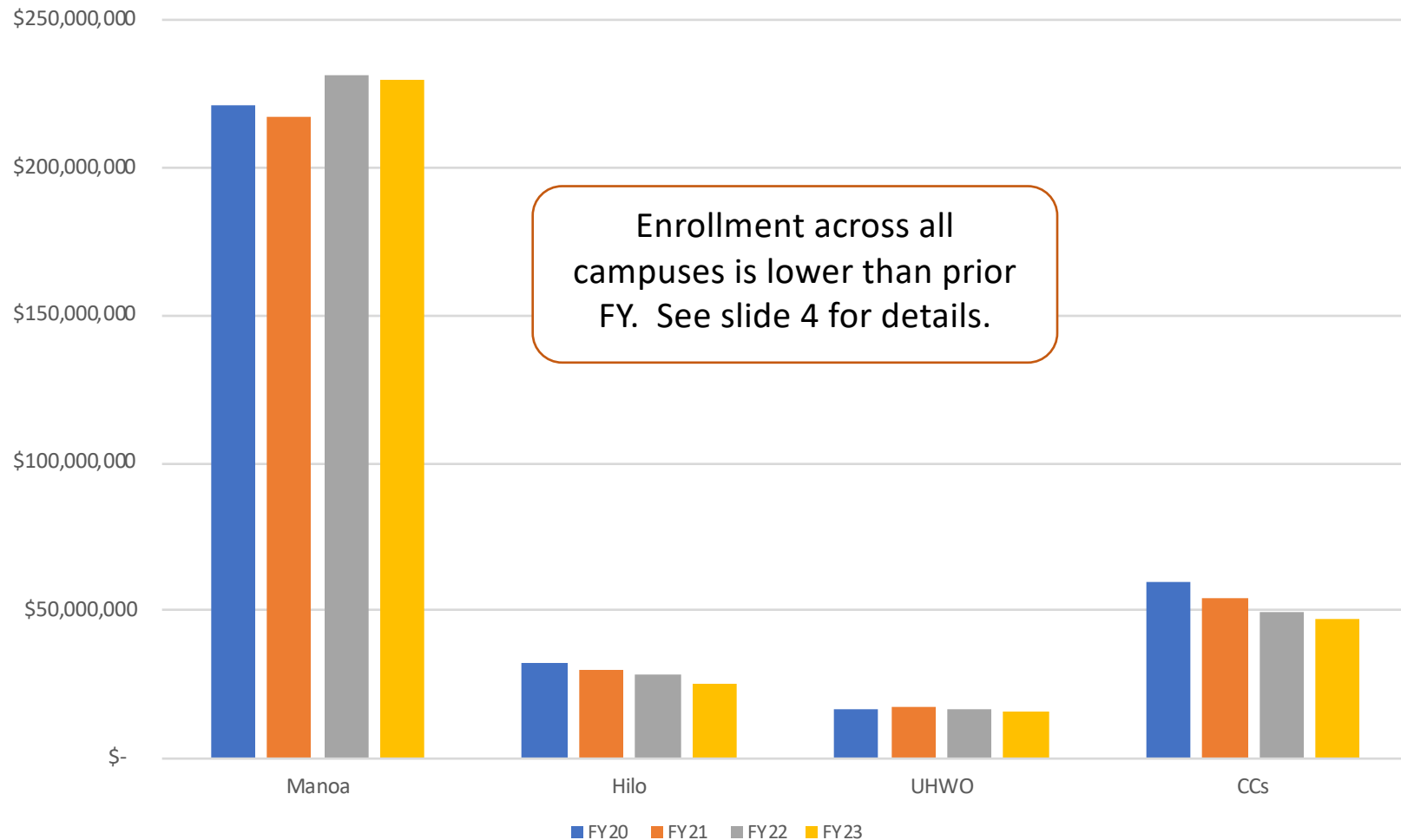


*Variance in FY21 was due to quarterly release of General Funds from State B&F.



TFSF Revenue by Campus

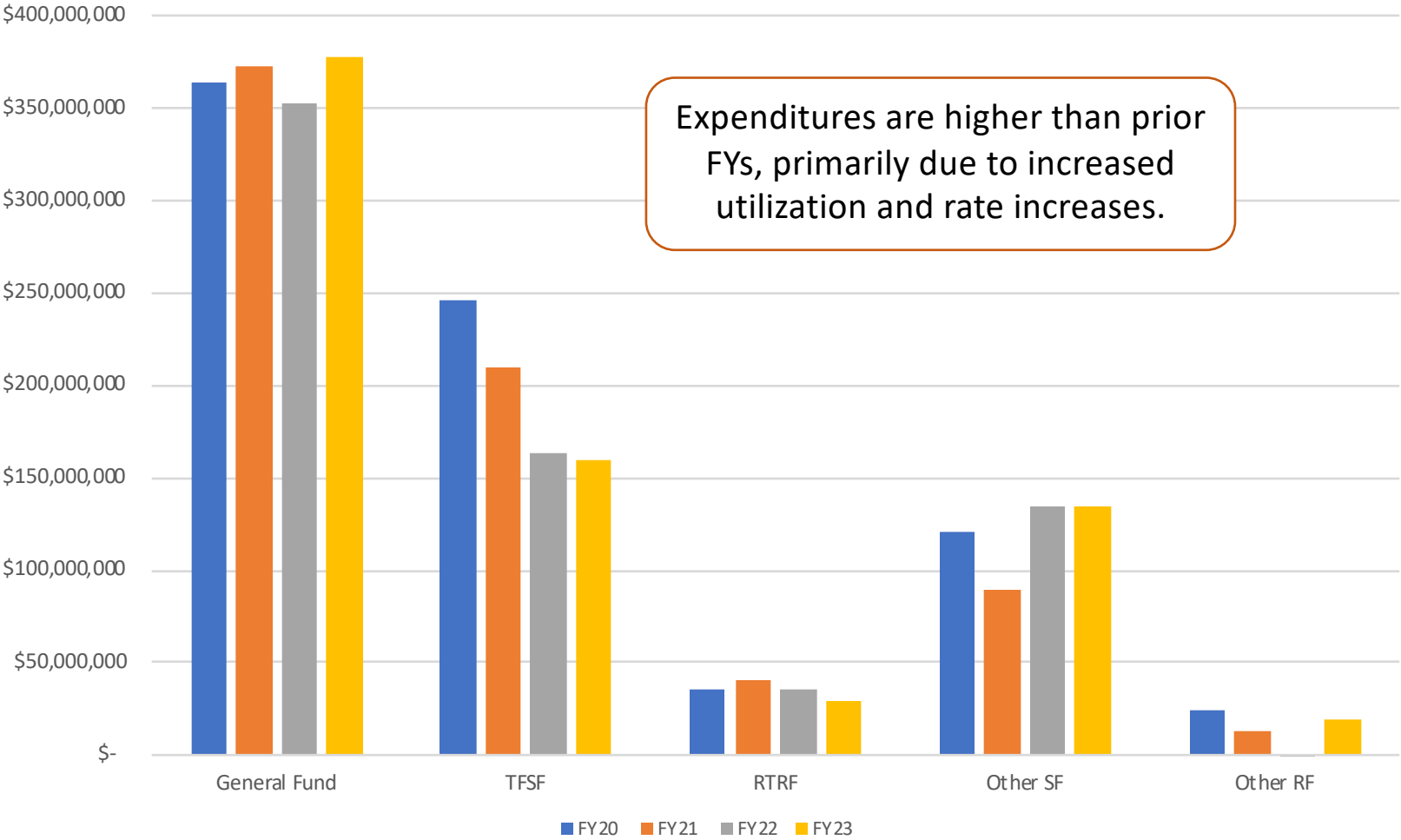
Q3 FY20-23





Expenditures and Transfers

Q3 FY20-23





Conclusion

- General Fund increases from higher legislative appropriations and collective bargaining raises are the primary drivers for increased Revenues.
- Although positive academic outcomes are a factor in the continuing enrollment decline, the TFSF Revenue downward trend is of some fiscal concern, noting that tuition rates will remain static for the next few fiscal years.
- Expenditures are higher due to increased utilization (return to pre-pandemic activity) and increased rates.
- UH appears to be in good fiscal condition with no substantial variances. The cessation of federal coronavirus response funds at the end of this fiscal year is something to be aware of heading into next year.



FY23 Third Quarter Financial Report

UNIVERSITY SYSTEM SUMMARY

Introduction

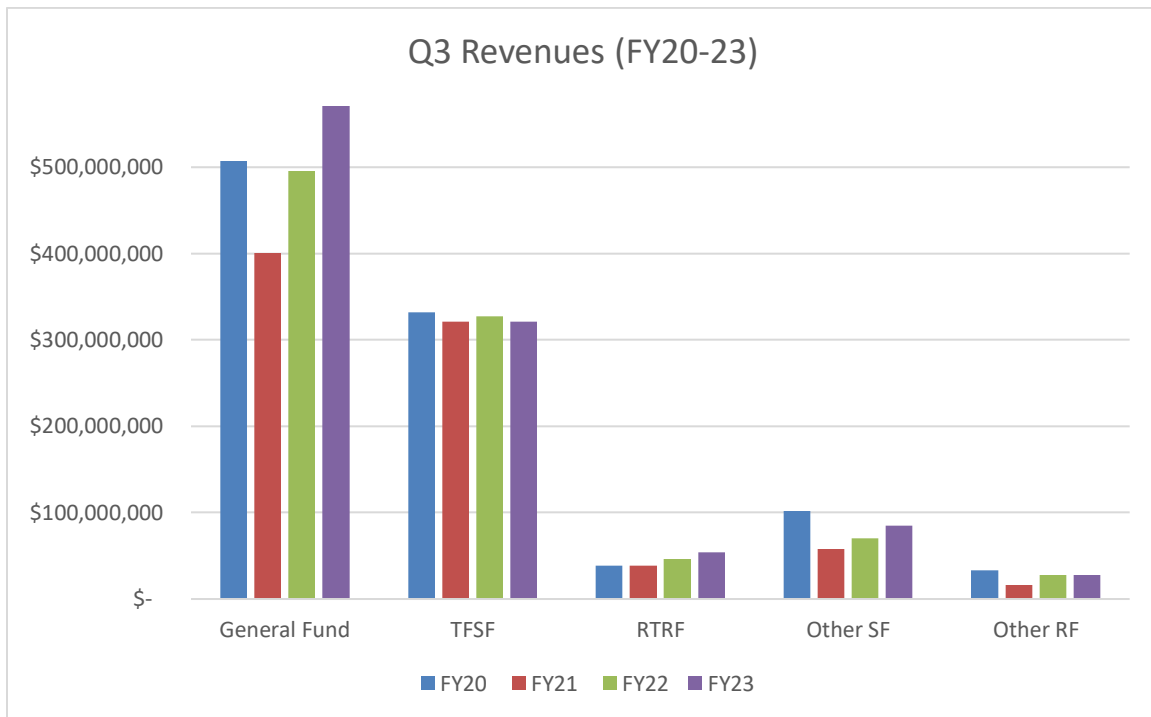
Through the third quarter (Q3) of Fiscal Year 2022-2023 (FY23), revenues across all fund types totaled \$1.07 billion, which is \$103.7 million, or 10.7%, higher than the same period as last year. This increase is driven primarily by the increased General Fund appropriation from the state substantially related to collective bargaining, which is \$86.8 million, or 17.5%, higher than last year. Tuition and Fees Special Fund (TFSF) revenues totaled \$321.4 million for Q3, which is \$5.9 million, or 1.8%, lower than the same period last fiscal year. TFSF revenues declined for all campuses in varying degrees.

Expenditures totaled \$718.9 million, which was \$24.2 million, or 6.9%, 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 \$103.7 million, or 10.7%, 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	\$ 507,023,487	\$ 400,339,405	\$ 495,734,736	\$ 582,533,240
TFSF	\$ 331,675,460	\$ 320,889,508	\$ 327,287,213	\$ 321,405,943
RTRF	\$ 39,001,238	\$ 38,289,472	\$ 46,471,491	\$ 54,361,153
Other SF	\$ 102,107,447	\$ 57,630,865	\$ 69,920,127	\$ 84,792,641
Other RF	\$ 33,316,240	\$ 15,965,032	\$ 27,875,244	\$ 27,886,962
Total	\$ 1,013,123,872	\$ 833,114,282	\$ 967,288,811	\$ 1,070,979,939

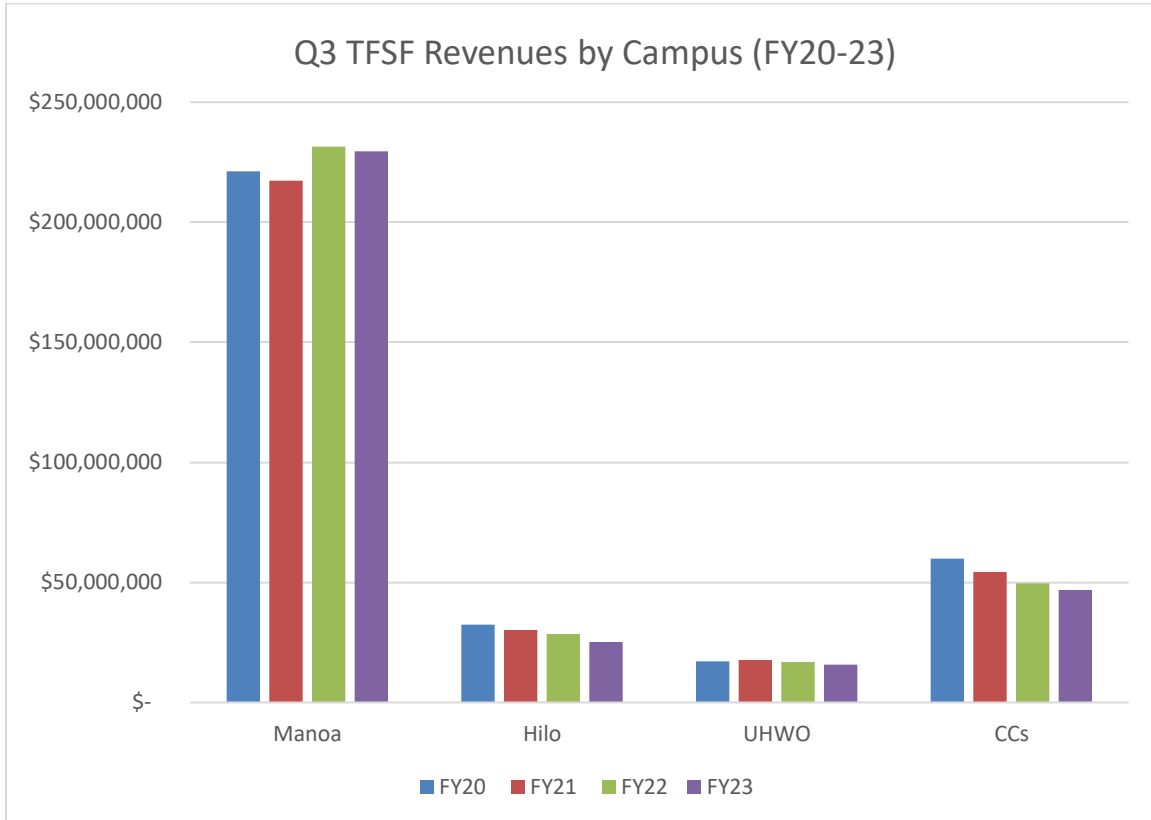


In Fiscal Year 2020-21 (FY21), releases were done on a quarterly basis, which is the reason for the relatively low General Fund number that year.

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 86.2% and Other Revolving Funds are at 70.7% of their respective annual projections through the third quarter of the year.

Tuition and Fees Revenue

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

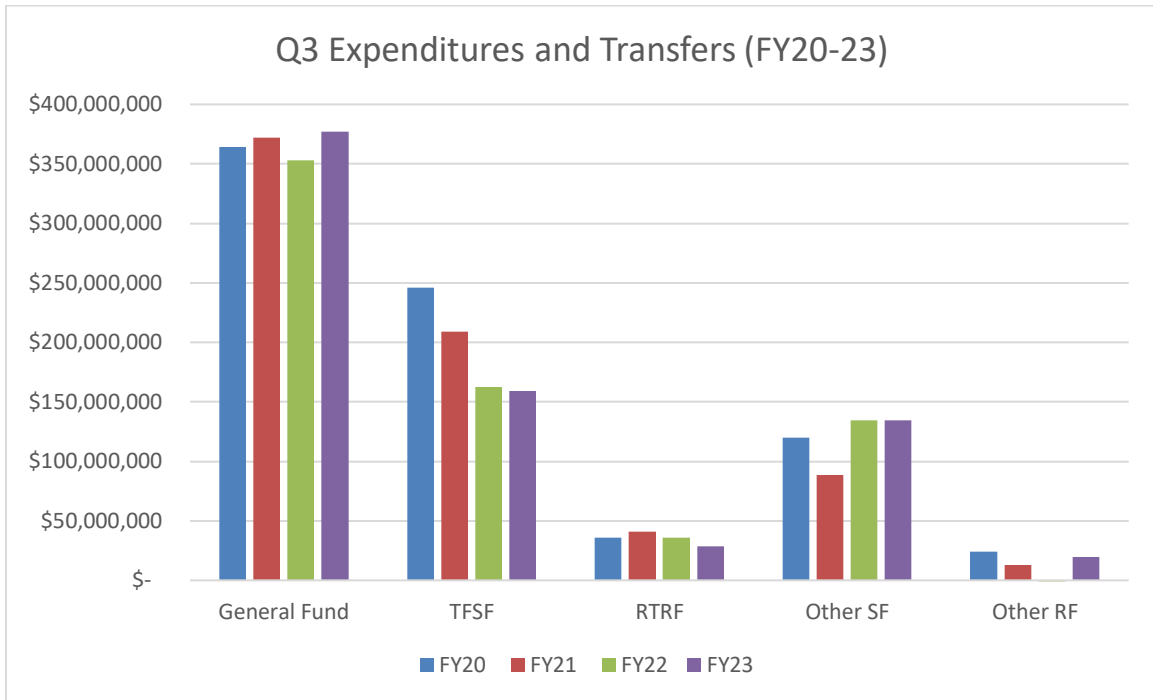


Campus	FY20	FY21	FY22	FY23
Mānoa	\$ 221,249,946	\$ 217,421,561	\$ 231,509,528	\$ 229,422,107
Hilo	\$ 32,456,752	\$ 30,194,776	\$ 28,466,634	\$ 25,187,501
UHWO	\$ 16,994,312	\$ 17,620,117	\$ 16,824,613	\$ 15,775,249
CCs	\$ 59,773,725	\$ 54,227,887	\$ 49,513,157	\$ 46,955,660
System	\$ 1,200,725	\$ 1,425,167	\$ 973,281	\$ 4,065,426
Total	\$ 331,675,459	\$ 320,889,508	\$ 327,287,213	\$ 321,405,943

TFSF Revenues continue their decline, which is a direct result of the overall downward enrollment trend. However, the enrollment trend is a result of several factors, including record on-time graduation rates and 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	\$ 364,353,137	\$ 371,967,820	\$ 352,830,915	\$ 377,078,338
TFSF	\$ 246,245,637	\$ 209,287,394	\$ 162,759,012	\$ 158,943,203
RTRF	\$ 35,767,230	\$ 41,086,002	\$ 35,870,020	\$ 28,621,994
Other SF	\$ 120,126,191	\$ 88,801,195	\$ 134,421,404	\$ 134,635,317
Other RF	\$ 24,207,035	\$ 13,008,495	\$ (910,927)	\$ 19,654,395
Total	\$ 790,699,230	\$ 724,150,906	\$ 684,970,424	\$ 718,933,247

In total, expenditures are considerably higher than last year, indicative of a return to pre-pandemic activity as well as the current inflationary environment.

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)

Tuition and Fees Special Fund (TFSF)

Transfers for this fiscal year have not occurred as typically done in prior years. This includes the largest transfer for the scholarship special fund and most of the systemwide assessments. These transfers will be done in a future quarter and is anticipated to cause the variance to be near zero by the end of the fiscal year.

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 and lost revenue transfers-in from HEERF funds. The transfer for the Scholarship Special Fund has not been completed, leading to a negative amount for revenues less expenditures and transfers.

HILO (page 3 of 6)

No significant variances

WEST O'AHU (page 4 of 6)

No significant variances

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 71.8%.

Tuition and Fees Special Fund

TFSF investment earnings were higher than last fiscal year primarily due to significantly higher short-term interest rates and adjustments made to the interest distribution process.

Research and Training Revolving Fund

RTRF Revenues were 72% or \$15.2 million higher than FY22 primarily attributed to a timing issue. Revenues for prior quarters were realized, however the distribution of accrued overhead income to the campuses was delayed until Q4.

Non-Personnel expenditures were \$4.1 million (50%) lower than FY22 primarily due to the delay in processing RCUH Management Fees to Q4.

UNIVERSITY OF HAWAI‘I SYSTEM
‘ŌNAEHANA KULANUI O HAWAI‘I

REPORT



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

**FY 2023 Third Quarter Financial Report
For the Period Ending March 31, 2023**

University of Hawai'i
 FY 2023 Third Quarter Financial Report: YTD for the Period Ending March 31, 2023

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	\$582,533,240	99.73%	\$495,734,736	\$400,339,405	\$507,023,487
Personnel Expenditures	\$527,420,413	\$371,719,519	70.48%	\$348,763,004	\$368,041,689	\$355,258,811
Non-Personnel Expenditures	\$47,273,832	\$3,704,938	7.84%	\$2,097,674	\$3,099,315	\$4,342,175
Utilities Expenditures	\$9,399,041	\$1,653,881	17.60%	\$1,970,237	\$826,816	\$4,752,151
Total Expenditures	\$584,093,286	\$377,078,338	64.56%	\$352,830,915	\$371,967,820	\$364,353,137
Revenue - Expenditures	\$0	\$205,454,902		\$142,903,821	\$28,371,585	\$142,670,350

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	\$321,405,943	98.97%	\$327,287,213	\$320,889,508	\$331,675,460
Personnel Expenditures	\$95,319,385	\$61,029,458	64.03%	\$77,701,287	\$76,802,224	\$89,769,737
Non-Personnel Expenditures	\$144,222,850	\$71,980,204	49.91%	\$69,364,221	\$57,982,483	\$73,900,196
Utilities Expenditures	\$54,122,657	\$17,572,899	32.47%	\$37,676,015	\$30,184,749	\$34,690,342
Transfers (net)	\$62,945,224	\$8,360,642	13.28%	(\$21,982,511)	\$44,317,938	\$47,885,362
Total Expenditures/Transfers	\$356,610,116	\$158,943,203	44.57%	\$162,759,012	\$209,287,394	\$246,245,637
Revenue - Expenditures/Transfers	(\$31,867,373)	\$162,462,740		\$164,528,201	\$111,602,114	\$85,429,823

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	\$54,361,153	106.49%	\$46,471,491	\$38,289,472	\$39,001,238
Personnel Expenditures	\$19,621,212	\$12,840,964	65.44%	\$12,482,106	\$13,791,630	\$11,736,346
Non-Personnel Expenditures	\$21,496,505	\$11,953,652	55.61%	\$15,564,448	\$18,604,977	\$17,339,340
Utilities Expenditures	\$5,908,954	\$1,715,043	29.02%	\$5,710,889	\$6,324,389	\$4,013,832
Transfers (net)	\$2,201,596	\$2,112,335	95.95%	\$2,112,577	\$2,365,006	\$2,677,712
Total Expenditures/Transfers	\$49,228,267	\$28,621,994	58.14%	\$35,870,020	\$41,086,002	\$35,767,230
Revenue - Expenditures/Transfers	\$1,817,970	\$25,739,159		\$10,601,471	(\$2,796,530)	\$3,234,008

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	\$84,792,641	86.23%	\$69,920,127	\$57,630,865	\$102,107,447
Personnel Expenditures	\$41,118,831	\$31,152,079	75.76%	\$29,051,962	\$37,637,225	\$43,620,889
Non-Personnel Expenditures	\$101,560,757	\$90,664,291	89.27%	\$84,324,082	\$77,956,619	\$95,256,207
Utilities Expenditures	\$11,077,672	\$8,056,431	72.73%	\$5,898,007	\$4,786,050	\$7,751,964
Transfers (net)	(\$63,390,249)	\$4,762,516	-7.51%	\$15,147,353	(\$31,578,699)	(\$26,502,869)
Total Expenditures/Transfers	\$90,367,011	\$134,635,317	148.99%	\$134,421,404	\$88,801,195	\$120,126,191
Revenue - Expenditures/Transfers	\$7,967,076	(\$49,842,676)		(\$64,501,277)	(\$31,170,330)	(\$18,018,744)

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	\$27,886,962	70.71%	\$27,875,244	\$15,965,032	\$33,316,240
Personnel Expenditures	\$18,414,772	\$12,956,270	70.36%	\$12,883,954	\$6,918,563	\$8,512,192
Non-Personnel Expenditures	\$14,985,700	\$7,361,390	49.12%	\$6,872,787	\$7,232,772	\$15,581,176
Utilities Expenditures	\$707,323	\$233,281	32.98%	\$183,684	\$185,500	\$159,994
Transfers (net)	(\$2,222,685)	(\$896,546)	40.34%	(\$20,851,352)	(\$1,328,340)	(\$46,327)
Total Expenditures/Transfers	\$31,885,110	\$19,654,395	61.64%	(\$910,927)	\$13,008,495	\$24,207,035
Revenue - Expenditures/Transfers	\$7,554,795	\$8,232,567		\$28,786,171	\$2,956,537	\$9,109,205

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	\$1,070,979,939	97.57%	\$967,288,811	\$833,114,282	\$1,013,123,872
Personnel Expenditures	\$701,894,613	\$489,698,290	69.77%	\$480,882,313	\$503,191,331	\$508,897,975
Non-Personnel Expenditures	\$329,539,644	\$185,664,475	56.34%	\$178,223,212	\$164,876,166	\$206,419,094
Utilities Expenditures	\$81,215,647	\$29,231,535	35.99%	\$51,438,832	\$42,307,504	\$51,368,283
Transfers (net)	(\$466,114)	\$14,338,947	-307.27%	(\$25,573,933)	\$13,775,905	\$24,013,878
Total Expenditures/Transfers	\$1,112,183,790	\$718,933,247	64.64%	\$684,970,424	\$724,150,906	\$790,699,230
Revenue - Expenditures/Transfers	(\$14,527,532)	\$352,046,692		\$282,318,387	\$108,963,376	\$222,424,642

University of Hawai'i - Mānoa
 FY 2023 Third Quarter Financial Report: YTD for the Period Ending March 31, 2023

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	290,279,538	99.96%	242,109,006	\$198,027,472	\$250,763,171
Personnel Expenditures	\$281,618,801	\$198,634,369	70.53%	\$182,095,702	\$193,739,806	\$186,887,399
Non-Personnel Expenditures	\$8,790,000	\$379,929	4.32%	\$21,411	\$31,918	\$250,477
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$1,272,288
Total Expenditures	\$290,408,801	\$199,014,298	68.53%	\$182,117,113	\$193,771,724	\$188,410,164
Revenue - Expenditures	\$0	\$91,265,240		\$59,991,893	\$4,255,748	\$62,353,007

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	\$229,422,107	98.14%	\$231,509,528	\$217,421,561	\$221,249,946
Personnel Expenditures	\$76,679,988	\$49,045,638	63.96%	\$63,786,131	\$59,730,310	\$61,534,139
Non-Personnel Expenditures	\$79,045,651	\$36,174,161	45.76%	\$32,625,933	\$26,170,760	\$33,952,540
Utilities Expenditures	\$44,423,767	\$11,698,805	26.33%	\$27,627,328	\$20,312,967	\$24,050,558
Transfers (net)	\$61,461,599	\$6,150,878	10.01%	(\$11,007,112)	\$43,351,828	\$41,053,758
Total Expenditures/Transfers	\$261,611,005	\$103,069,482	39.40%	\$113,032,280	\$149,565,865	\$160,590,995
Revenue - Expenditures/Transfers	(\$27,847,967)	\$126,352,625		\$118,477,248	\$67,855,696	\$60,658,951

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	\$16,019,570	55.27%	\$21,734,546	\$23,582,807	\$24,594,565
Personnel Expenditures	\$12,425,063	\$7,651,415	61.58%	\$7,831,189	\$9,245,007	\$7,342,134
Non-Personnel Expenditures	\$7,766,342	\$5,199,449	66.95%	\$4,566,313	\$7,754,809	\$7,399,016
Utilities Expenditures	\$4,624,903	\$1,014,109	21.93%	\$5,006,316	\$5,507,675	\$3,286,624
Transfers (net)	\$1,745,704	\$1,799,829	103.10%	\$1,856,838	\$1,781,045	\$1,905,761
Total Expenditures/Transfers	\$26,562,012	\$15,664,802	58.97%	\$19,260,656	\$24,288,536	\$19,933,535
Revenue - Expenditures/Transfers	\$2,422,337	\$354,768		\$2,473,890	(\$705,729)	\$4,661,030

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	\$72,986,897	87.05%	\$57,871,968	\$39,111,330	\$77,174,300
Personnel Expenditures	\$38,659,980	\$29,447,055	76.17%	\$27,294,934	\$29,525,523	\$33,608,131
Non-Personnel Expenditures	\$76,406,464	\$71,110,797	93.07%	\$65,621,858	\$58,765,547	\$69,887,386
Utilities Expenditures	\$9,968,423	\$7,501,559	75.25%	\$5,369,409	\$4,260,007	\$6,799,782
Transfers (net)	(\$49,443,617)	\$8,862,827	-17.93%	(\$265,623)	(\$27,440,063)	(\$22,226,292)
Total Expenditures/Transfers	\$75,591,250	\$116,922,238	154.68%	\$98,020,578	\$65,111,014	\$88,069,007
Revenue - Expenditures/Transfers	\$8,256,906	(\$43,935,341)		(\$40,148,610)	(\$25,999,684)	(\$10,894,707)

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	\$16,551,664	84.61%	\$14,991,643	\$12,974,580	\$27,473,829
Personnel Expenditures	\$8,667,168	\$5,669,258	65.41%	\$5,466,683	\$5,675,522	\$6,717,934
Non-Personnel Expenditures	\$8,077,636	\$3,515,634	43.52%	\$4,132,618	\$5,726,780	\$13,097,933
Utilities Expenditures	\$649,473	\$136,723	21.05%	\$146,905	\$152,081	\$156,711
Transfers (net)	\$248,608	(\$83,853)	-33.73%	(\$273,199)	(\$1,132,868)	\$11,687
Total Expenditures/Transfers	\$17,642,885	\$9,237,762	52.36%	\$9,473,007	\$10,421,515	\$19,984,265
Revenue - Expenditures/Transfers	\$1,920,176	\$7,313,902		\$5,518,636	\$2,553,065	\$7,489,564

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	\$625,259,776	95.23%	\$568,216,691	\$491,117,750	\$601,255,811
Personnel Expenditures	\$418,051,000	\$290,447,735	69.48%	\$286,474,639	\$297,916,168	\$296,089,737
Non-Personnel Expenditures	\$180,086,093	\$116,379,970	64.62%	\$106,968,133	\$98,449,814	\$124,587,352
Utilities Expenditures	\$59,666,566	\$20,351,196	34.11%	\$38,149,958	\$30,232,730	\$35,565,963
Transfers (net)	\$14,012,294	\$16,729,681	119.39%	(\$9,689,096)	\$16,559,942	\$20,744,914
Total Expenditures/Transfers	\$671,815,953	\$443,908,582	66.08%	\$421,903,634	\$443,158,654	\$476,987,966
Revenue - Expenditures/Transfers	(\$15,248,548)	\$181,351,194		\$146,313,057	\$47,959,096	\$124,267,845

University of Hawai'i - Hilo
 FY 2023 Third Quarter Financial Report: YTD for the Period Ending March 31, 2023

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	46,416,253	99.03%	37,654,748	\$29,030,426	\$37,203,478
Personnel Expenditures	\$42,404,391	\$29,205,785	68.87%	\$27,697,081	\$26,953,622	\$27,612,522
Non-Personnel Expenditures	\$3,365,648	\$364,649	10.83%	\$5,960	\$0	\$143,655
Utilities Expenditures	\$1,100,000	\$1,100,009	100.00%	\$0	\$0	\$28
Total Expenditures	\$46,870,039	\$30,670,443	65.44%	\$27,703,041	\$26,953,622	\$27,756,205
Revenue - Expenditures	\$0	\$15,745,810		\$9,951,707	\$2,076,804	\$9,447,273

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	\$25,187,501	99.50%	\$28,466,634	\$30,194,776	\$32,456,752
Personnel Expenditures	\$6,750,786	\$3,861,865	57.21%	\$5,024,407	\$7,384,712	\$7,122,091
Non-Personnel Expenditures	\$11,752,934	\$5,824,602	49.56%	\$5,407,091	\$4,097,463	\$7,352,340
Utilities Expenditures	\$3,526,780	\$1,716,749	48.68%	\$3,296,794	\$2,528,013	\$3,539,481
Transfers (net)	\$7,977,455	\$1,037,462	13.00%	(\$1,545,690)	\$1,461,633	\$1,353,430
Total Expenditures/Transfers	\$30,007,955	\$12,440,678	41.46%	\$12,182,602	\$15,471,821	\$19,367,342
Revenue - Expenditures/Transfers	(\$4,694,106)	\$12,746,823		\$16,284,032	\$14,722,955	\$13,089,410

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	\$1,116,293	34.37%	\$2,253,471	\$1,470,404	\$1,773,092
Personnel Expenditures	\$272,917	\$161,958	59.34%	\$158,494	\$188,205	\$113,782
Non-Personnel Expenditures	\$3,375,863	\$2,485,505	73.63%	\$2,596,062	\$1,789,075	\$2,103,135
Utilities Expenditures	\$297,500	\$93	0.03%	\$11,575	\$0	\$7,859
Transfers (net)	\$46,187	(\$143,245)	-310.14%	\$42,059	\$38,900	\$82,033
Total Expenditures/Transfers	\$3,992,467	\$2,504,311	62.73%	\$2,808,190	\$2,016,180	\$2,306,809
Revenue - Expenditures/Transfers	(\$744,814)	(\$1,388,018)		(\$554,719)	(\$545,776)	(\$533,717)

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	\$8,470,828	87.24%	\$6,804,181	\$4,015,055	\$8,522,022
Personnel Expenditures	\$1,725,316	\$908,353	52.65%	\$845,146	\$827,737	\$1,094,132
Non-Personnel Expenditures	\$14,658,674	\$8,877,401	60.56%	\$9,323,303	\$8,522,487	\$11,108,055
Utilities Expenditures	\$709,358	\$314,739	44.37%	\$278,053	\$193,011	\$329,480
Transfers (net)	(\$6,406,074)	\$55,245	-0.86%	(\$33,259)	\$478,309	\$1,279,991
Total Expenditures/Transfers	\$10,687,274	\$10,155,738	95.03%	\$10,413,243	\$10,021,544	\$13,811,658
Revenue - Expenditures/Transfers	(\$978,009)	(\$1,684,910)		(\$3,609,062)	(\$6,006,489)	(\$5,289,636)

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	\$1,397,484	105.44%	\$1,164,547	\$1,209,558	\$1,979,365
Personnel Expenditures	\$935,843	\$701,264	74.93%	\$517,950	\$464,974	\$661,019
Non-Personnel Expenditures	\$1,639,457	\$557,949	34.03%	\$448,972	\$392,266	\$500,793
Utilities Expenditures	\$10,500	\$10,575	100.71%	\$2,708	\$7,286	\$1,601
Transfers (net)	(\$250,000)	(\$438,000)	175.20%	(\$204,187)	(\$149,768)	\$0
Total Expenditures/Transfers	\$2,335,800	\$831,788	35.61%	\$765,443	\$714,758	\$1,163,413
Revenue - Expenditures/Transfers	(\$1,010,377)	\$565,696		\$399,104	\$494,800	\$815,952

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	\$82,588,359	95.52%	\$76,343,581	\$65,920,219	\$81,934,709
Personnel Expenditures	\$52,089,253	\$34,839,225	66.88%	\$34,243,078	\$35,819,250	\$36,603,546
Non-Personnel Expenditures	\$34,792,576	\$18,110,106	52.05%	\$17,781,388	\$14,801,291	\$21,207,978
Utilities Expenditures	\$5,644,138	\$3,142,165	55.67%	\$3,589,130	\$2,728,310	\$3,878,449
Transfers (net)	\$1,367,568	\$511,462	37.40%	(\$1,741,077)	\$1,829,074	\$2,715,454
Total Expenditures/Transfers	\$93,893,535	\$56,602,958	60.28%	\$53,872,519	\$55,177,925	\$64,405,427
Revenue - Expenditures/Transfers	(\$7,427,306)	\$25,985,401		\$22,471,062	\$10,742,294	\$17,529,282

University of Hawai'i - West O'ahu
 FY 2023 Third Quarter Financial Report: YTD for the Period Ending March 31, 2023

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	\$21,503,465	103.55%	\$18,702,086	\$14,477,980	\$18,200,766
Personnel Expenditures	\$20,766,813	\$15,753,752	75.86%	\$13,064,771	\$12,780,446	\$13,267,055
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$4,699
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures	\$20,766,813	\$15,753,752	75.86%	\$13,064,771	\$12,780,446	\$13,271,754
Revenue - Expenditures	\$0	\$5,749,713		\$5,637,315	\$1,697,534	\$4,929,012

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	\$15,775,249	94.32%	\$16,824,613	\$17,620,117	\$16,994,312
Personnel Expenditures	\$5,653,845	\$2,526,873	44.69%	\$4,299,379	\$4,872,457	\$4,765,450
Non-Personnel Expenditures	\$2,815,104	\$1,407,022	49.98%	\$941,279	\$859,580	\$1,780,734
Utilities Expenditures	\$2,100,000	\$541,636	25.79%	\$1,078,730	\$856,180	\$2,157,849
Transfers (net)	\$6,155,875	\$7,161,073	116.33%	\$3,449,727	\$4,999,580	\$6,502,300
Total Expenditures/Transfers	\$16,724,824	\$11,636,604	69.58%	\$9,769,115	\$11,587,797	\$15,206,333
Revenue - Expenditures/Transfers	\$0	\$4,138,645		\$7,055,498	\$6,032,320	\$1,787,979

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	\$194,774	79.94%	\$129,950	\$146,543	\$275,740
Personnel Expenditures	\$100,000	\$63,163	63.16%	\$31,057	\$40,866	\$17,422
Non-Personnel Expenditures	\$200,000	\$109,029	54.51%	\$41,902	\$33,847	\$105,444
Utilities Expenditures	\$0	\$250	budget = 0	\$0	\$73,064	\$27,966
Transfers (net)	\$0	(\$10,800)	budget = 0	(\$19,455)	\$30,100	\$30,100
Total Expenditures/Transfers	\$300,000	\$161,642	53.88%	\$53,504	\$177,877	\$180,932
Revenue - Expenditures/Transfers	(\$56,361)	\$33,132		\$76,446	(\$31,334)	\$94,808

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	\$139,127	106.29%	\$76,452	\$21,957	\$292,566
Personnel Expenditures	\$166,571	\$133,448	80.12%	\$101,453	\$112,020	\$123,991
Non-Personnel Expenditures	\$2,730,432	\$3,072,389	112.52%	\$2,002,783	\$1,796,005	\$2,321,905
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$2,630,000)	(\$2,655,556)	100.97%	(\$757,197)	(\$1,377,382)	(\$2,234,267)
Total Expenditures/Transfers	\$267,003	\$550,281	206.10%	\$1,347,039	\$530,643	\$211,629
Revenue - Expenditures/Transfers	(\$136,103)	(\$411,154)		(\$1,270,587)	(\$508,686)	\$80,937

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	\$484,027	67.25%	\$340,598	\$323,013	\$712,562
Personnel Expenditures	\$319,588	\$58,059	18.17%	\$67,698	\$142,851	\$332,754
Non-Personnel Expenditures	\$794,001	\$254,815	32.09%	\$121,786	\$167,232	\$208,221
Utilities Expenditures	\$0	\$56,352	budget = 0	\$617	\$9,445	\$790
Transfers (net)	(\$586,323)	(\$507,682)	86.59%	\$0	(\$55,536)	(\$8,669)
Total Expenditures/Transfers	\$527,266	(\$138,456)	-26.26%	\$190,101	\$263,992	\$533,096
Revenue - Expenditures/Transfers	\$192,464	\$622,483		\$150,497	\$59,021	\$179,466

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	\$38,096,642	98.73%	\$36,073,699	\$32,589,610	\$36,475,946
Personnel Expenditures	\$27,006,817	\$18,535,295	68.63%	\$17,564,358	\$17,948,640	\$18,506,672
Non-Personnel Expenditures	\$6,539,537	\$4,843,255	74.06%	\$3,107,750	\$2,856,664	\$4,421,003
Utilities Expenditures	\$2,100,000	\$598,238	28.49%	\$1,079,347	\$938,689	\$2,186,605
Transfers (net)	\$2,939,552	\$3,987,035	135.63%	\$2,673,075	\$3,596,762	\$4,289,464
Total Expenditures/Transfers	\$38,585,906	\$27,963,823	72.47%	\$24,424,530	\$25,340,755	\$29,403,744
Revenue - Expenditures/Transfers	\$0	\$10,132,819		\$11,649,169	\$7,248,855	\$7,072,202

University of Hawai'i - Community Colleges
 FY 2023 Third Quarter Financial Report: YTD for the Period Ending March 31, 2023

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	\$166,445,574	99.42%	\$144,102,746	\$117,491,878	\$150,335,778
Personnel Expenditures	\$142,966,032	\$98,420,059	68.84%	\$97,912,027	\$105,432,814	\$98,903,849
Non-Personnel Expenditures	\$16,473,260	\$562,920	3.42%	\$7,232	\$26,105	\$61,789
Utilities Expenditures	\$7,981,465	\$472,802	5.92%	\$1,886,480	\$740,516	\$3,353,295
Total Expenditures	\$167,420,757	\$99,455,781	59.40%	\$99,805,739	\$106,199,435	\$102,318,933
Revenue - Expenditures	\$0	\$66,989,793		\$44,297,007	\$11,292,443	\$48,016,845

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	\$46,955,660	99.22%	\$49,513,157	\$54,227,887	\$59,773,725
Personnel Expenditures	\$5,544,025	\$4,763,489	85.92%	\$3,823,750	\$4,029,852	\$15,084,587
Non-Personnel Expenditures	\$45,031,514	\$21,614,946	48.00%	\$24,007,529	\$19,249,679	\$23,182,687
Utilities Expenditures	\$3,948,854	\$3,435,187	86.99%	\$5,559,379	\$6,374,546	\$4,850,033
Transfers (net)	(\$5,287,859)	\$1,312,836	-24.83%	(\$14,058,217)	\$2,433,291	\$8,173,814
Total Expenditures/Transfers	\$49,236,534	\$31,126,458	63.22%	\$19,332,441	\$32,087,368	\$51,291,121
Revenue - Expenditures/Transfers	(\$1,912,082)	\$15,829,202		\$30,180,716	\$22,140,519	\$8,482,604

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	\$747,868	49.81%	\$1,232,858	\$869,929	\$1,193,173
Personnel Expenditures	\$863,865	\$537,162	62.18%	\$596,710	\$540,459	\$537,637
Non-Personnel Expenditures	\$151,017	\$54,638	36.18%	\$132,768	\$19,623	\$51,771
Utilities Expenditures	\$353,275	\$590	0.17%	\$1,972	\$81,614	\$301,210
Transfers (net)	\$24,398	\$28,643	117.40%	(\$25,602)	\$34,000	\$34,000
Total Expenditures/Transfers	\$1,392,555	\$621,033	44.60%	\$705,848	\$675,696	\$924,618
Revenue - Expenditures/Transfers	\$108,848	\$126,835		\$527,010	\$194,233	\$268,555

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	\$18,026	429.40%	\$1,560,414	\$11,383,999	\$12,582,716
Personnel Expenditures	\$0	\$0	budget = 0	\$201,712	\$6,206,496	\$7,880,729
Non-Personnel Expenditures	\$7,630	\$0	0.00%	\$345,571	\$2,275,622	\$4,716,958
Utilities Expenditures	\$0	\$0	budget = 0	\$836	\$23,082	\$276,816
Transfers (net)	(\$4,900)	\$0	0.00%	\$17,716,186	\$451,327	\$511,215
Total Expenditures/Transfers	\$2,730	\$0	0.00%	\$18,264,305	\$8,956,527	\$13,385,718
Revenue - Expenditures/Transfers	\$1,468	\$18,026		(\$16,703,891)	\$2,427,472	(\$803,002)

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	\$8,830,540	51.48%	\$10,578,904	\$761,208	\$1,469,391
Personnel Expenditures	\$8,020,152	\$6,293,749	78.47%	\$6,522,658	\$356,674	\$392,489
Non-Personnel Expenditures	\$3,964,523	\$2,625,068	66.21%	\$1,957,204	\$336,484	\$686,596
Utilities Expenditures	\$46,774	\$29,086	62.18%	\$29,791	\$1,046	\$244
Transfers (net)	(\$1,257,070)	\$79,090	-6.29%	(\$20,669,217)	\$9,832	(\$49,345)
Total Expenditures/Transfers	\$10,774,379	\$9,026,993	83.78%	(\$12,159,564)	\$704,036	\$1,029,984
Revenue - Expenditures/Transfers	\$6,379,406	(\$196,453)		\$22,738,468	\$57,172	\$439,407

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	\$222,997,668	95.54%	\$206,988,079	\$184,734,901	\$225,354,783
Personnel Expenditures	\$157,394,074	\$110,014,459	69.90%	\$109,056,857	\$116,566,295	\$122,799,291
Non-Personnel Expenditures	\$65,627,944	\$24,857,572	37.88%	\$26,450,304	\$21,907,513	\$28,699,801
Utilities Expenditures	\$12,330,368	\$3,937,665	31.93%	\$7,478,458	\$7,220,804	\$8,781,598
Transfers (net)	(\$6,525,431)	\$1,420,569	-21.77%	(\$17,036,850)	\$2,928,450	\$8,669,684
Total Expenditures/Transfers	\$228,826,955	\$140,230,265	61.28%	\$125,948,769	\$148,623,062	\$168,950,374
Revenue - Expenditures/Transfers	\$4,577,640	\$82,767,403		\$81,039,310	\$36,111,839	\$56,404,409

University of Hawai'i - Systemwide Programs
 FY 2023 Third Quarter Financial Report: YTD for the Period Ending March 31, 2023

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	57,888,410	98.74%	53,166,150	\$41,311,649	\$50,520,294
Personnel Expenditures	\$39,664,376	\$29,705,554	74.89%	\$27,993,423	\$29,135,001	\$28,587,986
Non-Personnel Expenditures	\$15,644,924	\$897,440	5.74%	\$563,071	\$1,541,292	\$2,381,555
Utilities Expenditures	\$317,576	\$81,070	25.53%	\$83,757	\$86,300	\$126,540
Transfers (B+ Scholarships)	\$3,000,000	\$1,500,000	50.00%	\$1,500,000	\$1,500,000	\$1,500,000
Total Expenditures	\$58,626,876	\$32,184,064	54.90%	\$30,140,251	\$32,262,593	\$32,596,081
Revenue - Expenditures	\$0	\$25,704,346		\$23,025,899	\$9,049,056	\$17,924,213

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	\$4,065,426	251.48%	\$973,281	\$1,425,167	\$1,200,725
Personnel Expenditures	\$690,741	\$831,593	120.39%	\$767,620	\$784,893	\$1,263,470
Non-Personnel Expenditures	\$5,577,647	\$6,959,473	124.77%	\$6,382,389	\$7,605,001	\$7,631,895
Utilities Expenditures	\$123,256	\$180,522	146.46%	\$113,784	\$113,043	\$92,421
Transfers (net)	(\$7,361,846)	(\$7,301,607)	99.18%	\$1,178,781	(\$7,928,394)	(\$9,197,940)
Total Expenditures/Transfers	(\$970,202)	\$669,981	-69.06%	\$8,442,574	\$574,543	\$210,154
Revenue - Expenditures/Transfers	\$2,586,782	\$3,395,445		(\$7,469,293)	\$850,624	\$1,410,879

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	\$36,282,648	212.56%	\$21,120,666	\$12,219,789	\$11,164,668
Personnel Expenditures	\$5,959,367	\$4,427,266	74.29%	\$3,864,656	\$3,777,093	\$3,725,371
Non-Personnel Expenditures	\$10,003,283	\$4,105,031	41.04%	\$8,227,403	\$9,007,623	\$7,679,974
Utilities Expenditures	\$633,276	\$700,001	110.54%	\$691,026	\$662,036	\$390,173
Transfers (net)	\$385,307	\$437,908	113.65%	\$258,737	\$480,961	\$625,818
Total Expenditures/Transfers	\$16,981,233	\$9,670,206	56.95%	\$13,041,822	\$13,927,713	\$12,421,336
Revenue - Expenditures/Transfers	\$87,960	\$26,612,442		\$8,078,844	(\$1,707,924)	(\$1,256,668)

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	\$3,177,763	68.46%	\$3,607,112	\$3,098,524	\$3,535,843
Personnel Expenditures	\$566,964	\$663,223	116.98%	\$608,717	\$965,449	\$913,906
Non-Personnel Expenditures	\$7,757,557	\$7,603,704	98.02%	\$7,030,567	\$6,596,958	\$7,221,903
Utilities Expenditures	\$399,891	\$240,133	60.05%	\$249,709	\$309,950	\$345,886
Transfers (net)	(\$4,905,658)	(\$1,500,000)	30.58%	(\$1,512,754)	(\$3,690,890)	(\$3,833,516)
Total Expenditures/Transfers	\$3,818,754	\$7,007,060	183.49%	\$6,376,239	\$4,181,467	\$4,648,179
Revenue - Expenditures/Transfers	\$822,814	(\$3,829,297)		(\$2,769,127)	(\$1,082,943)	(\$1,112,336)

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	\$623,247	91.94%	\$799,552	\$696,673	\$1,681,093
Personnel Expenditures	\$472,021	\$233,940	49.56%	\$308,965	\$278,542	\$407,996
Non-Personnel Expenditures	\$510,083	\$407,924	79.97%	\$212,207	\$610,010	\$1,087,633
Utilities Expenditures	\$576	\$545	94.65%	\$3,663	\$15,642	\$648
Transfers (net)	(\$377,900)	\$53,899	-14.26%	\$295,251	\$0	\$0
Total Expenditures/Transfers	\$604,780	\$696,308	115.13%	\$820,086	\$904,194	\$1,496,277
Revenue - Expenditures/Transfers	\$73,126	(\$73,061)		(\$20,534)	(\$207,521)	\$184,816

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	\$102,037,494	123.48%	\$79,666,761	\$58,751,802	\$68,102,623
Personnel Expenditures	\$47,353,469	\$35,861,576	75.73%	\$33,543,381	\$34,940,978	\$34,898,729
Non-Personnel Expenditures	\$42,493,494	\$21,473,572	50.53%	\$23,915,637	\$26,860,884	\$27,502,960
Utilities Expenditures	\$1,474,575	\$1,202,271	81.53%	\$1,141,939	\$1,186,971	\$955,668
Transfers (net)	(\$12,260,097)	(\$8,309,800)	67.78%	\$220,015	(\$11,138,323)	(\$12,405,638)
Total Expenditures/Transfers	\$79,061,441	\$50,227,619	63.53%	\$58,820,972	\$51,850,510	\$50,951,719
Revenue - Expenditures/Transfers	\$3,570,682	\$51,809,875		\$20,845,789	\$6,901,292	\$17,150,904



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	\$23,941,475	100.30%	\$24,189,527	\$19,944,038	\$26,545,000
Personnel Expenditures	\$21,622,269	\$14,582,546	67.44%	\$15,071,753	\$16,846,859	\$17,856,834
Non-Personnel Expenditures	\$984,379	\$1,420	0.14%	\$1,680	\$1,680	\$0
Utilities Expenditures	\$1,262,371	\$46,433	3.68%	\$363,677	\$0	\$100,237
Total Expenditures	\$23,869,019	\$14,630,399	61.29%	\$15,437,110	\$16,848,539	\$17,957,071
Revenue - Expenditures	\$0	\$9,311,076		\$8,752,417	\$3,095,499	\$8,587,929

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	\$5,425,865	83.47%	\$6,186,061	\$6,989,154	\$7,910,627
Personnel Expenditures	\$823,712	\$573,005	69.56%	\$431,220	\$317,226	\$658,856
Non-Personnel Expenditures	\$3,872,156	\$3,154,151	81.46%	\$3,012,419	\$2,352,682	\$3,343,430
Utilities Expenditures	\$581,698	\$361,753	62.19%	\$736,736	\$931,996	\$992,860
Transfers (net)	(\$4,419,310)	(\$3,955,423)	89.50%	(\$2,463,847)	\$1,270,790	\$1,337,187
Total Expenditures/Transfers	\$858,256	\$133,486	15.55%	\$1,716,528	\$4,872,694	\$6,332,333
Revenue - Expenditures/Transfers	\$5,641,869	\$5,292,379		\$4,469,533	\$2,116,460	\$1,578,294

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	\$26,779	66.49%	\$32,834	\$59,182	\$102,145
Personnel Expenditures	\$593	\$224	37.69%	\$11	\$82	\$163
Non-Personnel Expenditures	\$7,890	\$1,959	24.83%	\$0	(\$12,381)	\$4,686
Utilities Expenditures	\$50,000	\$0	0.00%	\$0	\$80,193	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$58,483	\$2,183	3.73%	\$11	\$67,894	\$4,849
Revenue - Expenditures/Transfers	(\$18,206)	\$24,596		\$32,823	(\$8,712)	\$97,296

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	\$321,406	\$1,432,420	\$1,712,216
Personnel Expenditures	\$0	\$0	budget = 0	(\$6,073)	\$730,501	\$933,981
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$4,455	\$273,632	\$513,710
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$2,104	\$88,451
Transfers (net)	\$0	\$0	budget = 0	\$6,580,189	\$15,000	\$0
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$6,578,571	\$1,021,237	\$1,536,142
Revenue - Expenditures/Transfers	\$0	\$0		(\$6,257,165)	\$411,183	\$176,074

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	\$1,359,925	74.19%	\$928,651	\$59,619	\$64,742
Personnel Expenditures	\$831,632	\$746,410	89.75%	\$736,477	\$13,428	\$5,642
Non-Personnel Expenditures	\$622,088	\$346,836	55.75%	\$245,958	\$6,625	\$32,901
Utilities Expenditures	\$14,385	\$0	0.00%	\$12,780	\$639	\$0
Transfers (net)	\$17,000	\$0	0.00%	(\$7,070,670)	\$0	\$0
Total Expenditures/Transfers	\$1,485,105	\$1,093,246	73.61%	(\$6,075,455)	\$20,692	\$38,543
Revenue - Expenditures/Transfers	\$347,995	\$266,679		\$7,004,106	\$38,927	\$26,199

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	\$30,754,044	95.38%	\$31,658,479	\$28,484,413	\$36,334,730
Personnel Expenditures	\$23,278,206	\$15,902,185	68.31%	\$16,233,388	\$17,908,096	\$19,455,476
Non-Personnel Expenditures	\$5,486,513	\$3,504,366	63.87%	\$3,264,512	\$2,622,238	\$3,894,727
Utilities Expenditures	\$1,908,454	\$408,186	21.39%	\$1,113,193	\$1,014,932	\$1,181,548
Transfers (net)	(\$4,402,310)	(\$3,955,423)	89.85%	(\$2,954,328)	\$1,285,790	\$1,337,187
Total Expenditures/Transfers	\$26,270,863	\$15,859,314	60.37%	\$17,656,765	\$22,831,056	\$25,868,938
Revenue - Expenditures/Transfers	\$5,971,658	\$14,894,730		\$14,001,714	\$5,653,357	\$10,465,792

Kapi'olani Community College
 FY 2023 Third Quarter Financial Report: YTD for the Period Ending March 31, 2023

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	\$33,315,241	98.33%	\$28,162,857	\$20,889,553	\$32,832,329
Personnel Expenditures	\$31,382,232	\$22,337,290	71.18%	\$22,074,768	\$23,867,959	\$20,383,671
Non-Personnel Expenditures	\$1,255,273	\$5,960	0.47%	\$2,527	\$866	\$4,272
Utilities Expenditures	\$1,242,884	\$24,055	1.94%	\$276,442	\$215,656	\$1,242,696
Total Expenditures	\$33,880,389	\$22,367,305	66.02%	\$22,353,737	\$24,084,481	\$21,630,639
Revenue - Expenditures	\$0	\$10,947,936		\$5,809,120	(\$3,194,928)	\$11,201,690

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	\$13,760,749	103.58%	\$14,023,537	\$15,112,054	\$17,104,151
Personnel Expenditures	\$803,930	\$871,842	108.45%	\$673,378	\$816,225	\$5,185,252
Non-Personnel Expenditures	\$4,451,995	\$3,664,361	82.31%	\$4,236,567	\$3,642,020	\$4,688,308
Utilities Expenditures	\$1,013,855	\$1,342,653	132.43%	\$1,042,103	\$1,241,868	\$751,648
Transfers (net)	\$260,922	\$4,086,043	1566.00%	(\$647,707)	\$360,447	\$1,998,528
Total Expenditures/Transfers	\$6,530,702	\$9,964,899	152.59%	\$5,304,341	\$6,060,560	\$12,623,736
Revenue - Expenditures/Transfers	\$6,754,159	\$3,795,850		\$8,719,196	\$9,051,494	\$4,480,415

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	\$71,340	47.01%	\$87,782	\$45,132	\$91,375
Personnel Expenditures	\$83,206	\$113,518	136.43%	\$30,034	\$11,015	\$63
Non-Personnel Expenditures	\$1,662	\$15,459	930.16%	\$958	\$319	\$10,783
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$65,839)	(\$3,157)	4.80%	(\$62,722)	\$0	\$0
Total Expenditures/Transfers	\$19,029	\$125,820	661.20%	(\$31,730)	\$11,334	\$10,846
Revenue - Expenditures/Transfers	\$132,727	(\$54,480)		\$119,512	\$33,798	\$80,529

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	\$9,421	437.18%	(\$132,761)	\$3,380,631	\$3,374,386
Personnel Expenditures	\$0	\$0	budget = 0	\$39	\$1,880,984	\$2,520,684
Non-Personnel Expenditures	\$1,612	\$0	0.00%	\$2,514	\$608,901	\$1,270,141
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$6,275	\$14,791
Transfers (net)	\$0	\$0	budget = 0	\$647,196	\$476,159	\$639,037
Total Expenditures/Transfers	\$1,612	\$0	0.00%	\$649,749	\$2,972,319	\$4,444,653
Revenue - Expenditures/Transfers	\$543	\$9,421		(\$782,510)	\$408,312	(\$1,070,267)

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	\$2,448,090	50.31%	\$3,062,054	\$378,354	\$687,067
Personnel Expenditures	\$2,276,687	\$2,001,384	87.91%	\$2,123,730	\$157,116	\$162,405
Non-Personnel Expenditures	\$576,564	\$616,416	106.91%	\$467,362	\$223,784	\$153,706
Utilities Expenditures	\$8,798	\$10,588	120.35%	\$7,612	\$210	\$0
Transfers (net)	(\$1,232,097)	\$515,334	-41.83%	(\$2,126,387)	\$0	(\$50,000)
Total Expenditures/Transfers	\$1,629,952	\$3,143,722	192.87%	\$472,317	\$381,110	\$266,111
Revenue - Expenditures/Transfers	\$3,235,672	(\$695,632)		\$2,589,737	(\$2,756)	\$420,956

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	\$49,604,841	95.06%	\$45,203,469	\$39,805,724	\$54,089,308
Personnel Expenditures	\$34,546,055	\$25,324,034	73.31%	\$24,901,949	\$26,733,299	\$28,252,075
Non-Personnel Expenditures	\$6,287,106	\$4,302,196	68.43%	\$4,709,928	\$4,475,890	\$6,127,210
Utilities Expenditures	\$2,265,537	\$1,377,296	60.79%	\$1,326,157	\$1,464,009	\$2,009,135
Transfers (net)	(\$1,037,014)	\$4,598,220	-443.41%	(\$2,189,620)	\$836,606	\$2,587,565
Total Expenditures/Transfers	\$42,061,684	\$35,601,746	84.64%	\$28,748,414	\$33,509,804	\$38,975,985
Revenue - Expenditures/Transfers	\$10,123,101	\$14,003,095		\$16,455,055	\$6,295,920	\$15,113,323

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	\$31,436,116	98.67%	\$24,369,047	\$17,845,637	\$26,841,294
Personnel Expenditures	\$28,817,104	\$20,145,655	69.91%	\$20,040,518	\$20,299,460	\$16,688,524
Non-Personnel Expenditures	\$1,694,190	\$543,400	32.07%	\$1,575	\$0	\$827
Utilities Expenditures	\$1,348,039	\$114,747	8.51%	\$282,950	\$101,155	\$0
Total Expenditures	\$31,859,333	\$20,803,802	65.30%	\$20,325,043	\$20,400,615	\$16,689,351
Revenue - Expenditures	\$0	\$10,632,314		\$4,044,004	(\$2,554,978)	\$10,151,943

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	\$12,193,790	99.77%	\$12,855,275	\$13,862,738	\$14,553,628
Personnel Expenditures	\$1,113,235	\$1,152,136	103.49%	\$823,455	\$998,852	\$4,906,097
Non-Personnel Expenditures	\$3,255,140	\$3,746,908	115.11%	\$3,968,339	\$3,126,752	\$3,856,330
Utilities Expenditures	\$702,031	\$404,423	57.61%	\$1,114,207	\$1,322,329	\$1,279,618
Transfers (net)	\$2,939,971	\$3,171,883	107.89%	(\$1,010,302)	\$1,548,347	\$1,945,184
Total Expenditures/Transfers	\$8,010,377	\$8,475,350	105.80%	\$4,895,699	\$6,996,280	\$11,987,229
Revenue - Expenditures/Transfers	\$4,211,652	\$3,718,440		\$7,959,576	\$6,866,458	\$2,566,399

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)	\$20,760	-151.75%	(\$1,511)	\$41,995	\$87,979
Personnel Expenditures	\$542	\$8,810	1625.45%	\$393	\$20,330	\$66,232
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	\$8,810	1625.46%	\$393	\$20,330	\$66,232
Revenue - Expenditures/Transfers	(\$14,222)	\$11,950		(\$1,904)	\$21,665	\$21,747

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	\$82	457.61%	\$135,769	\$2,750,789	\$2,274,630
Personnel Expenditures	\$0	\$0	budget = 0	\$114,845	\$1,695,793	\$1,766,007
Non-Personnel Expenditures	\$497	\$0	0.00%	\$53,905	\$621,505	\$707,581
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$5,257	\$59,132
Transfers (net)	(\$400)	\$0	0.00%	\$7,086,230	\$15,000	(\$6,429)
Total Expenditures/Transfers	\$97	\$0	0.00%	\$7,254,980	\$2,337,555	\$2,526,291
Revenue - Expenditures/Transfers	(\$79)	\$82		(\$7,119,211)	\$413,234	(\$251,661)

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	\$2,243,011	43.43%	\$3,966,735	\$112,704	\$307,025
Personnel Expenditures	\$2,306,980	\$1,704,909	73.90%	\$1,915,121	\$136,230	\$174,168
Non-Personnel Expenditures	\$1,115,354	\$636,522	57.07%	\$451,742	\$33,761	\$93,674
Utilities Expenditures	\$338	\$136	40.11%	\$59	\$0	\$0
Transfers (net)	\$17,000	\$0	0.00%	(\$7,709,137)	\$0	\$0
Total Expenditures/Transfers	\$3,439,672	\$2,341,567	68.08%	(\$5,342,215)	\$169,991	\$267,842
Revenue - Expenditures/Transfers	\$1,724,513	(\$98,556)		\$9,308,950	(\$57,287)	\$39,183

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	\$45,893,759	93.22%	\$41,325,315	\$34,613,863	\$44,064,556
Personnel Expenditures	\$32,237,861	\$23,011,510	71.38%	\$22,894,332	\$23,150,665	\$23,601,028
Non-Personnel Expenditures	\$6,065,181	\$4,926,830	81.23%	\$4,475,561	\$3,782,018	\$4,658,412
Utilities Expenditures	\$2,050,408	\$519,306	25.33%	\$1,397,216	\$1,428,741	\$1,338,750
Transfers (net)	\$2,956,571	\$3,171,883	107.28%	(\$1,633,209)	\$1,563,347	\$1,938,755
Total Expenditures/Transfers	\$43,310,021	\$31,629,529	73.03%	\$27,133,900	\$29,924,771	\$31,536,945
Revenue - Expenditures/Transfers	\$5,921,864	\$14,264,230		\$14,191,415	\$4,689,092	\$12,527,611

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	\$13,220,030	99.70%	\$12,076,419	\$8,994,421	\$11,783,441
Personnel Expenditures	\$11,872,785	\$8,303,182	69.93%	\$8,050,747	\$8,435,120	\$8,426,139
Non-Personnel Expenditures	\$509,361	\$872	0.17%	\$499	\$1,926	\$307
Utilities Expenditures	\$877,025	\$0	0.00%	\$179,389	\$95,064	\$492,028
Total Expenditures	\$13,259,171	\$8,304,054	62.63%	\$8,230,635	\$8,532,110	\$8,918,474
Revenue - Expenditures	\$0	\$4,915,976		\$3,845,784	\$462,311	\$2,864,967

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	\$3,917,165	110.75%	\$3,711,295	\$3,906,307	\$4,076,656
Personnel Expenditures	\$777,720	\$545,640	70.16%	\$452,778	\$300,401	\$590,396
Non-Personnel Expenditures	\$1,940,830	\$1,789,593	92.21%	\$1,260,708	\$1,237,947	\$1,321,599
Utilities Expenditures	\$283,926	\$268,505	94.57%	\$675,201	\$577,880	\$454,619
Transfers (net)	\$2,494	\$476,157	19092.08%	(\$367,439)	\$757,191	\$589,261
Total Expenditures/Transfers	\$3,004,970	\$3,079,895	102.49%	\$2,021,248	\$2,873,419	\$2,955,875
Revenue - Expenditures/Transfers	\$532,130	\$837,270		\$1,690,047	\$1,032,888	\$1,120,781

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	\$72,611	52.06%	\$86,599	\$70,112	\$132,058
Personnel Expenditures	\$136,744	\$59,437	43.47%	\$89,189	\$57,834	\$41,850
Non-Personnel Expenditures	\$2,726	\$2,288	83.94%	\$0	\$0	\$1,651
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$139,470	\$61,725	44.26%	\$89,189	\$57,834	\$43,501
Revenue - Expenditures/Transfers	\$0	\$10,886		(\$2,590)	\$12,278	\$88,557

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	(\$2,881)	\$796,396	\$748,968
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$627,992	\$654,237
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$73,381	\$362,326
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$6,641	\$10,331
Transfers (net)	\$0	\$0	budget = 0	\$45,154	\$15,000	(\$13,554)
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$45,154	\$723,014	\$1,013,340
Revenue - Expenditures/Transfers	\$0	\$0		(\$48,035)	\$73,382	(\$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	\$1,504,543	\$752,656	50.03%	\$949,554	\$37,885	\$64,101
Personnel Expenditures	\$1,269,380	\$737,234	58.08%	\$698,144	\$6,904	\$5,281
Non-Personnel Expenditures	\$208,780	\$43,616	20.89%	\$54,861	\$5,597	\$24,767
Utilities Expenditures	\$9,383	\$8,174	87.12%	\$7,061	\$0	\$0
Transfers (net)	\$17,000	(\$1,221)	-7.18%	(\$322,428)	\$0	\$0
Total Expenditures/Transfers	\$1,504,543	\$787,803	52.36%	\$437,638	\$12,501	\$30,048
Revenue - Expenditures/Transfers	\$0	(\$35,147)		\$511,916	\$25,384	\$34,053

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	\$17,962,462	97.41%	\$16,820,986	\$13,805,121	\$16,805,224
Personnel Expenditures	\$14,056,629	\$9,645,493	68.62%	\$9,290,858	\$9,428,251	\$9,717,903
Non-Personnel Expenditures	\$2,661,697	\$1,836,369	68.99%	\$1,316,068	\$1,318,851	\$1,710,650
Utilities Expenditures	\$1,170,334	\$276,679	23.64%	\$861,651	\$679,585	\$956,978
Transfers (net)	\$19,494	\$474,936	2436.32%	(\$644,713)	\$772,191	\$575,707
Total Expenditures/Transfers	\$17,908,154	\$12,233,477	68.31%	\$10,823,864	\$12,198,878	\$12,961,238
Revenue - Expenditures/Transfers	\$532,130	\$5,728,985		\$5,997,122	\$1,606,243	\$3,843,986

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	\$17,684,080	100.93%	\$17,360,040	\$12,904,820	\$15,933,916
Personnel Expenditures	\$16,176,881	\$10,882,506	67.27%	\$10,647,443	\$11,952,697	\$12,023,492
Non-Personnel Expenditures	\$714,495	\$4,268	0.60%	\$906	\$6,248	\$678
Utilities Expenditures	\$629,549	\$207,568	32.97%	\$165,495	\$0	\$0
Total Expenditures	\$17,520,925	\$11,094,342	63.32%	\$10,813,844	\$11,958,945	\$12,024,170
Revenue - Expenditures	\$0	\$6,589,738		\$6,546,196	\$945,875	\$3,909,746

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	\$4,476,648	100.58%	\$4,641,640	\$5,448,534	\$6,068,025
Personnel Expenditures	\$923,354	\$637,931	69.09%	\$536,766	\$663,906	\$1,584,350
Non-Personnel Expenditures	\$1,608,819	\$1,713,017	106.48%	\$1,704,671	\$1,589,798	\$1,935,016
Utilities Expenditures	\$340,366	\$113,107	33.23%	\$463,962	\$520,698	\$639,445
Transfers (net)	(\$1,424,627)	(\$357,549)	25.10%	(\$82,807)	\$1,076,811	\$1,079,238
Total Expenditures/Transfers	\$1,447,912	\$2,106,506	145.49%	\$2,622,592	\$3,851,213	\$5,238,049
Revenue - Expenditures/Transfers	\$3,002,720	\$2,370,142		\$2,019,048	\$1,597,321	\$829,976

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	\$24,986	116.07%	\$11,016	\$13,473	\$34,664
Personnel Expenditures	\$182	\$1,131	621.40%	\$130	\$1,170	\$42,372
Non-Personnel Expenditures	\$110,378	\$22,814	20.67%	\$110,378	\$0	\$15
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$110,560	\$23,945	21.66%	\$110,508	\$1,170	\$42,387
Revenue - Expenditures/Transfers	(\$89,033)	\$1,041		(\$99,492)	\$12,303	(\$7,723)

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	\$6,862	404.13%	\$350,732	\$1,101,735	\$1,661,562
Personnel Expenditures	\$0	\$0	budget = 0	\$152	\$474,508	\$832,370
Non-Personnel Expenditures	\$916	\$0	0.00%	\$60,991	\$260,295	\$705,879
Utilities Expenditures	\$0	\$0	budget = 0	\$290	\$1,626	\$823
Transfers (net)	\$0	\$0	budget = 0	\$1,753,906	\$14,987	(\$117,269)
Total Expenditures/Transfers	\$916	\$0	0.00%	\$1,815,339	\$751,416	\$1,421,803
Revenue - Expenditures/Transfers	\$782	\$6,862		(\$1,464,607)	\$350,319	\$239,759

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	\$747,521	56.26%	\$645,230	\$65,650	\$107,355
Personnel Expenditures	\$584,363	\$438,124	74.97%	\$487,234	\$0	\$24
Non-Personnel Expenditures	\$380,359	\$435,877	114.60%	\$233,946	\$24,863	\$112,846
Utilities Expenditures	\$1,045	\$740	70.79%	\$615	\$0	\$0
Transfers (net)	\$16,980	\$0	0.00%	(\$1,753,926)	\$13	\$655
Total Expenditures/Transfers	\$982,747	\$874,741	89.01%	(\$1,032,131)	\$24,876	\$113,525
Revenue - Expenditures/Transfers	\$345,852	(\$127,220)		\$1,677,361	\$40,774	(\$6,170)

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	\$22,940,097	98.36%	\$23,008,658	\$19,534,212	\$23,805,522
Personnel Expenditures	\$17,684,780	\$11,959,692	67.63%	\$11,671,725	\$13,092,281	\$14,482,608
Non-Personnel Expenditures	\$2,814,967	\$2,175,976	77.30%	\$2,110,892	\$1,881,204	\$2,754,434
Utilities Expenditures	\$970,960	\$321,415	33.10%	\$630,362	\$522,324	\$640,268
Transfers (net)	(\$1,407,647)	(\$357,549)	25.40%	(\$82,827)	\$1,091,811	\$962,624
Total Expenditures/Transfers	\$20,063,060	\$14,099,534	70.28%	\$14,330,152	\$16,587,620	\$18,839,934
Revenue - Expenditures/Transfers	\$3,260,321	\$8,840,563		\$8,678,506	\$2,946,592	\$4,965,588

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	\$19,950,989	99.73%	\$17,970,336	\$13,305,642	\$17,510,492
Personnel Expenditures	\$16,358,837	\$10,965,240	67.03%	\$11,107,569	\$12,157,205	\$11,710,761
Non-Personnel Expenditures	\$1,653,485	\$1,000	0.06%	\$45	\$0	\$18
Utilities Expenditures	\$1,992,131	\$0	0.00%	\$164,214	\$209,571	\$899,889
Total Expenditures	\$20,004,453	\$10,966,240	54.82%	\$11,271,828	\$12,366,776	\$12,610,668
Revenue - Expenditures	\$0	\$8,984,749		\$6,698,508	\$938,866	\$4,899,824

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	\$4,895,803	101.70%	\$5,565,135	\$6,325,443	\$6,694,236
Personnel Expenditures	\$486,063	\$525,871	108.19%	\$488,657	\$492,220	\$1,300,083
Non-Personnel Expenditures	\$2,275,863	\$3,511,369	154.29%	\$2,608,783	\$2,588,491	\$3,100,183
Utilities Expenditures	\$668,817	\$684,099	102.28%	\$1,442,199	\$1,120,711	\$363,480
Transfers (net)	(\$471,120)	(\$450,973)	95.72%	(\$2,048,083)	\$1,012,241	\$951,750
Total Expenditures/Transfers	\$2,959,623	\$4,270,366	144.29%	\$2,491,556	\$5,213,663	\$5,715,496
Revenue - Expenditures/Transfers	\$1,854,579	\$625,437		\$3,073,579	\$1,111,780	\$978,740

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	\$342,951	43.73%	\$461,615	\$318,854	\$613,053
Personnel Expenditures	\$500,374	\$321,553	64.26%	\$325,680	\$280,438	\$256,811
Non-Personnel Expenditures	\$24,807	\$8,823	35.57%	\$19,150	\$23,013	\$28,661
Utilities Expenditures	\$300,405	\$0	0.00%	\$373	\$185	\$300,000
Transfers (net)	\$0	(\$2,200)	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$825,586	\$328,176	39.75%	\$345,203	\$303,636	\$585,472
Revenue - Expenditures/Transfers	(\$41,370)	\$14,775		\$116,412	\$15,218	\$27,581

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	\$824,138	\$1,443,148	\$2,351,141
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$695,209	\$1,049,534
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$110,072	\$279,352	\$892,168
Utilities Expenditures	\$0	\$0	budget = 0	\$327	\$1,173	\$101,632
Transfers (net)	\$0	\$0	budget = 0	(\$75,205)	\$15,000	\$9,429
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$35,194	\$990,734	\$2,052,763
Revenue - Expenditures/Transfers	\$0	\$0		\$788,944	\$452,414	\$298,378

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	\$1,029,902	53.91%	\$696,419	\$58,437	\$79,472
Personnel Expenditures	\$657,179	\$560,489	85.29%	\$550,446	\$35,586	\$28,257
Non-Personnel Expenditures	\$807,998	\$117,170	14.50%	\$168,719	\$11,753	\$34,390
Utilities Expenditures	\$12,369	\$9,424	76.19%	\$1,508	\$0	\$0
Transfers (net)	\$17,000	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$1,494,546	\$687,083	45.97%	\$720,673	\$47,339	\$62,647
Revenue - Expenditures/Transfers	\$415,801	\$342,819		(\$24,254)	\$11,098	\$16,825

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	\$26,219,645	95.30%	\$25,517,643	\$21,451,524	\$27,248,394
Personnel Expenditures	\$18,002,453	\$12,373,153	68.73%	\$12,472,352	\$13,660,658	\$14,345,446
Non-Personnel Expenditures	\$4,762,153	\$3,638,362	76.40%	\$2,906,769	\$2,902,609	\$4,055,420
Utilities Expenditures	\$2,973,722	\$693,523	23.32%	\$1,608,621	\$1,331,640	\$1,665,001
Transfers (net)	(\$454,120)	(\$453,173)	99.79%	(\$2,123,288)	\$1,027,241	\$961,179
Total Expenditures/Transfers	\$25,284,208	\$16,251,865	64.28%	\$14,864,454	\$18,922,148	\$21,027,046
Revenue - Expenditures/Transfers	\$2,229,010	\$9,967,780		\$10,653,189	\$2,529,376	\$6,221,348

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	\$13,631,301	101.48%	\$12,509,606	\$9,245,660	\$11,919,346
Personnel Expenditures	\$12,309,509	\$7,643,701	62.10%	\$7,810,719	\$8,595,460	\$8,469,037
Non-Personnel Expenditures	\$536,678	\$6,000	1.12%	\$0	\$15,385	\$55,687
Utilities Expenditures	\$586,953	\$79,615	13.56%	\$453,978	\$118,687	\$618,013
Total Expenditures	\$13,433,140	\$7,729,316	57.54%	\$8,264,697	\$8,729,532	\$9,142,737
Revenue - Expenditures	\$0	\$5,901,985		\$4,244,909	\$516,128	\$2,776,609

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	\$2,285,641	90.86%	\$2,030,214	\$2,670,413	\$2,740,767
Personnel Expenditures	\$335,010	\$235,596	70.32%	\$181,850	\$170,340	\$468,306
Non-Personnel Expenditures	\$1,668,854	\$1,038,023	62.20%	\$1,092,688	\$924,988	\$1,459,471
Utilities Expenditures	\$400,000	\$161,366	40.34%	\$7,609	\$583,368	\$221,935
Transfers (net)	(\$136,620)	(\$503,917)	368.85%	\$48,215	\$418,425	\$449,034
Total Expenditures/Transfers	\$2,267,244	\$931,068	41.07%	\$1,330,362	\$2,097,121	\$2,598,746
Revenue - Expenditures/Transfers	\$248,259	\$1,354,573		\$699,852	\$573,292	\$142,021

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	(\$18,929)	-26.14%	\$41,312	\$25,390	\$59,897
Personnel Expenditures	\$163	\$897	550.21%	\$39,909	\$10,557	\$59
Non-Personnel Expenditures	\$0	\$536	budget = 0	\$0	\$2,259	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$163	\$1,433	879.14%	\$39,909	\$12,816	\$59
Revenue - Expenditures/Transfers	\$72,258	(\$20,362)		\$1,403	\$12,574	\$59,838

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	\$13,655	\$347,262	\$458,906
Personnel Expenditures	\$0	\$0	budget = 0	\$92,748	\$98,090	\$123,917
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$3,883	\$53,545	\$263,908
Utilities Expenditures	\$0	\$0	budget = 0	\$19	\$7	\$1,656
Transfers (net)	\$0	\$0	budget = 0	\$1,683,306	\$5,180	\$0
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$1,779,956	\$156,822	\$389,481
Revenue - Expenditures/Transfers	\$0	\$0		(\$1,766,301)	\$190,440	\$69,425

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	\$298,439	60.03%	\$330,203	\$48,378	\$159,279
Personnel Expenditures	\$93,931	\$105,200	112.00%	\$11,506	\$7,410	\$16,712
Non-Personnel Expenditures	\$142,129	\$150,104	105.61%	\$96,566	\$30,102	\$73,749
Utilities Expenditures	\$256	\$24	9.41%	\$156	\$197	\$244
Transfers (net)	\$13,637	(\$427,364)	-3133.85%	(\$1,686,669)	\$9,820	\$0
Total Expenditures/Transfers	\$249,953	(\$172,036)	-68.83%	(\$1,578,441)	\$47,529	\$90,705
Revenue - Expenditures/Transfers	\$247,234	\$470,475		\$1,908,644	\$849	\$68,574

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	\$16,196,452	98.05%	\$14,924,990	\$12,337,103	\$15,338,195
Personnel Expenditures	\$12,738,613	\$7,985,394	62.69%	\$8,136,732	\$8,881,857	\$9,078,031
Non-Personnel Expenditures	\$2,347,661	\$1,194,663	50.89%	\$1,193,137	\$1,026,279	\$1,852,815
Utilities Expenditures	\$987,209	\$241,005	24.41%	\$461,762	\$702,259	\$841,848
Transfers (net)	(\$122,983)	(\$931,281)	757.24%	\$44,852	\$433,425	\$449,034
Total Expenditures/Transfers	\$15,950,500	\$8,489,781	53.23%	\$9,836,483	\$11,043,820	\$12,221,728
Revenue - Expenditures/Transfers	\$567,751	\$7,706,671		\$5,088,507	\$1,293,283	\$3,116,467

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	\$13,266,342	97.59%	\$7,464,914	\$14,362,107	\$6,969,960
Personnel Expenditures	\$4,426,415	\$3,559,939	80.42%	\$3,108,509	\$3,278,054	\$3,345,391
Non-Personnel Expenditures	\$9,125,399	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$42,513	\$384	0.90%	\$336	\$384	\$432
Total Expenditures	\$13,594,327	\$3,560,323	26.19%	\$3,108,845	\$3,278,438	\$3,345,823
Revenue - Expenditures	\$0	\$9,706,019		\$4,356,069	\$11,083,669	\$3,624,137

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	\$500,000	(\$86,756)	\$625,635
Personnel Expenditures	\$281,001	\$221,468	78.81%	\$235,645	\$270,683	\$391,248
Non-Personnel Expenditures	\$25,957,857	\$2,997,524	11.55%	\$6,123,353	\$3,787,002	\$3,478,350
Utilities Expenditures	(\$41,839)	\$99,281	-237.29%	\$77,363	\$75,697	\$146,428
Transfers (net)	(\$2,039,569)	(\$1,153,386)	56.55%	(\$7,486,247)	(\$4,010,961)	(\$176,368)
Total Expenditures/Transfers	\$24,157,450	\$2,164,887	8.96%	(\$1,049,886)	\$122,421	\$3,839,658
Revenue - Expenditures/Transfers	(\$24,157,450)	(\$2,164,887)		\$1,549,886	(\$209,177)	(\$3,214,023)

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	\$207,372	67.90%	\$513,212	\$295,791	\$72,003
Personnel Expenditures	\$142,061	\$31,593	22.24%	\$111,364	\$159,033	\$130,087
Non-Personnel Expenditures	\$3,554	\$2,759	77.63%	\$2,282	\$6,413	\$5,974
Utilities Expenditures	\$2,870	\$590	20.56%	\$1,599	\$1,236	\$1,210
Transfers (net)	\$90,237	\$34,000	37.68%	\$37,120	\$34,000	\$34,000
Total Expenditures/Transfers	\$238,722	\$68,942	28.88%	\$152,365	\$200,682	\$171,271
Revenue - Expenditures/Transfers	\$66,694	\$138,430		\$360,847	\$95,109	(\$99,268)

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	\$1,660	507.77%	\$50,356	\$131,618	\$907
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$3,419	\$0
Non-Personnel Expenditures	\$4,605	\$0	0.00%	\$109,751	\$105,012	\$1,245
Utilities Expenditures	\$0	\$0	budget = 0	\$200	\$0	\$0
Transfers (net)	(\$4,500)	\$0	0.00%	(\$4,590)	(\$105,000)	\$0
Total Expenditures/Transfers	\$105	\$0	0.00%	\$105,361	\$3,431	\$1,245
Revenue - Expenditures/Transfers	\$222	\$1,660		(\$55,005)	\$128,187	(\$338)

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	(\$49,003)	-97.62%	\$58	\$182	\$349
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$111,251	\$278,527	250.36%	\$238,050	\$0	\$160,565
Utilities Expenditures	\$200	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	(\$123,590)	(\$7,659)	6.20%	\$0	\$0	\$0
Total Expenditures/Transfers	(\$12,139)	\$270,868	-2231.39%	\$238,050	\$0	\$160,565
Revenue - Expenditures/Transfers	\$62,339	(\$319,871)		(\$237,992)	\$182	(\$160,216)

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	\$13,426,371	96.24%	\$8,528,540	\$14,702,942	\$7,668,854
Personnel Expenditures	\$4,849,477	\$3,813,000	78.63%	\$3,455,518	\$3,711,189	\$3,866,726
Non-Personnel Expenditures	\$35,202,666	\$3,278,810	9.31%	\$6,473,436	\$3,898,427	\$3,646,134
Utilities Expenditures	\$3,744	\$100,255	2677.75%	\$79,498	\$77,317	\$148,070
Transfers (net)	(\$2,077,422)	(\$1,127,045)	54.25%	(\$7,453,717)	(\$4,081,961)	(\$142,368)
Total Expenditures/Transfers	\$37,978,465	\$6,065,020	15.97%	\$2,554,735	\$3,604,972	\$7,518,562
Revenue - Expenditures/Transfers	(\$24,028,195)	\$7,361,351		\$5,973,805	\$11,097,970	\$150,292