



FY23 Q4 Financial Report

September 7, 2023

Committee on Institutional Success



Overview

- Total Revenues for FY23 totaled \$1.15 billion, which is \$122.0 million (+11.9%) higher than FY22. All fund types with the exception of Other Revolving Funds showed increases of varying degrees, although the largest was the General Fund increase of \$84.4 million (+16.9%).
- Total Expenditures and Transfers were \$962.5 million, which is \$88.9 million (+10.2%) higher than last fiscal year. This was primarily attributable to higher rate costs associated with energy, inflation, and collective bargaining increases, as well as a return to pre-pandemic levels for services and operations.
- Higher than anticipated revenues and lower than projected expenditures resulted in a positive net operating gain of \$187.0 million across all fund types.



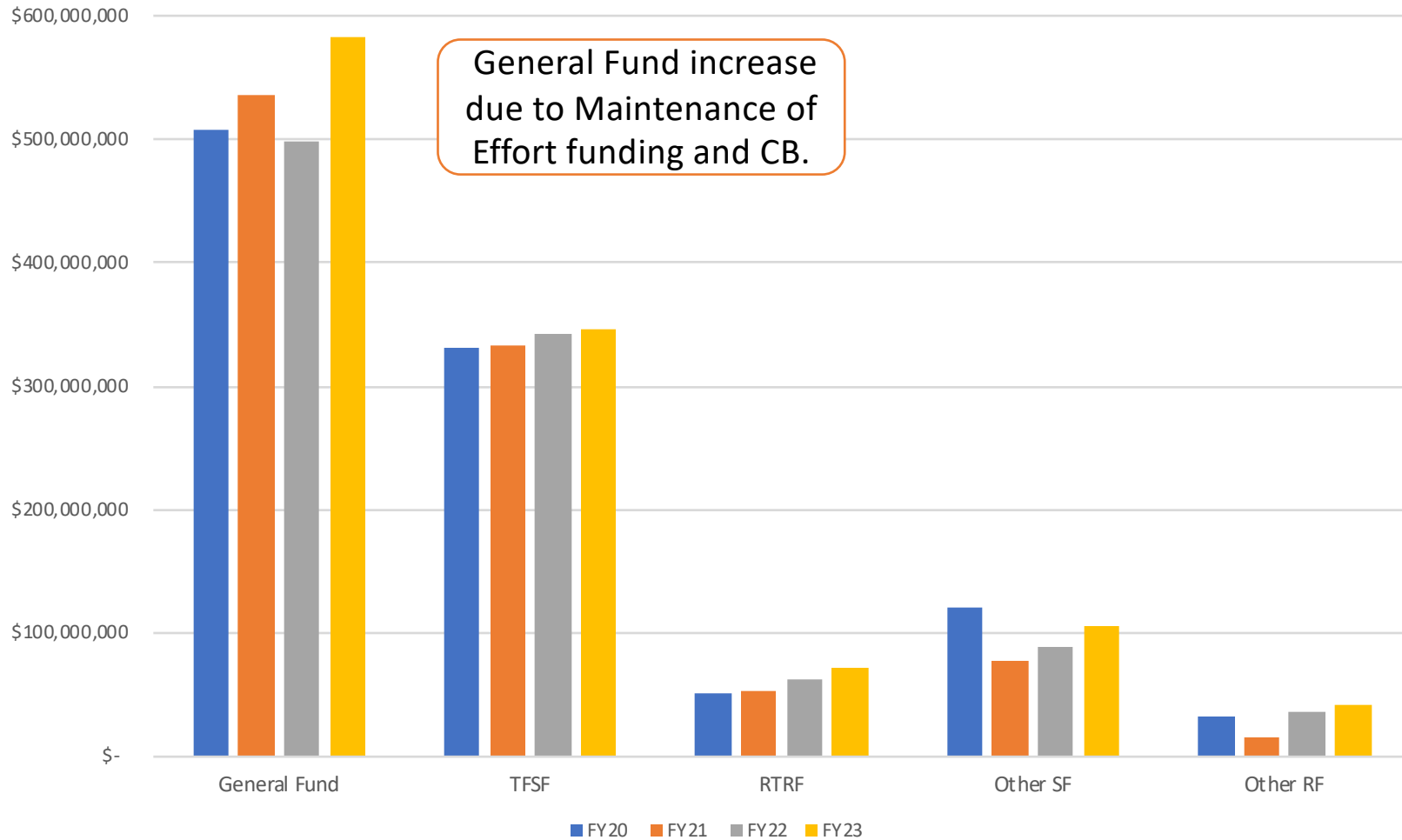
Revenues

- General Fund Allocations were \$84.4 million (16.9%) higher than the prior Fiscal Year. This increase is due to the Governor's release of funds to meet ARRA Maintenance of Effort requirements and collective bargaining increases.
- Research and Training Revolving Fund (RTRF) Revenues were \$10.0 million (15.9%) higher than anticipated because of increased extramural grant awards, including federal coronavirus response grants.
- TFSF Revenues were \$3.4 million (1.0%) higher than last year. Although most campuses showed decreased revenues as compared to FY22 due to declining enrollment, these declines were offset by increased revenues at Mānoa.



Revenues

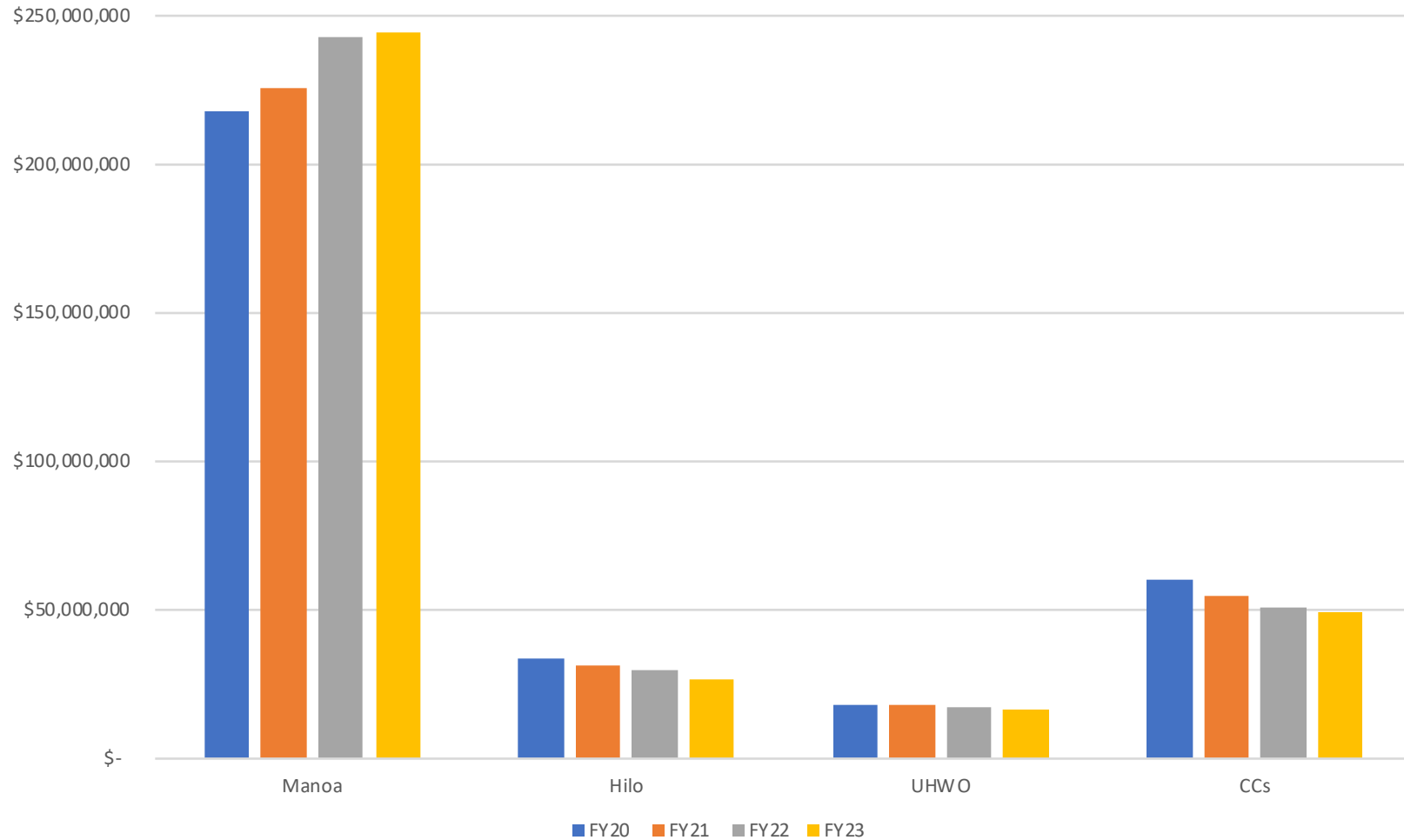
Q4 FY20-23





TFSF Revenue by Campus

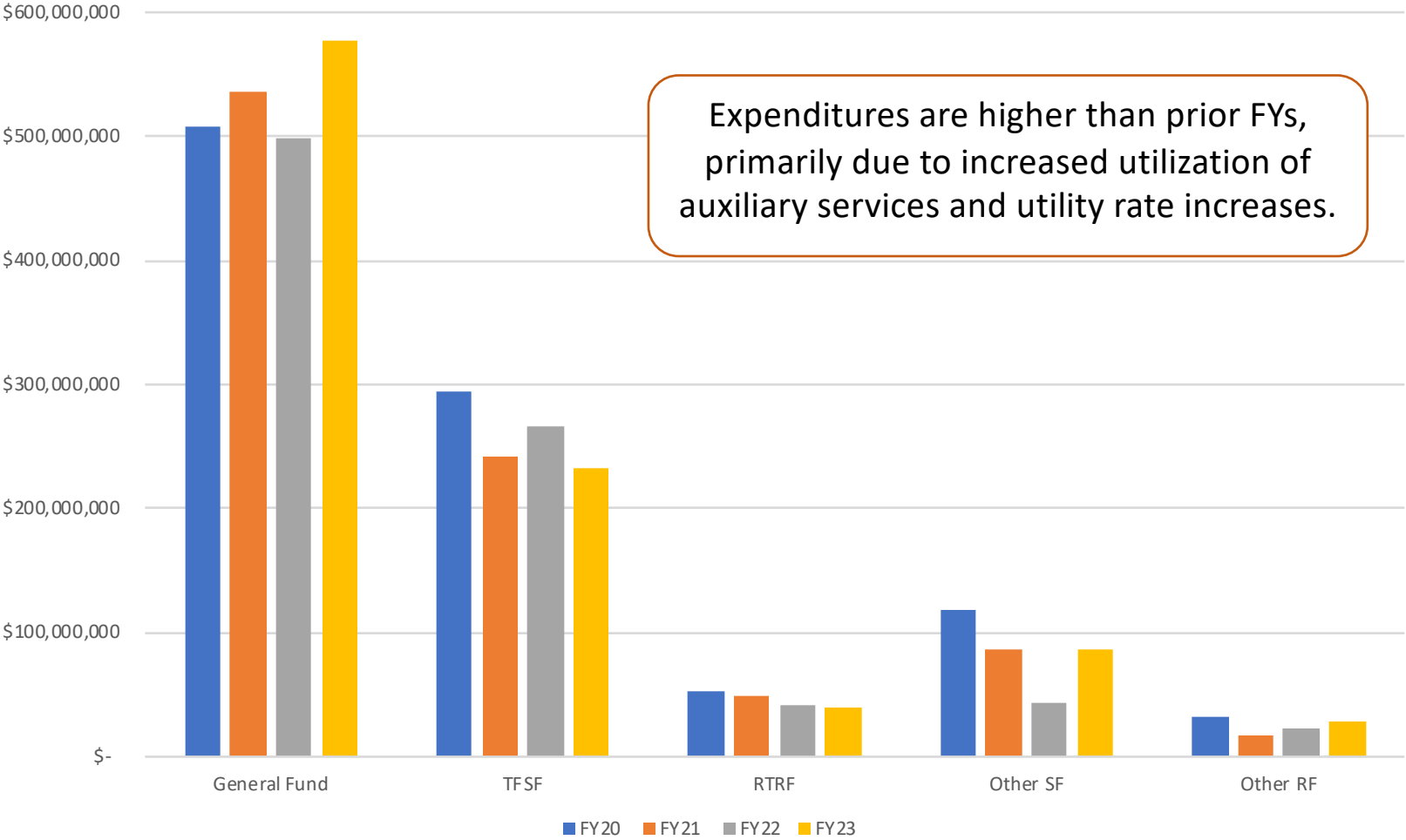
Q4 FY20-23





Expenditures & Transfers

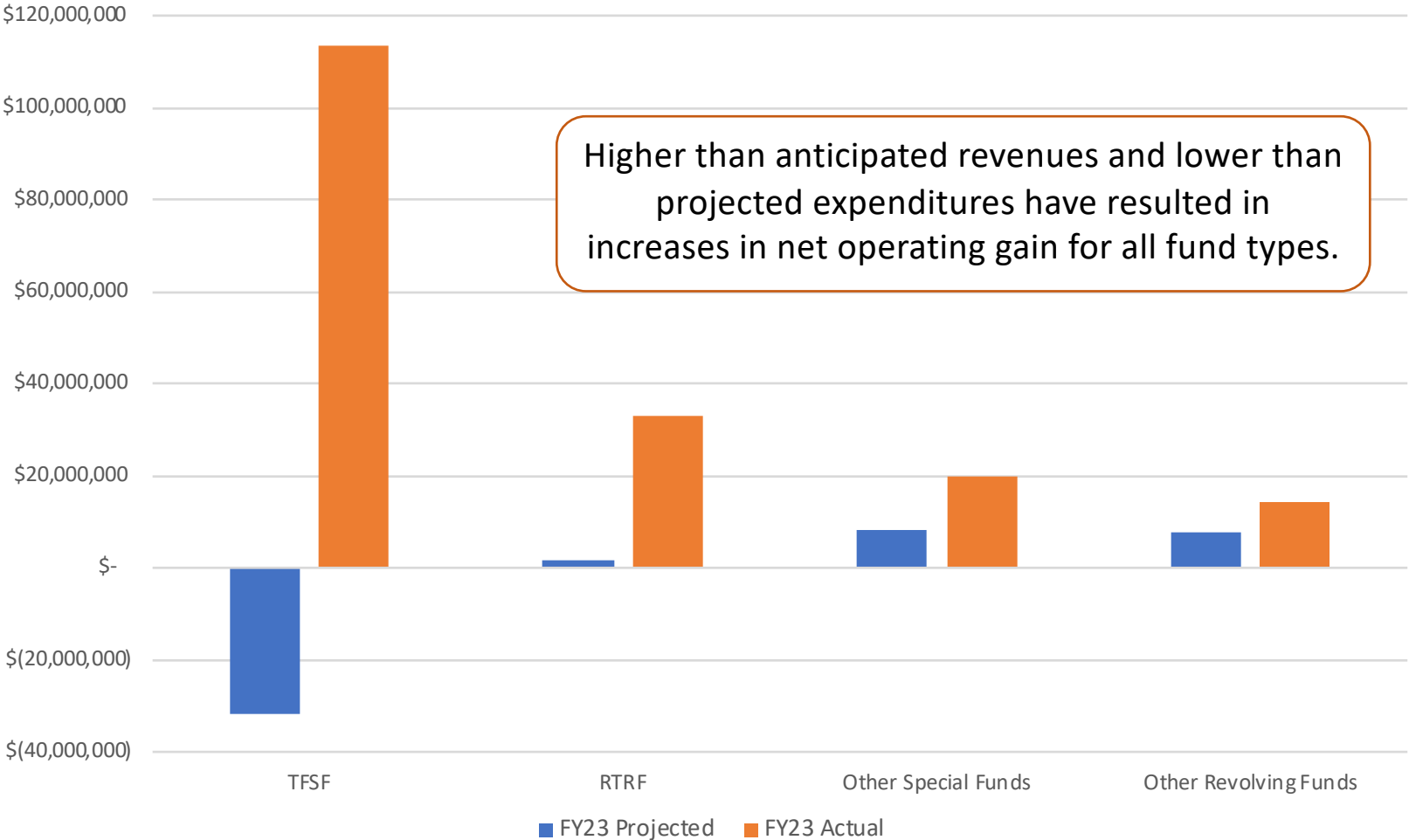
Q4 FY20-23





Net Operating Gain (Loss)

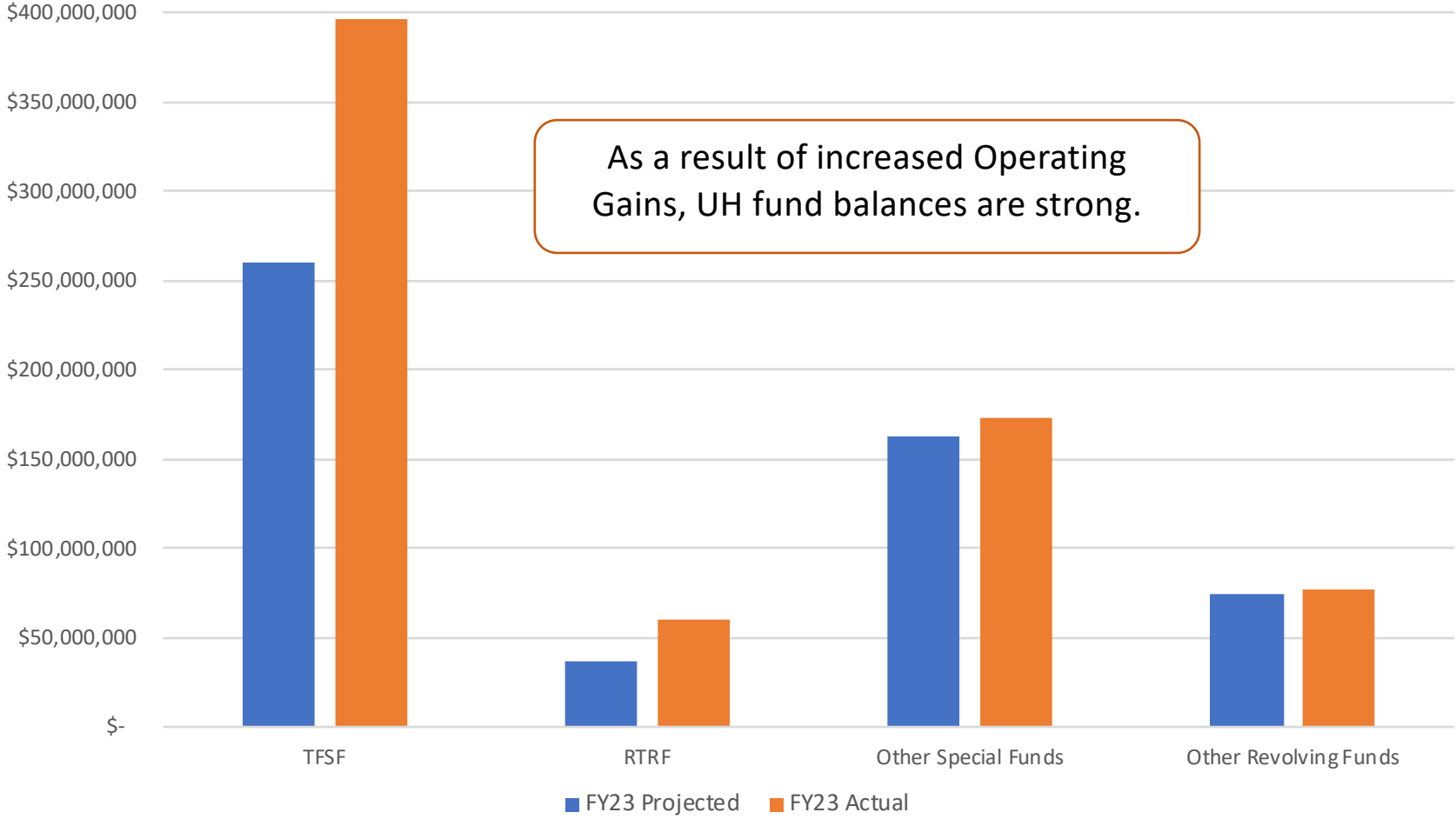
FY23





Fund Balances

FY23





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 of auxiliary services (return to pre-pandemic activity) and increased utility rates.
- UH appears to be in good fiscal condition. The cessation of federal coronavirus response funds at the end of last fiscal year, along with the lack of full restoration of base General Fund appropriation, is something to be aware of heading into this year.



FY23 Fourth Quarter Financial Report

UNIVERSITY SYSTEM SUMMARY

Introduction

Through the fourth quarter (Q4) of Fiscal Year 2022-2023 (FY23), revenues across all fund types totaled \$1.15 billion, which is \$122.0 million, or 11.9%, higher than the previous year. This increase is primarily attributable to an increase General Fund appropriation from the state, which is \$84.4 million, or 16.9%, higher than the previous year. Tuition and Fees Special Fund (TFSF) revenues also contributed to revenue growth, totaling approximately \$345.6 million for the year, which is \$3.4 million, or 1.0%, higher than the prior fiscal year.

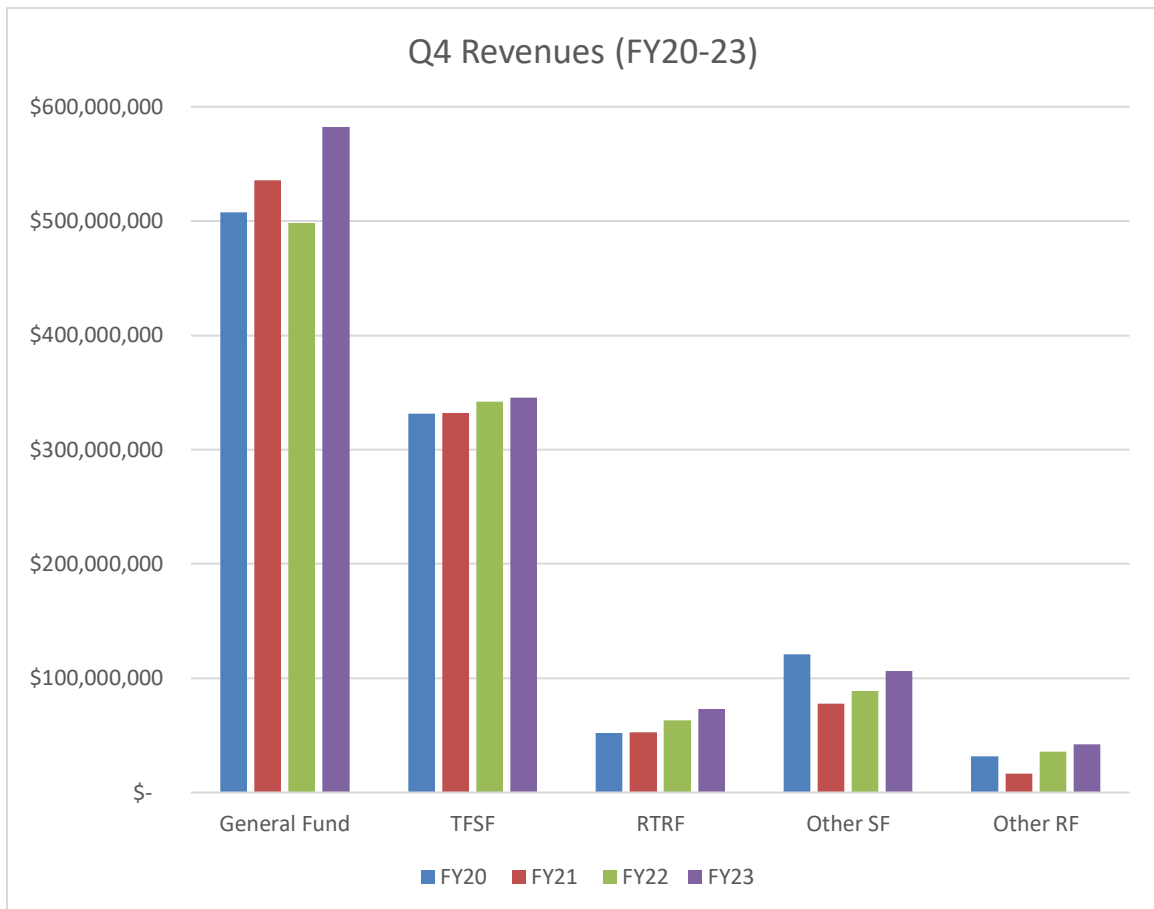
Expenditures and transfers totaled \$962.5 million, which was \$88.9 million, or 10.2%, higher than last year as campuses return to pre-pandemic levels of activity. In addition to higher levels of activity, rates are also higher because of a mixture of overall inflation, increased energy costs, and collectively bargained pay raises. Although expenditures grew over the prior year, the total amount of actual expenditures and transfers was \$149.7 million, or 13%, was lower than forecasted at the start of the fiscal year.

This combination of higher than anticipated revenues and lower than projected expenditures resulted in a net positive gain from fiscal operations of approximately \$187.0 million across all fund types. The year's actual net positive activity is measured against a projected net operating loss of -\$14.5 million at the start of the fiscal year. The result is a significant increase in fund balances for all non-general fund types at University of Hawai'i (UH or University), which helps the UH maintain a good financial position. Positive fund balances across the University are necessary to maintain and meet future financial obligations. As demonstrated by recent events, negative or unforeseen circumstances (e.g., COVID-19 pandemic, general fund appropriation reductions, disaster recovery and mitigation, etc.), it is important for UH to maintain a level of financial surety.

Revenues

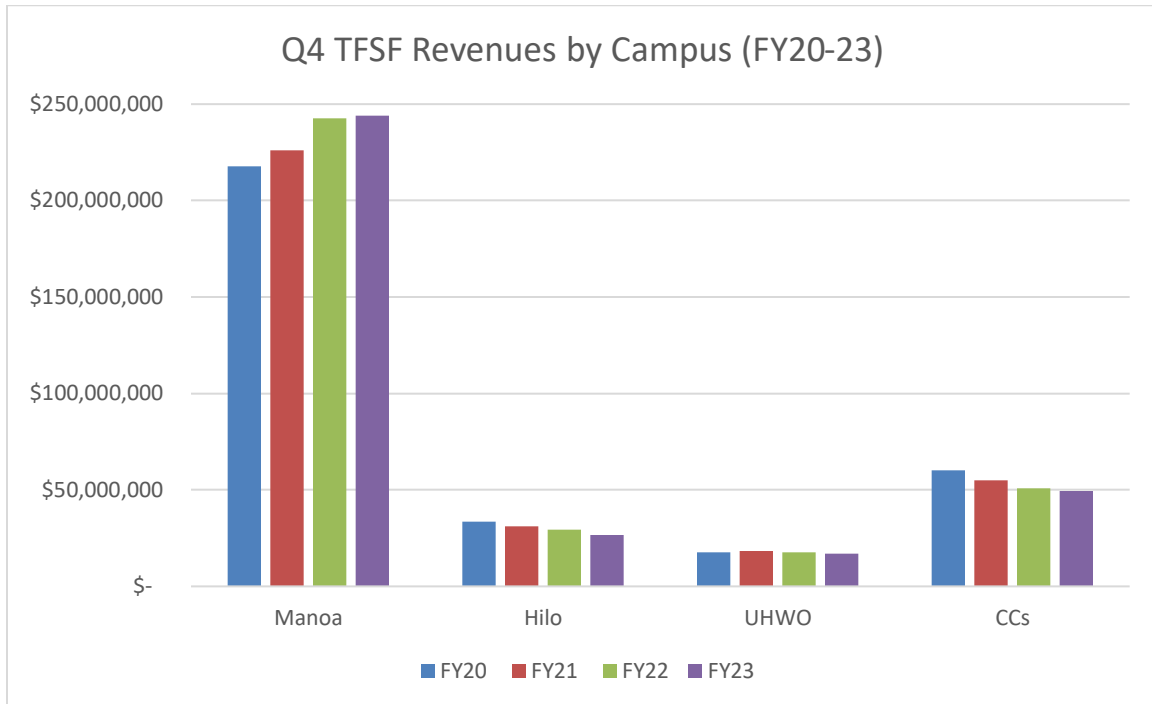
Across all fund types, revenues are \$122.0 million, or 11.9%, higher than the prior fiscal year, although this is driven primarily by increased General Funds which are the result of increased legislative appropriations in the operating budget and for collectively bargained pay raises.

Fund Type	FY20	FY21	FY22	FY23
General Fund	\$ 507,642,005	\$ 535,520,707	\$ 498,155,200	\$ 582,533,240
TFSF	\$ 331,369,372	\$ 332,295,333	\$ 342,239,511	\$ 345,646,005
RTRF	\$ 51,935,969	\$ 52,568,391	\$ 62,867,864	\$ 72,880,651
Other SF	\$ 120,909,630	\$ 77,497,427	\$ 88,649,806	\$ 106,279,052
Other RF	\$ 31,851,742	\$ 16,297,920	\$ 35,625,560	\$ 42,159,018
Total	\$ 1,043,708,718	\$ 1,014,179,778	\$ 1,027,537,941	\$ 1,149,497,966



Tuition and Fees Revenue

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

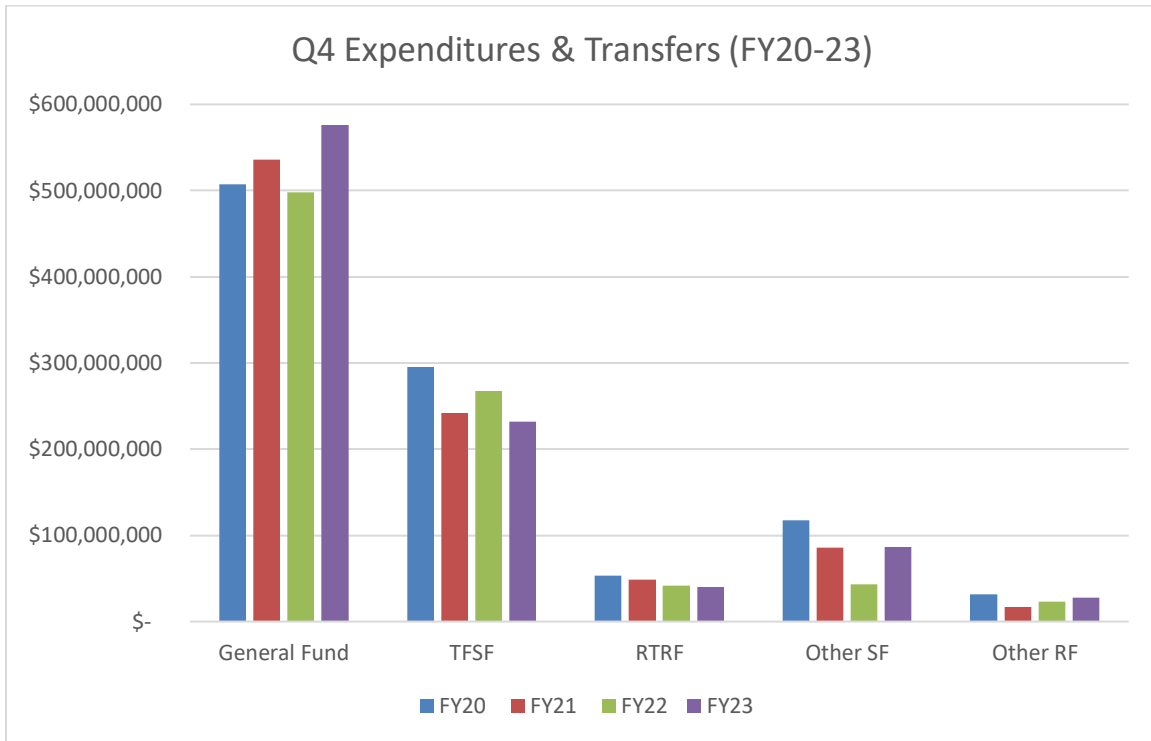


Campus	FY20	FY21	FY22	FY23
Mānoa	\$ 217,655,124	\$ 225,962,234	\$ 242,637,655	\$ 244,106,313
Hilo	\$ 33,526,950	\$ 31,027,533	\$ 29,574,480	\$ 26,713,793
UHWO	\$ 17,702,735	\$ 18,306,024	\$ 17,681,743	\$ 16,864,416
CCs	\$ 60,290,230	\$ 55,084,541	\$ 50,989,631	\$ 49,330,147
System	\$ 2,194,333	\$ 1,915,001	\$ 1,356,002	\$ 8,631,336
Total	\$ 331,369,372	\$ 332,295,332	\$ 342,239,511	\$ 345,646,005

The declining TFSF revenue trend appears to be leveling off, and any small decreases at the campuses was offset by higher than anticipated interest earnings, which are recorded “revenues” by System. The downward 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 type 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	\$ 507,573,095	\$ 535,518,136	\$ 498,155,198	\$ 576,229,413
TFSF	\$ 294,975,244	\$ 242,044,064	\$ 267,202,264	\$ 232,173,841
RTRF	\$ 53,581,306	\$ 48,663,302	\$ 41,675,879	\$ 39,906,430
Other SF	\$ 117,545,897	\$ 85,628,369	\$ 43,088,080	\$ 86,181,430
Other RF	\$ 31,485,891	\$ 16,862,286	\$ 23,452,600	\$ 28,014,384
Total	\$ 1,005,161,433	\$ 928,716,157	\$ 873,574,021	\$ 962,505,498

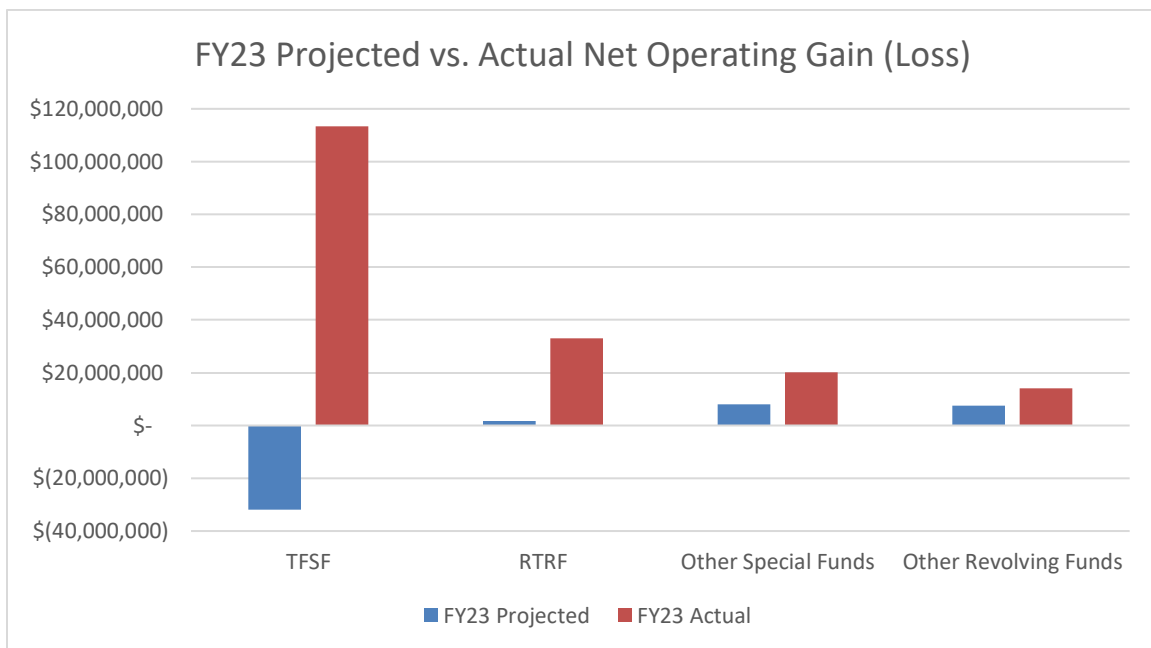
In total, expenditures are considerably higher than last year, indicative of a return to pre-pandemic activity as well as the current inflationary environment.

Net Operating Gain

The following table compares the projected net operating gain (or loss) for the various fund types across UH. These projections are from the FY23 expenditure plan, which was approved by the Board of Regents at its September 15, 2022 meeting.

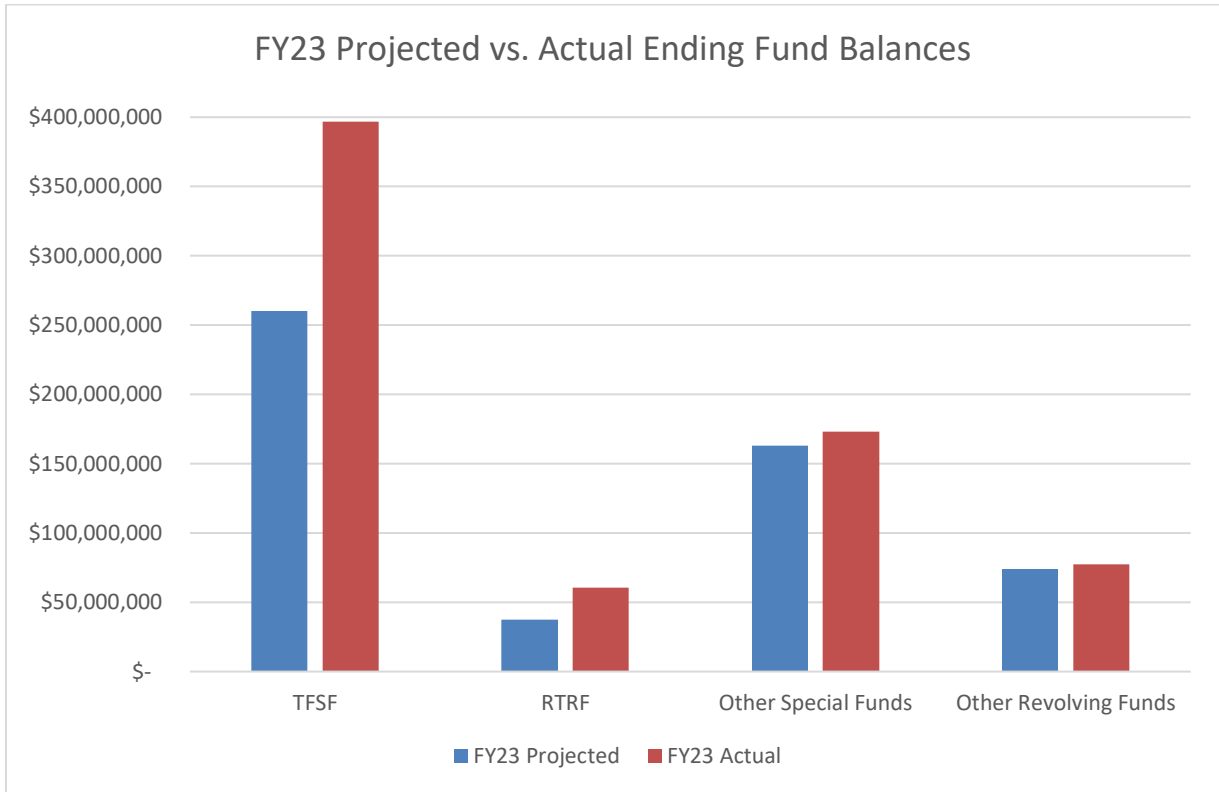
The combination of higher than anticipated revenues and lower than projected expenditures has resulted in net operating gains exceeding projections for all fund types.

Fund Type	FY23 Projected	FY23 Actual	Difference
TFSF	\$ (31,867,373)	\$ 113,472,164	\$ 145,339,537
RTRF	\$ 1,817,970	\$ 32,974,221	\$ 31,156,251
Other Special Funds	\$ 7,967,076	\$ 20,097,622	\$ 12,130,546
Other Revolving Funds	\$ 7,554,795	\$ 14,144,634	\$ 6,589,839
Total	\$ (14,527,532)	\$ 180,688,641	\$ 195,216,173



Fund Balances

As a result of the aforementioned net operating gains, fund balances for all fund types increased. These fund balances demonstrate the current financial strength of UH. However, as demonstrated by recent events, UH should be prepared for unforeseen significant downside risk.



Fund Type	FY23 Projected	FY23 Actual
TFSF	\$ 260,271,957	\$ 396,627,152
RTRF	\$ 37,322,390	\$ 60,526,224
Other Special Funds	\$ 163,160,354	\$ 173,004,146
Other Revolving Funds	\$ 74,056,533	\$ 77,389,340
Total	\$ 534,811,234	\$ 707,546,862

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)

Most of the General Fund restrictions that Mānoa experienced in FY22 were restored in FY23. Along with collective bargaining agreements, this resulted in a shift of about \$30 million of personnel expenditures to the General Fund that were previously charged to tuition in FY22. Returning the personnel expenditures back to the General Fund also saved the campus the fringe costs of those permanent budgeted General Funded positions.

In addition to these savings on personnel expenditures, Mānoa received State Maintenance of Effort funds (Federal American Rescue Plan Act funds) due to the restrictions imposed by the state during the pandemic. These funds were used to pay for utilities (\$30 million) in FY23. As these are Federal Funds, they are not included in this Q4 report. This freed up TFSF to fund the Ching Field expansion project for Athletics. Timing issues resulted in only about a quarter of the anticipated costs to be paid out in FY23. The balance of the expansion costs will be paid out in FY24.

As the hiring restrictions and some of the budget uncertainties have lessened, future year expenditures are expected to rise slightly to meet the needs of the campus.

Research and Training Revolving Fund (RTRF)

Extramural grant awards have been generally increasing over the last few years and the resultant spending against those awards results in a higher rate of RTRF returns to the campus. However, because the spending against RTRF tends to lag, there will be a variance between when the expenditures are recorded to reduce the fund versus when the revenue is allocated. Thus, in the current and immediate years, the balance in RTRF will grow until the spending catches up.

HILO (Page 3 of 6)

Tuition and Fees Special Fund

Actual personnel expenditures for FY23 were about \$1.5 million less than what was budgeted. Some personnel expenditures planned to be paid with TFSF were charged to the General Fund.

Non-personnel expenditures for FY23 were about \$4.8 million less than budgeted. This is the result of conservative spending due to the uncertainty of General Fund appropriations being restored in FY24 and the continuing decline in enrollment. Compared to FY22, non-personnel expenditures remained relatively flat.

Utility expenditures were \$2.4 million less than budgeted. A portion of the utility expenditures planned to be paid with TFSF were charged to the General Fund and Maintenance of Effort (MOE) federal funds.

WEST O'AHU (Page 4 of 6)

Tuition and Fees Special Fund (TFSF)

Through effective monitoring and managing of campus resources, UHWO's actual TFSF expenditures were approximately \$4.1 million less than projected. One major factor contributing to actual expenditures coming in under projections is personnel expenditures were approximately \$2.7 million (47.5%) less than FY23 budget. This is due in part to personnel savings realized due to continued strategic hiring and some personnel expenditures planned on TFSF were charged to the General Fund instead.

Actual net transfers were approximately \$3 million (48.6%) more than FY23 budget due in large part to a nearly \$2 million transfer into the Renewal and Replacement account.

COMMUNITY COLLEGES (Page 5 of 6)

General Fund

General Fund (GF) Non-Personnel expenditures, while higher than projected, is the result of efforts to balance GF and TFSF revenues and expenditures. Correspondingly, TFSF expenditures were lower than projected. In the aggregate, GF and TFSF Non-Personnel expenditures result in less than a 2% variance when compared to the combined budget.

Similarly, the aggregate GF and TFSF Utility costs as compared to the combined budget results in a 7.7% variance.

Tuition and Fees Special Fund

Transfers were higher than anticipated largely due to COVID-19 relief funding from both the CARES and the Coronavirus State Fiscal Recovery Fund sources.

Research and Training Revolving Fund

Revenues for RTRF were higher than projected due to the Indirect Cost return to the campuses for FY22 expenses.

SYSTEMWIDE ADMINISTRATION (Page 6 of 6)

Tuition and Fees Special Fund

TFSF investment earnings were higher than projected by \$7.0 million due to the Federal Government increasing short-term interest rates a total of four times, and by 125 basis points in FY23 alone. Higher cash balances held at every campus was also a contributor to the increased interest earnings.

Research and Training Revolving Fund

RTRF Revenues were higher than projected by \$11.4 million primarily derived from using a conservative estimate for the overall FY23 Facilities and Administrative (F&A) cost recovery attributed to federal relief funds such as HEERF and other COVID-19 related awards. Campuses made considerable effort to expend their COVID-19 funds in FY23 as those funds terminated at the end of the fiscal year.

Non-Personnel expenditures were \$3.2 million (68%) lower than projections primarily due to expenditures redirected to the General Fund and transferred to one-time Maintenance of Effort funding that was received in FY23 by the State.

UNIVERSITY OF HAWAI‘I SYSTEM REPORT



**Report to the University of Hawai'i Board of Regents
Committee on Institutional Success**

**FY 2023 Fourth Quarter Financial Report
For the Period Ending June 30, 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%	\$498,155,200	\$535,520,707	\$507,642,005
Personnel Expenditures	\$527,420,413	\$504,757,518	95.70%	\$465,578,364	\$497,473,743	\$482,569,636
Non-Personnel Expenditures	\$47,273,832	\$55,373,190	117.13%	\$21,668,704	\$27,164,991	\$17,295,479
Utilities Expenditures	\$9,399,041	\$16,098,705	171.28%	\$10,908,130	\$10,879,402	\$7,707,980
Total Expenditures	\$584,093,286	\$576,229,413	98.65%	\$498,155,198	\$535,518,136	\$507,573,095
Revenue - Expenditures	\$0	\$6,303,827		\$2	\$2,571	\$68,910

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	\$345,646,005	106.44%	\$342,239,511	\$332,295,333	\$331,369,372
Personnel Expenditures	\$95,319,385	\$74,571,989	78.23%	\$107,144,047	\$92,808,087	\$114,469,645
Non-Personnel Expenditures	\$144,222,850	\$106,613,951	73.92%	\$81,115,342	\$63,090,009	\$85,320,530
Utilities Expenditures	\$54,122,657	\$18,724,902	34.60%	\$41,870,041	\$32,336,688	\$40,551,683
Transfers (net)	\$62,945,224	\$32,262,999	51.26%	\$37,072,834	\$53,809,280	\$54,633,386
Total Expenditures/Transfers	\$356,610,116	\$232,173,841	65.11%	\$267,202,264	\$242,044,064	\$294,975,244
Revenue - Expenditures/Transfers	(\$31,867,373)	\$113,472,164		\$75,037,247	\$90,251,269	\$36,394,128

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	\$72,880,651	142.77%	\$62,867,864	\$52,568,391	\$51,935,969
Personnel Expenditures	\$19,621,212	\$16,422,704	83.70%	\$16,164,511	\$18,201,477	\$16,193,319
Non-Personnel Expenditures	\$21,496,505	\$17,918,555	83.36%	\$18,241,690	\$23,103,928	\$26,658,794
Utilities Expenditures	\$5,908,954	\$3,360,689	56.87%	\$5,106,523	\$5,458,584	\$7,840,180
Transfers (net)	\$2,201,596	\$2,204,482	100.13%	\$2,163,155	\$1,899,313	\$2,889,013
Total Expenditures/Transfers	\$49,228,267	\$39,906,430	81.06%	\$41,675,879	\$48,663,302	\$53,581,306
Revenue - Expenditures/Transfers	\$1,817,970	\$32,974,221		\$21,191,985	\$3,905,089	(\$1,645,337)

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	\$106,279,052	108.08%	\$88,649,806	\$77,497,427	\$120,909,630
Personnel Expenditures	\$41,118,831	\$40,299,120	98.01%	\$36,282,437	\$46,859,479	\$53,832,264
Non-Personnel Expenditures	\$101,560,757	\$95,634,184	94.16%	\$92,966,315	\$87,214,961	\$102,762,373
Utilities Expenditures	\$11,077,672	\$11,718,283	105.78%	\$8,862,586	\$7,312,792	\$9,726,599
Transfers (net)	(\$63,390,249)	(\$61,470,157)	96.97%	(\$95,023,258)	(\$55,758,863)	(\$48,775,339)
Total Expenditures/Transfers	\$90,367,011	\$86,181,430	95.37%	\$43,088,080	\$85,628,369	\$117,545,897
Revenue - Expenditures/Transfers	\$7,967,076	\$20,097,622		\$45,561,726	(\$8,130,942)	\$3,363,733

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	\$42,159,018	106.89%	\$35,625,560	\$16,297,920	\$31,851,742
Personnel Expenditures	\$18,414,772	\$16,847,458	91.49%	\$15,893,369	\$9,147,777	\$10,847,443
Non-Personnel Expenditures	\$14,985,700	\$12,139,265	81.01%	\$10,115,870	\$9,010,360	\$20,213,429
Utilities Expenditures	\$707,323	\$340,406	48.13%	\$585,969	\$229,373	\$246,814
Transfers (net)	(\$2,222,685)	(\$1,312,745)	59.06%	(\$3,142,608)	(\$1,525,224)	\$178,205
Total Expenditures/Transfers	\$31,885,110	\$28,014,384	87.86%	\$23,452,600	\$16,862,286	\$31,485,891
Revenue - Expenditures/Transfers	\$7,554,795	\$14,144,634		\$12,172,960	(\$564,366)	\$365,851

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	\$1,149,497,966	104.72%	\$1,027,537,941	\$1,014,179,778	\$1,043,708,718
Personnel Expenditures	\$701,894,613	\$652,898,789	93.02%	\$641,062,728	\$664,490,563	\$677,912,307
Non-Personnel Expenditures	\$329,539,644	\$287,679,145	87.30%	\$224,107,921	\$209,584,249	\$252,250,605
Utilities Expenditures	\$81,215,647	\$50,242,985	61.86%	\$67,333,249	\$56,216,839	\$66,073,256
Transfers (net)	(\$466,114)	(\$28,315,421)	6074.78%	(\$58,929,877)	(\$1,575,494)	\$8,925,265
Total Expenditures/Transfers	\$1,112,183,790	\$962,505,498	86.54%	\$873,574,021	\$928,716,157	\$1,005,161,433
Revenue - Expenditures/Transfers	(\$14,527,532)	\$186,992,468		\$153,963,920	\$85,463,621	\$38,547,285

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	\$290,501,270	100.03%	\$243,372,930	\$264,351,282	\$252,633,991
Personnel Expenditures	\$281,618,801	\$271,629,812	96.45%	\$240,117,447	\$260,260,409	\$249,418,528
Non-Personnel Expenditures	\$8,790,000	\$8,148,336	92.70%	\$293,494	\$756,278	\$1,033,698
Utilities Expenditures	\$0	\$8,424,472	budget = 0	\$2,961,989	\$3,332,027	\$2,127,739
Total Expenditures	\$290,408,801	\$288,202,620	99.24%	\$243,372,930	\$264,348,714	\$252,579,965
Revenue - Expenditures	\$0	\$2,298,650		\$0	\$2,568	\$54,026

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	\$244,106,313	104.42%	\$242,637,655	\$225,962,234	\$217,655,124
Personnel Expenditures	\$76,679,988	\$59,028,018	76.98%	\$90,153,449	\$77,172,712	\$85,176,814
Non-Personnel Expenditures	\$79,045,651	\$58,562,893	74.09%	\$48,564,973	\$38,109,618	\$41,756,692
Utilities Expenditures	\$44,423,767	\$10,422,060	23.46%	\$33,977,842	\$26,125,784	\$29,268,818
Transfers (net)	\$61,461,599	\$46,379,937	75.46%	\$45,112,561	\$43,222,026	\$41,059,172
Total Expenditures/Transfers	\$261,611,005	\$174,392,908	66.66%	\$217,808,825	\$184,630,140	\$197,261,496
Revenue - Expenditures/Transfers	(\$27,847,967)	\$69,713,405		\$24,828,830	\$41,332,094	\$20,393,628

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	\$34,855,069	120.25%	\$28,785,671	\$30,960,165	\$33,156,124
Personnel Expenditures	\$12,425,063	\$9,961,903	80.18%	\$10,268,694	\$12,235,776	\$10,391,385
Non-Personnel Expenditures	\$7,766,342	\$8,278,797	106.60%	\$7,677,574	\$11,386,224	\$13,189,935
Utilities Expenditures	\$4,624,903	\$2,225,570	48.12%	\$4,021,267	\$4,339,698	\$5,932,661
Transfers (net)	\$1,745,704	\$1,759,668	100.80%	\$1,892,698	\$1,828,580	\$1,864,956
Total Expenditures/Transfers	\$26,562,012	\$22,225,938	83.68%	\$23,860,233	\$29,790,278	\$31,378,937
Revenue - Expenditures/Transfers	\$2,422,337	\$12,629,131		\$4,925,438	\$1,169,887	\$1,777,187

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	\$91,710,317	109.38%	\$75,785,715	\$50,931,543	\$90,528,599
Personnel Expenditures	\$38,659,980	\$38,073,082	98.48%	\$34,244,022	\$37,109,555	\$41,534,486
Non-Personnel Expenditures	\$76,406,464	\$74,762,169	97.85%	\$72,251,382	\$66,787,311	\$75,605,629
Utilities Expenditures	\$9,968,423	\$10,911,569	109.46%	\$7,944,518	\$6,541,317	\$8,520,104
Transfers (net)	(\$49,443,617)	(\$45,337,763)	91.70%	(\$79,909,257)	(\$41,962,451)	(\$36,421,553)
Total Expenditures/Transfers	\$75,591,250	\$78,409,057	103.73%	\$34,530,665	\$68,475,732	\$89,238,666
Revenue - Expenditures/Transfers	\$8,256,906	\$13,301,260		\$41,255,050	(\$17,544,189)	\$1,289,933

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	\$21,818,030	111.53%	\$15,022,839	\$12,900,214	\$25,463,322
Personnel Expenditures	\$8,667,168	\$7,627,678	88.01%	\$7,079,149	\$7,518,641	\$8,713,476
Non-Personnel Expenditures	\$8,077,636	\$6,842,004	84.70%	\$5,975,403	\$7,230,564	\$16,710,474
Utilities Expenditures	\$649,473	\$190,432	29.32%	\$535,015	\$172,634	\$237,695
Transfers (net)	\$248,608	(\$136,086)	-54.74%	(\$522,400)	(\$1,058,982)	\$11,687
Total Expenditures/Transfers	\$17,642,885	\$14,524,028	82.32%	\$13,067,167	\$13,862,857	\$25,673,332
Revenue - Expenditures/Transfers	\$1,920,176	\$7,294,002		\$1,955,672	(\$962,643)	(\$210,010)

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	\$682,990,999	104.02%	\$605,604,810	\$585,105,438	\$619,437,160
Personnel Expenditures	\$418,051,000	\$386,320,493	92.41%	\$381,862,761	\$394,297,093	\$395,234,689
Non-Personnel Expenditures	\$180,086,093	\$156,594,199	86.96%	\$134,762,826	\$124,269,995	\$148,296,428
Utilities Expenditures	\$59,666,566	\$32,174,103	53.92%	\$49,440,631	\$40,511,460	\$46,087,017
Transfers (net)	\$14,012,294	\$2,665,756	19.02%	(\$33,426,398)	\$2,029,173	\$6,514,262
Total Expenditures/Transfers	\$671,815,953	\$577,754,551	86.00%	\$532,639,820	\$561,107,721	\$596,132,396
Revenue - Expenditures/Transfers	(\$15,248,548)	\$105,236,448		\$72,964,990	\$23,997,717	\$23,304,764

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%	37,863,166	\$38,849,428	\$37,004,559
Personnel Expenditures	\$42,404,391	\$39,157,143	92.34%	\$37,248,186	\$38,486,510	\$36,837,088
Non-Personnel Expenditures	\$3,365,648	\$2,030,024	60.32%	\$135,941	\$125,854	\$164,254
Utilities Expenditures	\$1,100,000	\$2,498,109	227.10%	\$479,039	\$237,064	\$5,036
Total Expenditures	\$46,870,039	\$43,685,276	93.21%	\$37,863,166	\$38,849,428	\$37,006,378
Revenue - Expenditures	\$0	\$2,730,977		\$0	\$0	(\$1,819)

Tuition and Fees SF (TFSF)	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	\$26,713,793	105.53%	\$29,574,480	\$31,027,533	\$33,526,950
Personnel Expenditures	\$6,750,786	\$5,209,692	77.17%	\$6,225,565	\$5,845,568	\$9,651,123
Non-Personnel Expenditures	\$11,752,934	\$6,951,937	59.15%	\$6,959,540	\$5,379,031	\$9,457,726
Utilities Expenditures	\$3,526,780	\$1,095,405	31.06%	\$3,339,599	\$2,719,844	\$4,117,108
Transfers (net)	\$7,977,455	\$7,903,824	99.08%	\$5,897,854	\$8,195,850	\$7,956,359
Total Expenditures/Transfers	\$30,007,955	\$21,160,858	70.52%	\$22,422,558	\$22,140,293	\$31,182,316
Revenue - Expenditures/Transfers	(\$4,694,106)	\$5,552,935		\$7,151,922	\$8,887,240	\$2,344,634

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	\$3,517,903	108.32%	\$3,204,624	\$2,962,497	\$2,388,217
Personnel Expenditures	\$272,917	\$219,480	80.42%	\$190,115	\$241,478	\$150,241
Non-Personnel Expenditures	\$3,375,863	\$2,573,057	76.22%	\$2,708,625	\$2,039,097	\$2,384,670
Utilities Expenditures	\$297,500	\$278,831	93.72%	\$293,848	\$177,521	\$267,457
Transfers (net)	\$46,187	\$135,405	293.17%	\$42,059	\$38,900	(\$61,818)
Total Expenditures/Transfers	\$3,992,467	\$3,206,773	80.32%	\$3,234,647	\$2,496,996	\$2,740,550
Revenue - Expenditures/Transfers	(\$744,814)	\$311,130		(\$30,023)	\$465,501	(\$352,333)

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	\$9,225,032	95.01%	\$7,239,666	\$4,265,790	\$8,196,412
Personnel Expenditures	\$1,725,316	\$1,143,683	66.29%	\$1,118,984	\$1,047,515	\$1,407,219
Non-Personnel Expenditures	\$14,658,674	\$10,723,230	73.15%	\$10,405,939	\$8,715,910	\$11,474,260
Utilities Expenditures	\$709,358	\$475,086	66.97%	\$412,220	\$317,611	\$500,351
Transfers (net)	(\$6,406,074)	(\$6,627,779)	103.46%	(\$6,716,283)	(\$6,172,623)	(\$5,316,241)
Total Expenditures/Transfers	\$10,687,274	\$5,714,220	53.47%	\$5,220,860	\$3,908,413	\$8,065,589
Revenue - Expenditures/Transfers	(\$978,009)	\$3,510,812		\$2,018,806	\$357,377	\$130,823

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	\$1,528,829	115.35%	\$1,259,110	\$1,262,589	\$1,906,304
Personnel Expenditures	\$935,843	\$894,013	95.53%	\$685,931	\$603,732	\$804,540
Non-Personnel Expenditures	\$1,639,457	\$913,823	55.74%	\$804,765	\$657,613	\$849,490
Utilities Expenditures	\$10,500	\$14,194	135.18%	\$12,747	\$12,194	\$7,062
Transfers (net)	(\$250,000)	(\$438,000)	175.20%	(\$204,187)	(\$149,768)	\$0
Total Expenditures/Transfers	\$2,335,800	\$1,384,030	59.25%	\$1,299,256	\$1,123,771	\$1,661,092
Revenue - Expenditures/Transfers	(\$1,010,377)	\$144,799		(\$40,146)	\$138,818	\$245,212

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	\$87,401,810	101.08%	\$79,141,046	\$78,367,837	\$83,022,442
Personnel Expenditures	\$52,089,253	\$46,624,011	89.51%	\$45,468,781	\$46,224,803	\$48,850,211
Non-Personnel Expenditures	\$34,792,576	\$23,192,071	66.66%	\$21,014,810	\$16,917,505	\$24,330,400
Utilities Expenditures	\$5,644,138	\$4,361,625	77.28%	\$4,537,453	\$3,464,234	\$4,897,014
Transfers (net)	\$1,367,568	\$973,450	71.18%	(\$980,557)	\$1,912,359	\$2,578,300
Total Expenditures/Transfers	\$93,893,535	\$75,151,157	80.04%	\$70,040,487	\$68,518,901	\$80,655,925
Revenue - Expenditures/Transfers	(\$7,427,306)	\$12,250,653		\$9,100,559	\$9,848,936	\$2,366,517

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%	\$18,809,118	\$19,237,672	\$18,105,636
Personnel Expenditures	\$20,766,813	\$21,503,116	103.55%	\$18,808,925	\$19,232,172	\$18,079,909
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$20,621
Utilities Expenditures	\$0	\$349	budget = 0	\$193	\$5,500	\$1,407
Total Expenditures	\$20,766,813	\$21,503,465	103.55%	\$18,809,118	\$19,237,672	\$18,101,937
Revenue - Expenditures	\$0	\$0		\$0	\$0	\$3,699

Tuition and Fees SF (TFSF)	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	\$16,864,416	100.83%	\$17,681,743	\$18,306,024	\$17,702,735
Personnel Expenditures	\$5,653,845	\$2,969,314	52.52%	\$4,354,309	\$4,009,984	\$5,905,286
Non-Personnel Expenditures	\$2,815,104	\$2,600,331	92.37%	\$1,293,545	\$1,186,076	\$2,210,809
Utilities Expenditures	\$2,100,000	\$928,155	44.20%	\$1,488,886	\$1,133,898	\$2,269,324
Transfers (net)	\$6,155,875	\$9,149,952	148.64%	\$6,151,664	\$6,614,803	\$6,518,479
Total Expenditures/Transfers	\$16,724,824	\$15,647,752	93.56%	\$13,288,404	\$12,944,761	\$16,903,898
Revenue - Expenditures/Transfers	\$0	\$1,216,664		\$4,393,339	\$5,361,263	\$798,837

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	\$988,280	405.63%	\$173,049	\$195,390	\$367,653
Personnel Expenditures	\$100,000	\$74,357	74.36%	\$35,106	\$46,788	\$29,451
Non-Personnel Expenditures	\$200,000	\$170,509	85.25%	\$67,000	\$71,738	\$121,832
Utilities Expenditures	\$0	\$250	budget = 0	\$0	\$73,064	\$27,974
Transfers (net)	\$0	(\$10,800)	budget = 0	(\$19,455)	\$30,100	\$30,100
Total Expenditures/Transfers	\$300,000	\$234,316	78.11%	\$82,651	\$221,690	\$209,357
Revenue - Expenditures/Transfers	(\$56,361)	\$753,964		\$90,398	(\$26,300)	\$158,296

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	\$130,900	\$231,085	176.54%	\$122,501	\$35,293	\$306,913
Personnel Expenditures	\$166,571	\$161,578	97.00%	\$128,106	\$144,736	\$177,922
Non-Personnel Expenditures	\$2,730,432	\$3,053,483	111.83%	\$2,323,244	\$1,849,657	\$2,359,035
Utilities Expenditures	\$0	\$0	budget = 0	\$43,395	\$0	\$0
Transfers (net)	(\$2,630,000)	(\$4,618,774)	175.62%	(\$3,340,106)	(\$2,993,756)	(\$2,264,545)
Total Expenditures/Transfers	\$267,003	(\$1,403,713)	-525.73%	(\$845,361)	(\$999,363)	\$272,412
Revenue - Expenditures/Transfers	(\$136,103)	\$1,634,798		\$967,862	\$1,034,656	\$34,501

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	\$643,585	89.42%	\$387,916	\$349,102	\$794,841
Personnel Expenditures	\$319,588	\$85,018	26.60%	\$100,373	\$179,832	\$413,135
Non-Personnel Expenditures	\$794,001	\$311,812	39.27%	\$249,589	\$203,565	\$254,010
Utilities Expenditures	\$0	\$97,326	budget = 0	\$882	\$9,445	\$949
Transfers (net)	(\$586,323)	(\$507,682)	86.59%	\$0	(\$55,536)	\$0
Total Expenditures/Transfers	\$527,266	(\$13,526)	-2.57%	\$350,844	\$337,306	\$668,094
Revenue - Expenditures/Transfers	\$192,464	\$657,111		\$37,072	\$11,796	\$126,747

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	\$40,230,831	104.26%	\$37,174,327	\$38,123,481	\$37,277,778
Personnel Expenditures	\$27,006,817	\$24,793,383	91.80%	\$23,426,819	\$23,613,512	\$24,605,703
Non-Personnel Expenditures	\$6,539,537	\$6,136,135	93.83%	\$3,933,378	\$3,311,036	\$4,966,307
Utilities Expenditures	\$2,100,000	\$1,026,080	48.86%	\$1,533,356	\$1,221,907	\$2,299,654
Transfers (net)	\$2,939,552	\$4,012,696	136.51%	\$2,792,103	\$3,595,611	\$4,284,034
Total Expenditures/Transfers	\$38,585,906	\$35,968,294	93.22%	\$31,685,656	\$31,742,066	\$36,155,698
Revenue - Expenditures/Transfers	\$0	\$4,262,537		\$5,488,671	\$6,381,415	\$1,122,080

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%	\$144,786,121	\$156,763,037	\$149,720,977
Personnel Expenditures	\$142,966,032	\$132,751,071	92.85%	\$131,571,044	\$140,015,976	\$140,127,837
Non-Personnel Expenditures	\$16,473,260	\$28,934,272	175.64%	\$6,066,442	\$9,862,156	\$4,169,483
Utilities Expenditures	\$7,981,465	\$4,760,227	59.64%	\$7,148,633	\$6,884,902	\$5,410,653
Total Expenditures	\$167,420,757	\$166,445,570	99.42%	\$144,786,119	\$156,763,034	\$149,707,973
Revenue - Expenditures	\$0	\$4		\$2	\$3	\$13,004

Tuition and Fees SF (TFSF)	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	\$49,330,147	104.24%	\$50,989,631	\$55,084,541	\$60,290,230
Personnel Expenditures	\$5,544,025	\$6,363,472	114.78%	\$5,319,015	\$5,328,134	\$11,956,091
Non-Personnel Expenditures	\$45,031,514	\$33,783,170	75.02%	\$20,331,526	\$14,261,084	\$26,034,199
Utilities Expenditures	\$3,948,854	\$6,252,011	158.32%	\$3,016,031	\$2,195,024	\$4,776,609
Transfers (net)	(\$5,287,859)	(\$23,827,581)	450.61%	(\$13,568,747)	\$2,574,064	\$8,313,937
Total Expenditures/Transfers	\$49,236,534	\$22,571,072	45.84%	\$15,097,825	\$24,358,306	\$51,080,836
Revenue - Expenditures/Transfers	(\$1,912,082)	\$26,759,075		\$35,891,806	\$30,726,235	\$9,209,394

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	\$5,095,510	339.38%	\$1,501,403	\$1,124,305	\$1,664,868
Personnel Expenditures	\$863,865	\$744,214	86.15%	\$777,105	\$707,916	\$718,715
Non-Personnel Expenditures	\$151,017	\$59,077	39.12%	\$144,677	\$37,059	\$83,881
Utilities Expenditures	\$353,275	\$556	0.16%	\$3,275	\$382,247	\$872,377
Transfers (net)	\$24,398	\$28,643	117.40%	\$24,398	\$34,000	\$34,000
Total Expenditures/Transfers	\$1,392,555	\$832,490	59.78%	\$949,455	\$1,161,222	\$1,708,973
Revenue - Expenditures/Transfers	\$108,848	\$4,263,020		\$551,948	(\$36,917)	(\$44,105)

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	\$38,438	915.62%	\$4,198	\$16,566,270	\$16,902,888
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$7,261,320	\$9,468,653
Non-Personnel Expenditures	\$7,630	\$4,178	54.76%	\$7,630	\$2,707,852	\$5,534,825
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$85,081	\$273,226
Transfers (net)	(\$4,900)	(\$229)	4.67%	(\$4,900)	\$672,227	\$730,449
Total Expenditures/Transfers	\$2,730	\$3,949	144.65%	\$2,730	\$10,726,480	\$16,007,153
Revenue - Expenditures/Transfers	\$1,468	\$34,489		\$1,468	\$5,839,790	\$895,735

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	\$17,832,091	103.95%	\$17,928,448	\$772,477	\$1,634,096
Personnel Expenditures	\$8,020,152	\$7,932,305	98.90%	\$7,634,135	\$403,471	\$466,602
Non-Personnel Expenditures	\$3,964,523	\$3,731,891	94.13%	\$2,825,183	\$402,506	\$1,121,358
Utilities Expenditures	\$46,774	\$37,692	80.58%	\$33,446	\$1,813	\$244
Transfers (net)	(\$1,257,070)	(\$247,876)	19.72%	(\$2,722,938)	\$9,813	(\$49,338)
Total Expenditures/Transfers	\$10,774,379	\$11,454,012	106.31%	\$7,769,826	\$817,603	\$1,538,866
Revenue - Expenditures/Transfers	\$6,379,406	\$6,378,079		\$10,158,622	(\$45,126)	\$95,230

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	\$238,741,760	102.29%	\$215,209,801	\$230,310,630	\$230,213,059
Personnel Expenditures	\$157,394,074	\$147,791,062	93.90%	\$145,301,299	\$153,716,817	\$162,737,898
Non-Personnel Expenditures	\$65,627,944	\$66,512,588	101.35%	\$29,375,458	\$27,270,657	\$36,943,746
Utilities Expenditures	\$12,330,368	\$11,050,486	89.62%	\$10,201,385	\$9,549,067	\$11,333,109
Transfers (net)	(\$6,525,431)	(\$24,047,043)	368.51%	(\$16,272,187)	\$3,290,104	\$9,029,048
Total Expenditures/Transfers	\$228,826,955	\$201,307,093	87.97%	\$168,605,955	\$193,826,645	\$220,043,801
Revenue - Expenditures/Transfers	\$4,577,640	\$37,434,667		\$46,603,846	\$36,483,985	\$10,169,258

University of Hawai'i - Systemwide Programs
 FY 2023 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 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	57,666,678	98.36%	53,323,865	\$56,319,288	\$50,176,842
Personnel Expenditures	\$39,664,376	\$39,716,376	100.13%	\$37,832,762	\$39,478,676	\$38,106,274
Non-Personnel Expenditures	\$15,644,924	\$13,260,558	84.76%	\$12,172,827	\$13,420,703	\$8,907,423
Utilities Expenditures	\$317,576	\$415,548	130.85%	\$318,276	\$419,909	\$163,145
Transfers (B+ Scholarships)	\$3,000,000	\$3,000,000	100.00%	\$3,000,000	\$3,000,000	\$3,000,000
Total Expenditures	\$58,626,876	\$56,392,482	96.19%	\$53,323,865	\$56,319,288	\$50,176,842
Revenue - Expenditures	\$0	\$1,274,196		\$0	\$0	\$0

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	\$8,631,336	533.93%	\$1,356,002	\$1,915,001	\$2,194,333
Personnel Expenditures	\$690,741	\$1,001,493	144.99%	\$1,091,709	\$451,689	\$1,780,331
Non-Personnel Expenditures	\$5,577,647	\$4,715,620	84.54%	\$3,965,758	\$4,154,200	\$5,861,104
Utilities Expenditures	\$123,256	\$27,271	22.13%	\$47,683	\$162,138	\$119,824
Transfers (net)	(\$7,361,846)	(\$7,343,133)	99.75%	(\$6,520,498)	(\$6,797,463)	(\$9,214,561)
Total Expenditures/Transfers	(\$970,202)	(\$1,598,749)	164.79%	(\$1,415,348)	(\$2,029,436)	(\$1,453,302)
Revenue - Expenditures/Transfers	\$2,586,782	\$10,230,085		\$2,771,350	\$3,944,437	\$3,647,635

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	\$28,423,889	166.52%	\$29,203,117	\$17,326,034	\$14,359,107
Personnel Expenditures	\$5,959,367	\$5,422,750	91.00%	\$4,893,491	\$4,969,519	\$4,903,527
Non-Personnel Expenditures	\$10,003,283	\$6,837,115	68.35%	\$7,643,814	\$9,569,810	\$10,878,476
Utilities Expenditures	\$633,276	\$855,482	135.09%	\$788,133	\$486,054	\$739,711
Transfers (net)	\$385,307	\$291,566	75.67%	\$223,455	(\$322,267)	\$1,021,775
Total Expenditures/Transfers	\$16,981,233	\$13,406,913	78.95%	\$13,548,893	\$14,993,116	\$17,543,489
Revenue - Expenditures/Transfers	\$87,960	\$15,016,976		\$15,654,224	\$2,332,918	(\$3,184,382)

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	\$5,074,180	109.32%	\$5,497,726	\$5,698,531	\$4,974,818
Personnel Expenditures	\$566,964	\$920,777	162.40%	\$791,325	\$1,296,353	\$1,243,984
Non-Personnel Expenditures	\$7,757,557	\$7,091,124	91.41%	\$7,978,120	\$7,154,231	\$7,788,624
Utilities Expenditures	\$399,891	\$331,628	82.93%	\$462,453	\$368,783	\$432,918
Transfers (net)	(\$4,905,658)	(\$4,885,612)	99.59%	(\$5,052,712)	(\$5,302,260)	(\$5,503,449)
Total Expenditures/Transfers	\$3,818,754	\$3,457,917	90.55%	\$4,179,186	\$3,517,107	\$3,962,077
Revenue - Expenditures/Transfers	\$822,814	\$1,616,263		\$1,318,540	\$2,181,424	\$1,012,741

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	\$336,483	49.64%	\$1,027,247	\$1,013,538	\$2,053,179
Personnel Expenditures	\$472,021	\$308,444	65.35%	\$393,781	\$442,101	\$449,690
Non-Personnel Expenditures	\$510,083	\$339,735	66.60%	\$260,930	\$516,112	\$1,278,097
Utilities Expenditures	\$576	\$762	132.33%	\$3,879	\$33,287	\$864
Transfers (net)	(\$377,900)	\$16,899	-4.47%	\$306,917	(\$270,751)	\$215,856
Total Expenditures/Transfers	\$604,780	\$665,840	110.10%	\$965,507	\$720,749	\$1,944,507
Revenue - Expenditures/Transfers	\$73,126	(\$329,357)		\$61,740	\$292,789	\$108,672

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	\$100,132,566	121.18%	\$90,407,957	\$82,272,392	\$73,758,279
Personnel Expenditures	\$47,353,469	\$47,369,840	100.03%	\$45,003,068	\$46,638,338	\$46,483,806
Non-Personnel Expenditures	\$42,493,494	\$35,244,152	82.94%	\$35,021,449	\$37,815,056	\$37,713,724
Utilities Expenditures	\$1,474,575	\$1,630,691	110.59%	\$1,620,424	\$1,470,171	\$1,456,462
Transfers (net)	(\$12,260,097)	(\$11,920,280)	97.23%	(\$11,042,838)	(\$12,402,741)	(\$13,480,379)
Total Expenditures/Transfers	\$79,061,441	\$72,324,403	91.48%	\$70,602,103	\$73,520,824	\$72,173,613
Revenue - Expenditures/Transfers	\$3,570,682	\$27,808,163		\$19,805,854	\$8,751,568	\$1,584,666



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	\$24,710,970	103.53%	\$21,717,223	\$24,167,476	\$25,158,136
Personnel Expenditures	\$21,622,269	\$19,597,386	90.64%	\$20,165,659	\$22,392,966	\$23,679,361
Non-Personnel Expenditures	\$984,379	\$4,386,339	445.59%	\$499,588	\$693,740	\$366,256
Utilities Expenditures	\$1,262,371	\$727,244	57.61%	\$1,051,976	\$1,080,770	\$1,112,519
Total Expenditures	\$23,869,019	\$24,710,969	103.53%	\$21,717,223	\$24,167,476	\$25,158,136
Revenue - Expenditures	\$0	\$1		\$0	\$0	\$0

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	\$6,985,235	107.46%	\$6,849,447	\$7,348,790	\$7,940,790
Personnel Expenditures	\$823,712	\$768,569	93.31%	\$609,063	\$451,088	\$816,787
Non-Personnel Expenditures	\$3,872,156	\$3,512,510	90.71%	\$3,001,896	\$2,241,736	\$4,061,182
Utilities Expenditures	\$581,698	\$807,496	138.82%	\$467,075	\$185,274	\$293,717
Transfers (net)	(\$4,419,310)	(\$3,929,588)	88.92%	(\$5,447,245)	(\$2,233,275)	(\$322,240)
Total Expenditures/Transfers	\$858,256	\$1,158,987	135.04%	(\$1,369,211)	\$644,823	\$4,849,446
Revenue - Expenditures/Transfers	\$5,641,869	\$5,826,248		\$8,218,658	\$6,703,967	\$3,091,344

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	\$595,856	1479.39%	\$40,277	\$109,965	\$135,936
Personnel Expenditures	\$593	\$899	151.64%	\$20	\$123	\$198
Non-Personnel Expenditures	\$7,890	\$1,959	24.83%	\$890	(\$12,381)	\$20,395
Utilities Expenditures	\$50,000	\$0	0.00%	\$0	\$80,193	\$20,115
Transfers (net)	\$0	\$0	budget = 0	\$0	\$5,667	\$4,857
Total Expenditures/Transfers	\$58,483	\$2,858	4.89%	\$910	\$73,602	\$45,565
Revenue - Expenditures/Transfers	(\$18,206)	\$592,998		\$39,367	\$36,363	\$90,371

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

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	\$2,355,999	128.53%	\$1,833,101	\$59,788	\$65,556
Personnel Expenditures	\$831,632	\$901,632	108.42%	\$829,972	\$15,424	\$11,122
Non-Personnel Expenditures	\$622,088	\$426,579	68.57%	\$373,090	\$18,465	\$36,422
Utilities Expenditures	\$14,385	\$4,445	30.90%	\$12,780	\$1,279	\$0
Transfers (net)	\$17,000	(\$538,822)	-3169.54%	(\$473,482)	\$0	\$0
Total Expenditures/Transfers	\$1,485,105	\$793,834	53.45%	\$742,360	\$35,168	\$47,544
Revenue - Expenditures/Transfers	\$347,995	\$1,562,165		\$1,090,741	\$24,620	\$18,012

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	\$34,648,060	107.46%	\$30,440,048	\$33,582,959	\$35,460,600
Personnel Expenditures	\$23,278,206	\$21,268,486	91.37%	\$21,604,714	\$23,668,494	\$25,575,279
Non-Personnel Expenditures	\$5,486,513	\$8,327,387	151.78%	\$3,875,464	\$3,292,271	\$5,078,985
Utilities Expenditures	\$1,908,454	\$1,539,185	80.65%	\$1,531,831	\$1,353,014	\$1,514,802
Transfers (net)	(\$4,402,310)	(\$4,468,410)	101.50%	(\$5,920,727)	(\$2,212,608)	(\$307,382)
Total Expenditures/Transfers	\$26,270,863	\$26,666,648	101.51%	\$21,091,282	\$26,101,171	\$31,861,684
Revenue - Expenditures/Transfers	\$5,971,658	\$7,981,412		\$9,348,766	\$7,481,788	\$3,598,916

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	\$33,910,109	100.09%	\$32,053,253	\$34,095,131	\$32,693,471
Personnel Expenditures	\$31,382,232	\$30,005,689	95.61%	\$29,960,370	\$31,574,441	\$30,817,155
Non-Personnel Expenditures	\$1,255,273	\$3,423,391	272.72%	\$1,057,146	\$1,298,136	\$418,410
Utilities Expenditures	\$1,242,884	\$481,029	38.70%	\$1,035,737	\$1,222,554	\$1,457,906
Total Expenditures	\$33,880,389	\$33,910,109	100.09%	\$32,053,253	\$34,095,131	\$32,693,471
Revenue - Expenditures	\$0	\$0		\$0	\$0	\$0

Tuition and Fees SF (TFSF)	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	\$14,158,880	106.58%	\$14,238,865	\$15,225,777	\$17,274,626
Personnel Expenditures	\$803,930	\$1,160,943	144.41%	\$709,006	\$1,070,296	\$3,005,493
Non-Personnel Expenditures	\$4,451,995	\$4,386,283	98.52%	\$3,324,876	\$3,016,108	\$4,810,300
Utilities Expenditures	\$1,013,855	\$1,197,780	118.14%	\$844,879	\$663,036	\$1,109,898
Transfers (net)	\$260,922	\$1,313,421	503.38%	\$3,249,293	\$5,517,701	\$6,758,412
Total Expenditures/Transfers	\$6,530,702	\$8,058,427	123.39%	\$8,128,054	\$10,267,141	\$15,684,103
Revenue - Expenditures/Transfers	\$6,754,159	\$6,100,453		\$6,110,811	\$4,958,636	\$1,590,523

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	\$839,771	553.37%	\$151,756	\$93,456	\$112,699
Personnel Expenditures	\$83,206	\$154,205	185.33%	\$52,006	\$3,494	\$74
Non-Personnel Expenditures	\$1,662	\$16,751	1007.86%	\$1,662	\$363	\$10,783
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$65,839)	(\$3,157)	4.80%	(\$65,839)	\$5,667	\$4,857
Total Expenditures/Transfers	\$19,029	\$167,799	881.81%	(\$12,171)	\$9,524	\$15,714
Revenue - Expenditures/Transfers	\$132,727	\$671,972		\$163,927	\$83,932	\$96,985

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	\$20,181	936.47%	\$2,155	\$4,948,965	\$5,119,769
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$2,259,159	\$3,123,757
Non-Personnel Expenditures	\$1,612	\$891	55.27%	\$1,612	\$643,904	\$1,518,195
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$9,769	\$18,347
Transfers (net)	\$0	\$0	budget = 0	\$0	\$706,257	\$875,564
Total Expenditures/Transfers	\$1,612	\$891	55.27%	\$1,612	\$3,619,089	\$5,535,863
Revenue - Expenditures/Transfers	\$543	\$19,290		\$543	\$1,329,876	(\$416,094)

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	\$5,045,913	103.71%	\$4,865,624	\$389,519	\$696,567
Personnel Expenditures	\$2,276,687	\$2,491,940	109.45%	\$2,464,262	\$222,031	\$220,125
Non-Personnel Expenditures	\$576,564	\$754,919	130.93%	\$526,564	\$237,125	\$501,834
Utilities Expenditures	\$8,798	\$12,721	144.58%	\$8,798	\$230	\$0
Transfers (net)	(\$1,232,097)	\$763,903	-62.00%	(\$1,232,097)	(\$20)	(\$50,000)
Total Expenditures/Transfers	\$1,629,952	\$4,023,483	246.85%	\$1,767,527	\$459,366	\$671,959
Revenue - Expenditures/Transfers	\$3,235,672	\$1,022,430		\$3,098,097	(\$69,847)	\$24,608

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	\$53,974,854	103.43%	\$51,311,653	\$54,752,848	\$55,897,132
Personnel Expenditures	\$34,546,055	\$33,812,777	97.88%	\$33,185,644	\$35,129,421	\$37,166,604
Non-Personnel Expenditures	\$6,287,106	\$8,582,235	136.51%	\$4,911,860	\$5,195,636	\$7,259,522
Utilities Expenditures	\$2,265,537	\$1,691,530	74.66%	\$1,889,414	\$1,895,589	\$2,586,151
Transfers (net)	(\$1,037,014)	\$2,074,167	-200.01%	\$1,951,357	\$6,229,605	\$7,588,833
Total Expenditures/Transfers	\$42,061,684	\$46,160,709	109.75%	\$41,938,275	\$48,450,251	\$54,601,110
Revenue - Expenditures/Transfers	\$10,123,101	\$7,814,145		\$9,373,378	\$6,302,597	\$1,296,022

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	\$32,331,538	101.48%	\$29,354,007	\$29,837,910	\$27,636,435
Personnel Expenditures	\$28,817,104	\$27,268,194	94.63%	\$26,988,063	\$27,231,957	\$26,040,082
Non-Personnel Expenditures	\$1,694,190	\$4,004,791	236.38%	\$1,017,905	\$1,131,468	\$677,706
Utilities Expenditures	\$1,348,039	\$1,058,552	78.53%	\$1,348,039	\$1,474,484	\$918,646
Total Expenditures	\$31,859,333	\$32,331,537	101.48%	\$29,354,007	\$29,837,909	\$27,636,434
Revenue - Expenditures	\$0	\$1		\$0	\$1	\$1

Tuition and Fees SF (TFSF)	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	\$12,378,863	101.28%	\$13,029,882	\$13,923,542	\$14,640,211
Personnel Expenditures	\$1,113,235	\$1,467,488	131.82%	\$1,557,268	\$1,394,090	\$3,099,003
Non-Personnel Expenditures	\$3,255,140	\$3,844,301	118.10%	\$3,181,426	\$2,958,131	\$4,389,118
Utilities Expenditures	\$702,031	\$1,157,337	164.86%	\$651,032	\$397,825	\$912,316
Transfers (net)	\$2,939,971	\$2,088,388	71.03%	\$4,337,598	\$6,549,670	\$4,838,902
Total Expenditures/Transfers	\$8,010,377	\$8,557,514	106.83%	\$9,727,324	\$11,299,716	\$13,239,339
Revenue - Expenditures/Transfers	\$4,211,652	\$3,821,349		\$3,302,558	\$2,623,826	\$1,400,872

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)	\$1,014,092	-7412.96%	(\$13,680)	\$63,313	\$119,315
Personnel Expenditures	\$542	\$15,421	2845.29%	\$542	\$20,439	\$88,385
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	\$5,667	\$4,857
Total Expenditures/Transfers	\$542	\$15,421	2845.20%	\$542	\$26,106	\$93,242
Revenue - Expenditures/Transfers	(\$14,222)	\$998,671		(\$14,222)	\$37,207	\$26,073

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	\$133	736.94%	\$18	\$4,371,144	\$3,638,487
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$1,869,498	\$2,163,928
Non-Personnel Expenditures	\$497	\$362	72.74%	\$497	\$509,240	\$908,855
Utilities Expenditures	\$0	\$0	budget = 0	\$0	(\$40,328)	\$50,611
Transfers (net)	(\$400)	(\$229)	57.22%	(\$400)	\$37,546	(\$29,286)
Total Expenditures/Transfers	\$97	\$133	137.11%	\$97	\$2,375,956	\$3,094,108
Revenue - Expenditures/Transfers	(\$79)	\$0		(\$79)	\$1,995,188	\$544,379

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	\$5,129,634	99.33%	\$5,938,814	\$112,625	\$307,281
Personnel Expenditures	\$2,306,980	\$2,256,653	97.82%	\$2,006,444	\$98,215	\$172,969
Non-Personnel Expenditures	\$1,115,354	\$906,600	81.28%	\$615,355	\$35,047	\$103,035
Utilities Expenditures	\$338	\$416	122.95%	\$338	\$0	\$0
Transfers (net)	\$17,000	\$18,700	110.00%	(\$605,907)	\$0	\$0
Total Expenditures/Transfers	\$3,439,672	\$3,182,369	92.52%	\$2,016,230	\$133,262	\$276,004
Revenue - Expenditures/Transfers	\$1,724,513	\$1,947,265		\$3,922,584	(\$20,637)	\$31,277

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	\$50,854,260	103.30%	\$48,309,041	\$48,308,534	\$46,341,729
Personnel Expenditures	\$32,237,861	\$31,007,756	96.18%	\$30,552,317	\$30,614,199	\$31,564,367
Non-Personnel Expenditures	\$6,065,181	\$8,756,054	144.37%	\$4,815,183	\$4,633,886	\$6,078,714
Utilities Expenditures	\$2,050,408	\$2,216,305	108.09%	\$1,999,409	\$1,831,981	\$1,881,573
Transfers (net)	\$2,956,571	\$2,106,859	71.26%	\$3,731,291	\$6,592,883	\$4,814,473
Total Expenditures/Transfers	\$43,310,021	\$44,086,974	101.79%	\$41,098,200	\$43,672,949	\$44,339,127
Revenue - Expenditures/Transfers	\$5,921,864	\$6,767,286		\$7,210,841	\$4,635,585	\$2,002,602

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	\$13,971,204	105.37%	\$11,791,285	\$12,789,707	\$11,845,813
Personnel Expenditures	\$11,872,785	\$11,279,478	95.00%	\$10,775,469	\$11,242,333	\$11,335,619
Non-Personnel Expenditures	\$509,361	\$1,996,318	391.93%	\$138,791	\$769,741	\$138,693
Utilities Expenditures	\$877,025	\$695,408	79.29%	\$877,025	\$777,633	\$371,501
Total Expenditures	\$13,259,171	\$13,971,204	105.37%	\$11,791,285	\$12,789,707	\$11,845,813
Revenue - Expenditures	\$0	\$0		\$0	\$0	\$0

Tuition and Fees SF (TFSF)	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	\$3,942,122	111.45%	\$3,719,348	\$3,938,416	\$4,241,325
Personnel Expenditures	\$777,720	\$784,142	100.83%	\$612,156	\$397,213	\$787,587
Non-Personnel Expenditures	\$1,940,830	\$2,253,166	116.09%	\$1,671,663	\$1,366,239	\$1,636,178
Utilities Expenditures	\$283,926	\$789,660	278.12%	\$283,926	\$199,080	\$282,043
Transfers (net)	\$2,494	(\$2,127,929)	-85321.91%	(\$836,158)	\$1,054,544	\$23,609
Total Expenditures/Transfers	\$3,004,970	\$1,699,039	56.54%	\$1,731,587	\$3,017,076	\$2,729,417
Revenue - Expenditures/Transfers	\$532,130	\$2,243,083		\$1,987,761	\$921,340	\$1,511,908

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	\$424,298	304.22%	\$139,470	\$137,568	\$168,443
Personnel Expenditures	\$136,744	\$60,635	44.34%	\$125,282	\$85,668	\$56,494
Non-Personnel Expenditures	\$2,726	\$2,288	83.94%	\$3,386	\$0	\$1,651
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$550,836
Transfers (net)	\$0	\$0	budget = 0	\$0	\$5,667	\$4,857
Total Expenditures/Transfers	\$139,470	\$62,923	45.12%	\$128,668	\$91,335	\$613,838
Revenue - Expenditures/Transfers	\$0	\$361,375		\$10,802	\$46,233	(\$445,395)

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	\$0	\$1,208,652	\$1,120,550
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$760,395	\$784,858
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$172,591	\$396,247
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$6,641	\$11,185
Transfers (net)	\$0	\$0	budget = 0	\$0	\$15,000	(\$10,620)
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$0	\$954,627	\$1,181,670
Revenue - Expenditures/Transfers	\$0	\$0		\$0	\$254,025	(\$61,120)

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	\$1,369,858	91.05%	\$1,504,576	\$38,145	\$64,685
Personnel Expenditures	\$1,269,380	\$915,684	72.14%	\$924,952	\$10,724	\$8,288
Non-Personnel Expenditures	\$208,780	\$63,341	30.34%	\$168,440	\$12,659	\$37,930
Utilities Expenditures	\$9,383	\$8,374	89.25%	\$7,659	\$0	\$0
Transfers (net)	\$17,000	\$17,250	101.47%	(\$260,274)	\$0	\$0
Total Expenditures/Transfers	\$1,504,543	\$1,004,649	66.77%	\$840,777	\$23,383	\$46,218
Revenue - Expenditures/Transfers	\$0	\$365,209		\$663,799	\$14,762	\$18,467

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	\$19,707,482	106.87%	\$17,154,679	\$18,112,488	\$17,440,816
Personnel Expenditures	\$14,056,629	\$13,039,939	92.77%	\$12,437,859	\$12,496,333	\$12,972,846
Non-Personnel Expenditures	\$2,661,697	\$4,315,113	162.12%	\$1,982,280	\$2,321,230	\$2,210,699
Utilities Expenditures	\$1,170,334	\$1,493,442	127.61%	\$1,168,610	\$983,354	\$1,215,565
Transfers (net)	\$19,494	(\$2,110,679)	-10827.33%	(\$1,096,432)	\$1,075,211	\$17,846
Total Expenditures/Transfers	\$17,908,154	\$16,737,815	93.46%	\$14,492,317	\$16,876,128	\$16,416,956
Revenue - Expenditures/Transfers	\$532,130	\$2,969,667		\$2,662,362	\$1,236,360	\$1,023,860

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	\$18,277,609	104.32%	\$15,247,359	\$17,408,235	\$16,305,215
Personnel Expenditures	\$16,176,881	\$14,717,981	90.98%	\$14,428,168	\$15,824,941	\$16,048,344
Non-Personnel Expenditures	\$714,495	\$2,983,414	417.56%	\$189,641	\$1,036,479	\$256,871
Utilities Expenditures	\$629,549	\$576,213	91.53%	\$629,549	\$546,814	\$0
Total Expenditures	\$17,520,925	\$18,277,608	104.32%	\$15,247,358	\$17,408,234	\$16,305,215
Revenue - Expenditures	\$0	\$1		\$1	\$1	\$0

Tuition and Fees SF (TFSF)	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	\$4,544,792	102.12%	\$4,816,701	\$5,579,407	\$6,095,298
Personnel Expenditures	\$923,354	\$845,146	91.53%	\$696,392	\$789,866	\$2,219,779
Non-Personnel Expenditures	\$1,608,819	\$1,854,732	115.29%	\$1,753,672	\$856,303	\$2,026,246
Utilities Expenditures	\$340,366	\$364,622	107.13%	\$190,366	\$127,396	\$847,010
Transfers (net)	(\$1,424,627)	(\$1,271,901)	89.28%	(\$1,879,181)	\$714,335	\$22,471
Total Expenditures/Transfers	\$1,447,912	\$1,792,599	123.81%	\$761,249	\$2,487,900	\$5,115,506
Revenue - Expenditures/Transfers	\$3,002,720	\$2,752,193		\$4,055,452	\$3,091,507	\$979,792

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	\$486,415	2259.56%	\$21,527	\$14,483	\$47,633
Personnel Expenditures	\$182	\$1,189	653.17%	\$182	\$1,232	\$42,517
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	\$4,857
Total Expenditures/Transfers	\$110,560	\$24,003	21.71%	\$110,560	\$1,232	\$47,389
Revenue - Expenditures/Transfers	(\$89,033)	\$462,412		(\$89,033)	\$13,251	\$244

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	\$15,062	887.03%	\$1,698	\$1,367,065	\$1,696,884
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$588,825	\$953,028
Non-Personnel Expenditures	\$916	\$587	64.04%	\$916	\$404,678	\$791,878
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$1,818	\$1,165
Transfers (net)	\$0	\$0	budget = 0	\$0	\$14,986	(\$117,276)
Total Expenditures/Transfers	\$916	\$587	64.08%	\$916	\$1,010,307	\$1,628,795
Revenue - Expenditures/Transfers	\$782	\$14,475		\$782	\$356,758	\$68,089

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	\$1,196,498	90.06%	\$1,328,600	\$66,510	\$109,588
Personnel Expenditures	\$584,363	\$552,254	94.51%	\$593,485	\$0	\$24
Non-Personnel Expenditures	\$380,359	\$518,440	136.30%	\$380,359	\$38,500	\$128,733
Utilities Expenditures	\$1,045	\$1,037	99.20%	\$1,046	\$0	\$0
Transfers (net)	\$16,980	\$18,471	108.78%	\$16,980	\$14	\$662
Total Expenditures/Transfers	\$982,747	\$1,090,202	110.93%	\$991,870	\$38,514	\$129,419
Revenue - Expenditures/Transfers	\$345,852	\$106,296		\$336,730	\$27,996	(\$19,831)

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	\$24,520,376	105.13%	\$21,415,885	\$24,435,700	\$24,254,618
Personnel Expenditures	\$17,684,780	\$16,116,570	91.13%	\$15,718,227	\$17,204,864	\$19,263,692
Non-Personnel Expenditures	\$2,814,967	\$5,379,987	191.12%	\$2,434,966	\$2,335,960	\$3,203,743
Utilities Expenditures	\$970,960	\$941,872	97.00%	\$820,961	\$676,028	\$848,175
Transfers (net)	(\$1,407,647)	(\$1,253,430)	89.04%	(\$1,862,201)	\$729,335	(\$89,286)
Total Expenditures/Transfers	\$20,063,060	\$21,184,999	105.59%	\$17,111,953	\$20,946,187	\$23,226,324
Revenue - Expenditures/Transfers	\$3,260,321	\$3,335,377		\$4,303,932	\$3,489,513	\$1,028,294

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	\$20,941,825	104.69%	\$17,333,236	\$18,758,671	\$17,981,951
Personnel Expenditures	\$16,358,837	\$14,786,470	90.39%	\$14,666,773	\$15,964,297	\$16,355,731
Non-Personnel Expenditures	\$1,653,485	\$5,221,429	315.78%	\$539,524	\$1,265,154	\$374,601
Utilities Expenditures	\$1,992,131	\$933,926	46.88%	\$1,660,131	\$1,083,520	\$1,251,618
Total Expenditures	\$20,004,453	\$20,941,825	104.69%	\$16,866,428	\$18,312,971	\$17,981,950
Revenue - Expenditures	\$0	\$0		\$466,808	\$445,700	\$1

Tuition and Fees SF (TFSF)	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	\$5,021,896	104.31%	\$5,591,408	\$6,378,837	\$6,732,972
Personnel Expenditures	\$486,063	\$732,664	150.73%	\$587,168	\$665,505	\$934,336
Non-Personnel Expenditures	\$2,275,863	\$3,661,863	160.90%	\$2,356,816	\$2,142,809	\$3,608,828
Utilities Expenditures	\$668,817	\$1,612,178	241.05%	\$554,817	\$367,574	\$557,716
Transfers (net)	(\$471,120)	(\$3,394,264)	720.47%	(\$2,244,170)	\$1,305,901	\$193,277
Total Expenditures/Transfers	\$2,959,623	\$2,612,441	88.27%	\$1,254,631	\$4,481,789	\$5,294,157
Revenue - Expenditures/Transfers	\$1,854,579	\$2,409,455		\$4,336,777	\$1,897,048	\$1,438,815

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	\$1,054,000	134.40%	\$784,216	\$587,254	\$797,707
Personnel Expenditures	\$500,374	\$465,390	93.01%	\$414,356	\$397,104	\$385,440
Non-Personnel Expenditures	\$24,807	\$12,023	48.46%	\$24,807	\$39,781	\$44,610
Utilities Expenditures	\$300,405	(\$34)	-0.01%	\$405	\$300,185	\$300,000
Transfers (net)	\$0	(\$2,200)	budget = 0	\$0	\$5,667	\$4,857
Total Expenditures/Transfers	\$825,586	\$475,179	57.56%	\$439,568	\$742,737	\$734,907
Revenue - Expenditures/Transfers	(\$41,370)	\$578,821		\$344,648	(\$155,483)	\$62,800

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

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	\$2,078,588	108.81%	\$1,910,347	\$58,652	\$80,157
Personnel Expenditures	\$657,179	\$691,614	105.24%	\$699,635	\$49,236	\$34,840
Non-Personnel Expenditures	\$807,998	\$564,552	69.87%	\$507,997	\$12,541	\$53,829
Utilities Expenditures	\$12,369	\$10,668	86.25%	\$2,369	\$0	\$0
Transfers (net)	\$17,000	\$18,471	108.65%	(\$58,205)	\$0	\$0
Total Expenditures/Transfers	\$1,494,546	\$1,285,305	86.00%	\$1,151,796	\$61,777	\$88,669
Revenue - Expenditures/Transfers	\$415,801	\$793,283		\$758,551	(\$3,125)	(\$8,512)

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	\$29,096,309	105.75%	\$25,619,207	\$28,045,784	\$28,229,759
Personnel Expenditures	\$18,002,453	\$16,676,138	92.63%	\$16,367,932	\$17,939,786	\$18,935,659
Non-Personnel Expenditures	\$4,762,153	\$9,459,867	198.65%	\$3,429,144	\$3,839,462	\$5,111,653
Utilities Expenditures	\$2,973,722	\$2,556,738	85.98%	\$2,217,722	\$1,852,938	\$2,211,115
Transfers (net)	(\$454,120)	(\$3,377,993)	743.85%	(\$2,302,375)	\$1,326,568	\$207,563
Total Expenditures/Transfers	\$25,284,208	\$25,314,750	100.12%	\$19,712,423	\$24,958,754	\$26,465,990
Revenue - Expenditures/Transfers	\$2,229,010	\$3,781,559		\$5,906,784	\$3,087,030	\$1,763,769

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	\$13,926,052	103.67%	\$11,067,852	\$12,462,256	\$11,963,109
Personnel Expenditures	\$12,309,509	\$10,228,280	83.09%	\$10,419,071	\$11,473,091	\$11,434,842
Non-Personnel Expenditures	\$536,678	\$3,410,493	635.48%	\$145,120	\$290,613	\$230,379
Utilities Expenditures	\$586,953	\$287,279	48.94%	\$503,661	\$698,551	\$297,887
Total Expenditures	\$13,433,140	\$13,926,052	103.67%	\$11,067,852	\$12,462,255	\$11,963,108
Revenue - Expenditures	\$0	\$0		\$0	\$1	\$1

Tuition and Fees SF (TFSF)	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	\$2,298,363	91.37%	\$2,243,981	\$2,689,772	\$2,739,373
Personnel Expenditures	\$335,010	\$320,141	95.56%	\$249,121	\$218,594	\$605,507
Non-Personnel Expenditures	\$1,668,854	\$1,248,890	74.84%	\$1,033,467	\$809,613	\$1,612,248
Utilities Expenditures	\$400,000	\$267,169	66.79%	\$65,775	\$147,494	\$689,066
Transfers (net)	(\$136,620)	(\$2,044,090)	1496.19%	(\$1,400,565)	(\$61,103)	(\$360,778)
Total Expenditures/Transfers	\$2,267,244	(\$207,890)	-9.17%	(\$52,202)	\$1,114,598	\$2,546,043
Revenue - Expenditures/Transfers	\$248,259	\$2,506,253		\$2,296,183	\$1,575,174	\$193,330

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	\$266,336	367.76%	\$72,421	\$45,795	\$75,085
Personnel Expenditures	\$163	\$907	556.36%	\$39,967	\$10,566	\$130
Non-Personnel Expenditures	\$0	\$484	budget = 0	\$0	\$2,259	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$5,667	\$4,857
Total Expenditures/Transfers	\$163	\$1,391	853.37%	\$39,967	\$18,492	\$4,987
Revenue - Expenditures/Transfers	\$72,258	\$264,945		\$32,454	\$27,303	\$70,098

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	\$0	\$439,091	\$528,536
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$107,487	\$149,958
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$77,964	\$292,280
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$25	\$1,687
Transfers (net)	\$0	\$0	budget = 0	\$0	\$5,180	\$0
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$0	\$190,656	\$443,925
Revenue - Expenditures/Transfers	\$0	\$0		\$0	\$248,435	\$84,611

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	\$547,032	110.03%	\$497,186	\$46,983	\$151,112
Personnel Expenditures	\$93,931	\$122,528	130.44%	\$112,264	\$7,841	\$19,235
Non-Personnel Expenditures	\$142,129	\$210,499	148.10%	\$142,128	\$48,168	\$100,431
Utilities Expenditures	\$256	\$32	12.38%	\$256	\$303	\$244
Transfers (net)	\$13,637	(\$408,893)	-2998.41%	\$13,637	\$9,820	\$0
Total Expenditures/Transfers	\$249,953	(\$75,834)	-30.34%	\$268,285	\$66,132	\$119,910
Revenue - Expenditures/Transfers	\$247,234	\$622,866		\$228,901	(\$19,149)	\$31,202

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	\$17,037,783	103.15%	\$13,881,440	\$15,683,897	\$15,457,215
Personnel Expenditures	\$12,738,613	\$10,671,856	83.78%	\$10,820,423	\$11,817,579	\$12,209,672
Non-Personnel Expenditures	\$2,347,661	\$4,870,366	207.46%	\$1,320,715	\$1,228,617	\$2,235,338
Utilities Expenditures	\$987,209	\$554,480	56.17%	\$569,692	\$846,373	\$988,884
Transfers (net)	(\$122,983)	(\$2,452,983)	1994.57%	(\$1,386,928)	(\$40,436)	(\$355,921)
Total Expenditures/Transfers	\$15,950,500	\$13,643,719	85.54%	\$11,323,902	\$13,852,133	\$15,077,973
Revenue - Expenditures/Transfers	\$567,751	\$3,394,064		\$2,557,538	\$1,831,764	\$379,242

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	\$8,376,267	61.62%	\$6,221,906	\$7,243,651	\$6,136,847
Personnel Expenditures	\$4,426,415	\$4,867,594	109.97%	\$4,167,471	\$4,311,950	\$4,416,703
Non-Personnel Expenditures	\$9,125,399	\$3,508,097	38.44%	\$2,478,727	\$3,376,825	\$1,706,568
Utilities Expenditures	\$42,513	\$576	1.35%	\$42,514	\$576	\$575
Total Expenditures	\$13,594,327	\$8,376,267	61.62%	\$6,688,712	\$7,689,351	\$6,123,846
Revenue - Expenditures	\$0	\$0		(\$466,806)	(\$445,700)	\$13,001

Tuition and Fees SF (TFSF)	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	(\$5)	budget = 0	\$500,000	\$0	\$625,635
Personnel Expenditures	\$281,001	\$284,379	101.20%	\$298,841	\$341,483	\$487,598
Non-Personnel Expenditures	\$25,957,857	\$13,021,424	50.16%	\$4,007,711	\$870,144	\$3,890,100
Utilities Expenditures	(\$41,839)	\$55,769	-133.29%	(\$41,839)	\$107,345	\$84,841
Transfers (net)	(\$2,039,569)	(\$14,461,618)	709.05%	(\$9,348,319)	(\$10,273,708)	(\$2,839,716)
Total Expenditures/Transfers	\$24,157,450	(\$1,100,046)	-4.55%	(\$5,083,606)	(\$8,954,736)	\$1,622,823
Revenue - Expenditures/Transfers	(\$24,157,450)	\$1,100,041		\$5,583,606	\$8,954,736	(\$997,188)

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	\$414,743	135.80%	\$305,416	\$72,473	\$208,052
Personnel Expenditures	\$142,061	\$45,567	32.08%	\$144,749	\$189,290	\$145,476
Non-Personnel Expenditures	\$3,554	\$2,759	77.63%	\$3,554	\$7,037	\$6,427
Utilities Expenditures	\$2,870	\$590	20.56%	\$2,870	\$1,869	\$1,426
Transfers (net)	\$90,237	\$34,000	37.68%	\$90,237	\$0	\$0
Total Expenditures/Transfers	\$238,722	\$82,916	34.73%	\$241,410	\$198,196	\$153,329
Revenue - Expenditures/Transfers	\$66,694	\$331,827		\$64,006	(\$125,723)	\$54,723

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	\$327	\$3,063	936.55%	\$327	\$72,044	\$1,507
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$3,419	\$0
Non-Personnel Expenditures	\$4,605	\$2,339	50.80%	\$4,605	\$169,586	\$2,854
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$4,500)	\$0	0.00%	(\$4,500)	(\$136,742)	(\$7,363)
Total Expenditures/Transfers	\$105	\$2,339	2227.62%	\$105	\$36,263	(\$4,509)
Revenue - Expenditures/Transfers	\$222	\$724		\$222	\$35,781	\$6,016

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	\$108,570	216.27%	\$50,200	\$254	\$159,149
Personnel Expenditures	\$0	\$0	budget = 0	\$3,121	\$0	\$0
Non-Personnel Expenditures	\$111,251	\$286,961	257.94%	\$111,251	\$0	\$159,145
Utilities Expenditures	\$200	\$0	0.00%	\$200	\$0	\$0
Transfers (net)	(\$123,590)	(\$136,956)	110.82%	(\$123,590)	\$0	\$0
Total Expenditures/Transfers	(\$12,139)	\$150,005	-1235.73%	(\$9,018)	\$0	\$159,145
Revenue - Expenditures/Transfers	\$62,339	(\$41,435)		\$59,218	\$254	\$4

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	\$8,902,638	63.82%	\$7,077,849	\$7,388,422	\$7,131,190
Personnel Expenditures	\$4,849,477	\$5,197,540	107.18%	\$4,614,182	\$4,846,142	\$5,049,777
Non-Personnel Expenditures	\$35,202,666	\$16,821,580	47.78%	\$6,605,848	\$4,423,592	\$5,765,094
Utilities Expenditures	\$3,744	\$56,935	1520.70%	\$3,745	\$109,790	\$86,842
Transfers (net)	(\$2,077,422)	(\$14,564,574)	701.09%	(\$9,386,172)	(\$10,410,450)	(\$2,847,079)
Total Expenditures/Transfers	\$37,978,465	\$7,511,481	19.78%	\$1,837,603	(\$1,030,926)	\$8,054,634
Revenue - Expenditures/Transfers	(\$24,028,195)	\$1,391,157		\$5,240,246	\$8,419,348	(\$923,444)