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# FY24 Q1 Financial Report

November 2, 2023

Committee on Institutional Success



# Overview

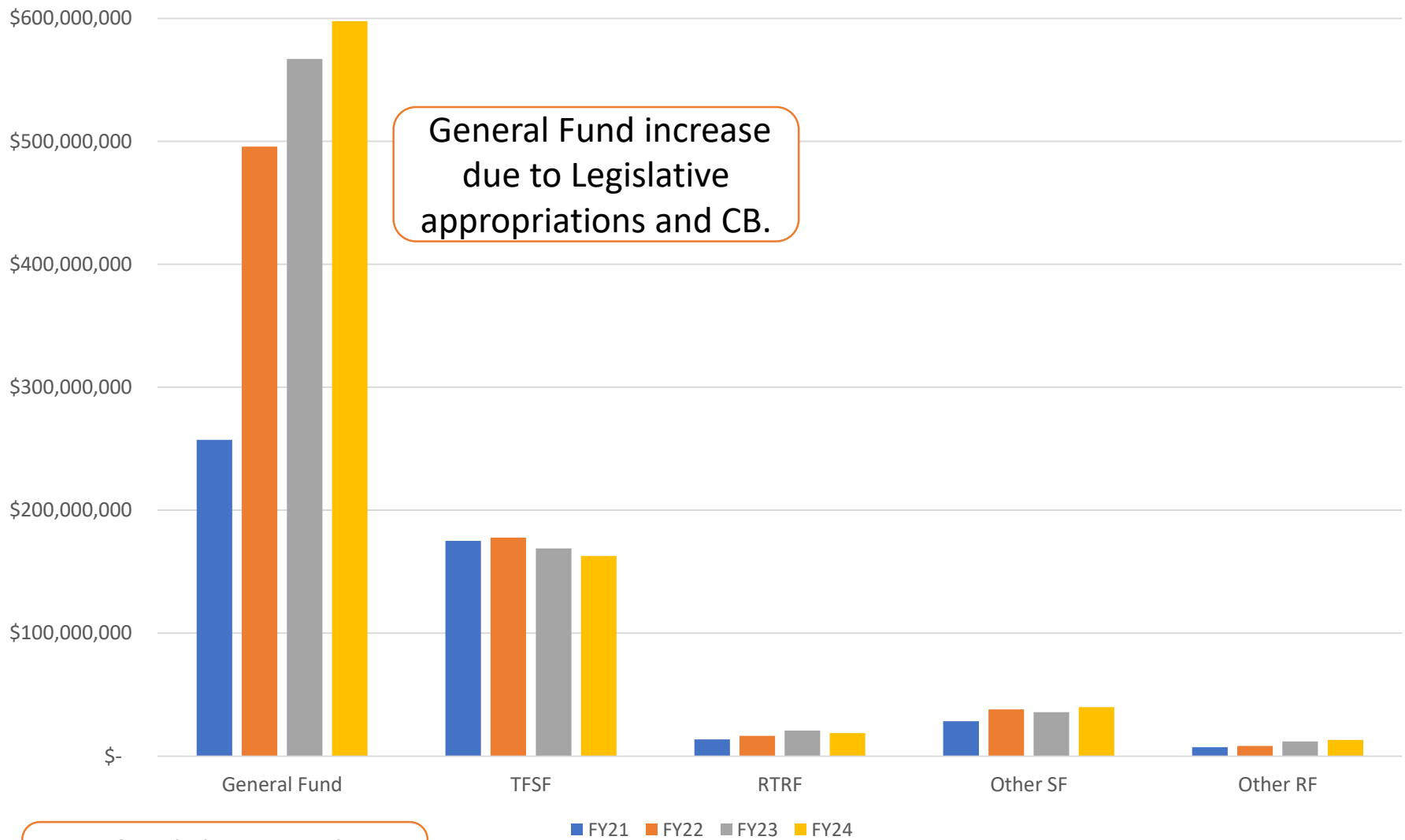
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- Revenues for Q1 FY24 totaled \$832.2 million, which is \$27.7 million (3.4%) higher than Q1 FY23.
  - General Fund appropriations, Other Special Fund revenues, and Other Revolving Fund revenues were higher in Q1 FY24 than the same period last year.
  - TFSF and RTRF Revenues were lower than the same period last year, although these declines were anticipated and assumed in the annual spending plan.
- Expenditures and Transfers for Q1 were \$305.5 million, which is \$30.6 million (11.1%) higher than Q1 FY23. This increase was attributable primarily to higher rate costs associated with energy, inflation, and pay raises, as well as increased on-campus activity.



# Revenues

Q1 FY21-24

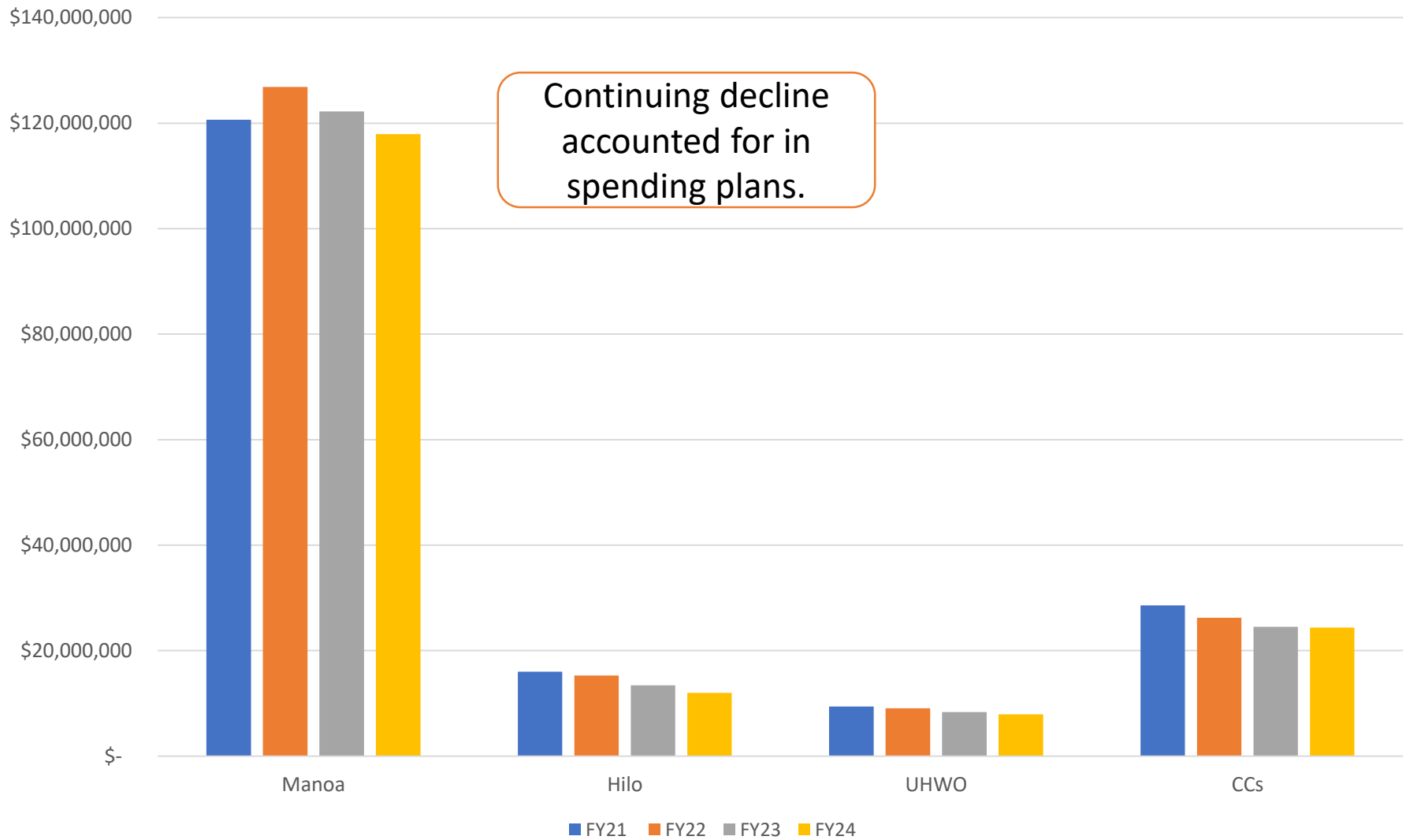


B&F did quarterly releases for GF in FY21.



# TFSF Revenue by Campus

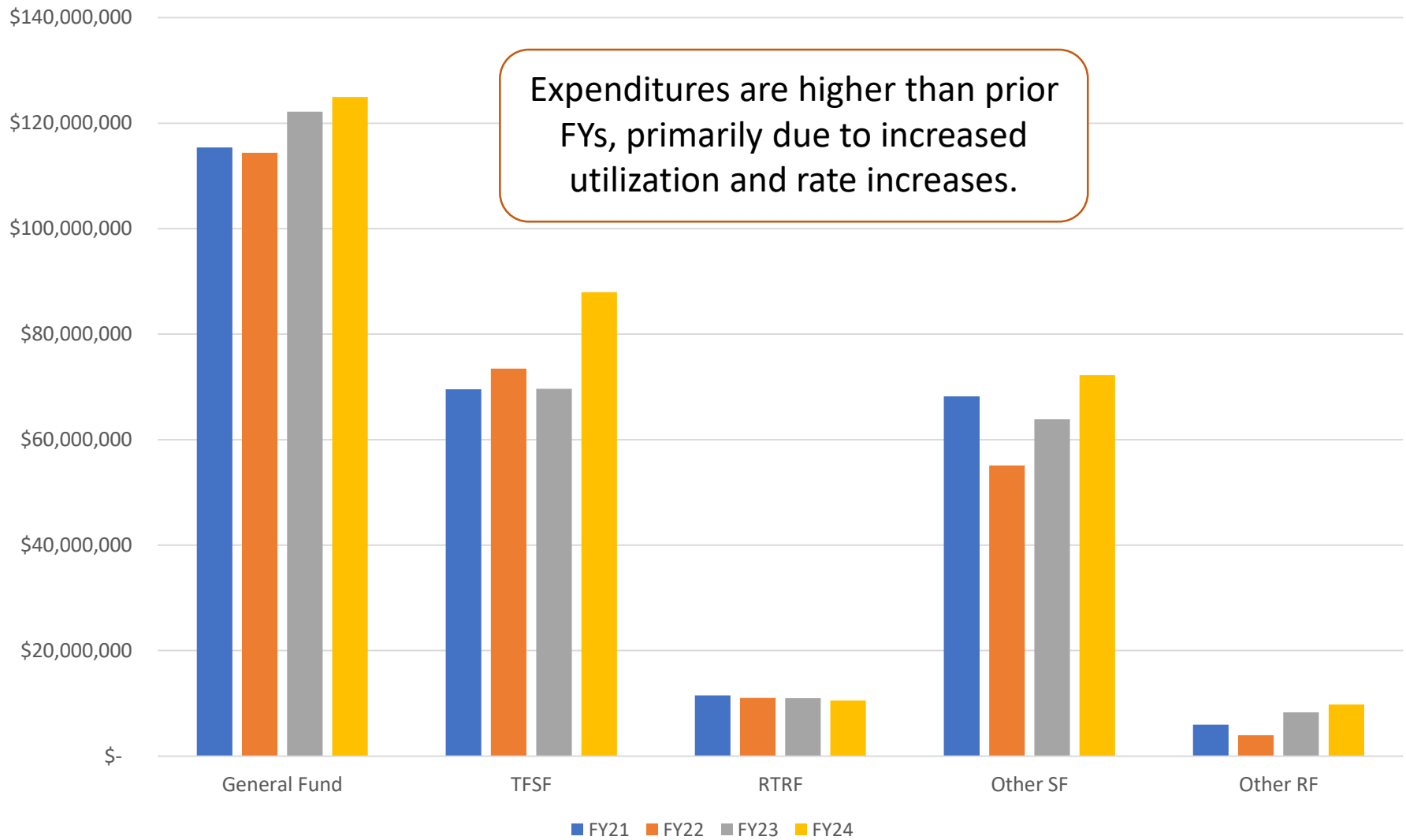
Q1 FY21-24





# Expenditures & Transfers

Q1 FY21-24





# Conclusion

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- General Fund increases resulted from higher legislative appropriations and collective bargaining.
- Other Special Fund and Other Revolving Fund Revenues are increasing as levels of on-campus activity also increase.
- Declines in TFSF and RTRF Revenues were expected and accounted for in annual spending plans.
- UH continues to appear to be in good fiscal condition with no significant variances.



# **FY24 First Quarter Financial Report**

## UNIVERSITY SYSTEM SUMMARY

### Introduction

Through the first quarter (Q1) of Fiscal Year 2023-2024 (FY24), revenues across all fund types totaled \$832.2 million, which is \$27.7 million, or 3.4%, higher than the previous year. This increase is driven primarily by the increased General Fund appropriation from the state, which is \$30.6 million, or 5.4%, higher than last year. For Q1, Other Special Funds and Other Revolving Funds were also higher than the same period last year. Tuition and Fees Special Fund (TFSF) revenues totaled \$162.8 million for Q1 FY24, which is \$6.1 million, or 3.6%, lower than Q1 FY23. For Q1, Research and Training Revolving Fund (RTRF) revenues were also lower than the same period last fiscal year.

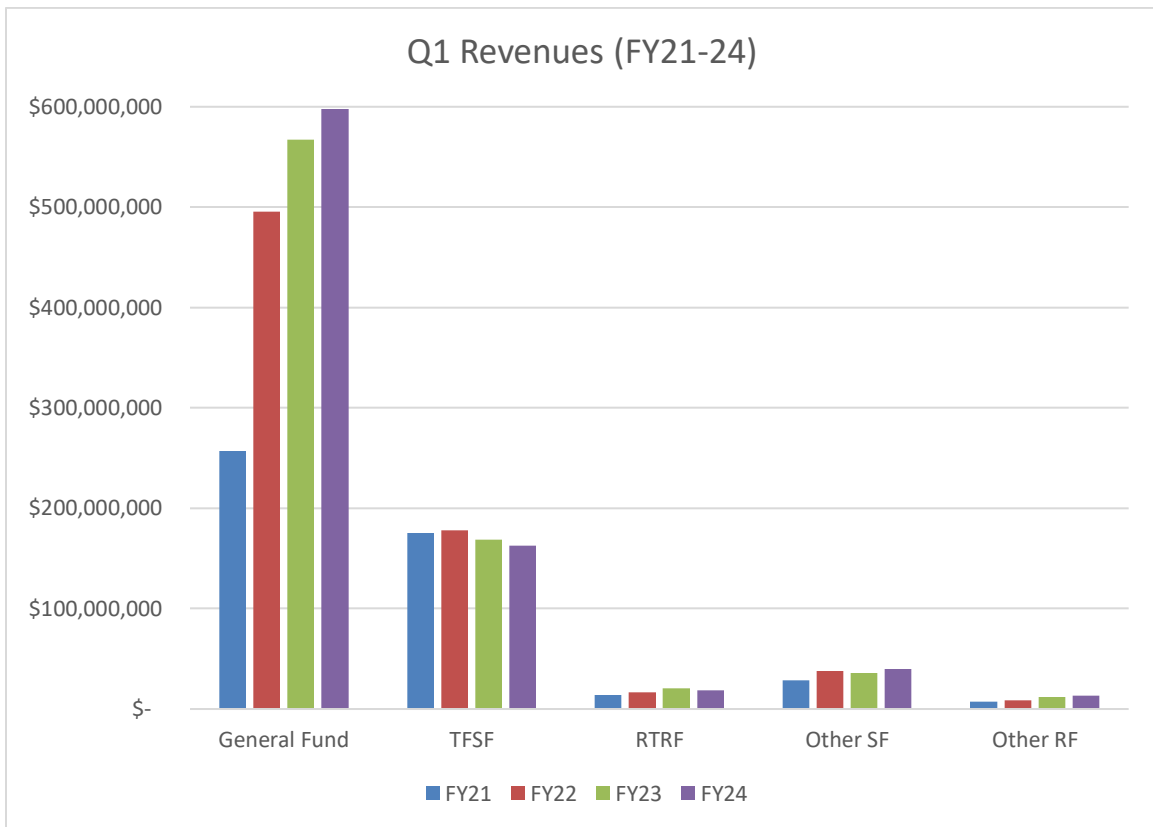
Expenditures and transfers totaled \$305.5 million for Q1, which was \$30.6 million, or 11.1%, higher than last year. This is due to higher levels of on-campus activity, overall inflation, increased energy costs, increased fringe rates, and collectively bargained pay raises.



## Revenues

Across all fund types, Q1 revenues are \$30.6 million, or 5.4%, higher than the same period of the prior fiscal year. This is driven by increases in General Fund, Other Special Funds, and Other Revolving Funds although TFSF and RTRF revenues are lower than Q1 of the prior fiscal year.

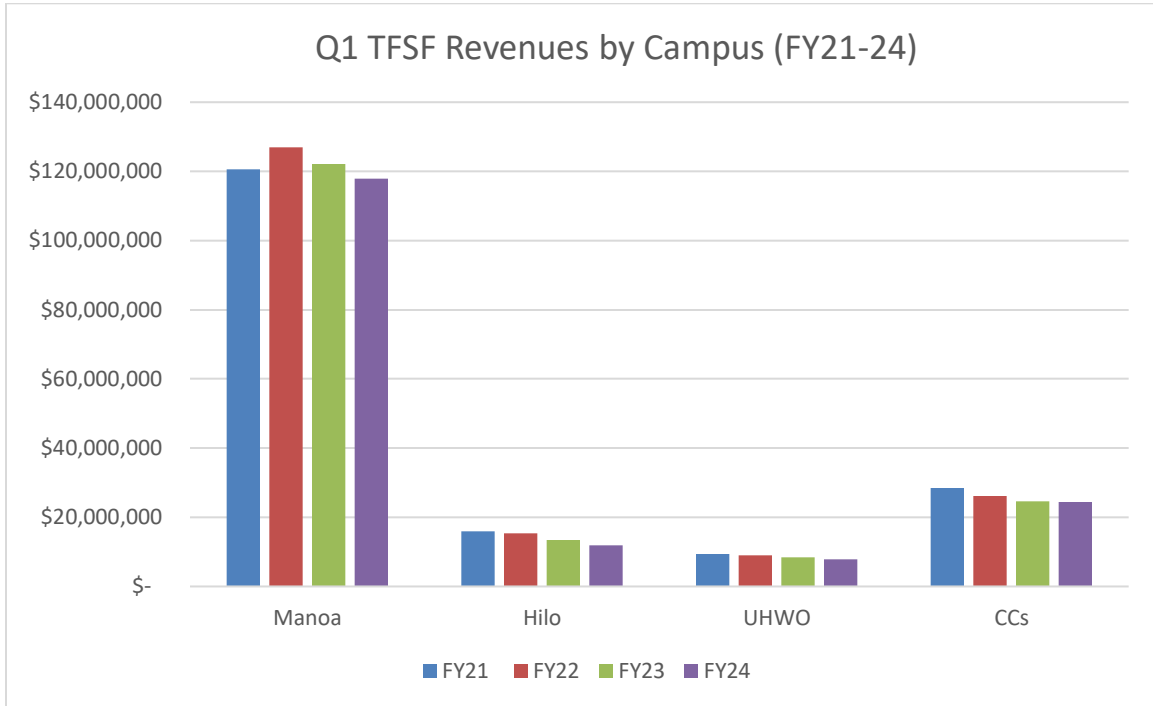
Fund Type	FY21	FY22	FY23	FY24
General Fund	\$ 257,189,182	\$ 495,734,736	\$ 567,098,868	\$ 597,710,938
TFSF	\$ 175,125,690	\$ 177,772,176	\$ 168,910,697	\$ 162,802,973
RTRF	\$ 13,652,475	\$ 16,531,883	\$ 20,732,427	\$ 18,739,582
Other SF	\$ 28,383,857	\$ 38,072,567	\$ 35,699,351	\$ 39,819,237
Other RF	\$ 7,234,863	\$ 8,386,731	\$ 12,070,614	\$ 13,178,652
<b>Total</b>	<b>\$ 481,586,067</b>	<b>\$ 736,498,093</b>	<b>\$ 804,511,957</b>	<b>\$ 832,251,382</b>



General Fund allotments were done on a quarterly basis in FY21 because of the economic downturn due to the COVID-19 pandemic, resulting in the significantly lower General Fund revenue amount for Q1 FY21.

## Tuition and Fees Revenue

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



Campus	FY21	FY22	FY23	FY24
Mānoa	\$ 120,634,503	\$ 126,868,911	\$ 122,234,028	\$ 117,934,180
Hilo	\$ 15,993,575	\$ 15,287,657	\$ 13,422,378	\$ 11,980,734
UHWO	\$ 9,402,678	\$ 9,081,697	\$ 8,337,237	\$ 7,923,539
CCs	\$ 28,548,142	\$ 26,228,342	\$ 24,515,588	\$ 24,367,318
System	\$ 546,792	\$ 305,569	\$ 401,466	\$ 597,202
<b>Total</b>	<b>\$ 175,125,690</b>	<b>\$ 177,772,175</b>	<b>\$ 168,910,697</b>	<b>\$ 162,802,972</b>

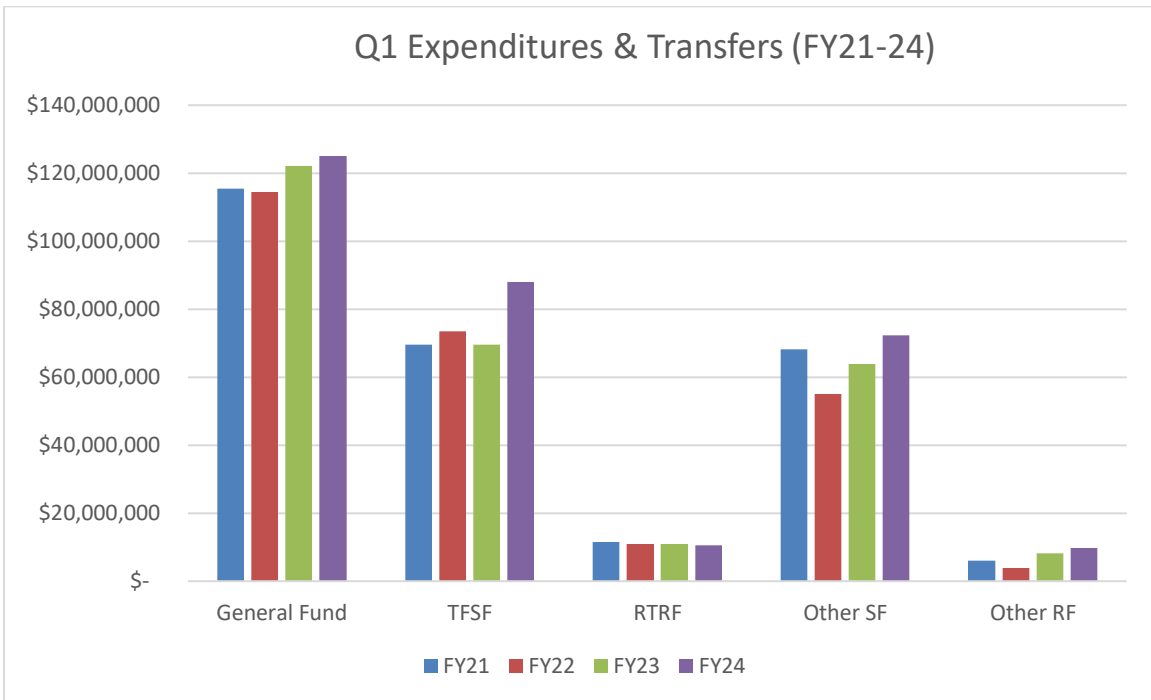
TFSF Revenues are lower than the same period for the prior fiscal year at all campuses, reflecting the downward trend in enrollment. However, this decline was accounted for in the FY24 spending plan and collections are on pace with expected revenues for the entire year.

## Expenditures

The following chart shows first quarter 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	FY21	FY22	FY23	FY24
General Fund	\$ 115,373,117	\$ 114,400,187	\$ 122,196,929	\$ 124,972,797
TFSF	\$ 69,562,814	\$ 73,447,931	\$ 69,649,323	\$ 87,968,466
RTRF	\$ 11,515,787	\$ 10,998,846	\$ 10,991,320	\$ 10,561,104
Other SF	\$ 68,215,071	\$ 55,077,631	\$ 63,838,751	\$ 72,231,139
Other RF	\$ 5,954,010	\$ 3,941,606	\$ 8,274,362	\$ 9,787,857
<b>Total</b>	<b>\$ 270,620,799</b>	<b>\$ 257,866,201</b>	<b>\$ 274,950,685</b>	<b>\$ 305,521,363</b>

Expenditures are \$30.6 million, or 11.1% higher than the same period last year, indicative of a return to pre-pandemic activity as well as the current inflationary environment. TFSF Expenditures are \$18.3 million, or 26.3% higher than the same period last year, primarily due to increased fringe costs.



## 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.

### **Tuition and Fees Special Fund (TFSF)**

Although TFSF Revenues are lower than prior years, this decline is already accounted for in the annual spending plan, and current collections are on track with those projections.

### **Research and Training Revolving Fund (RTRF)**

RTRF Revenues were lower by 10% or \$2 million compared to FY23 primarily attributed to the decrease in extramural expenditures in FY23 as campuses expended federal relief funds such as HEERF and other COVID-19 related awards terminated at the end of the prior fiscal year. This decrease is accounted for in the annual spending plan and collections are on track with these projections.

### **MĀNOA (page 2 of 6)**

Revenues for Other Special and Other Revolving Funds are increasing as on-campus activity returns to pre-pandemic levels.

### **HILO (page 3 of 6)**

Other Special Funds non-personnel expenditures are about 35% of budgeted and about \$2 million more than last year. This is due to payments processed in Q1 for prior year commitments, payment of 60% of the Fall 2023 meal plan costs as required by contract and the disbursement of the majority of Fall 2023 student scholarships. Most of the student scholarship awards are disbursed at the start of the semester.

### **WEST O'AHU (page 4 of 6)**

No notable variances.

### **COMMUNITY COLLEGES (page 5 of 6)**

Tuition and Fee Non-Personnel 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 Non-Personnel Expenditure amount of GF and TFSF combined as compared to budget is 25%.

Other Revolving Funds Personnel Expenditures appear elevated at 49% of the budget while only a quarter of the fiscal year has elapsed. However, this spending pattern is historically typical for the Community College Revolving Fund, formerly Community College Special Fund, and is a result of overload expenditures for the recent Summer Session being recognized in the first quarter of the fiscal year.

**SYSTEMWIDE ADMINISTRATION (page 6 of 6)**

Other Revolving Funds non-personnel expenditures and transfer variances are attributed to the \$10 million development funds for the NOAA Childcare Facility project.

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

**REPORT**



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

**FY 2024 First Quarter Financial Report  
For the Period Ending September 30, 2023**

General Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Allocation (including net transfers)</b>	<b>\$597,862,471</b>	<b>\$597,710,938</b>	<b>99.97%</b>	<b>\$567,098,868</b>	<b>\$495,734,736</b>	<b>\$257,189,182</b>
Personnel Expenditures	\$545,125,371	\$124,044,158	22.76%	\$121,623,995	\$113,931,092	\$115,072,266
Non-Personnel Expenditures	\$46,884,715	\$458,841	0.98%	\$365,282	\$183,514	\$277,440
Utilities Expenditures	\$5,852,385	\$469,798	8.03%	\$207,652	\$285,581	\$23,411
<b>Total Expenditures</b>	<b>\$597,862,471</b>	<b>\$124,972,797</b>	<b>20.90%</b>	<b>\$122,196,929</b>	<b>\$114,400,187</b>	<b>\$115,373,117</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$472,738,141</b>		<b>\$444,901,939</b>	<b>\$381,334,549</b>	<b>\$141,816,065</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$343,130,791</b>	<b>\$162,802,973</b>	<b>47.45%</b>	<b>\$168,910,697</b>	<b>\$177,772,176</b>	<b>\$175,125,690</b>
Personnel Expenditures	\$109,964,372	\$24,445,615	22.23%	\$22,850,969	\$26,803,403	\$27,619,234
Non-Personnel Expenditures	\$183,233,198	\$43,674,950	23.84%	\$22,451,595	\$25,681,358	\$23,848,216
Utilities Expenditures	\$63,605,815	\$15,154,413	23.83%	\$17,498,425	\$12,906,206	\$10,927,801
Transfers (net)	\$70,074,677	\$4,693,488	6.70%	\$6,848,334	\$8,056,964	\$7,167,563
<b>Total Expenditures/Transfers</b>	<b>\$426,878,062</b>	<b>\$87,968,466</b>	<b>20.61%</b>	<b>\$69,649,323</b>	<b>\$73,447,931</b>	<b>\$69,562,814</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$83,747,271)</b>	<b>\$74,834,507</b>		<b>\$99,261,374</b>	<b>\$104,324,245</b>	<b>\$105,562,876</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$69,249,965</b>	<b>\$18,739,582</b>	<b>27.06%</b>	<b>\$20,732,427</b>	<b>\$16,531,883</b>	<b>\$13,652,475</b>
Personnel Expenditures	\$20,334,728	\$4,769,831	23.46%	\$4,677,188	\$4,511,064	\$4,774,152
Non-Personnel Expenditures	\$27,743,209	\$3,356,551	12.10%	\$3,693,590	\$3,231,449	\$3,552,326
Utilities Expenditures	\$3,896,246	\$814,090	20.89%	\$1,027,551	\$1,687,150	\$1,532,545
Transfers (net)	\$2,584,589	\$1,620,632	62.70%	\$1,592,991	\$1,569,183	\$1,656,764
<b>Total Expenditures/Transfers</b>	<b>\$54,558,772</b>	<b>\$10,561,104</b>	<b>19.36%</b>	<b>\$10,991,320</b>	<b>\$10,998,846</b>	<b>\$11,515,787</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$14,691,193</b>	<b>\$8,178,478</b>		<b>\$9,741,107</b>	<b>\$5,533,037</b>	<b>\$2,136,688</b>

Other Special Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$123,506,384</b>	<b>\$39,819,237</b>	<b>32.24%</b>	<b>\$35,699,351</b>	<b>\$30,726,311</b>	<b>\$28,383,857</b>
Personnel Expenditures	\$53,183,396	\$12,875,832	24.21%	\$10,261,113	\$9,569,023	\$15,322,976
Non-Personnel Expenditures	\$115,689,580	\$40,085,848	34.65%	\$35,411,541	\$32,768,327	\$31,042,680
Utilities Expenditures	\$12,673,541	\$1,843,317	14.54%	\$2,619,177	\$1,334,759	\$1,294,090
Transfers (net)	(\$70,539,832)	\$17,426,142	-24.70%	\$15,546,920	\$6,573,582	\$20,555,325
<b>Total Expenditures/Transfers</b>	<b>\$111,006,685</b>	<b>\$72,231,139</b>	<b>65.07%</b>	<b>\$63,838,751</b>	<b>\$50,245,691</b>	<b>\$68,215,071</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$12,499,699</b>	<b>(\$32,411,902)</b>		<b>(\$28,139,400)</b>	<b>(\$19,519,380)</b>	<b>(\$39,831,214)</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$40,621,186</b>	<b>\$13,178,652</b>	<b>32.44%</b>	<b>\$12,070,614</b>	<b>\$15,732,987</b>	<b>\$7,234,863</b>
Personnel Expenditures	\$20,384,503	\$7,229,501	35.47%	\$6,301,698	\$6,854,549	\$2,473,818
Non-Personnel Expenditures	\$20,790,712	\$12,704,472	61.11%	\$2,152,411	\$2,066,085	\$3,424,690
Utilities Expenditures	\$297,270	\$141,061	47.45%	\$88,254	\$61,307	\$55,495
Transfers (net)	(\$240,932)	(\$10,287,177)	4269.74%	(\$268,001)	(\$208,395)	\$7
<b>Total Expenditures/Transfers</b>	<b>\$41,231,553</b>	<b>\$9,787,857</b>	<b>23.74%</b>	<b>\$8,274,362</b>	<b>\$8,773,546</b>	<b>\$5,954,010</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$610,367)</b>	<b>\$3,390,795</b>		<b>\$3,796,252</b>	<b>\$6,959,441</b>	<b>\$1,280,853</b>

TOTAL, University of Hawai'i	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$1,174,370,797</b>	<b>\$832,251,382</b>	<b>70.87%</b>	<b>\$804,511,957</b>	<b>\$736,498,093</b>	<b>\$481,586,067</b>
Personnel Expenditures	\$748,992,370	\$173,364,937	23.15%	\$165,714,963	\$161,669,131	\$165,262,446
Non-Personnel Expenditures	\$394,341,414	\$100,280,662	25.43%	\$64,074,419	\$63,930,733	\$62,145,352
Utilities Expenditures	\$86,325,257	\$18,422,679	21.34%	\$21,441,059	\$16,275,003	\$13,833,342
Transfers (net)	\$1,878,502	\$13,453,085	716.16%	\$23,720,244	\$15,991,334	\$29,379,659
<b>Total Expenditures/Transfers</b>	<b>\$1,231,537,543</b>	<b>\$305,521,363</b>	<b>24.81%</b>	<b>\$274,950,685</b>	<b>\$257,866,201</b>	<b>\$270,620,799</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$57,166,746)</b>	<b>\$526,730,019</b>		<b>\$529,561,272</b>	<b>\$478,631,892</b>	<b>\$210,965,268</b>

General Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Allocation (including net transfers)</b>	<b>\$295,481,355</b>	<b>293,804,095</b>	<b>99.43%</b>	<b>280,870,136</b>	<b>\$230,780,332</b>	<b>\$126,419,808</b>
Personnel Expenditures	\$288,315,313	\$69,215,083	24.01%	\$66,992,762	\$61,800,370	\$62,161,447
Non-Personnel Expenditures	\$7,166,042	\$172,940	2.41%	\$72,000	\$47	\$25,769
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$295,481,355</b>	<b>\$69,388,023</b>	<b>23.48%</b>	<b>\$67,064,762</b>	<b>\$61,800,417</b>	<b>\$62,187,216</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$224,416,072</b>		<b>\$213,805,374</b>	<b>\$168,979,915</b>	<b>\$64,232,592</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$243,957,370</b>	<b>\$117,934,180</b>	<b>48.34%</b>	<b>\$122,234,028</b>	<b>\$126,868,911</b>	<b>\$120,634,503</b>
Personnel Expenditures	\$85,778,492	\$18,541,633	21.62%	\$18,041,961	\$21,243,460	\$21,752,741
Non-Personnel Expenditures	\$128,868,860	\$27,270,476	21.16%	\$9,930,482	\$8,924,948	\$8,859,959
Utilities Expenditures	\$49,510,300	\$11,336,555	22.90%	\$12,534,871	\$8,907,192	\$7,318,171
Transfers (net)	\$59,785,473	\$196,141	0.33%	\$211,563	\$4,462,586	(\$17,198)
<b>Total Expenditures/Transfers</b>	<b>\$323,943,125</b>	<b>\$57,344,805</b>	<b>17.70%</b>	<b>\$40,718,877</b>	<b>\$43,538,186</b>	<b>\$37,913,673</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$79,985,755)</b>	<b>\$60,589,375</b>		<b>\$81,515,151</b>	<b>\$83,330,725</b>	<b>\$82,720,830</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$41,000,000</b>	<b>\$27</b>	<b>0.00%</b>	<b>\$155</b>	<b>\$11,256</b>	<b>\$8,912,019</b>
Personnel Expenditures	\$12,642,364	\$3,141,666	24.85%	\$3,023,067	\$3,089,096	\$3,404,223
Non-Personnel Expenditures	\$9,948,772	\$1,506,779	15.15%	\$1,839,600	\$1,674,428	\$1,899,108
Utilities Expenditures	\$2,626,571	\$423,993	16.14%	\$665,659	\$1,320,017	\$1,164,876
Transfers (net)	\$2,382,435	\$1,381,263	57.98%	\$1,275,402	\$1,394,664	\$1,436,995
<b>Total Expenditures/Transfers</b>	<b>\$27,600,142</b>	<b>\$6,453,701</b>	<b>23.38%</b>	<b>\$6,803,728</b>	<b>\$7,478,205</b>	<b>\$7,905,202</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$13,399,858</b>	<b>(\$6,453,674)</b>		<b>(\$6,803,573)</b>	<b>(\$7,466,949)</b>	<b>\$1,006,817</b>

Other Special Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$107,339,586</b>	<b>\$33,896,031</b>	<b>31.58%</b>	<b>\$30,498,755</b>	<b>\$26,095,306</b>	<b>\$19,643,898</b>
Personnel Expenditures	\$49,250,202	\$11,966,078	24.30%	\$9,613,407	\$9,016,733	\$10,234,354
Non-Personnel Expenditures	\$89,422,968	\$30,429,406	34.03%	\$27,329,757	\$26,010,400	\$22,078,539
Utilities Expenditures	\$11,823,666	\$1,730,019	14.63%	\$2,450,801	\$1,177,366	\$1,150,021
Transfers (net)	(\$55,843,643)	\$17,528,674	-31.39%	\$16,171,786	\$6,456,754	\$19,218,543
<b>Total Expenditures/Transfers</b>	<b>\$94,653,193</b>	<b>\$61,654,177</b>	<b>65.14%</b>	<b>\$55,565,751</b>	<b>\$42,661,253</b>	<b>\$52,681,457</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$12,686,393</b>	<b>(\$27,758,146)</b>		<b>(\$25,066,996)</b>	<b>(\$16,565,947)</b>	<b>(\$33,037,559)</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$19,068,912</b>	<b>\$8,416,020</b>	<b>44.13%</b>	<b>\$7,299,218</b>	<b>\$7,028,539</b>	<b>\$5,780,071</b>
Personnel Expenditures	\$8,962,352	\$2,260,227	25.22%	\$1,914,881	\$2,002,238	\$2,063,218
Non-Personnel Expenditures	\$13,278,679	\$1,350,593	10.17%	\$612,843	\$1,227,340	\$2,933,992
Utilities Expenditures	\$245,050	\$26,746	10.91%	\$44,327	\$46,841	\$53,113
Transfers (net)	\$200,743	\$1,772	0.88%	(\$198,334)	(\$1,996)	\$0
<b>Total Expenditures/Transfers</b>	<b>\$22,686,824</b>	<b>\$3,639,338</b>	<b>16.04%</b>	<b>\$2,373,717</b>	<b>\$3,274,423</b>	<b>\$5,050,323</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$3,617,912)</b>	<b>\$4,776,682</b>		<b>\$4,925,501</b>	<b>\$3,754,116</b>	<b>\$729,748</b>

TOTAL, UH MANOA	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$706,847,223</b>	<b>\$454,050,353</b>	<b>64.24%</b>	<b>\$440,902,292</b>	<b>\$390,784,344</b>	<b>\$281,390,299</b>
Personnel Expenditures	\$444,948,723	\$105,124,687	23.63%	\$99,586,078	\$97,151,897	\$99,615,983
Non-Personnel Expenditures	\$248,685,321	\$60,730,194	24.42%	\$39,784,682	\$37,837,163	\$35,797,367
Utilities Expenditures	\$64,205,587	\$13,517,313	21.05%	\$15,695,658	\$11,451,416	\$9,686,181
Transfers (net)	\$6,525,008	\$19,107,850	292.84%	\$17,460,417	\$12,312,008	\$20,638,340
<b>Total Expenditures/Transfers</b>	<b>\$764,364,639</b>	<b>\$198,480,044</b>	<b>25.97%</b>	<b>\$172,526,835</b>	<b>\$158,752,484</b>	<b>\$165,737,871</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$57,517,416)</b>	<b>\$255,570,309</b>		<b>\$268,375,457</b>	<b>\$232,031,860</b>	<b>\$115,652,428</b>



General Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Allocation (including net transfers)</b>	<b>\$46,814,091</b>	<b>47,261,756</b>	<b>100.96%</b>	<b>45,219,585</b>	<b>\$38,175,644</b>	<b>\$19,010,729</b>
Personnel Expenditures	\$44,387,561	\$9,487,081	21.37%	\$9,377,684	\$8,990,685	\$8,756,218
Non-Personnel Expenditures	\$2,426,530	\$35,314	1.46%	\$20,219	\$0	\$0
Utilities Expenditures	\$0	\$0	#DIV/0!	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$46,814,091</b>	<b>\$9,522,395</b>	<b>20.34%</b>	<b>\$9,397,903</b>	<b>\$8,990,685</b>	<b>\$8,756,218</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$37,739,361</b>		<b>\$35,821,682</b>	<b>\$29,184,959</b>	<b>\$10,254,511</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$24,872,977</b>	<b>\$11,980,734</b>	<b>48.17%</b>	<b>\$13,422,378</b>	<b>\$15,287,657</b>	<b>\$15,993,575</b>
Personnel Expenditures	\$7,669,497	\$2,212,681	28.85%	\$2,107,213	\$2,118,115	\$2,520,631
Non-Personnel Expenditures	\$11,088,056	\$2,017,249	18.19%	\$2,006,229	\$2,243,166	\$2,188,458
Utilities Expenditures	\$5,615,408	\$1,207,421	21.50%	\$1,727,377	\$1,215,098	\$882,803
Transfers (net)	\$7,885,466	\$350,322	4.44%	\$345,055	\$387,416	\$395,413
<b>Total Expenditures/Transfers</b>	<b>\$32,258,427</b>	<b>\$5,787,673</b>	<b>17.94%</b>	<b>\$6,185,874</b>	<b>\$5,963,795</b>	<b>\$5,987,305</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$7,385,450)</b>	<b>\$6,193,061</b>		<b>\$7,236,504</b>	<b>\$9,323,862</b>	<b>\$10,006,270</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$2,920,301</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$323,290</b>
Personnel Expenditures	\$311,531	\$93,234	29.93%	\$42,847	\$53,158	\$34,294
Non-Personnel Expenditures	\$3,791,140	\$744,615	19.64%	\$972,421	\$454,450	\$101,810
Utilities Expenditures	\$274,624	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	(\$551,186)	\$38,900	-7.06%	\$65,107	\$42,059	\$38,900
<b>Total Expenditures/Transfers</b>	<b>\$3,826,109</b>	<b>\$876,749</b>	<b>22.91%</b>	<b>\$1,080,375</b>	<b>\$549,667</b>	<b>\$175,004</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$905,808)</b>	<b>(\$876,749)</b>		<b>(\$1,080,375)</b>	<b>(\$549,667)</b>	<b>\$148,286</b>

Other Special Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$10,844,595</b>	<b>\$4,898,001</b>	<b>45.17%</b>	<b>\$4,074,861</b>	<b>\$3,351,442</b>	<b>\$2,103,950</b>
Personnel Expenditures	\$2,741,437	\$549,709	20.05%	\$376,456	\$285,959	\$336,358
Non-Personnel Expenditures	\$14,649,597	\$5,082,565	34.69%	\$3,095,652	\$3,638,350	\$3,927,047
Utilities Expenditures	\$702,828	\$78,207	11.13%	\$74,249	\$87,930	\$51,082
Transfers (net)	(\$7,555,076)	(\$50,580)	0.67%	\$847,657	\$833,305	\$824,970
<b>Total Expenditures/Transfers</b>	<b>\$10,538,786</b>	<b>\$5,659,901</b>	<b>53.71%</b>	<b>\$4,394,014</b>	<b>\$4,845,544</b>	<b>\$5,139,457</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$305,809</b>	<b>(\$761,900)</b>		<b>(\$319,153)</b>	<b>(\$1,494,102)</b>	<b>(\$3,035,507)</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$1,569,643</b>	<b>\$697,610</b>	<b>44.44%</b>	<b>\$632,431</b>	<b>\$581,016</b>	<b>\$733,744</b>
Personnel Expenditures	\$1,227,649	\$290,260	23.64%	\$235,063	\$178,325	\$154,499
Non-Personnel Expenditures	\$1,137,774	\$236,914	20.82%	\$291,932	\$107,786	\$110,601
Utilities Expenditures	\$12,067	\$3,186	26.41%	\$1,988	\$2	\$1,961
Transfers (net)	(\$458,776)	(\$348,776)	76.02%	\$0	(\$4,187)	\$0
<b>Total Expenditures/Transfers</b>	<b>\$1,918,714</b>	<b>\$181,584</b>	<b>9.46%</b>	<b>\$528,983</b>	<b>\$281,926</b>	<b>\$267,061</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$349,071)</b>	<b>\$516,026</b>		<b>\$103,448</b>	<b>\$299,090</b>	<b>\$466,683</b>

TOTAL, UH HILO	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$87,021,607</b>	<b>\$64,838,101</b>	<b>74.51%</b>	<b>\$63,349,255</b>	<b>\$57,395,759</b>	<b>\$38,165,288</b>
Personnel Expenditures	\$56,337,675	\$12,632,965	22.42%	\$12,139,263	\$11,626,242	\$11,802,000
Non-Personnel Expenditures	\$33,093,097	\$8,116,657	24.53%	\$6,386,453	\$6,443,752	\$6,327,916
Utilities Expenditures	\$6,604,927	\$1,288,814	19.51%	\$1,803,614	\$1,303,030	\$935,846
Transfers (net)	(\$679,572)	(\$10,134)	1.49%	\$1,257,819	\$1,258,593	\$1,259,283
<b>Total Expenditures/Transfers</b>	<b>\$95,356,127</b>	<b>\$22,028,302</b>	<b>23.10%</b>	<b>\$21,587,149</b>	<b>\$20,631,617</b>	<b>\$20,325,045</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$8,334,520)</b>	<b>\$42,809,799</b>		<b>\$41,762,106</b>	<b>\$36,764,142</b>	<b>\$17,840,243</b>

University of Hawai'i - West O'ahu  
 FY 2024 First Quarter Financial Report: YTD for the Period Ending September 30, 2023

General Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Allocation (including net transfers)</b>	<b>\$20,982,353</b>	<b>\$20,700,376</b>	<b>98.66%</b>	<b>\$19,584,463</b>	<b>\$18,315,333</b>	<b>\$9,023,936</b>
Personnel Expenditures	\$20,982,353	\$5,165,148	24.62%	\$5,043,169	\$3,715,457	\$3,823,218
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$20,982,353</b>	<b>\$5,165,148</b>	<b>24.62%</b>	<b>\$5,043,169</b>	<b>\$3,715,457</b>	<b>\$3,823,218</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$15,535,228</b>		<b>\$14,541,294</b>	<b>\$14,599,876</b>	<b>\$5,200,718</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$16,847,698</b>	<b>\$7,923,539</b>	<b>47.03%</b>	<b>\$8,337,237</b>	<b>\$9,081,697</b>	<b>\$9,402,678</b>
Personnel Expenditures	\$7,600,510	\$1,023,989	13.47%	\$960,782	\$1,843,584	\$1,659,463
Non-Personnel Expenditures	\$2,613,361	\$356,653	13.65%	\$385,664	\$289,011	\$649,609
Utilities Expenditures	\$1,967,633	\$433,301	22.02%	\$424,694	\$396,331	\$322,380
Transfers (net)	\$5,010,035	\$1,670,063	33.33%	\$3,875,173	\$3,452,910	\$3,415,703
<b>Total Expenditures/Transfers</b>	<b>\$17,191,539</b>	<b>\$3,484,006</b>	<b>20.27%</b>	<b>\$5,646,313</b>	<b>\$5,981,836</b>	<b>\$6,047,155</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$343,841)</b>	<b>\$4,439,533</b>		<b>\$2,690,924</b>	<b>\$3,099,861</b>	<b>\$3,355,523</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$1,178,570</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,848</b>
Personnel Expenditures	\$100,000	\$14,229	14.23%	\$22,286	\$3,158	\$16,221
Non-Personnel Expenditures	\$245,000	\$34,184	13.95%	\$28,325	\$6,846	\$9,233
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$30,100	budget = 0	(\$40,900)	\$30,148	\$30,100
<b>Total Expenditures/Transfers</b>	<b>\$345,000</b>	<b>\$78,513</b>	<b>22.76%</b>	<b>\$9,711</b>	<b>\$40,152</b>	<b>\$55,554</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$833,570</b>	<b>(\$78,513)</b>		<b>(\$9,711)</b>	<b>(\$40,152)</b>	<b>(\$6,706)</b>

Other Special Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$203,550</b>	<b>\$42,599</b>	<b>20.93%</b>	<b>\$6,712</b>	<b>\$5,943</b>	<b>\$4,851</b>
Personnel Expenditures	\$251,845	\$52,340	20.78%	\$42,606	\$30,745	\$41,066
Non-Personnel Expenditures	\$2,292,453	\$1,061,435	46.30%	\$1,809,330	\$973,702	\$858,986
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$2,288,105)	(\$51,952)	2.27%	(\$1,472,523)	(\$713,577)	(\$0)
<b>Total Expenditures/Transfers</b>	<b>\$256,193</b>	<b>\$1,061,823</b>	<b>414.46%</b>	<b>\$379,413</b>	<b>\$290,870</b>	<b>\$900,052</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$52,643)</b>	<b>(\$1,019,224)</b>		<b>(\$372,701)</b>	<b>(\$284,927)</b>	<b>(\$895,201)</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$800,302</b>	<b>\$278,048</b>	<b>34.74%</b>	<b>\$194,730</b>	<b>\$138,389</b>	<b>\$143,803</b>
Personnel Expenditures	\$332,121	\$17,328	5.22%	\$7,961	\$11,296	\$55,026
Non-Personnel Expenditures	\$738,695	\$57,673	7.81%	\$114,996	\$53,549	\$62,873
Utilities Expenditures	\$0	\$3,871	budget = 0	\$30,420	\$176	\$158
Transfers (net)	(\$325,411)	(\$325,412)	100.00%	(\$507,682)	\$0	\$0
<b>Total Expenditures/Transfers</b>	<b>\$745,405</b>	<b>(\$246,540)</b>	<b>-33.07%</b>	<b>(\$354,305)</b>	<b>\$65,021</b>	<b>\$118,057</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$54,897</b>	<b>\$524,588</b>		<b>\$549,035</b>	<b>\$73,368</b>	<b>\$25,746</b>

TOTAL, UH WEST OAHU	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$40,012,473</b>	<b>\$28,944,562</b>	<b>72.34%</b>	<b>\$28,123,142</b>	<b>\$27,541,362</b>	<b>\$18,624,116</b>
Personnel Expenditures	\$29,266,829	\$6,273,034	21.43%	\$6,076,804	\$5,604,240	\$5,594,994
Non-Personnel Expenditures	\$5,889,509	\$1,509,945	25.64%	\$2,338,315	\$1,323,108	\$1,580,701
Utilities Expenditures	\$1,967,633	\$437,172	22.22%	\$455,114	\$396,507	\$322,538
Transfers (net)	\$2,396,519	\$1,322,799	55.20%	\$1,854,068	\$2,769,481	\$3,445,803
<b>Total Expenditures/Transfers</b>	<b>\$39,520,490</b>	<b>\$9,542,950</b>	<b>24.15%</b>	<b>\$10,724,301</b>	<b>\$10,093,336</b>	<b>\$10,944,036</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$491,983</b>	<b>\$19,401,612</b>		<b>\$17,398,841</b>	<b>\$17,448,026</b>	<b>\$7,680,080</b>

University of Hawai'i - Community Colleges  
 FY 2024 First Quarter Financial Report: YTD for the Period Ending September 30, 2023

General Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Allocation (including net transfers)</b>	<b>\$175,750,914</b>	<b>\$173,997,459</b>	<b>99.00%</b>	<b>\$162,464,646</b>	<b>\$152,745,144</b>	<b>\$74,849,158</b>
Personnel Expenditures	\$150,089,756	\$29,992,825	19.98%	\$30,259,341	\$29,961,612	\$30,828,121
Non-Personnel Expenditures	\$20,219,204	\$38,766	0.19%	\$10,798	\$2,752	\$18,295
Utilities Expenditures	\$5,441,954	\$450,937	8.29%	\$178,685	\$264,724	\$96
<b>Total Expenditures</b>	<b>\$175,750,914</b>	<b>\$30,482,528</b>	<b>17.34%</b>	<b>\$30,448,824</b>	<b>\$30,229,088</b>	<b>\$30,846,512</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$143,514,931</b>		<b>\$132,015,822</b>	<b>\$122,516,056</b>	<b>\$44,002,646</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$48,947,646</b>	<b>\$24,367,318</b>	<b>49.78%</b>	<b>\$24,515,588</b>	<b>\$26,228,342</b>	<b>\$28,548,142</b>
Personnel Expenditures	\$7,866,571	\$2,207,798	28.07%	\$1,481,209	\$1,297,127	\$1,536,889
Non-Personnel Expenditures	\$28,651,347	\$12,093,915	42.21%	\$7,070,535	\$11,481,128	\$9,625,710
Utilities Expenditures	\$6,270,864	\$2,132,759	34.01%	\$2,750,272	\$2,356,555	\$2,378,750
Transfers (net)	\$5,116,295	\$1,485,302	29.03%	\$1,400,824	(\$1,246,192)	\$2,012,173
<b>Total Expenditures/Transfers</b>	<b>\$47,905,077</b>	<b>\$17,919,774</b>	<b>37.41%</b>	<b>\$12,702,840</b>	<b>\$13,888,618</b>	<b>\$15,553,522</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$1,042,569</b>	<b>\$6,447,544</b>		<b>\$11,812,748</b>	<b>\$12,339,724</b>	<b>\$12,994,620</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$5,095,511</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$362,595</b>
Personnel Expenditures	\$1,479,269	\$248,968	16.83%	\$174,903	\$181,236	\$167,002
Non-Personnel Expenditures	\$283,360	\$12,881	4.55%	\$16,357	\$115,819	\$4,374
Utilities Expenditures	\$158,138	\$24,072	15.22%	\$590	\$823	\$546
Transfers (net)	\$28,643	\$34,000	118.70%	(\$3,157)	\$34,000	\$34,000
<b>Total Expenditures/Transfers</b>	<b>\$1,949,410</b>	<b>\$319,921</b>	<b>16.41%</b>	<b>\$188,693</b>	<b>\$331,878</b>	<b>\$205,922</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$3,146,101</b>	<b>(\$319,921)</b>		<b>(\$188,693)</b>	<b>(\$331,878)</b>	<b>\$156,673</b>

Other Special Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$38,439</b>	<b>\$1,925</b>	<b>5.01%</b>	<b>\$805</b>	<b>\$452</b>	<b>\$5,801,660</b>
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$4,407,808
Non-Personnel Expenditures	\$4,388	\$0	0.00%	\$0	\$0	\$740,999
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$6,738
Transfers (net)	(\$229)	\$0	0.00%	\$0	\$0	\$511,812
<b>Total Expenditures/Transfers</b>	<b>\$4,159</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,667,357</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$34,280</b>	<b>\$1,925</b>		<b>\$805</b>	<b>\$452</b>	<b>\$134,303</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$18,285,850</b>	<b>\$3,618,779</b>	<b>19.79%</b>	<b>\$3,773,975</b>	<b>\$7,767,770</b>	<b>\$424,230</b>
Personnel Expenditures	\$9,338,318	\$4,582,726	49.07%	\$4,061,248	\$4,542,418	\$90,516
Non-Personnel Expenditures	\$4,952,069	\$1,006,988	20.33%	\$1,049,694	\$591,496	\$45,727
Utilities Expenditures	\$39,577	\$107,137	270.71%	\$11,303	\$10,985	\$119
Transfers (net)	\$738,002	\$385,239	52.20%	\$377,835	(\$202,212)	\$7
<b>Total Expenditures/Transfers</b>	<b>\$15,067,966</b>	<b>\$6,082,090</b>	<b>40.36%</b>	<b>\$5,500,080</b>	<b>\$4,942,687</b>	<b>\$136,369</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$3,217,884</b>	<b>(\$2,463,311)</b>		<b>(\$1,726,105)</b>	<b>\$2,825,083</b>	<b>\$287,861</b>

TOTAL, UH COMMUNITY COLLEGES	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$248,118,360</b>	<b>\$201,985,481</b>	<b>81.41%</b>	<b>\$190,755,014</b>	<b>\$186,741,708</b>	<b>\$109,985,785</b>
Personnel Expenditures	\$168,773,914	\$37,032,317	21.94%	\$35,976,701	\$35,982,393	\$37,030,336
Non-Personnel Expenditures	\$54,110,368	\$13,152,550	24.31%	\$8,147,384	\$12,191,195	\$10,435,105
Utilities Expenditures	\$11,910,533	\$2,714,905	22.79%	\$2,940,850	\$2,633,087	\$2,386,249
Transfers (net)	\$5,882,711	\$1,904,541	32.38%	\$1,775,502	(\$1,414,404)	\$2,557,992
<b>Total Expenditures/Transfers</b>	<b>\$240,677,526</b>	<b>\$54,804,313</b>	<b>22.77%</b>	<b>\$48,840,437</b>	<b>\$49,392,271</b>	<b>\$52,409,682</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$7,440,834</b>	<b>\$147,181,168</b>		<b>\$141,914,577</b>	<b>\$137,349,437</b>	<b>\$57,576,103</b>

University of Hawai'i - Systemwide Programs  
 FY 2024 First Quarter Financial Report: YTD for the Period Ending September 30, 2023

General Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Allocation (including net transfers)</b>	<b>\$58,833,758</b>	<b>61,947,252</b>	<b>105.29%</b>	<b>58,960,038</b>	<b>\$55,718,283</b>	<b>\$27,885,551</b>
Personnel Expenditures	\$41,350,388	\$10,184,021	24.63%	\$9,951,039	\$9,462,968	\$9,503,262
Non-Personnel Expenditures	\$14,072,939	\$211,821	1.51%	\$262,265	\$180,715	\$233,376
Utilities Expenditures	\$410,431	\$18,861	4.60%	\$28,967	\$20,857	\$23,315
Transfers (B+ Scholarships)	\$3,000,000	\$0	0.00%	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$58,833,758</b>	<b>\$10,414,703</b>	<b>17.70%</b>	<b>\$10,242,271</b>	<b>\$9,664,540</b>	<b>\$9,759,953</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$51,532,549</b>		<b>\$48,717,767</b>	<b>\$46,053,743</b>	<b>\$18,125,598</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$8,505,100</b>	<b>\$597,202</b>	<b>7.02%</b>	<b>\$401,466</b>	<b>\$305,569</b>	<b>\$546,792</b>
Personnel Expenditures	\$1,049,302	\$459,514	43.79%	\$259,804	\$301,117	\$149,510
Non-Personnel Expenditures	\$12,011,574	\$1,936,657	16.12%	\$3,058,685	\$2,743,105	\$2,524,480
Utilities Expenditures	\$241,610	\$44,377	18.37%	\$61,211	\$31,030	\$25,697
Transfers (net)	(\$7,722,592)	\$991,660	-12.84%	\$1,015,719	\$1,000,244	\$1,361,472
<b>Total Expenditures/Transfers</b>	<b>\$5,579,894</b>	<b>\$3,432,208</b>	<b>61.51%</b>	<b>\$4,395,419</b>	<b>\$4,075,496</b>	<b>\$4,061,159</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$2,925,206</b>	<b>(\$2,835,006)</b>		<b>(\$3,993,953)</b>	<b>(\$3,769,927)</b>	<b>(\$3,514,367)</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$19,055,583</b>	<b>\$18,739,555</b>	<b>98.34%</b>	<b>\$20,732,272</b>	<b>\$16,520,627</b>	<b>\$4,005,723</b>
Personnel Expenditures	\$5,801,564	\$1,271,734	21.92%	\$1,414,085	\$1,184,416	\$1,152,412
Non-Personnel Expenditures	\$13,474,937	\$1,058,092	7.85%	\$836,887	\$979,906	\$1,537,801
Utilities Expenditures	\$836,913	\$366,025	43.74%	\$361,302	\$366,310	\$367,123
Transfers (net)	\$724,697	\$136,369	18.82%	\$296,539	\$68,312	\$116,769
<b>Total Expenditures/Transfers</b>	<b>\$20,838,111</b>	<b>\$2,832,220</b>	<b>13.59%</b>	<b>\$2,908,813</b>	<b>\$2,598,944</b>	<b>\$3,174,105</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$1,782,528)</b>	<b>\$15,907,335</b>		<b>\$17,823,459</b>	<b>\$13,921,683</b>	<b>\$831,618</b>

Other Special Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$5,080,214</b>	<b>\$980,681</b>	<b>19.30%</b>	<b>\$1,118,218</b>	<b>\$1,273,168</b>	<b>\$829,498</b>
Personnel Expenditures	\$939,912	\$307,705	32.74%	\$228,644	\$235,586	\$303,390
Non-Personnel Expenditures	\$9,320,174	\$3,512,442	37.69%	\$3,176,802	\$2,145,875	\$3,437,109
Utilities Expenditures	\$147,047	\$35,091	23.86%	\$94,127	\$69,463	\$86,249
Transfers (net)	(\$4,852,779)	\$0	0.00%	\$0	(\$2,900)	\$0
<b>Total Expenditures/Transfers</b>	<b>\$5,554,354</b>	<b>\$3,855,238</b>	<b>69.41%</b>	<b>\$3,499,573</b>	<b>\$2,448,024</b>	<b>\$3,826,748</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$474,140)</b>	<b>(\$2,874,557)</b>		<b>(\$2,381,355)</b>	<b>(\$1,174,856)</b>	<b>(\$2,997,250)</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$896,479</b>	<b>\$168,195</b>	<b>18.76%</b>	<b>\$170,260</b>	<b>\$217,273</b>	<b>\$153,015</b>
Personnel Expenditures	\$524,063	\$78,960	15.07%	\$82,545	\$120,272	\$110,559
Non-Personnel Expenditures	\$683,495	\$10,052,304	1470.72%	\$82,946	\$85,914	\$271,497
Utilities Expenditures	\$576	\$121	21.01%	\$216	\$3,303	\$144
Transfers (net)	(\$395,490)	(\$10,000,000)	2528.51%	\$60,180	\$0	\$0
<b>Total Expenditures/Transfers</b>	<b>\$812,644</b>	<b>\$131,385</b>	<b>16.17%</b>	<b>\$225,887</b>	<b>\$209,489</b>	<b>\$382,200</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$83,835</b>	<b>\$36,810</b>		<b>(\$55,627)</b>	<b>\$7,784</b>	<b>(\$229,185)</b>

TOTAL, UH SYSTEMWIDE PROGRAMS	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$92,371,134</b>	<b>\$82,432,885</b>	<b>89.24%</b>	<b>\$81,382,254</b>	<b>\$74,034,920</b>	<b>\$33,420,579</b>
Personnel Expenditures	\$49,665,229	\$12,301,934	24.77%	\$11,936,117	\$11,304,359	\$11,219,133
Non-Personnel Expenditures	\$52,563,119	\$16,771,316	31.91%	\$7,417,585	\$6,135,515	\$8,004,263
Utilities Expenditures	\$1,636,577	\$464,475	28.38%	\$545,823	\$490,963	\$502,528
Transfers (net)	(\$12,246,164)	(\$8,871,971)	72.45%	\$1,372,438	\$1,065,656	\$1,478,241
<b>Total Expenditures/Transfers</b>	<b>\$91,618,761</b>	<b>\$20,665,754</b>	<b>22.56%</b>	<b>\$21,271,963</b>	<b>\$18,996,493</b>	<b>\$21,204,165</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$752,373</b>	<b>\$61,767,131</b>		<b>\$60,110,291</b>	<b>\$55,038,427</b>	<b>\$12,216,414</b>



## APPENDIX

### Community College Campuses

Honolulu Community College  
 FY 2024 First Quarter Financial Report: YTD for the Period Ending September 30, 2023

General Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Allocation (including net transfers)</b>	<b>\$27,422,454</b>	<b>\$26,274,359</b>	<b>95.81%</b>	<b>\$27,053,896</b>	<b>\$25,938,973</b>	<b>\$13,041,821</b>
Personnel Expenditures	\$22,166,666	\$4,266,227	19.25%	\$4,573,878	\$4,617,996	\$4,945,187
Non-Personnel Expenditures	\$4,148,504	\$1,025	0.02%	\$1,420	\$1,680	\$1,680
Utilities Expenditures	\$1,107,284	\$182,522	16.48%	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$27,422,454</b>	<b>\$4,449,774</b>	<b>16.23%</b>	<b>\$4,575,298</b>	<b>\$4,619,676</b>	<b>\$4,946,867</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$21,824,585</b>		<b>\$22,478,598</b>	<b>\$21,319,297</b>	<b>\$8,094,954</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$7,187,807</b>	<b>\$3,094,907</b>	<b>43.06%</b>	<b>\$2,777,254</b>	<b>\$3,100,764</b>	<b>\$3,249,638</b>
Personnel Expenditures	\$1,143,374	\$171,301	14.98%	\$172,040	\$118,660	\$72,160
Non-Personnel Expenditures	\$6,238,868	\$1,042,916	16.72%	\$710,332	\$1,261,007	\$974,723
Utilities Expenditures	\$1,370,433	\$313,818	22.90%	\$288,574	\$368,137	\$348,715
Transfers (net)	(\$1,134,279)	(\$2,243,498)	197.79%	(\$243,518)	(\$418,160)	(\$30,000)
<b>Total Expenditures/Transfers</b>	<b>\$7,618,396</b>	<b>(\$715,463)</b>	<b>-9.39%</b>	<b>\$927,428</b>	<b>\$1,329,644</b>	<b>\$1,365,598</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$430,589)</b>	<b>\$3,810,370</b>		<b>\$1,849,826</b>	<b>\$1,771,120</b>	<b>\$1,884,040</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$595,856</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,791</b>
Personnel Expenditures	\$284	(\$6)	-2.06%	\$2	\$0	\$0
Non-Personnel Expenditures	\$85,500	\$995	1.16%	\$1,959	\$0	\$0
Utilities Expenditures	\$105,000	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
<b>Total Expenditures/Transfers</b>	<b>\$190,784</b>	<b>\$989</b>	<b>0.52%</b>	<b>\$1,961</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$405,072</b>	<b>(\$989)</b>		<b>(\$1,961)</b>	<b>\$0</b>	<b>\$33,791</b>

Other Special Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>budget = 0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$618,799</b>
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$520,750
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$60,195
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$15,000
<b>Total Expenditures/Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>budget = 0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$595,945</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$22,854</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$2,356,743</b>	<b>\$539,850</b>	<b>22.91%</b>	<b>\$416,535</b>	<b>\$701,893</b>	<b>\$30,696</b>
Personnel Expenditures	\$1,020,441	\$492,862	48.30%	\$462,845	\$497,158	\$0
Non-Personnel Expenditures	\$821,663	\$154,036	18.75%	\$132,884	\$105,531	\$0
Utilities Expenditures	\$4,667	\$0	0.00%	\$0	\$5,537	\$0
Transfers (net)	\$18,471	\$0	0.00%	\$0	(\$490,482)	\$0
<b>Total Expenditures/Transfers</b>	<b>\$1,865,242</b>	<b>\$646,898</b>	<b>34.68%</b>	<b>\$595,729</b>	<b>\$117,744</b>	<b>\$0</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$491,501</b>	<b>(\$107,048)</b>		<b>(\$179,194)</b>	<b>\$584,149</b>	<b>\$30,696</b>

TOTAL, Honolulu CC	FY 2024 Budget-to-Actual			Prior Fiscal Years		
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget	FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
<b>Revenue</b>	<b>\$37,562,860</b>	<b>\$29,909,116</b>	<b>79.62%</b>	<b>\$30,247,685</b>	<b>\$29,741,630</b>	<b>\$16,974,745</b>
Personnel Expenditures	\$24,330,765	\$4,930,384	20.26%	\$5,208,765	\$5,233,814	\$5,538,097
Non-Personnel Expenditures	\$11,294,535	\$1,198,972	10.62%	\$846,595	\$1,368,218	\$1,036,598
Utilities Expenditures	\$2,587,384	\$496,340	19.18%	\$288,574	\$373,674	\$348,715
Transfers (net)	(\$1,115,808)	(\$2,243,498)	201.06%	(\$243,518)	(\$908,642)	(\$15,000)
<b>Total Expenditures/Transfers</b>	<b>\$37,096,876</b>	<b>\$4,382,198</b>	<b>11.81%</b>	<b>\$6,100,416</b>	<b>\$6,067,064</b>	<b>\$6,908,410</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$465,984</b>	<b>\$25,526,918</b>		<b>\$24,147,269</b>	<b>\$23,674,566</b>	<b>\$10,066,335</b>



Kapi'olani Community College  
 FY 2024 First Quarter Financial Report: YTD for the Period Ending September 30, 2023

General Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Allocation (including net transfers)</b>	<b>\$37,099,857</b>	<b>\$35,503,043</b>	<b>95.70%</b>	<b>\$29,656,320</b>	<b>\$27,611,072</b>	<b>\$13,778,261</b>
Personnel Expenditures	\$33,829,009	\$6,797,553	20.09%	\$6,925,445	\$6,837,951	\$7,048,152
Non-Personnel Expenditures	\$2,227,898	\$894	0.04%	\$5,000	\$0	\$0
Utilities Expenditures	\$1,042,950	\$0	0.00%	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$37,099,857</b>	<b>\$6,798,447</b>	<b>18.32%</b>	<b>\$6,930,445</b>	<b>\$6,837,951</b>	<b>\$7,048,152</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$28,704,596</b>		<b>\$22,725,875</b>	<b>\$20,773,121</b>	<b>\$6,730,109</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$13,564,207</b>	<b>\$7,162,864</b>	<b>52.81%</b>	<b>\$7,293,050</b>	<b>\$7,539,892</b>	<b>\$8,261,563</b>
Personnel Expenditures	\$1,496,976	\$247,423	16.53%	\$215,334	\$239,183	\$232,210
Non-Personnel Expenditures	\$8,921,624	\$1,638,910	18.37%	\$1,049,473	\$1,704,996	\$1,795,501
Utilities Expenditures	\$671,066	\$532,061	79.29%	\$537,432	\$533,790	\$519,877
Transfers (net)	\$6,458,975	\$3,610,275	55.90%	(\$506,704)	\$0	(\$56,250)
<b>Total Expenditures/Transfers</b>	<b>\$17,548,641</b>	<b>\$6,028,669</b>	<b>34.35%</b>	<b>\$1,295,535</b>	<b>\$2,477,969</b>	<b>\$2,491,338</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$3,984,434)</b>	<b>\$1,134,195</b>		<b>\$5,997,515</b>	<b>\$5,061,923</b>	<b>\$5,770,225</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$839,771</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,325</b>
Personnel Expenditures	\$763,475	\$23,989	3.14%	\$34,323	(\$2)	\$0
Non-Personnel Expenditures	\$79,453	\$1,472	1.85%	\$925	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$3,157)	\$0	0.00%	(\$3,157)	\$0	\$0
<b>Total Expenditures/Transfers</b>	<b>\$839,771</b>	<b>\$25,461</b>	<b>3.03%</b>	<b>\$32,091</b>	<b>(\$2)</b>	<b>\$0</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$0</b>	<b>(\$25,461)</b>		<b>(\$32,091)</b>	<b>\$2</b>	<b>\$21,325</b>

Other Special Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$20,181</b>	<b>\$1,088</b>	<b>5.39%</b>	<b>\$455</b>	<b>\$248</b>	<b>\$1,792,286</b>
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$1,315,438
Non-Personnel Expenditures	\$936	\$0	0.00%	\$0	\$0	\$267,557
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$2,185
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$526,819
<b>Total Expenditures/Transfers</b>	<b>\$936</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,111,999</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$19,245</b>	<b>\$1,088</b>		<b>\$455</b>	<b>\$248</b>	<b>(\$319,713)</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$5,232,993</b>	<b>\$822,184</b>	<b>15.71%</b>	<b>\$1,168,807</b>	<b>\$1,991,164</b>	<b>\$223,058</b>
Personnel Expenditures	\$3,445,400	\$1,516,447	44.01%	\$1,363,403	\$1,425,320	\$37,825
Non-Personnel Expenditures	\$1,086,087	\$147,455	13.58%	\$99,415	\$92,041	\$11,701
Utilities Expenditures	\$13,356	\$971	7.27%	\$6,789	\$1,465	\$5
Transfers (net)	\$763,903	\$385,239	50.43%	\$379,056	\$369,856	\$0
<b>Total Expenditures/Transfers</b>	<b>\$5,308,746</b>	<b>\$2,050,112</b>	<b>38.62%</b>	<b>\$1,848,663</b>	<b>\$1,888,682</b>	<b>\$49,531</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$75,753)</b>	<b>(\$1,227,928)</b>		<b>(\$679,856)</b>	<b>\$102,482</b>	<b>\$173,527</b>

TOTAL, Kapi'olani CC	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$56,757,009</b>	<b>\$43,489,179</b>	<b>76.62%</b>	<b>\$38,118,632</b>	<b>\$37,142,376</b>	<b>\$24,076,493</b>
Personnel Expenditures	\$39,534,860	\$8,585,412	21.72%	\$8,538,505	\$8,502,452	\$8,633,625
Non-Personnel Expenditures	\$12,315,998	\$1,788,731	14.52%	\$1,154,813	\$1,797,037	\$2,074,759
Utilities Expenditures	\$1,727,372	\$533,032	30.86%	\$544,221	\$535,255	\$522,067
Transfers (net)	\$7,219,721	\$3,995,514	55.34%	(\$130,805)	\$369,856	\$470,569
<b>Total Expenditures/Transfers</b>	<b>\$60,797,951</b>	<b>\$14,902,689</b>	<b>24.51%</b>	<b>\$10,106,734</b>	<b>\$11,204,600</b>	<b>\$11,701,020</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$4,040,942)</b>	<b>\$28,586,490</b>		<b>\$28,011,898</b>	<b>\$25,937,776</b>	<b>\$12,375,473</b>

Leeward Community College  
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General Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Allocation (including net transfers)</b>	<b>\$34,309,414</b>	<b>\$32,248,486</b>	<b>93.99%</b>	<b>\$26,272,660</b>	<b>\$23,498,390</b>	<b>\$11,691,025</b>
Personnel Expenditures	\$29,876,710	\$6,156,211	20.61%	\$6,017,008	\$5,973,106	\$5,555,076
Non-Personnel Expenditures	\$3,568,311	\$1,062	0.03%	\$0	\$0	\$0
Utilities Expenditures	\$864,393	\$66,494	7.69%	\$0	\$69,579	\$0
<b>Total Expenditures</b>	<b>\$34,309,414</b>	<b>\$6,223,767</b>	<b>18.14%</b>	<b>\$6,017,008</b>	<b>\$6,042,685</b>	<b>\$5,555,076</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$26,024,719</b>		<b>\$20,255,652</b>	<b>\$17,455,705</b>	<b>\$6,135,949</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$12,131,286</b>	<b>\$6,124,426</b>	<b>50.48%</b>	<b>\$6,311,983</b>	<b>\$6,813,995</b>	<b>\$7,191,367</b>
Personnel Expenditures	\$1,422,788	\$420,918	29.58%	\$385,201	\$248,657	\$471,011
Non-Personnel Expenditures	\$2,960,825	\$2,531,680	85.51%	\$1,141,942	\$1,898,283	\$1,202,749
Utilities Expenditures	\$1,175,827	\$345,501	29.38%	\$528,570	\$423,867	\$288,586
Transfers (net)	\$5,913,570	\$4,316,934	73.00%	(\$320,262)	(\$467,211)	\$55,008
<b>Total Expenditures/Transfers</b>	<b>\$11,473,010</b>	<b>\$7,615,033</b>	<b>66.37%</b>	<b>\$1,735,451</b>	<b>\$2,103,596</b>	<b>\$2,017,354</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$658,276</b>	<b>(\$1,490,607)</b>		<b>\$4,576,532</b>	<b>\$4,710,399</b>	<b>\$5,174,013</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$1,014,092</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,336</b>
Personnel Expenditures	\$13,968	\$10,651	76.25%	\$1,261	\$5	\$14,604
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
<b>Total Expenditures/Transfers</b>	<b>\$13,968</b>	<b>\$10,651</b>	<b>76.25%</b>	<b>\$1,261</b>	<b>\$5</b>	<b>\$14,604</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$1,000,124</b>	<b>(\$10,651)</b>		<b>(\$1,261)</b>	<b>(\$5)</b>	<b>\$16,732</b>

Other Special Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$133</b>	<b>\$0</b>	<b>0.11%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,608,172</b>
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$1,349,627
Non-Personnel Expenditures	\$380	\$0	0.00%	\$0	\$0	\$172,778
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$229)	\$0	0.00%	\$0	\$0	\$15,000
<b>Total Expenditures/Transfers</b>	<b>\$151</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,537,405</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$18)</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$70,767</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$5,134,842</b>	<b>\$668,655</b>	<b>13.02%</b>	<b>\$885,261</b>	<b>\$3,028,085</b>	<b>\$60,548</b>
Personnel Expenditures	\$2,382,563	\$1,448,529	60.80%	\$1,136,638	\$1,493,770	\$43,701
Non-Personnel Expenditures	\$949,644	\$272,122	28.66%	\$510,443	\$173,586	\$12,209
Utilities Expenditures	\$437	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	\$18,700	\$0	0.00%	\$0	(\$2,998)	\$0
<b>Total Expenditures/Transfers</b>	<b>\$3,351,344</b>	<b>\$1,720,651</b>	<b>51.34%</b>	<b>\$1,647,081</b>	<b>\$1,664,358</b>	<b>\$55,910</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$1,783,498</b>	<b>(\$1,051,996)</b>		<b>(\$761,820)</b>	<b>\$1,363,727</b>	<b>\$4,638</b>

TOTAL, Leeward Community College	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$52,589,767</b>	<b>\$39,041,567</b>	<b>74.24%</b>	<b>\$33,469,904</b>	<b>\$33,340,470</b>	<b>\$20,582,448</b>
Personnel Expenditures	\$33,696,029	\$8,036,309	23.85%	\$7,540,108	\$7,715,538	\$7,434,019
Non-Personnel Expenditures	\$7,479,160	\$2,804,864	37.50%	\$1,652,385	\$2,071,869	\$1,387,736
Utilities Expenditures	\$2,040,657	\$411,995	20.19%	\$528,570	\$493,446	\$288,586
Transfers (net)	\$5,932,041	\$4,316,934	72.77%	(\$320,262)	(\$470,209)	\$70,008
<b>Total Expenditures/Transfers</b>	<b>\$49,147,887</b>	<b>\$15,570,102</b>	<b>31.68%</b>	<b>\$9,400,801</b>	<b>\$9,810,644</b>	<b>\$9,180,349</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$3,441,880</b>	<b>\$23,471,465</b>		<b>\$24,069,103</b>	<b>\$23,529,826</b>	<b>\$11,402,099</b>



Windward Community College  
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General Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Allocation (including net transfers)</b>	<b>\$14,766,085</b>	<b>\$14,326,006</b>	<b>97.02%</b>	<b>\$12,440,747</b>	<b>\$11,894,755</b>	<b>\$5,945,115</b>
Personnel Expenditures	\$12,810,807	\$2,500,022	19.51%	\$2,512,862	\$2,422,790	\$2,528,636
Non-Personnel Expenditures	\$1,420,636	\$962	0.07%	\$872	\$499	\$863
Utilities Expenditures	\$534,642	\$129,769	24.27%	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$14,766,085</b>	<b>\$2,630,753</b>	<b>17.82%</b>	<b>\$2,513,734</b>	<b>\$2,423,289</b>	<b>\$2,529,499</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$11,695,253</b>		<b>\$9,927,013</b>	<b>\$9,471,466</b>	<b>\$3,415,616</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$5,089,280</b>	<b>\$2,056,016</b>	<b>40.40%</b>	<b>\$2,117,713</b>	<b>\$2,031,358</b>	<b>\$2,012,745</b>
Personnel Expenditures	\$955,192	\$301,635	31.58%	\$175,233	\$133,318	\$116,205
Non-Personnel Expenditures	\$1,555,334	\$931,705	59.90%	\$435,510	\$598,581	\$484,021
Utilities Expenditures	\$1,024,679	\$251,967	24.59%	\$373,363	\$297,597	\$194,537
Transfers (net)	\$1,545,688	\$1,077,761	69.73%	(\$90,551)	(\$411,561)	(\$25,000)
<b>Total Expenditures/Transfers</b>	<b>\$5,080,893</b>	<b>\$2,563,068</b>	<b>50.45%</b>	<b>\$893,555</b>	<b>\$617,935</b>	<b>\$769,763</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$8,387</b>	<b>(\$507,052)</b>		<b>\$1,224,158</b>	<b>\$1,413,423</b>	<b>\$1,242,982</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$424,298</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,384</b>
Personnel Expenditures	\$2,472	\$23,952	968.93%	\$36,700	\$27,507	\$13,997
Non-Personnel Expenditures	\$2,402	\$0	0.00%	\$2,288	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
<b>Total Expenditures/Transfers</b>	<b>\$4,874</b>	<b>\$23,952</b>	<b>491.42%</b>	<b>\$38,988</b>	<b>\$27,507</b>	<b>\$13,997</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$419,424</b>	<b>(\$23,952)</b>		<b>(\$38,988)</b>	<b>(\$27,507)</b>	<b>\$22,387</b>

Other Special Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>budget = 0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$465,706</b>
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$440,496
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$31,936
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$3,643
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$15,000
<b>Total Expenditures/Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>budget = 0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$491,075</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>(\$25,369)</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$1,476,165</b>	<b>\$275,142</b>	<b>18.64%</b>	<b>\$291,616</b>	<b>\$610,658</b>	<b>\$21,357</b>
Personnel Expenditures	\$786,242	\$437,981	55.71%	\$444,014	\$419,478	\$300
Non-Personnel Expenditures	\$66,245	\$17,494	26.41%	\$2,035	\$44,690	\$1,455
Utilities Expenditures	\$8,793	\$5,283	60.08%	\$3,837	\$3,253	\$0
Transfers (net)	\$18,471	\$0	0.00%	(\$1,221)	\$0	\$0
<b>Total Expenditures/Transfers</b>	<b>\$879,751</b>	<b>\$460,758</b>	<b>52.37%</b>	<b>\$448,665</b>	<b>\$467,421</b>	<b>\$1,755</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$596,414</b>	<b>(\$185,616)</b>		<b>(\$157,049)</b>	<b>\$143,237</b>	<b>\$19,602</b>

TOTAL, Windward Community College	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$21,755,828</b>	<b>\$16,657,164</b>	<b>76.56%</b>	<b>\$14,850,076</b>	<b>\$14,536,771</b>	<b>\$8,481,307</b>
Personnel Expenditures	\$14,554,713	\$3,263,590	22.42%	\$3,168,809	\$3,003,093	\$3,099,634
Non-Personnel Expenditures	\$3,044,617	\$950,161	31.21%	\$440,705	\$643,770	\$518,275
Utilities Expenditures	\$1,568,114	\$387,019	24.68%	\$377,200	\$300,850	\$198,180
Transfers (net)	\$1,564,159	\$1,077,761	68.90%	(\$91,772)	(\$411,561)	(\$10,000)
<b>Total Expenditures/Transfers</b>	<b>\$20,731,603</b>	<b>\$5,678,531</b>	<b>27.39%</b>	<b>\$3,894,942</b>	<b>\$3,536,152</b>	<b>\$3,806,089</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$1,024,225</b>	<b>\$10,978,633</b>		<b>\$10,955,134</b>	<b>\$11,000,619</b>	<b>\$4,675,218</b>

Hawai'i Community College  
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General Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Allocation (including net transfers)</b>	<b>\$19,187,273</b>	<b>\$18,484,816</b>	<b>96.34%</b>	<b>\$17,904,307</b>	<b>\$17,052,029</b>	<b>\$8,507,884</b>
Personnel Expenditures	\$16,503,490	\$3,154,815	19.12%	\$3,299,373	\$3,231,970	\$3,497,712
Non-Personnel Expenditures	\$2,282,927	\$629	0.03%	\$506	\$573	\$366
Utilities Expenditures	\$400,856	\$11,382	2.84%	\$98,926	\$0	\$0
<b>Total Expenditures</b>	<b>\$19,187,273</b>	<b>\$3,166,826</b>	<b>16.50%</b>	<b>\$3,398,805</b>	<b>\$3,232,543</b>	<b>\$3,498,078</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$15,317,990</b>		<b>\$14,505,502</b>	<b>\$13,819,486</b>	<b>\$5,009,806</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$4,153,940</b>	<b>\$2,294,293</b>	<b>55.23%</b>	<b>\$2,245,355</b>	<b>\$2,584,131</b>	<b>\$2,934,054</b>
Personnel Expenditures	\$1,016,024	\$442,519	43.55%	\$191,790	\$174,711	\$280,706
Non-Personnel Expenditures	\$1,742,104	\$924,114	53.05%	\$365,248	\$670,186	\$622,835
Utilities Expenditures	\$637,500	\$148,836	23.35%	\$139,332	\$237,279	\$199,979
Transfers (net)	\$707,258	(\$386,179)	-54.60%	(\$52,827)	\$286,156	\$249,881
<b>Total Expenditures/Transfers</b>	<b>\$4,102,886</b>	<b>\$1,129,290</b>	<b>27.52%</b>	<b>\$643,543</b>	<b>\$1,368,332</b>	<b>\$1,353,401</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$51,054</b>	<b>\$1,165,003</b>		<b>\$1,601,812</b>	<b>\$1,215,799</b>	<b>\$1,580,653</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$486,415</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,968</b>
Personnel Expenditures	\$0	\$5	#DIV/0!	\$7	\$0	\$0
Non-Personnel Expenditures	\$100,000	\$0	0.00%	\$6,635	\$110,000	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
<b>Total Expenditures/Transfers</b>	<b>\$100,000</b>	<b>\$5</b>	<b>0.01%</b>	<b>\$6,642</b>	<b>\$110,000</b>	<b>\$0</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$386,415</b>	<b>(\$5)</b>		<b>(\$6,642)</b>	<b>(\$110,000)</b>	<b>\$12,968</b>

Other Special Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$15,062</b>	<b>\$778</b>	<b>5.16%</b>	<b>\$329</b>	<b>\$189</b>	<b>\$400,014</b>
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$282,189
Non-Personnel Expenditures	\$616	\$0	0.00%	\$0	\$0	\$90,114
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$288
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$14,992
<b>Total Expenditures/Transfers</b>	<b>\$616</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$387,583</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$14,446</b>	<b>\$778</b>		<b>\$329</b>	<b>\$189</b>	<b>\$12,431</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$1,256,982</b>	<b>\$509,970</b>	<b>40.57%</b>	<b>\$316,494</b>	<b>\$365,419</b>	<b>\$35,333</b>
Personnel Expenditures	\$607,533	\$255,600	42.07%	\$240,714	\$316,018	\$0
Non-Personnel Expenditures	\$543,983	\$164,771	30.29%	\$190,833	\$94,619	\$13,703
Utilities Expenditures	\$1,088	\$327	30.09%	\$291	\$183	\$0
Transfers (net)	\$18,471	\$0	0.00%	\$0	(\$20)	\$7
<b>Total Expenditures/Transfers</b>	<b>\$1,171,075</b>	<b>\$420,698</b>	<b>35.92%</b>	<b>\$431,838</b>	<b>\$410,800</b>	<b>\$13,710</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$85,907</b>	<b>\$89,272</b>		<b>(\$115,344)</b>	<b>(\$45,381)</b>	<b>\$21,623</b>

TOTAL, Hawaii Community College	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$25,099,672</b>	<b>\$21,289,857</b>	<b>84.82%</b>	<b>\$20,466,485</b>	<b>\$20,001,768</b>	<b>\$11,890,253</b>
Personnel Expenditures	\$18,127,047	\$3,852,939	21.26%	\$3,731,884	\$3,722,699	\$4,060,607
Non-Personnel Expenditures	\$4,669,630	\$1,089,514	23.33%	\$563,222	\$875,378	\$727,018
Utilities Expenditures	\$1,039,444	\$160,545	15.45%	\$238,549	\$237,462	\$200,267
Transfers (net)	\$725,729	(\$386,179)	-53.21%	(\$52,827)	\$286,136	\$264,880
<b>Total Expenditures/Transfers</b>	<b>\$24,561,850</b>	<b>\$4,716,819</b>	<b>19.20%</b>	<b>\$4,480,828</b>	<b>\$5,121,675</b>	<b>\$5,252,772</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$537,822</b>	<b>\$16,573,038</b>		<b>\$15,985,657</b>	<b>\$14,880,093</b>	<b>\$6,637,481</b>

General Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Allocation (including net transfers)</b>	<b>\$20,544,685</b>	<b>\$18,986,074</b>	<b>92.41%</b>	<b>\$19,216,015</b>	<b>\$17,501,342</b>	<b>\$8,740,735</b>
Personnel Expenditures	\$17,188,123	\$3,359,323	19.54%	\$3,264,443	\$3,310,406	\$3,554,996
Non-Personnel Expenditures	\$2,293,582	\$31,194	1.36%	\$0	\$0	\$0
Utilities Expenditures	\$1,062,980	\$6,529	0.61%	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$20,544,685</b>	<b>\$3,397,046</b>	<b>16.53%</b>	<b>\$3,264,443</b>	<b>\$3,310,406</b>	<b>\$3,554,996</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$15,589,028</b>		<b>\$15,951,572</b>	<b>\$14,190,936</b>	<b>\$5,185,739</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$4,610,101</b>	<b>\$2,481,693</b>	<b>53.83%</b>	<b>\$2,673,870</b>	<b>\$2,944,924</b>	<b>\$3,426,909</b>
Personnel Expenditures	\$1,044,922	\$451,761	43.23%	\$188,861	\$245,155	\$189,112
Non-Personnel Expenditures	\$3,535,188	\$1,813,562	51.30%	\$1,005,438	\$898,938	\$1,259,309
Utilities Expenditures	\$1,034,194	\$249,626	24.14%	\$660,366	\$492,187	\$472,429
Transfers (net)	(\$506,408)	(\$738,239)	145.78%	(\$238,377)	(\$1,408,554)	(\$31,250)
<b>Total Expenditures/Transfers</b>	<b>\$5,107,896</b>	<b>\$1,776,710</b>	<b>34.78%</b>	<b>\$1,616,288</b>	<b>\$227,726</b>	<b>\$1,889,600</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$497,795)</b>	<b>\$704,983</b>		<b>\$1,057,582</b>	<b>\$2,717,198</b>	<b>\$1,537,309</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$1,054,000</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$184,654</b>
Personnel Expenditures	\$642,673	\$182,979	28.47%	\$82,636	\$110,104	\$82,316
Non-Personnel Expenditures	\$12,624	\$4,137	32.77%	\$1,255	\$4,902	\$966
Utilities Expenditures	\$52,518	\$24,072	45.84%	\$0	\$53	\$0
Transfers (net)	(\$2,200)	\$0	budget = 0	\$0	\$0	\$0
<b>Total Expenditures/Transfers</b>	<b>\$705,615</b>	<b>\$211,188</b>	<b>29.93%</b>	<b>\$83,891</b>	<b>\$115,059</b>	<b>\$83,282</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$348,385</b>	<b>(\$211,188)</b>		<b>(\$83,891)</b>	<b>(\$115,059)</b>	<b>\$101,372</b>

Other Special Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>budget = 0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$680,268</b>
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$432,204
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$106,004
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$615
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$15,000
<b>Total Expenditures/Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>budget = 0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$553,823</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$126,445</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$2,122,513</b>	<b>\$581,637</b>	<b>27.40%</b>	<b>\$597,328</b>	<b>\$859,021</b>	<b>\$31,133</b>
Personnel Expenditures	\$977,208	\$350,628	35.88%	\$339,706	\$308,428	\$6,559
Non-Personnel Expenditures	\$960,539	\$166,246	17.31%	\$78,892	\$68,759	\$6,573
Utilities Expenditures	\$11,202	\$100,240	894.84%	\$387	\$327	\$0
Transfers (net)	\$18,471	\$0	0.00%	\$0	(\$75,205)	\$0
<b>Total Expenditures/Transfers</b>	<b>\$1,967,420</b>	<b>\$617,114</b>	<b>31.37%</b>	<b>\$418,985</b>	<b>\$302,309</b>	<b>\$13,132</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$155,093</b>	<b>(\$35,477)</b>		<b>\$178,343</b>	<b>\$556,712</b>	<b>\$18,001</b>

TOTAL, Maui College	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$28,331,299</b>	<b>\$22,049,404</b>	<b>77.83%</b>	<b>\$22,487,213</b>	<b>\$21,305,287</b>	<b>\$13,063,699</b>
Personnel Expenditures	\$19,852,926	\$4,344,691	21.88%	\$3,875,646	\$3,974,093	\$4,265,187
Non-Personnel Expenditures	\$6,801,933	\$2,015,139	29.63%	\$1,085,585	\$972,599	\$1,372,852
Utilities Expenditures	\$2,160,894	\$380,467	17.61%	\$660,753	\$492,567	\$473,044
Transfers (net)	(\$490,137)	(\$738,239)	150.62%	(\$238,377)	(\$1,483,759)	(\$16,250)
<b>Total Expenditures/Transfers</b>	<b>\$28,325,616</b>	<b>\$6,002,058</b>	<b>21.19%</b>	<b>\$5,383,607</b>	<b>\$3,955,500</b>	<b>\$6,094,833</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$5,683</b>	<b>\$16,047,346</b>		<b>\$17,103,606</b>	<b>\$17,349,787</b>	<b>\$6,968,866</b>

Kaua'i Community College  
 FY 2024 First Quarter Financial Report: YTD for the Period Ending September 30, 2023

General Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Allocation (including net transfers)</b>	<b>\$13,494,405</b>	<b>\$12,693,500</b>	<b>94.06%</b>	<b>\$12,801,957</b>	<b>\$12,137,423</b>	<b>\$6,024,901</b>
Personnel Expenditures	\$11,982,081	\$2,433,118	20.31%	\$2,498,716	\$2,520,756	\$2,633,034
Non-Personnel Expenditures	\$1,118,053	\$3,000	0.27%	\$3,000	\$0	\$15,385
Utilities Expenditures	\$394,271	\$54,146	13.73%	\$79,615	\$195,049	\$0
<b>Total Expenditures</b>	<b>\$13,494,405</b>	<b>\$2,490,264</b>	<b>18.45%</b>	<b>\$2,581,331</b>	<b>\$2,715,805</b>	<b>\$2,648,419</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$10,203,236</b>		<b>\$10,220,626</b>	<b>\$9,421,618</b>	<b>\$3,376,482</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$2,211,025</b>	<b>\$1,153,119</b>	<b>52.15%</b>	<b>\$1,096,362</b>	<b>\$1,213,278</b>	<b>\$1,471,866</b>
Personnel Expenditures	\$494,870	\$97,377	19.68%	\$83,968	\$66,357	\$76,578
Non-Personnel Expenditures	\$1,391,892	\$474,051	34.06%	\$285,497	\$415,398	\$337,056
Utilities Expenditures	\$332,580	\$235,401	70.78%	\$118,592	(\$29,376)	\$245,297
Transfers (net)	(\$267,795)	(\$821,474)	306.75%	(\$93,019)	\$0	(\$18,750)
<b>Total Expenditures/Transfers</b>	<b>\$1,951,547</b>	<b>(\$14,645)</b>	<b>-0.75%</b>	<b>\$395,038</b>	<b>\$452,379</b>	<b>\$640,181</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$259,478</b>	<b>\$1,167,764</b>		<b>\$701,324</b>	<b>\$760,899</b>	<b>\$831,685</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$266,336</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,188</b>
Personnel Expenditures	\$145	\$3	1.79%	\$769	\$1	\$4
Non-Personnel Expenditures	\$484	\$6,277	budget = 0	\$536	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
<b>Total Expenditures/Transfers</b>	<b>\$629</b>	<b>\$6,280</b>	<b>998.41%</b>	<b>\$1,305</b>	<b>\$1</b>	<b>\$4</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$265,707</b>	<b>(\$6,280)</b>		<b>(\$1,305)</b>	<b>(\$1)</b>	<b>\$15,184</b>

Other Special Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>budget = 0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$106,076</b>
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$66,278
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$11,165
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$7
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$15,000
<b>Total Expenditures/Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>budget = 0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$92,450</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$13,626</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$547,073</b>	<b>\$221,233</b>	<b>40.44%</b>	<b>\$97,861</b>	<b>\$161,484</b>	<b>\$22,038</b>
Personnel Expenditures	\$118,931	\$80,679	67.84%	\$73,928	\$82,246	\$2,131
Non-Personnel Expenditures	\$221,024	\$84,865	38.40%	\$35,192	\$18,416	\$85
Utilities Expenditures	\$34	\$316	930.15%	\$0	\$19	\$115
Transfers (net)	\$18,471	\$0	0.00%	\$0	(\$3,363)	\$0
<b>Total Expenditures/Transfers</b>	<b>\$358,460</b>	<b>\$165,860</b>	<b>46.27%</b>	<b>\$109,120</b>	<b>\$97,318</b>	<b>\$2,331</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$188,613</b>	<b>\$55,373</b>		<b>(\$11,259)</b>	<b>\$64,166</b>	<b>\$19,707</b>

TOTAL, Kaua'i Community College	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$16,518,839</b>	<b>\$14,067,852</b>	<b>85.16%</b>	<b>\$13,996,180</b>	<b>\$13,512,185</b>	<b>\$7,640,069</b>
Personnel Expenditures	\$12,596,027	\$2,611,177	20.73%	\$2,657,381	\$2,669,360	\$2,778,025
Non-Personnel Expenditures	\$2,731,453	\$568,193	20.80%	\$324,225	\$433,814	\$363,691
Utilities Expenditures	\$726,885	\$289,863	39.88%	\$198,207	\$165,692	\$245,419
Transfers (net)	(\$249,324)	(\$821,474)	329.48%	(\$93,019)	(\$3,363)	(\$3,750)
<b>Total Expenditures/Transfers</b>	<b>\$15,805,041</b>	<b>\$2,647,759</b>	<b>16.75%</b>	<b>\$3,086,794</b>	<b>\$3,265,503</b>	<b>\$3,383,385</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$713,798</b>	<b>\$11,420,093</b>		<b>\$10,909,386</b>	<b>\$10,246,682</b>	<b>\$4,256,684</b>

CC Systemwide Support  
 FY 2024 First Quarter Financial Report: YTD for the Period Ending September 30, 2023

General Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Allocation (including net transfers)</b>	<b>\$8,926,741</b>	<b>\$15,481,175</b>	<b>173.42%</b>	<b>\$17,118,744</b>	<b>\$17,111,160</b>	<b>\$7,119,416</b>
Personnel Expenditures	\$5,732,870	\$1,325,555	23.12%	\$1,167,616	\$1,046,637	\$1,065,328
Non-Personnel Expenditures	\$3,159,293	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$34,578	\$96	0.28%	\$144	\$96	\$96
<b>Total Expenditures</b>	<b>\$8,926,741</b>	<b>\$1,325,651</b>	<b>14.85%</b>	<b>\$1,167,760</b>	<b>\$1,046,733</b>	<b>\$1,065,424</b>
<b>Revenue - Expenditures</b>	<b>\$0</b>	<b>\$14,155,524</b>		<b>\$15,950,984</b>	<b>\$16,064,427</b>	<b>\$6,053,992</b>

Tuition and Fees SF (TF SF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>budget = 0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Personnel Expenditures	\$292,425	\$74,863	25.60%	\$68,781	\$71,086	\$98,907
Non-Personnel Expenditures	\$2,305,513	\$2,736,977	118.71%	\$2,077,096	\$4,033,740	\$2,949,516
Utilities Expenditures	\$24,585	\$55,549	225.95%	\$104,042	\$33,073	\$109,330
Transfers (net)	(\$7,600,714)	(\$3,330,278)	43.82%	\$2,946,081	\$1,173,138	\$1,868,534
<b>Total Expenditures/Transfers</b>	<b>(\$4,978,191)</b>	<b>(\$462,889)</b>	<b>9.30%</b>	<b>\$5,196,000</b>	<b>\$5,311,037</b>	<b>\$5,026,287</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$4,978,191</b>	<b>\$462,889</b>		<b>(\$5,196,000)</b>	<b>(\$5,311,037)</b>	<b>(\$5,026,287)</b>

Research & Training RF (RTRF)	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$414,743</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,949</b>
Personnel Expenditures	\$56,252	\$7,396	13.15%	\$19,205	\$43,622	\$56,082
Non-Personnel Expenditures	\$2,897	\$0	0.00%	\$2,759	\$917	\$3,408
Utilities Expenditures	\$620	\$0	0.00%	\$590	\$770	\$546
Transfers (net)	\$34,000	\$34,000	100.00%	\$0	\$34,000	\$34,000
<b>Total Expenditures/Transfers</b>	<b>\$93,769</b>	<b>\$41,396</b>	<b>44.15%</b>	<b>\$22,554</b>	<b>\$79,309</b>	<b>\$94,036</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$320,974</b>	<b>(\$41,396)</b>		<b>(\$22,554)</b>	<b>(\$79,309)</b>	<b>(\$67,087)</b>

Other Special Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$3,063</b>	<b>\$59</b>	<b>1.92%</b>	<b>\$21</b>	<b>\$15</b>	<b>\$130,339</b>
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$824
Non-Personnel Expenditures	\$2,456	\$0	0.00%	\$0	\$0	\$1,250
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	#DIV/0!	\$0	\$0	(\$105,000)
<b>Total Expenditures/Transfers</b>	<b>\$2,456</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$102,926)</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$607</b>	<b>\$59</b>		<b>\$21</b>	<b>\$15</b>	<b>\$233,265</b>

Other Revolving Funds	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$158,539</b>	<b>\$106</b>	<b>0.07%</b>	<b>\$74</b>	<b>\$50,047</b>	<b>\$67</b>
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$302,884	\$0	0.00%	\$0	(\$6,146)	\$0
Utilities Expenditures	\$0	\$0	#DIV/0!	\$0	\$200	\$0
Transfers (net)	(\$136,956)	\$0	0.00%	\$0	\$0	\$0
<b>Total Expenditures/Transfers</b>	<b>\$165,928</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>(\$5,946)</b>	<b>\$0</b>
<b>Revenue - Expenditures/Transfers</b>	<b>(\$7,389)</b>	<b>\$106</b>		<b>\$74</b>	<b>\$55,993</b>	<b>\$67</b>

TOTAL, CC Systemwide Support	FY 2024 Budget-to-Actual			FY 2023 YTD Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
	FY 2024 Budget	FY 2024 YTD Actual	% of Budget			
<b>Revenue</b>	<b>\$9,503,086</b>	<b>\$15,481,340</b>	<b>162.91%</b>	<b>\$17,118,839</b>	<b>\$17,161,222</b>	<b>\$7,276,771</b>
Personnel Expenditures	\$6,081,547	\$1,407,814	23.15%	\$1,255,602	\$1,161,345	\$1,221,141
Non-Personnel Expenditures	\$5,773,043	\$2,736,977	47.41%	\$2,079,855	\$4,028,511	\$2,954,174
Utilities Expenditures	\$59,783	\$55,645	93.08%	\$104,776	\$34,139	\$109,972
Transfers (net)	(\$7,703,670)	(\$3,296,278)	42.79%	\$2,946,081	\$1,207,138	\$1,797,534
<b>Total Expenditures/Transfers</b>	<b>\$4,210,703</b>	<b>\$904,158</b>	<b>21.47%</b>	<b>\$6,386,314</b>	<b>\$6,431,133</b>	<b>\$6,082,821</b>
<b>Revenue - Expenditures/Transfers</b>	<b>\$5,292,383</b>	<b>\$14,577,182</b>		<b>\$10,732,525</b>	<b>\$10,730,089</b>	<b>\$1,193,950</b>