



FY24 Q4 Financial Report

September 5, 2024

Committee on Institutional Success



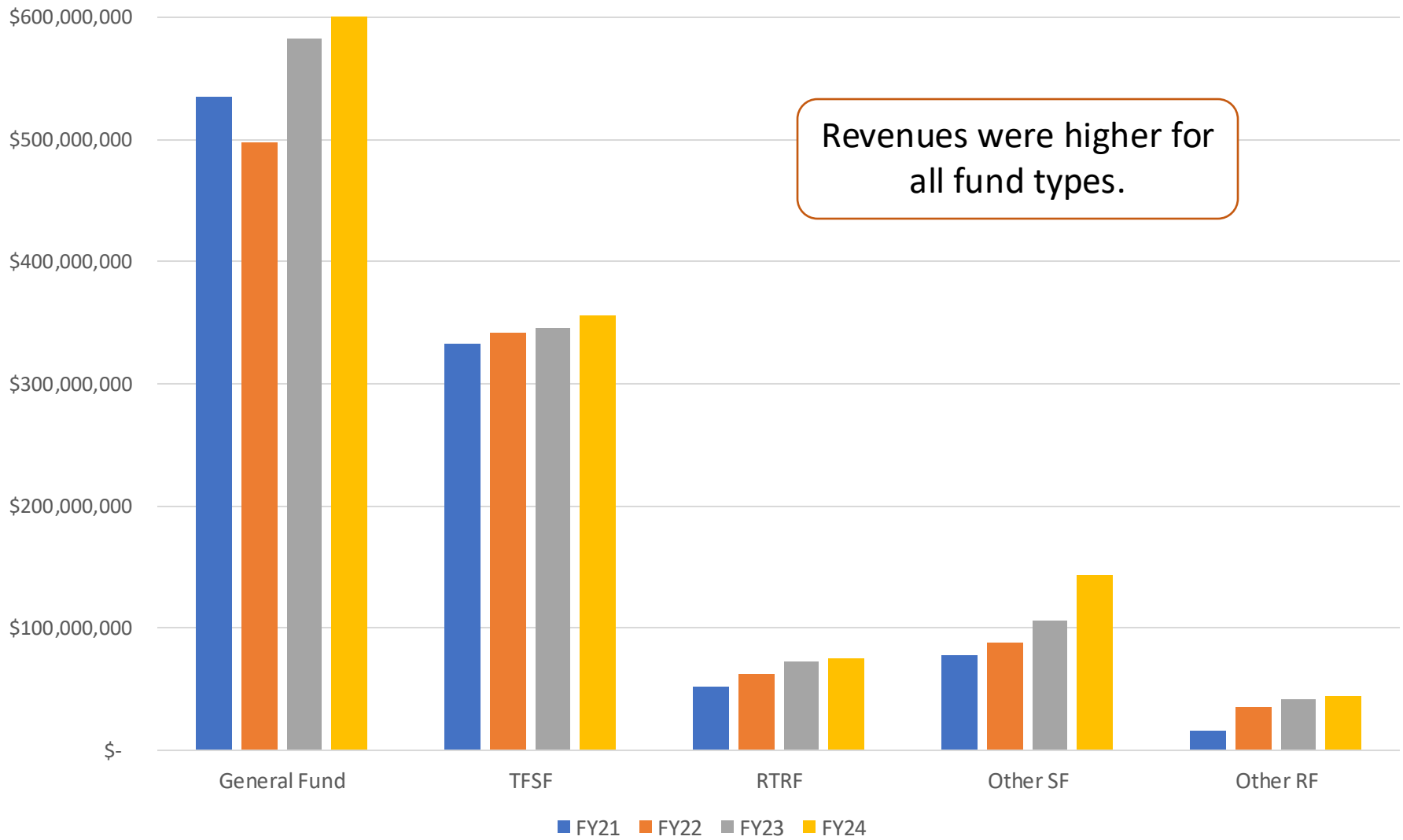
Overview

- Revenues for FY24 totaled \$1.22 billion, which is \$70.7 million (6.1%) higher than FY23.
- Expenditures and Transfers were \$1.124 billion, which is \$161.3 million (16.8%) higher than FY23. This increase was attributable primarily to higher rate costs associated with energy, inflation, and pay raises, as well as increased on-campus activity.
- Across all fund types, net operations reflect a positive business activity of \$96.4 million for FY24. This is considerably better than the projected \$57.2 million loss from the Board approved expenditure plan (to start the fiscal year).



Revenues

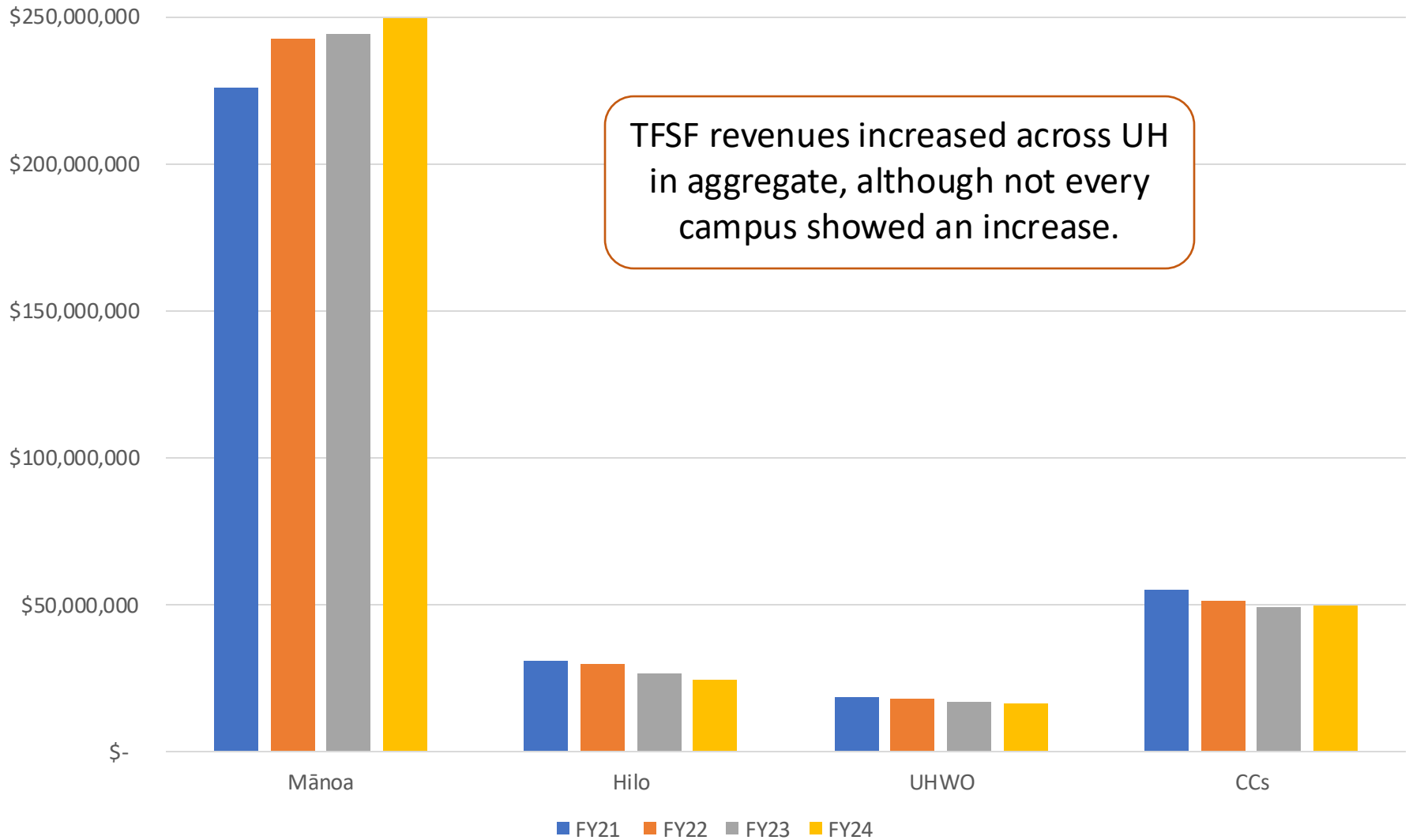
FY21-24





TFSF Revenue by Campus

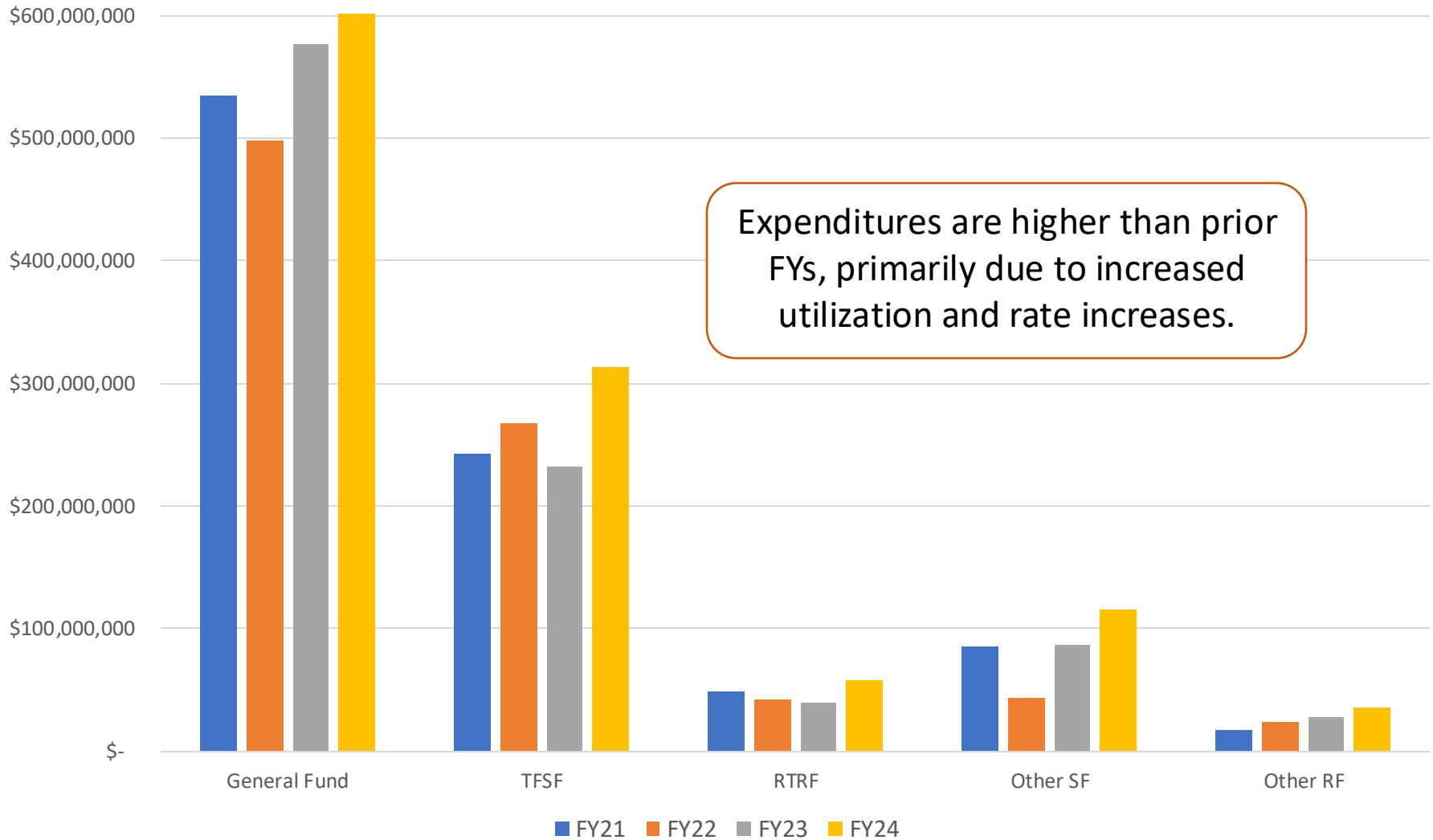
FY21-24





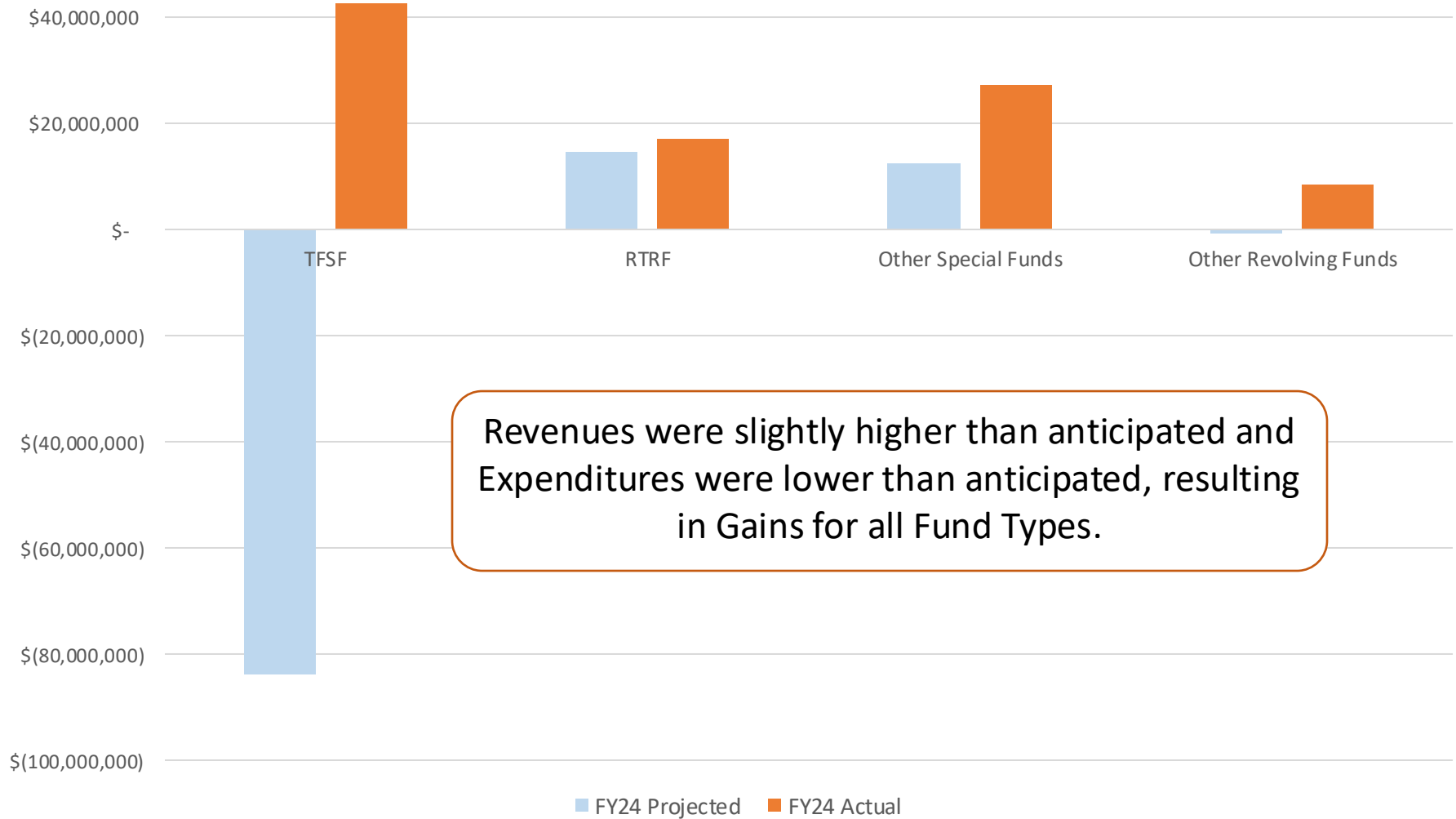
Expenditures & Transfers

FY21-24



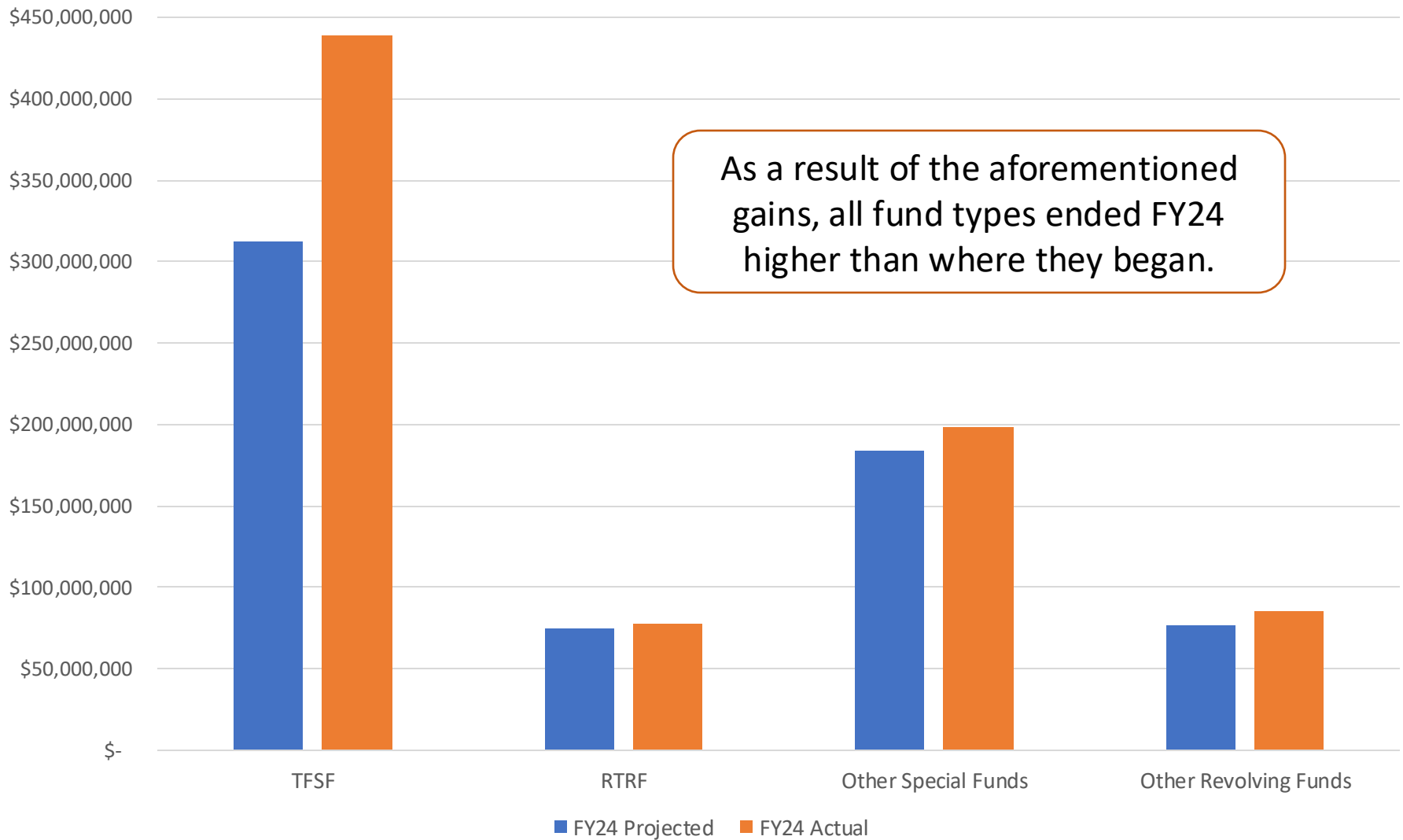


FY 24 Net Operating Gain (Loss)





FY24 Fund Balances





Conclusion

- General Fund increases resulted from higher legislative appropriations and collective bargaining.
- Better than projected net operating income helped to build reserve fund balances.
- Fiscal year operations from enterprises and auxiliaries, were more substantial since pandemic period, reflecting (a return to) greater expenditure activity.
- UH has concluded the fiscal year in good financial condition, with no significant variances against the budget forecast, and has slightly improved its aggregate reserve balances.



FY24 Fourth Quarter Financial Report

UNIVERSITY SYSTEM SUMMARY

Introduction

Fiscal Year 2023-2024 (FY24), revenues across all fund types totaled \$1.220 billion, which is \$70.7 million, or 6.1%, higher than the previous year. Revenues for all fund types are higher than the previous year.

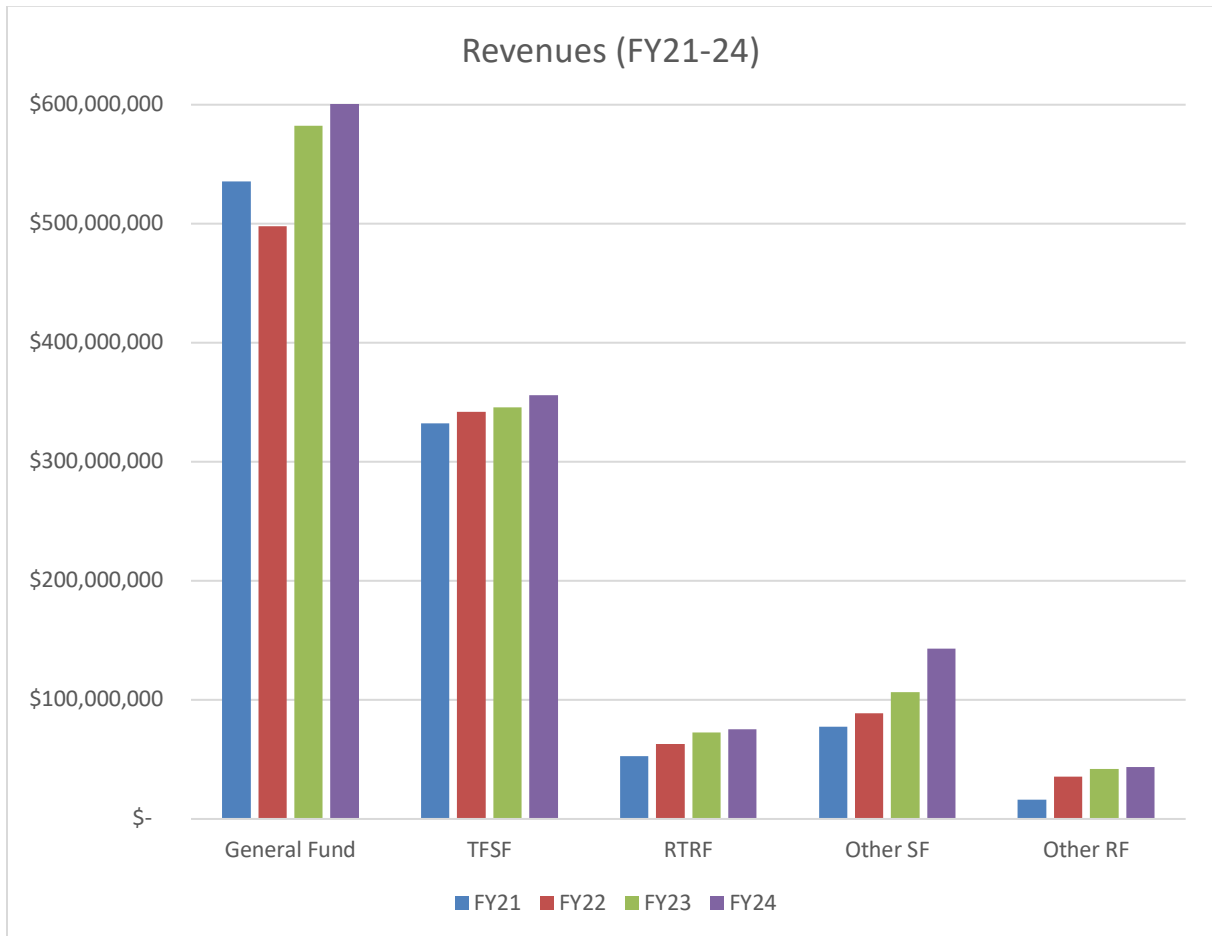
Expenditures and transfers totaled \$1.124 billion for FY24, which was \$161.3 million, or 16.8%, higher than last year. This is due to higher levels of on-campus activity, overall inflation, increased energy costs, increased fringe rates, and collectively bargained pay raises.

Net Operating Income (Revenues less Expenditures and net Transfers) was originally projected at a \$57.2 million loss. However, all fund types posted gains with the University of Hawai'i (UH) posting a total gain of \$96.4 million across all fund types. These gains result in increases in fund balances for all non-general fund types at UH and allow the University to meet future financial obligations. As demonstrated by recent events, it is prudent for UH to maintain a level of financial surety in the event of negative or unforeseen circumstances that may arise.

Revenues

Across all fund types, FY24 revenues were \$70.7 million, or 6.1%, higher than the same period of the prior fiscal year. All fund types experienced higher revenues than the previous fiscal year.

Fund Type	FY21	FY22	FY23	FY24
General Fund	\$ 535,520,707	\$ 498,155,200	\$ 582,533,240	\$ 601,940,938
TFSF	\$ 332,295,333	\$ 342,239,511	\$ 345,646,005	\$ 356,208,100
RTRF	\$ 52,568,391	\$ 62,867,864	\$ 72,880,651	\$ 75,222,749
Other SF	\$ 77,497,427	\$ 88,649,806	\$ 106,279,052	\$ 143,137,979
Other RF	\$ 16,297,920	\$ 35,625,560	\$ 42,159,018	\$ 43,678,422
Total	\$ 1,014,179,778	\$ 1,027,537,941	\$ 1,149,497,966	\$ 1,220,188,188

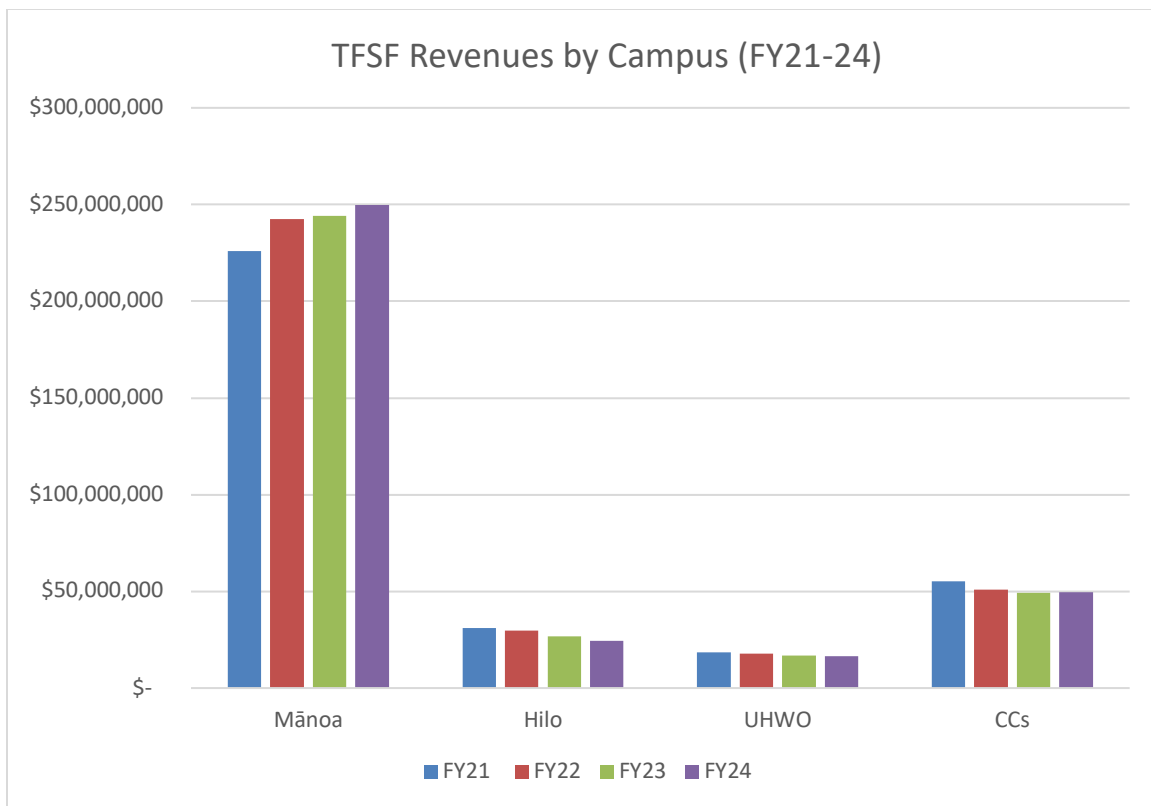


Tuition and Fees Revenue

Although total Tuition and Fees Special Fund (TFSF) revenues were higher in FY24 than in FY23, not every campus showed increases.

Campus	FY21	FY22	FY23	FY24
Mānoa	\$ 225,962,234	\$ 242,637,655	\$ 244,106,313	\$ 249,709,005
Hilo	\$ 31,027,533	\$ 29,574,480	\$ 26,713,793	\$ 24,523,723
UHWO	\$ 18,306,024	\$ 17,681,743	\$ 16,864,416	\$ 16,551,898
CCs	\$ 55,084,541	\$ 50,989,631	\$ 49,330,147	\$ 49,715,359
System	\$ 1,915,001	\$ 1,356,002	\$ 8,631,336	\$ 15,708,115
Total	\$ 332,295,332	\$ 342,239,511	\$ 345,646,005	\$ 356,208,100

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

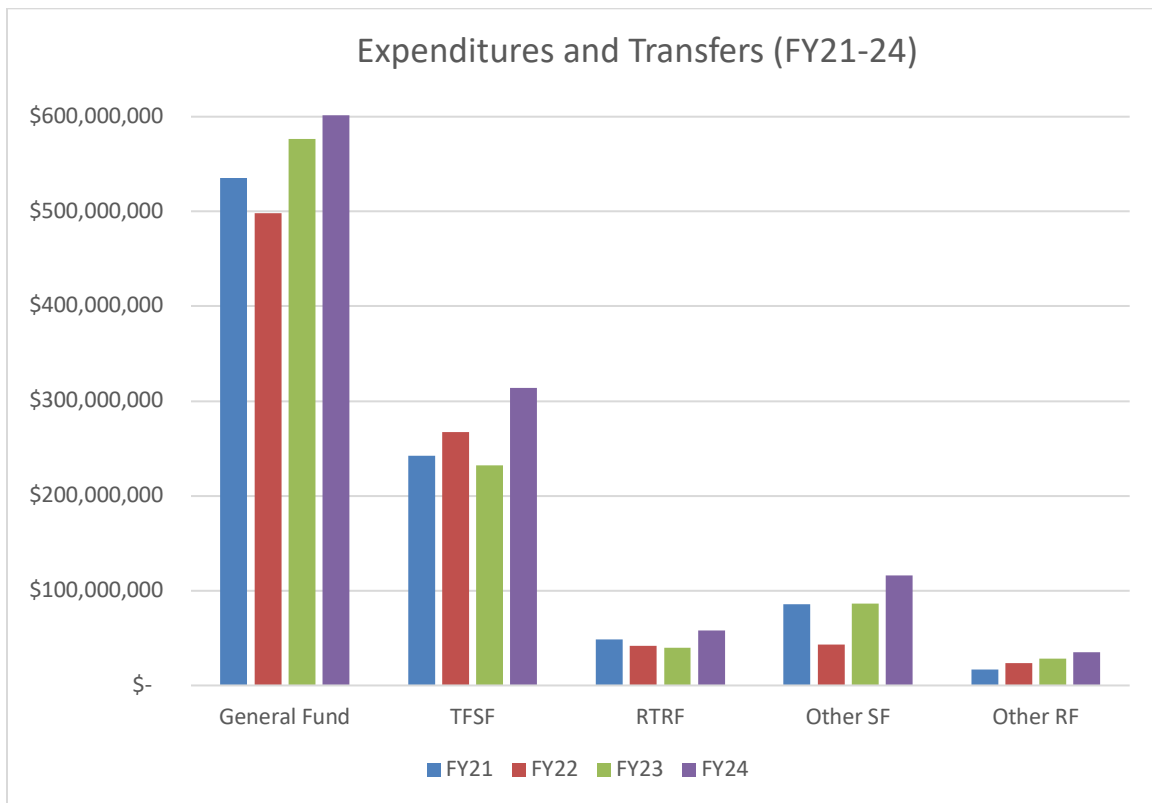


Expenditures

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	FY21	FY22	FY23	FY24
General Fund	\$ 535,518,136	\$ 498,155,198	\$ 576,229,413	\$ 601,232,434
TFSF	\$ 242,044,064	\$ 267,202,264	\$ 232,173,841	\$ 313,555,004
RTRF	\$ 48,663,302	\$ 41,675,879	\$ 39,906,430	\$ 58,132,220
Other SF	\$ 85,628,369	\$ 43,088,080	\$ 86,181,430	\$ 115,723,156
Other RF	\$ 16,862,286	\$ 23,452,600	\$ 28,014,384	\$ 35,179,707
Total	\$ 928,716,157	\$ 873,574,021	\$ 962,505,498	\$ 1,123,822,521

Expenditures were \$161.3 million, or 16.8% higher than the same period last year, indicative of a return to pre-pandemic activity as well as the current inflationary environment. Fringe benefits costs are also higher as a result of the state reinstating payments for Other Post-Employment Benefits (OPEB) and the loss of S397.

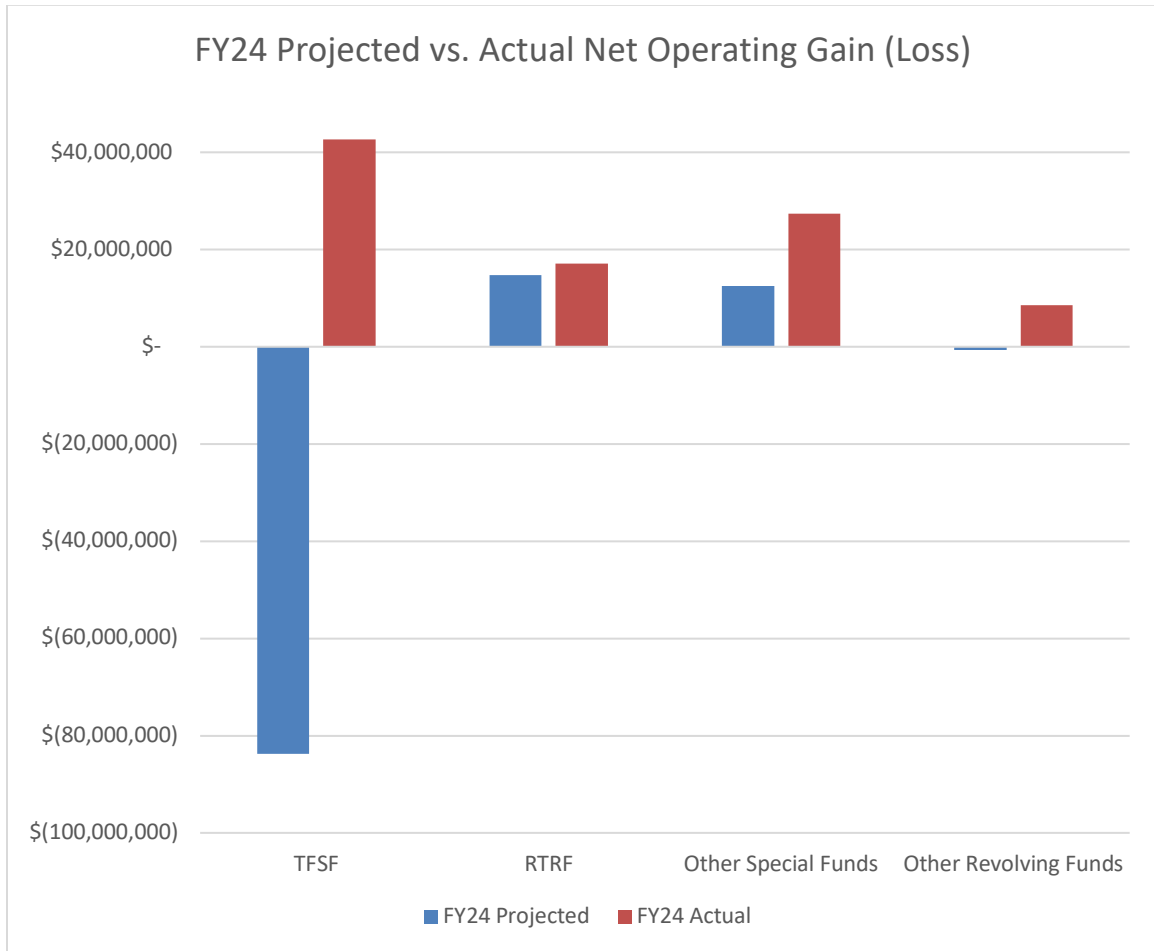


Net Operating Income and Fund Balances

The following table compares projected net operating gain (or loss) for the various fund types across UH. These projections are from the FY24 expenditure plan which was approved by the Board of Regents at its September 21, 2023 meeting.

Fund Type	FY24 Projected	FY24 Actual	Difference
TFSF	\$ (83,747,270)	\$ 42,653,096	\$ 126,400,366
RTRF	\$ 14,691,193	\$ 17,090,529	\$ 2,399,336
Other Special Funds	\$ 12,499,699	\$ 27,414,823	\$ 14,915,124
Other Revolving Funds	\$ (610,367)	\$ 8,498,715	\$ 9,109,082
Total	\$ (57,166,745)	\$ 95,657,163	\$ 152,823,908

All fund types posted actual net incomes higher than projections.



Notable Variances

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

MĀNOA (page 2 of 6)

Other Special Fund Revenues were higher than projected due to conservative projections with the recent conversion of Research Corporation of the University of Hawai'i (RCUH) projects to Special Fund Research Recharge Centers (SRRCs) and other Auxiliary Enterprise activities.

HILO (page 3 of 6)

Utilities charged to TFSF were lower than planned due to the availability of General Funds. Most utilities were charged to the General Funds instead of TFSF. Total utilities charged to TFSF and general funds are lower than budgeted due to conservative planning.

WEST O'AHU (page 4 of 6)

Actual net transfers in TFSF were approximately \$5.7 million (115%) more than projections due in large part to the \$3.8 million transfer into the debt service reserve account and a \$1.5 million transfer into the renewal and replacement reserve account.

COMMUNITY COLLEGES (page 5 of 6)

While TFSF non-personnel expenditures were lower than projected, overall expenditures for the General Fund and TFSF combined make up 74.4% of the budgeted amount for these two funds. TFSF Utilities expenditures were also lower than projected, however, overall Utilities expenditures for the General Fund and TFSF combined make up 90.3% of the budgeted amount for these two funds. When combined, total General Fund and TFSF expenditures were 88.2% of the budgeted amount for these two funds.

SYSTEMWIDE ADMINISTRATION (page 6 of 6)

TFSF Revenues are significantly higher than projections due to the higher short-term interest rates and higher cash balances.

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 Fourth Quarter Financial Report
For the Period Ending June 30, 2024**

University of Hawai'i
 FY 2024 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2024

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
Allocation (including net transfers)	\$597,862,471	\$601,940,938	100.68%	\$582,533,240	\$498,155,200	\$535,520,707
Personnel Expenditures	\$545,125,371	\$529,218,361	97.08%	\$504,757,518	\$465,578,364	\$497,473,743
Non-Personnel Expenditures	\$46,884,715	\$51,321,913	109.46%	\$55,373,190	\$21,668,704	\$27,164,991
Utilities Expenditures	\$5,852,385	\$20,692,160	353.57%	\$16,098,705	\$10,908,130	\$10,879,402
Total Expenditures	\$597,862,471	\$601,232,434	100.56%	\$576,229,413	\$498,155,198	\$535,518,136
Revenue - Expenditures	\$0	\$708,504		\$6,303,827	\$2	\$2,571

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
Revenue	\$343,130,791	\$356,208,100	103.81%	\$345,646,005	\$342,239,511	\$332,295,333
Personnel Expenditures	\$109,964,372	\$99,373,167	90.37%	\$74,571,989	\$107,144,047	\$92,808,087
Non-Personnel Expenditures	\$183,233,198	\$97,609,007	53.27%	\$106,613,951	\$81,115,342	\$63,090,009
Utilities Expenditures	\$63,605,815	\$36,901,453	58.02%	\$18,724,902	\$41,870,041	\$32,336,688
Transfers (net)	\$70,074,677	\$79,671,377	113.69%	\$32,262,999	\$37,072,834	\$53,809,280
Total Expenditures/Transfers	\$426,878,062	\$313,555,004	73.45%	\$232,173,841	\$267,202,264	\$242,044,064
Revenue - Expenditures/Transfers	(\$83,747,271)	\$42,653,096		\$113,472,164	\$75,037,247	\$90,251,269

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
Revenue	\$69,249,965	\$75,222,749	108.62%	\$72,880,651	\$62,867,864	\$52,568,391
Personnel Expenditures	\$20,334,728	\$25,283,628	124.34%	\$16,422,704	\$16,164,511	\$18,201,477
Non-Personnel Expenditures	\$27,743,209	\$23,010,419	82.94%	\$17,918,555	\$18,241,690	\$23,103,928
Utilities Expenditures	\$3,896,246	\$5,500,932	141.19%	\$3,360,689	\$5,106,523	\$5,458,584
Transfers (net)	\$2,584,589	\$4,337,241	167.81%	\$2,204,482	\$2,163,155	\$1,899,313
Total Expenditures/Transfers	\$54,558,772	\$58,132,220	106.55%	\$39,906,430	\$41,675,879	\$48,663,302
Revenue - Expenditures/Transfers	\$14,691,193	\$17,090,529		\$32,974,221	\$21,191,985	\$3,905,089

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
Revenue	\$123,506,384	\$143,137,979	115.90%	\$106,279,052	\$88,649,806	\$77,497,427
Personnel Expenditures	\$53,183,396	\$52,986,367	99.63%	\$40,299,120	\$36,282,437	\$46,859,479
Non-Personnel Expenditures	\$115,689,580	\$112,505,142	97.25%	\$95,634,184	\$92,966,315	\$87,214,961
Utilities Expenditures	\$12,673,541	\$9,295,103	73.34%	\$11,718,283	\$8,862,586	\$7,312,792
Transfers (net)	(\$70,539,832)	(\$59,063,456)	83.73%	(\$61,470,157)	(\$95,023,258)	(\$55,758,863)
Total Expenditures/Transfers	\$111,006,685	\$115,723,156	104.25%	\$86,181,430	\$43,088,080	\$85,628,369
Revenue - Expenditures/Transfers	\$12,499,699	\$27,414,823		\$20,097,622	\$45,561,726	(\$8,130,942)

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
Revenue	\$40,621,186	\$43,678,422	107.53%	\$42,159,018	\$35,625,560	\$16,297,920
Personnel Expenditures	\$20,384,503	\$20,717,353	101.63%	\$16,847,458	\$15,893,369	\$9,147,777
Non-Personnel Expenditures	\$20,790,712	\$24,202,989	116.41%	\$12,139,265	\$10,115,870	\$9,010,360
Utilities Expenditures	\$297,270	\$381,656	128.39%	\$340,406	\$585,969	\$229,373
Transfers (net)	(\$240,932)	(\$10,122,291)	4201.31%	(\$1,312,745)	(\$3,142,608)	(\$1,525,224)
Total Expenditures/Transfers	\$41,231,553	\$35,179,707	85.32%	\$28,014,384	\$23,452,600	\$16,862,286
Revenue - Expenditures/Transfers	(\$610,367)	\$8,498,715		\$14,144,634	\$12,172,960	(\$564,366)

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
Revenue	\$1,174,370,797	\$1,220,188,188	103.90%	\$1,149,497,966	\$1,027,537,941	\$1,014,179,778
Personnel Expenditures	\$748,992,370	\$727,578,876	97.14%	\$652,898,789	\$641,062,728	\$664,490,563
Non-Personnel Expenditures	\$394,341,414	\$308,649,470	78.27%	\$287,679,145	\$224,107,921	\$209,584,249
Utilities Expenditures	\$86,325,257	\$72,771,304	84.30%	\$50,242,985	\$67,333,249	\$56,216,839
Transfers (net)	\$1,878,502	\$14,822,871	789.08%	(\$28,315,421)	(\$58,929,877)	(\$1,575,494)
Total Expenditures/Transfers	\$1,231,537,543	\$1,123,822,521	91.25%	\$962,505,498	\$873,574,021	\$928,716,157
Revenue - Expenditures/Transfers	(\$57,166,746)	\$96,365,667		\$186,992,468	\$153,963,920	\$85,463,621

University of Hawai'i - Mānoa
 FY 2024 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2024

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
Allocation (including net transfers)	\$295,481,355	\$304,351,589	103.00%	\$290,501,270	\$243,372,930	\$264,351,282
Personnel Expenditures	\$288,315,313	\$286,143,351	99.25%	\$271,629,812	\$240,117,447	\$260,260,409
Non-Personnel Expenditures	\$7,166,042	\$8,739,569	121.96%	\$8,148,336	\$293,494	\$756,278
Utilities Expenditures	\$0	\$8,760,169	budget = 0	\$8,424,472	\$2,961,989	\$3,332,027
Total Expenditures	\$295,481,355	\$303,643,089	102.76%	\$288,202,620	\$243,372,930	\$264,348,714
Revenue - Expenditures	\$0	\$708,500		\$2,298,650	\$0	\$2,568

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
Revenue	\$243,957,370	\$249,709,005	102.36%	\$244,106,313	\$242,637,655	\$225,962,234
Personnel Expenditures	\$85,778,492	\$77,913,785	90.83%	\$59,028,018	\$90,153,449	\$77,172,712
Non-Personnel Expenditures	\$128,868,860	\$68,918,850	53.48%	\$58,562,893	\$48,564,973	\$38,109,618
Utilities Expenditures	\$49,510,300	\$31,404,454	63.43%	\$10,422,060	\$33,977,842	\$26,125,784
Transfers (net)	\$59,785,473	\$57,511,269	96.20%	\$46,379,937	\$45,112,561	\$43,222,026
Total Expenditures/Transfers	\$323,943,125	\$235,748,358	72.77%	\$174,392,908	\$217,808,825	\$184,630,140
Revenue - Expenditures/Transfers	(\$79,985,755)	\$13,960,647		\$69,713,405	\$24,828,830	\$41,332,094

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
Revenue	\$41,000,000	\$42,327,936	103.24%	\$34,855,069	\$28,785,671	\$30,960,165
Personnel Expenditures	\$12,642,364	\$16,692,196	132.03%	\$9,961,903	\$10,268,694	\$12,235,776
Non-Personnel Expenditures	\$9,948,772	\$11,095,749	111.53%	\$8,278,797	\$7,677,574	\$11,386,224
Utilities Expenditures	\$2,626,571	\$4,226,326	160.91%	\$2,225,570	\$4,021,267	\$4,339,698
Transfers (net)	\$2,382,435	\$3,482,435	146.17%	\$1,759,668	\$1,892,698	\$1,828,580
Total Expenditures/Transfers	\$27,600,142	\$35,496,706	128.61%	\$22,225,938	\$23,860,233	\$29,790,278
Revenue - Expenditures/Transfers	\$13,399,858	\$6,831,230		\$12,629,131	\$4,925,438	\$1,169,887

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
Revenue	\$107,339,586	\$124,465,603	115.95%	\$91,710,317	\$75,785,715	\$50,931,543
Personnel Expenditures	\$49,250,202	\$49,438,969	100.38%	\$38,073,082	\$34,244,022	\$37,109,555
Non-Personnel Expenditures	\$89,422,968	\$88,242,042	98.68%	\$74,762,169	\$72,251,382	\$66,787,311
Utilities Expenditures	\$11,823,666	\$8,696,283	73.55%	\$10,911,569	\$7,944,518	\$6,541,317
Transfers (net)	(\$55,843,643)	(\$42,736,403)	76.53%	(\$45,337,763)	(\$79,909,257)	(\$41,962,451)
Total Expenditures/Transfers	\$94,653,193	\$103,640,891	109.50%	\$78,409,057	\$34,530,665	\$68,475,732
Revenue - Expenditures/Transfers	\$12,686,393	\$20,824,712		\$13,301,260	\$41,255,050	(\$17,544,189)

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
Revenue	\$19,068,912	\$19,621,581	102.90%	\$21,818,030	\$15,022,839	\$12,900,214
Personnel Expenditures	\$8,962,352	\$9,653,985	107.72%	\$7,627,678	\$7,079,149	\$7,518,641
Non-Personnel Expenditures	\$13,278,679	\$7,620,961	57.39%	\$6,842,004	\$5,975,403	\$7,230,564
Utilities Expenditures	\$245,050	\$199,270	81.32%	\$190,432	\$535,015	\$172,634
Transfers (net)	\$200,743	\$454,726	226.52%	(\$136,086)	(\$522,400)	(\$1,058,982)
Total Expenditures/Transfers	\$22,686,824	\$17,928,942	79.03%	\$14,524,028	\$13,067,167	\$13,862,857
Revenue - Expenditures/Transfers	(\$3,617,912)	\$1,692,639		\$7,294,002	\$1,955,672	(\$962,643)

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
Revenue	\$706,847,223	\$740,475,714	104.76%	\$682,990,999	\$605,604,810	\$585,105,438
Personnel Expenditures	\$444,948,723	\$439,842,286	98.85%	\$386,320,493	\$381,862,761	\$394,297,093
Non-Personnel Expenditures	\$248,685,321	\$184,617,171	74.24%	\$156,594,199	\$134,762,826	\$124,269,995
Utilities Expenditures	\$64,205,587	\$53,286,502	82.99%	\$32,174,103	\$49,440,631	\$40,511,460
Transfers (net)	\$6,525,008	\$18,712,027	286.77%	\$2,665,756	(\$33,426,398)	\$2,029,173
Total Expenditures/Transfers	\$764,364,639	\$696,457,986	91.12%	\$577,754,551	\$532,639,820	\$561,107,721
Revenue - Expenditures/Transfers	(\$57,517,416)	\$44,017,728		\$105,236,448	\$72,964,990	\$23,997,717

University of Hawai'i - Hilo
 FY 2024 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2024

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
Allocation (including net transfers)	\$46,814,091	\$46,644,895	99.64%	\$46,416,253	\$37,863,166	\$38,849,428
Personnel Expenditures	\$44,387,561	\$41,065,188	92.52%	\$39,157,143	\$37,248,186	\$38,486,510
Non-Personnel Expenditures	\$2,426,530	\$1,728,823	71.25%	\$2,030,024	\$135,941	\$125,854
Utilities Expenditures	\$0	\$3,850,883	budget = 0	\$2,498,109	\$479,039	\$237,064
Total Expenditures	\$46,814,091	\$46,644,894	99.64%	\$43,685,276	\$37,863,166	\$38,849,428
Revenue - Expenditures	\$0	\$1		\$2,730,977	\$0	\$0

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
Revenue	\$24,872,977	\$24,523,723	98.60%	\$26,713,793	\$29,574,480	\$31,027,533
Personnel Expenditures	\$7,669,497	\$6,692,138	87.26%	\$5,209,692	\$6,225,565	\$5,845,568
Non-Personnel Expenditures	\$11,088,056	\$9,971,605	89.93%	\$6,951,937	\$6,959,540	\$5,379,031
Utilities Expenditures	\$5,615,408	\$671,583	11.96%	\$1,095,405	\$3,339,599	\$2,719,844
Transfers (net)	\$7,885,466	\$8,507,007	107.88%	\$7,903,824	\$5,897,854	\$8,195,850
Total Expenditures/Transfers	\$32,258,427	\$25,842,333	80.11%	\$21,160,858	\$22,422,558	\$22,140,293
Revenue - Expenditures/Transfers	(\$7,385,450)	(\$1,318,610)		\$5,552,935	\$7,151,922	\$8,887,240

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
Revenue	\$2,920,301	\$3,101,466	106.20%	\$3,517,903	\$3,204,624	\$2,962,497
Personnel Expenditures	\$311,531	\$291,719	93.64%	\$219,480	\$190,115	\$241,478
Non-Personnel Expenditures	\$3,791,140	\$2,705,119	71.35%	\$2,573,057	\$2,708,625	\$2,039,097
Utilities Expenditures	\$274,624	\$282,954	103.03%	\$278,831	\$293,848	\$177,521
Transfers (net)	(\$551,186)	(\$153,057)	27.77%	\$135,405	\$42,059	\$38,900
Total Expenditures/Transfers	\$3,826,109	\$3,126,735	81.72%	\$3,206,773	\$3,234,647	\$2,496,996
Revenue - Expenditures/Transfers	(\$905,808)	(\$25,269)		\$311,130	(\$30,023)	\$465,501

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
Revenue	\$10,844,595	\$12,555,157	115.77%	\$9,225,032	\$7,239,666	\$4,265,790
Personnel Expenditures	\$2,741,437	\$2,195,372	80.08%	\$1,143,683	\$1,118,984	\$1,047,515
Non-Personnel Expenditures	\$14,649,597	\$13,352,090	91.14%	\$10,723,230	\$10,405,939	\$8,715,910
Utilities Expenditures	\$702,828	\$447,156	63.62%	\$475,086	\$412,220	\$317,611
Transfers (net)	(\$7,555,076)	(\$6,994,911)	92.59%	(\$6,627,779)	(\$6,716,283)	(\$6,172,623)
Total Expenditures/Transfers	\$10,538,786	\$8,999,707	85.40%	\$5,714,220	\$5,220,860	\$3,908,413
Revenue - Expenditures/Transfers	\$305,809	\$3,555,450		\$3,510,812	\$2,018,806	\$357,377

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
Revenue	\$1,569,643	\$1,697,430	108.14%	\$1,528,829	\$1,259,110	\$1,262,589
Personnel Expenditures	\$1,227,649	\$1,317,485	107.32%	\$894,013	\$685,931	\$603,732
Non-Personnel Expenditures	\$1,137,774	\$1,219,782	107.21%	\$913,823	\$804,765	\$657,613
Utilities Expenditures	\$12,067	\$10,624	88.04%	\$14,194	\$12,747	\$12,194
Transfers (net)	(\$458,776)	(\$348,776)	76.02%	(\$438,000)	(\$204,187)	(\$149,768)
Total Expenditures/Transfers	\$1,918,714	\$2,199,115	114.61%	\$1,384,030	\$1,299,256	\$1,123,771
Revenue - Expenditures/Transfers	(\$349,071)	(\$501,685)		\$144,799	(\$40,146)	\$138,818

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
Revenue	\$87,021,607	\$88,522,671	101.72%	\$87,401,810	\$79,141,046	\$78,367,837
Personnel Expenditures	\$56,337,675	\$51,561,902	91.52%	\$46,624,011	\$45,468,781	\$46,224,803
Non-Personnel Expenditures	\$33,093,097	\$28,977,419	87.56%	\$23,192,071	\$21,014,810	\$16,917,505
Utilities Expenditures	\$6,604,927	\$5,263,200	79.69%	\$4,361,625	\$4,537,453	\$3,464,234
Transfers (net)	(\$679,572)	\$1,010,263	-148.66%	\$973,450	(\$980,557)	\$1,912,359
Total Expenditures/Transfers	\$95,356,127	\$86,812,784	91.04%	\$75,151,157	\$70,040,487	\$68,518,901
Revenue - Expenditures/Transfers	(\$8,334,520)	\$1,709,887		\$12,250,653	\$9,100,559	\$9,848,936

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

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
Allocation (including net transfers)	\$20,982,353	\$21,846,548	104.12%	\$21,503,465	\$18,809,118	\$19,237,672
Personnel Expenditures	\$20,982,353	\$21,837,927	104.08%	\$21,503,116	\$18,808,925	\$19,232,172
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Utilities Expenditures	\$0	\$8,621	budget = 0	\$349	\$193	\$5,500
Total Expenditures	\$20,982,353	\$21,846,548	104.12%	\$21,503,465	\$18,809,118	\$19,237,672
Revenue - Expenditures	\$0	\$0		\$0	\$0	\$0

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
Revenue	\$16,847,698	\$16,551,898	98.24%	\$16,864,416	\$17,681,743	\$18,306,024
Personnel Expenditures	\$7,600,510	\$4,367,223	57.46%	\$2,969,314	\$4,354,309	\$4,009,984
Non-Personnel Expenditures	\$2,613,361	\$1,972,642	75.48%	\$2,600,331	\$1,293,545	\$1,186,076
Utilities Expenditures	\$1,967,633	\$1,805,020	91.74%	\$928,155	\$1,488,886	\$1,133,898
Transfers (net)	\$5,010,035	\$10,753,534	214.64%	\$9,149,952	\$6,151,664	\$6,614,803
Total Expenditures/Transfers	\$17,191,539	\$18,898,419	109.93%	\$15,647,752	\$13,288,404	\$12,944,761
Revenue - Expenditures/Transfers	(\$343,841)	(\$2,346,521)		\$1,216,664	\$4,393,339	\$5,361,263

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
Revenue	\$1,178,570	\$1,573,434	133.50%	\$988,280	\$173,049	\$195,390
Personnel Expenditures	\$100,000	\$178,076	178.08%	\$74,357	\$35,106	\$46,788
Non-Personnel Expenditures	\$245,000	\$223,144	91.08%	\$170,509	\$67,000	\$71,738
Utilities Expenditures	\$0	\$44,933	budget = 0	\$250	\$0	\$73,064
Transfers (net)	\$0	(\$64,627)	budget = 0	(\$10,800)	(\$19,455)	\$30,100
Total Expenditures/Transfers	\$345,000	\$381,526	110.59%	\$234,316	\$82,651	\$221,690
Revenue - Expenditures/Transfers	\$833,570	\$1,191,908		\$753,964	\$90,398	(\$26,300)

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
Revenue	\$203,550	\$472,239	232.00%	\$231,085	\$122,501	\$35,293
Personnel Expenditures	\$251,845	\$218,042	86.58%	\$161,578	\$128,106	\$144,736
Non-Personnel Expenditures	\$2,292,453	\$2,037,479	88.88%	\$3,053,483	\$2,323,244	\$1,849,657
Utilities Expenditures	\$0	\$16,230	budget = 0	\$0	\$43,395	\$0
Transfers (net)	(\$2,288,105)	(\$3,416,322)	149.31%	(\$4,618,774)	(\$3,340,106)	(\$2,993,756)
Total Expenditures/Transfers	\$256,193	(\$1,144,571)	-446.76%	(\$1,403,713)	(\$845,361)	(\$999,363)
Revenue - Expenditures/Transfers	(\$52,643)	\$1,616,810		\$1,634,798	\$967,862	\$1,034,656

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
Revenue	\$800,302	\$933,162	116.60%	\$643,585	\$387,916	\$349,102
Personnel Expenditures	\$332,121	\$226,005	68.05%	\$85,018	\$100,373	\$179,832
Non-Personnel Expenditures	\$738,695	\$378,693	51.27%	\$311,812	\$249,589	\$203,565
Utilities Expenditures	\$0	\$34,325	budget = 0	\$97,326	\$882	\$9,445
Transfers (net)	(\$325,411)	(\$325,412)	100.00%	(\$507,682)	\$0	(\$55,536)
Total Expenditures/Transfers	\$745,405	\$313,611	42.07%	(\$13,526)	\$350,844	\$337,306
Revenue - Expenditures/Transfers	\$54,897	\$619,551		\$657,111	\$37,072	\$11,796

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
Revenue	\$40,012,473	\$41,377,281	103.41%	\$40,230,831	\$37,174,327	\$38,123,481
Personnel Expenditures	\$29,266,829	\$26,827,273	91.66%	\$24,793,383	\$23,426,819	\$23,613,512
Non-Personnel Expenditures	\$5,889,509	\$4,611,958	78.31%	\$6,136,135	\$3,933,378	\$3,311,036
Utilities Expenditures	\$1,967,633	\$1,909,129	97.03%	\$1,026,080	\$1,533,356	\$1,221,907
Transfers (net)	\$2,396,519	\$6,947,173	289.89%	\$4,012,696	\$2,792,103	\$3,595,611
Total Expenditures/Transfers	\$39,520,490	\$40,295,533	101.96%	\$35,968,294	\$31,685,656	\$31,742,066
Revenue - Expenditures/Transfers	\$491,983	\$1,081,748		\$4,262,537	\$5,488,671	\$6,381,415

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

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
Allocation (including net transfers)	\$175,750,914	\$170,192,280	96.84%	\$166,445,574	\$144,786,121	\$156,763,037
Personnel Expenditures	\$150,089,756	\$138,770,792	92.46%	\$132,751,071	\$131,571,044	\$140,015,976
Non-Personnel Expenditures	\$20,219,204	\$23,820,859	117.81%	\$28,934,272	\$6,066,442	\$9,862,156
Utilities Expenditures	\$5,441,954	\$7,600,626	139.67%	\$4,760,227	\$7,148,633	\$6,884,902
Total Expenditures	\$175,750,914	\$170,192,277	96.84%	\$166,445,570	\$144,786,119	\$156,763,034
Revenue - Expenditures	\$0	\$3		\$4	\$2	\$3

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
Revenue	\$48,947,646	\$49,715,359	101.57%	\$49,330,147	\$50,989,631	\$55,084,541
Personnel Expenditures	\$7,866,571	\$8,448,726	107.40%	\$6,363,472	\$5,319,015	\$5,328,134
Non-Personnel Expenditures	\$28,651,347	\$12,517,607	43.69%	\$33,783,170	\$20,331,526	\$14,261,084
Utilities Expenditures	\$6,270,864	\$2,978,370	47.50%	\$6,252,011	\$3,016,031	\$2,195,024
Transfers (net)	\$5,116,295	\$3,039,525	59.41%	(\$23,827,581)	(\$13,568,747)	\$2,574,064
Total Expenditures/Transfers	\$47,905,077	\$26,984,228	56.33%	\$22,571,072	\$15,097,825	\$24,358,306
Revenue - Expenditures/Transfers	\$1,042,569	\$22,731,131		\$26,759,075	\$35,891,806	\$30,726,235

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
Revenue	\$5,095,511	\$5,164,165	101.35%	\$5,095,510	\$1,501,403	\$1,124,305
Personnel Expenditures	\$1,479,269	\$942,142	63.69%	\$744,214	\$777,105	\$707,916
Non-Personnel Expenditures	\$283,360	\$210,766	74.38%	\$59,077	\$144,677	\$37,059
Utilities Expenditures	\$158,138	\$50,080	31.67%	\$556	\$3,275	\$382,247
Transfers (net)	\$28,643	(\$251,611)	-878.44%	\$28,643	\$24,398	\$34,000
Total Expenditures/Transfers	\$1,949,410	\$951,377	48.80%	\$832,490	\$949,455	\$1,161,222
Revenue - Expenditures/Transfers	\$3,146,101	\$4,212,788		\$4,263,020	\$551,948	(\$36,917)

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
Revenue	\$38,439	\$85,459	222.32%	\$38,438	\$4,198	\$16,566,270
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$7,261,320
Non-Personnel Expenditures	\$4,388	\$4,248	96.81%	\$4,178	\$7,630	\$2,707,852
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$85,081
Transfers (net)	(\$229)	\$0	0.00%	(\$229)	(\$4,900)	\$672,227
Total Expenditures/Transfers	\$4,159	\$4,248	102.14%	\$3,949	\$2,730	\$10,726,480
Revenue - Expenditures/Transfers	\$34,280	\$81,211		\$34,489	\$1,468	\$5,839,790

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
Revenue	\$18,285,850	\$21,098,748	115.38%	\$17,832,091	\$17,928,448	\$772,477
Personnel Expenditures	\$9,338,318	\$9,212,841	98.66%	\$7,932,305	\$7,634,135	\$403,471
Non-Personnel Expenditures	\$4,952,069	\$4,742,849	95.78%	\$3,731,891	\$2,825,183	\$402,506
Utilities Expenditures	\$39,577	\$136,761	345.56%	\$37,692	\$33,446	\$1,813
Transfers (net)	\$738,002	\$512,352	69.42%	(\$247,876)	(\$2,722,938)	\$9,813
Total Expenditures/Transfers	\$15,067,966	\$14,604,803	96.93%	\$11,454,012	\$7,769,826	\$817,603
Revenue - Expenditures/Transfers	\$3,217,884	\$6,493,945		\$6,378,079	\$10,158,622	(\$45,126)

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
Revenue	\$248,118,360	\$246,256,011	99.25%	\$238,741,760	\$215,209,801	\$230,310,630
Personnel Expenditures	\$168,773,914	\$157,374,501	93.25%	\$147,791,062	\$145,301,299	\$153,716,817
Non-Personnel Expenditures	\$54,110,368	\$41,296,329	76.32%	\$66,512,588	\$29,375,458	\$27,270,657
Utilities Expenditures	\$11,910,533	\$10,765,837	90.39%	\$11,050,486	\$10,201,385	\$9,549,067
Transfers (net)	\$5,882,711	\$3,300,266	56.10%	(\$24,047,043)	(\$16,272,187)	\$3,290,104
Total Expenditures/Transfers	\$240,677,526	\$212,736,933	88.39%	\$201,307,093	\$168,605,955	\$193,826,645
Revenue - Expenditures/Transfers	\$7,440,834	\$33,519,078		\$37,434,667	\$46,603,846	\$36,483,985

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

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
Allocation (including net transfers)	\$58,833,758	\$58,905,626	100.12%	\$57,666,678	\$53,323,865	\$56,319,288
Personnel Expenditures	\$41,350,388	\$41,401,103	100.12%	\$39,716,376	\$37,832,762	\$39,478,676
Non-Personnel Expenditures	\$14,072,939	\$14,032,662	99.71%	\$13,260,558	\$12,172,827	\$13,420,703
Utilities Expenditures	\$410,431	\$471,861	114.97%	\$415,548	\$318,276	\$419,909
Transfers (B+ Scholarships)	\$3,000,000	\$3,000,000	100.00%	\$3,000,000	\$3,000,000	\$3,000,000
Total Expenditures	\$58,833,758	\$58,905,626	100.12%	\$56,392,482	\$53,323,865	\$56,319,288
Revenue - Expenditures	\$0	\$0		\$1,274,196	\$0	\$0

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
Revenue	\$8,505,100	\$15,708,115	184.69%	\$8,631,336	\$1,356,002	\$1,915,001
Personnel Expenditures	\$1,049,302	\$1,951,295	185.96%	\$1,001,493	\$1,091,709	\$451,689
Non-Personnel Expenditures	\$12,011,574	\$4,228,303	35.20%	\$4,715,620	\$3,965,758	\$4,154,200
Utilities Expenditures	\$241,610	\$42,026	17.39%	\$27,271	\$47,683	\$162,138
Transfers (net)	(\$7,722,592)	(\$139,958)	1.81%	(\$7,343,133)	(\$6,520,498)	(\$6,797,463)
Total Expenditures/Transfers	\$5,579,894	\$6,081,666	108.99%	(\$1,598,749)	(\$1,415,348)	(\$2,029,436)
Revenue - Expenditures/Transfers	\$2,925,206	\$9,626,449		\$10,230,085	\$2,771,350	\$3,944,437

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
Revenue	\$19,055,583	\$23,055,748	120.99%	\$28,423,889	\$29,203,117	\$17,326,034
Personnel Expenditures	\$5,801,564	\$7,179,495	123.75%	\$5,422,750	\$4,893,491	\$4,969,519
Non-Personnel Expenditures	\$13,474,937	\$8,775,641	65.13%	\$6,837,115	\$7,643,814	\$9,569,810
Utilities Expenditures	\$836,913	\$896,639	107.14%	\$855,482	\$788,133	\$486,054
Transfers (net)	\$724,697	\$1,324,101	182.71%	\$291,566	\$223,455	(\$32,267)
Total Expenditures/Transfers	\$20,838,111	\$18,175,876	87.22%	\$13,406,913	\$13,548,893	\$14,993,116
Revenue - Expenditures/Transfers	(\$1,782,528)	\$4,879,872		\$15,016,976	\$15,654,224	\$2,332,918

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
Revenue	\$5,080,214	\$5,559,521	109.43%	\$5,074,180	\$5,497,726	\$5,698,531
Personnel Expenditures	\$939,912	\$1,133,984	120.65%	\$920,777	\$791,325	\$1,296,353
Non-Personnel Expenditures	\$9,320,174	\$8,869,283	95.16%	\$7,091,124	\$7,978,120	\$7,154,231
Utilities Expenditures	\$147,047	\$135,434	92.10%	\$331,628	\$462,453	\$368,783
Transfers (net)	(\$4,852,779)	(\$5,915,820)	121.91%	(\$4,885,612)	(\$5,052,712)	(\$5,302,260)
Total Expenditures/Transfers	\$5,554,354	\$4,222,881	76.03%	\$3,457,917	\$4,179,186	\$3,517,107
Revenue - Expenditures/Transfers	(\$474,140)	\$1,336,640		\$1,616,263	\$1,318,540	\$2,181,424

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
Revenue	\$896,479	\$327,501	36.53%	\$336,483	\$1,027,247	\$1,013,538
Personnel Expenditures	\$524,063	\$307,037	58.59%	\$308,444	\$393,781	\$442,101
Non-Personnel Expenditures	\$683,495	\$10,240,704	1498.29%	\$339,735	\$260,930	\$516,112
Utilities Expenditures	\$576	\$676	117.36%	\$762	\$3,879	\$33,287
Transfers (net)	(\$395,490)	(\$10,415,181)	2633.49%	\$16,899	\$306,917	(\$270,751)
Total Expenditures/Transfers	\$812,644	\$133,236	16.40%	\$665,840	\$965,507	\$720,749
Revenue - Expenditures/Transfers	\$83,835	\$194,265		(\$329,357)	\$61,740	\$292,789

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
Revenue	\$92,371,134	\$103,556,511	112.11%	\$100,132,566	\$90,407,957	\$82,272,392
Personnel Expenditures	\$49,665,229	\$51,972,914	104.65%	\$47,369,840	\$45,003,068	\$46,638,338
Non-Personnel Expenditures	\$52,563,119	\$49,146,593	93.50%	\$35,244,152	\$35,021,449	\$37,815,056
Utilities Expenditures	\$1,636,577	\$1,546,636	94.50%	\$1,630,691	\$1,620,424	\$1,470,171
Transfers (net)	(\$12,246,164)	(\$15,146,858)	123.69%	(\$11,920,280)	(\$11,042,838)	(\$12,402,741)
Total Expenditures/Transfers	\$91,618,761	\$87,519,285	95.53%	\$72,324,403	\$70,602,103	\$73,520,824
Revenue - Expenditures/Transfers	\$752,373	\$16,037,226		\$27,808,163	\$19,805,854	\$8,751,568



APPENDIX

Community College Campuses

Honolulu Community College
 FY 2024 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2024

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
Allocation (including net transfers)	\$27,422,454	\$25,320,184	92.33%	\$24,710,970	\$21,717,223	\$24,167,476
Personnel Expenditures	\$22,166,666	\$19,637,151	88.59%	\$19,597,386	\$20,165,659	\$22,392,966
Non-Personnel Expenditures	\$4,148,504	\$4,108,262	99.03%	\$4,386,339	\$499,588	\$693,740
Utilities Expenditures	\$1,107,284	\$1,574,770	142.22%	\$727,244	\$1,051,976	\$1,080,770
Total Expenditures	\$27,422,454	\$25,320,183	92.33%	\$24,710,969	\$21,717,223	\$24,167,476
Revenue - Expenditures	\$0	\$1		\$1	\$0	\$0

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
Revenue	\$7,187,807	\$7,117,551	99.02%	\$6,985,235	\$6,849,447	\$7,348,790
Personnel Expenditures	\$1,143,374	\$796,573	69.67%	\$768,569	\$609,063	\$451,088
Non-Personnel Expenditures	\$6,238,868	\$1,201,636	19.26%	\$3,512,510	\$3,001,896	\$2,241,736
Utilities Expenditures	\$1,370,433	\$245,292	17.90%	\$807,496	\$467,075	\$185,274
Transfers (net)	(\$1,134,279)	(\$951,805)	83.91%	(\$3,929,588)	(\$5,447,245)	(\$2,233,275)
Total Expenditures/Transfers	\$7,618,396	\$1,291,696	16.95%	\$1,158,987	(\$1,369,211)	\$644,823
Revenue - Expenditures/Transfers	(\$430,589)	\$5,825,855		\$5,826,248	\$8,218,658	\$6,703,967

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
Revenue	\$595,856	\$391,489	65.70%	\$595,856	\$40,277	\$109,965
Personnel Expenditures	\$284	\$5,791	2038.92%	\$899	\$20	\$123
Non-Personnel Expenditures	\$85,500	\$8,514	9.96%	\$1,959	\$890	(\$12,381)
Utilities Expenditures	\$105,000	\$0	0.00%	\$0	\$0	\$80,193
Transfers (net)	\$0	(\$30,170)	budget = 0	\$0	\$0	\$5,667
Total Expenditures/Transfers	\$190,784	(\$15,865)	-8.32%	\$2,858	\$910	\$73,602
Revenue - Expenditures/Transfers	\$405,072	\$407,354		\$592,998	\$39,367	\$36,363

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
Revenue	\$0	\$0	budget = 0	\$0	\$0	\$1,896,940
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$808,893
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$350,711
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$5,498
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$15,000
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$0	\$0	\$1,180,102
Revenue - Expenditures/Transfers	\$0	\$0		\$0	\$0	\$716,838

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
Revenue	\$2,356,743	\$2,956,643	125.45%	\$2,355,999	\$1,833,101	\$59,788
Personnel Expenditures	\$1,020,441	\$1,091,320	106.95%	\$901,632	\$829,972	\$15,424
Non-Personnel Expenditures	\$821,663	\$503,884	61.32%	\$426,579	\$373,090	\$18,465
Utilities Expenditures	\$4,667	\$2,532	54.25%	\$4,445	\$12,780	\$1,279
Transfers (net)	\$18,471	\$15,645	84.70%	(\$538,822)	(\$473,482)	\$0
Total Expenditures/Transfers	\$1,865,242	\$1,613,381	86.50%	\$793,834	\$742,360	\$35,168
Revenue - Expenditures/Transfers	\$491,501	\$1,343,262		\$1,562,165	\$1,090,741	\$24,620

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
Revenue	\$37,562,860	\$35,785,867	95.27%	\$34,648,060	\$30,440,048	\$33,582,959
Personnel Expenditures	\$24,330,765	\$21,530,835	88.49%	\$21,268,486	\$21,604,714	\$23,668,494
Non-Personnel Expenditures	\$11,294,535	\$5,822,296	51.55%	\$8,327,387	\$3,875,464	\$3,292,271
Utilities Expenditures	\$2,587,384	\$1,822,594	70.44%	\$1,539,185	\$1,531,831	\$1,353,014
Transfers (net)	(\$1,115,808)	(\$966,330)	86.60%	(\$4,468,410)	(\$5,920,727)	(\$2,212,608)
Total Expenditures/Transfers	\$37,096,876	\$28,209,395	76.04%	\$26,666,648	\$21,091,282	\$26,101,171
Revenue - Expenditures/Transfers	\$465,984	\$7,576,472		\$7,981,412	\$9,348,766	\$7,481,788

Kapi'olani Community College
 FY 2024 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2024

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
Allocation (including net transfers)	\$37,099,857	\$35,889,383	96.74%	\$33,910,109	\$32,053,253	\$34,095,131
Personnel Expenditures	\$33,829,009	\$31,296,586	92.51%	\$30,005,689	\$29,960,370	\$31,574,441
Non-Personnel Expenditures	\$2,227,898	\$3,768,741	169.16%	\$3,423,391	\$1,057,146	\$1,298,136
Utilities Expenditures	\$1,042,950	\$824,056	79.01%	\$481,029	\$1,035,737	\$1,222,554
Total Expenditures	\$37,099,857	\$35,889,383	96.74%	\$33,910,109	\$32,053,253	\$34,095,131
Revenue - Expenditures	\$0	\$0		\$0	\$0	\$0

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
Revenue	\$13,564,207	\$14,164,748	104.43%	\$14,158,880	\$14,238,865	\$15,225,777
Personnel Expenditures	\$1,496,976	\$1,145,862	76.55%	\$1,160,943	\$709,006	\$1,070,296
Non-Personnel Expenditures	\$8,921,624	\$1,521,899	17.06%	\$4,386,283	\$3,324,876	\$3,016,108
Utilities Expenditures	\$671,066	\$972,311	144.89%	\$1,197,780	\$844,879	\$663,036
Transfers (net)	\$6,458,975	\$6,389,333	98.92%	\$1,313,421	\$3,249,293	\$5,517,701
Total Expenditures/Transfers	\$17,548,641	\$10,029,405	57.15%	\$8,058,427	\$8,128,054	\$10,267,141
Revenue - Expenditures/Transfers	(\$3,984,434)	\$4,135,343		\$6,100,453	\$6,110,811	\$4,958,636

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
Revenue	\$839,771	\$646,207	76.95%	\$839,771	\$151,756	\$93,456
Personnel Expenditures	\$763,475	\$116,226	15.22%	\$154,205	\$52,006	\$3,494
Non-Personnel Expenditures	\$79,453	\$25,987	32.71%	\$16,751	\$1,662	\$363
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$3,157)	(\$73,728)	2335.38%	(\$3,157)	(\$65,839)	\$5,667
Total Expenditures/Transfers	\$839,771	\$68,485	8.16%	\$167,799	(\$12,171)	\$9,524
Revenue - Expenditures/Transfers	\$0	\$577,722		\$671,972	\$163,927	\$83,932

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
Revenue	\$20,181	\$41,732	206.79%	\$20,181	\$2,155	\$4,948,965
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$2,259,159
Non-Personnel Expenditures	\$936	\$904	96.63%	\$891	\$1,612	\$643,904
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$9,769
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$706,257
Total Expenditures/Transfers	\$936	\$904	96.58%	\$891	\$1,612	\$3,619,089
Revenue - Expenditures/Transfers	\$19,245	\$40,828		\$19,290	\$543	\$1,329,876

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
Revenue	\$5,232,993	\$4,926,241	94.14%	\$5,045,913	\$4,865,624	\$389,519
Personnel Expenditures	\$3,445,400	\$2,797,468	81.19%	\$2,491,940	\$2,464,262	\$222,031
Non-Personnel Expenditures	\$1,086,087	\$525,360	48.37%	\$754,919	\$526,564	\$237,125
Utilities Expenditures	\$13,356	\$4,779	35.78%	\$12,721	\$8,798	\$230
Transfers (net)	\$763,903	\$533,938	69.90%	\$763,903	(\$1,232,097)	(\$20)
Total Expenditures/Transfers	\$5,308,746	\$3,861,545	72.74%	\$4,023,483	\$1,767,527	\$459,366
Revenue - Expenditures/Transfers	(\$75,753)	\$1,064,696		\$1,022,430	\$3,098,097	(\$69,847)

TOTAL, Kapi'olani 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
Revenue	\$56,757,009	\$55,668,311	98.08%	\$53,974,854	\$51,311,653	\$54,752,848
Personnel Expenditures	\$39,534,860	\$35,356,142	89.43%	\$33,812,777	\$33,185,644	\$35,129,421
Non-Personnel Expenditures	\$12,315,998	\$5,842,891	47.44%	\$8,582,235	\$4,911,860	\$5,195,636
Utilities Expenditures	\$1,727,372	\$1,801,146	104.27%	\$1,691,530	\$1,889,414	\$1,895,589
Transfers (net)	\$7,219,721	\$6,849,543	94.87%	\$2,074,167	\$1,951,357	\$6,229,605
Total Expenditures/Transfers	\$60,797,951	\$49,849,722	81.99%	\$46,160,709	\$41,938,275	\$48,450,251
Revenue - Expenditures/Transfers	(\$4,040,942)	\$5,818,589		\$7,814,145	\$9,373,378	\$6,302,597

Leeward Community College
 FY 2024 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2024

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
Allocation (including net transfers)	\$34,309,414	\$34,261,667	99.86%	\$32,331,538	\$29,354,007	\$29,837,910
Personnel Expenditures	\$29,876,710	\$28,575,815	95.65%	\$27,268,194	\$26,988,063	\$27,231,957
Non-Personnel Expenditures	\$3,568,311	\$4,329,082	121.32%	\$4,004,791	\$1,017,905	\$1,131,468
Utilities Expenditures	\$864,393	\$1,356,770	156.96%	\$1,058,552	\$1,348,039	\$1,474,484
Total Expenditures	\$34,309,414	\$34,261,667	99.86%	\$32,331,537	\$29,354,007	\$29,837,909
Revenue - Expenditures	\$0	\$0		\$1	\$0	\$1

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
Revenue	\$12,131,286	\$11,927,333	98.32%	\$12,378,863	\$13,029,882	\$13,923,542
Personnel Expenditures	\$1,422,788	\$1,768,869	124.32%	\$1,467,488	\$1,557,268	\$1,394,090
Non-Personnel Expenditures	\$2,960,825	\$2,148,583	72.57%	\$3,844,301	\$3,181,426	\$2,958,131
Utilities Expenditures	\$1,175,827	\$573,936	48.81%	\$1,157,337	\$651,032	\$397,825
Transfers (net)	\$5,913,570	\$5,605,822	94.80%	\$2,088,388	\$4,337,598	\$6,549,670
Total Expenditures/Transfers	\$11,473,010	\$10,097,210	88.01%	\$8,557,514	\$9,727,324	\$11,299,716
Revenue - Expenditures/Transfers	\$658,276	\$1,830,123		\$3,821,349	\$3,302,558	\$2,623,826

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
Revenue	\$1,014,092	\$870,836	85.87%	\$1,014,092	(\$13,680)	\$63,313
Personnel Expenditures	\$13,968	\$51,046	365.45%	\$15,421	\$542	\$20,439
Non-Personnel Expenditures	\$0	\$35,010	budget = 0	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	(\$38,948)	budget = 0	\$0	\$0	\$5,667
Total Expenditures/Transfers	\$13,968	\$47,108	337.26%	\$15,421	\$542	\$26,106
Revenue - Expenditures/Transfers	\$1,000,124	\$823,728		\$998,671	(\$14,222)	\$37,207

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
Revenue	\$133	\$818	615.29%	\$133	\$18	\$4,371,144
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$1,869,498
Non-Personnel Expenditures	\$380	\$363	95.57%	\$362	\$497	\$509,240
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	(\$40,328)
Transfers (net)	(\$229)	\$0	0.00%	(\$229)	(\$400)	\$37,546
Total Expenditures/Transfers	\$151	\$363	240.40%	\$133	\$97	\$2,375,956
Revenue - Expenditures/Transfers	(\$18)	\$455		\$0	(\$79)	\$1,995,188

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
Revenue	\$5,134,842	\$5,239,908	102.05%	\$5,129,634	\$5,938,814	\$112,625
Personnel Expenditures	\$2,382,563	\$2,848,479	119.56%	\$2,256,653	\$2,006,444	\$98,215
Non-Personnel Expenditures	\$949,644	\$922,787	97.17%	\$906,600	\$615,355	\$35,047
Utilities Expenditures	\$437	\$95	21.78%	\$416	\$338	\$0
Transfers (net)	\$18,700	\$15,645	83.66%	\$18,700	(\$605,907)	\$0
Total Expenditures/Transfers	\$3,351,344	\$3,787,006	113.00%	\$3,182,369	\$2,016,230	\$133,262
Revenue - Expenditures/Transfers	\$1,783,498	\$1,452,902		\$1,947,265	\$3,922,584	(\$20,637)

TOTAL, Leeward Community College	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
Revenue	\$52,589,767	\$52,300,562	99.45%	\$50,854,260	\$48,309,041	\$48,308,534
Personnel Expenditures	\$33,696,029	\$33,244,209	98.66%	\$31,007,756	\$30,552,317	\$30,614,199
Non-Personnel Expenditures	\$7,479,160	\$7,435,825	99.42%	\$8,756,054	\$4,815,183	\$4,633,886
Utilities Expenditures	\$2,040,657	\$1,930,801	94.62%	\$2,216,305	\$1,999,409	\$1,831,981
Transfers (net)	\$5,932,041	\$5,582,519	94.11%	\$2,106,859	\$3,731,291	\$6,592,883
Total Expenditures/Transfers	\$49,147,887	\$48,193,354	98.06%	\$44,086,974	\$41,098,200	\$43,672,949
Revenue - Expenditures/Transfers	\$3,441,880	\$4,107,208		\$6,767,286	\$7,210,841	\$4,635,585

Windward Community College
 FY 2024 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2024

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
Allocation (including net transfers)	\$14,766,085	\$14,683,883	99.44%	\$13,971,204	\$11,791,285	\$12,789,707
Personnel Expenditures	\$12,810,807	\$12,186,121	95.12%	\$11,279,478	\$10,775,469	\$11,242,333
Non-Personnel Expenditures	\$1,420,636	\$1,305,276	91.88%	\$1,996,318	\$138,791	\$769,741
Utilities Expenditures	\$534,642	\$1,192,486	223.04%	\$695,408	\$877,025	\$777,633
Total Expenditures	\$14,766,085	\$14,683,883	99.44%	\$13,971,204	\$11,791,285	\$12,789,707
Revenue - Expenditures	\$0	\$0		\$0	\$0	\$0

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
Revenue	\$5,089,280	\$4,299,976	84.49%	\$3,942,122	\$3,719,348	\$3,938,416
Personnel Expenditures	\$955,192	\$1,155,750	121.00%	\$784,142	\$612,156	\$397,213
Non-Personnel Expenditures	\$1,555,334	\$1,192,909	76.70%	\$2,253,166	\$1,671,663	\$1,366,239
Utilities Expenditures	\$1,024,679	\$346,587	33.82%	\$789,660	\$283,926	\$199,080
Transfers (net)	\$1,545,688	\$1,733,929	112.18%	(\$2,127,929)	(\$836,158)	\$1,054,544
Total Expenditures/Transfers	\$5,080,893	\$4,429,175	87.17%	\$1,699,039	\$1,731,587	\$3,017,076
Revenue - Expenditures/Transfers	\$8,387	(\$129,199)		\$2,243,083	\$1,987,761	\$921,340

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
Revenue	\$424,298	\$661,247	155.84%	\$424,298	\$139,470	\$137,568
Personnel Expenditures	\$2,472	\$10,523	425.68%	\$60,635	\$125,282	\$85,668
Non-Personnel Expenditures	\$2,402	\$7,265	302.46%	\$2,288	\$3,386	\$0
Utilities Expenditures	\$0	\$80	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	(\$29,987)	budget = 0	\$0	\$0	\$5,667
Total Expenditures/Transfers	\$4,874	(\$12,119)	-248.65%	\$62,923	\$128,668	\$91,335
Revenue - Expenditures/Transfers	\$419,424	\$673,366		\$361,375	\$10,802	\$46,233

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
Revenue	\$0	\$0	budget = 0	\$0	\$0	\$1,208,652
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$760,395
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$172,591
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$6,641
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$15,000
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$0	\$0	\$954,627
Revenue - Expenditures/Transfers	\$0	\$0		\$0	\$0	\$254,025

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
Revenue	\$1,476,165	\$2,057,836	139.40%	\$1,369,858	\$1,504,576	\$38,145
Personnel Expenditures	\$786,242	\$893,409	113.63%	\$915,684	\$924,952	\$10,724
Non-Personnel Expenditures	\$66,245	\$216,294	326.51%	\$63,341	\$168,440	\$12,659
Utilities Expenditures	\$8,793	\$13,909	158.18%	\$8,374	\$7,659	\$0
Transfers (net)	\$18,471	\$15,645	84.70%	\$17,250	(\$260,274)	\$0
Total Expenditures/Transfers	\$879,751	\$1,139,257	129.50%	\$1,004,649	\$840,777	\$23,383
Revenue - Expenditures/Transfers	\$596,414	\$918,579		\$365,209	\$663,799	\$14,762

TOTAL, Windward Community College	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
Revenue	\$21,755,828	\$21,702,942	99.76%	\$19,707,482	\$17,154,679	\$18,112,488
Personnel Expenditures	\$14,554,713	\$14,245,803	97.88%	\$13,039,939	\$12,437,859	\$12,496,333
Non-Personnel Expenditures	\$3,044,617	\$2,721,744	89.40%	\$4,315,113	\$1,982,280	\$2,321,230
Utilities Expenditures	\$1,568,114	\$1,553,062	99.04%	\$1,493,442	\$1,168,610	\$983,354
Transfers (net)	\$1,564,159	\$1,719,587	109.94%	(\$2,110,679)	(\$1,096,432)	\$1,075,211
Total Expenditures/Transfers	\$20,731,603	\$20,240,196	97.63%	\$16,737,815	\$14,492,317	\$16,876,128
Revenue - Expenditures/Transfers	\$1,024,225	\$1,462,746		\$2,969,667	\$2,662,362	\$1,236,360

Hawai'i Community College
 FY 2024 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2024

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
Allocation (including net transfers)	\$19,187,273	\$17,737,281	92.44%	\$18,277,609	\$15,247,359	\$17,408,235
Personnel Expenditures	\$16,503,490	\$14,722,038	89.21%	\$14,717,981	\$14,428,168	\$15,824,941
Non-Personnel Expenditures	\$2,282,927	\$2,388,244	104.61%	\$2,983,414	\$189,641	\$1,036,479
Utilities Expenditures	\$400,856	\$626,999	156.41%	\$576,213	\$629,549	\$546,814
Total Expenditures	\$19,187,273	\$17,737,281	92.44%	\$18,277,608	\$15,247,358	\$17,408,234
Revenue - Expenditures	\$0	\$0		\$1	\$1	\$1

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
Revenue	\$4,153,940	\$4,591,850	110.54%	\$4,544,792	\$4,816,701	\$5,579,407
Personnel Expenditures	\$1,016,024	\$1,348,018	132.68%	\$845,146	\$696,392	\$789,866
Non-Personnel Expenditures	\$1,742,104	\$991,335	56.90%	\$1,854,732	\$1,753,672	\$856,303
Utilities Expenditures	\$637,500	\$181,214	28.43%	\$364,622	\$190,366	\$127,396
Transfers (net)	\$707,258	\$760,912	107.59%	(\$1,271,901)	(\$1,879,181)	\$714,335
Total Expenditures/Transfers	\$4,102,886	\$3,281,479	79.98%	\$1,792,599	\$761,249	\$2,487,900
Revenue - Expenditures/Transfers	\$51,054	\$1,310,371		\$2,752,193	\$4,055,452	\$3,091,507

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
Revenue	\$486,415	\$529,546	108.87%	\$486,415	\$21,527	\$14,483
Personnel Expenditures	\$0	\$6,793	budget = 0	\$1,189	\$182	\$1,232
Non-Personnel Expenditures	\$100,000	\$31,174	31.17%	\$22,814	\$110,378	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	(\$30,000)	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$100,000	\$7,967	7.97%	\$24,003	\$110,560	\$1,232
Revenue - Expenditures/Transfers	\$386,415	\$521,579		\$462,412	(\$89,033)	\$13,251

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
Revenue	\$15,062	\$30,851	204.82%	\$15,062	\$1,698	\$1,367,065
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$588,825
Non-Personnel Expenditures	\$616	\$594	96.46%	\$587	\$916	\$404,678
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$1,818
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$14,986
Total Expenditures/Transfers	\$616	\$594	96.43%	\$587	\$916	\$1,010,307
Revenue - Expenditures/Transfers	\$14,446	\$30,257		\$14,475	\$782	\$356,758

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
Revenue	\$1,256,982	\$2,336,839	185.91%	\$1,196,498	\$1,328,600	\$66,510
Personnel Expenditures	\$607,533	\$596,558	98.19%	\$552,254	\$593,485	\$0
Non-Personnel Expenditures	\$543,983	\$909,430	167.18%	\$518,440	\$380,359	\$38,500
Utilities Expenditures	\$1,088	\$632	58.11%	\$1,037	\$1,046	\$0
Transfers (net)	\$18,471	\$15,645	84.70%	\$18,471	\$16,980	\$14
Total Expenditures/Transfers	\$1,171,075	\$1,522,265	129.99%	\$1,090,202	\$991,870	\$38,514
Revenue - Expenditures/Transfers	\$85,907	\$814,574		\$106,296	\$336,730	\$27,996

TOTAL, Hawaii Community College	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
Revenue	\$25,099,672	\$25,226,367	100.50%	\$24,520,376	\$21,415,885	\$24,435,700
Personnel Expenditures	\$18,127,047	\$16,673,407	91.98%	\$16,116,570	\$15,718,227	\$17,204,864
Non-Personnel Expenditures	\$4,669,630	\$4,320,777	92.53%	\$5,379,987	\$2,434,966	\$2,335,960
Utilities Expenditures	\$1,039,444	\$808,845	77.82%	\$941,872	\$820,961	\$676,028
Transfers (net)	\$725,729	\$746,557	102.87%	(\$1,253,430)	(\$1,862,201)	\$729,335
Total Expenditures/Transfers	\$24,561,850	\$22,549,586	91.81%	\$21,184,999	\$17,111,953	\$20,946,187
Revenue - Expenditures/Transfers	\$537,822	\$2,676,781		\$3,335,377	\$4,303,932	\$3,489,513

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
Allocation (including net transfers)	\$20,544,685	\$20,811,188	101.30%	\$20,941,825	\$17,333,236	\$18,758,671
Personnel Expenditures	\$17,188,123	\$16,098,135	93.66%	\$14,786,470	\$14,666,773	\$15,964,297
Non-Personnel Expenditures	\$2,293,582	\$3,431,995	149.63%	\$5,221,429	\$539,524	\$1,265,154
Utilities Expenditures	\$1,062,980	\$1,281,058	120.52%	\$933,926	\$1,660,131	\$1,083,520
Total Expenditures	\$20,544,685	\$20,811,188	101.30%	\$20,941,825	\$16,866,428	\$18,312,971
Revenue - Expenditures	\$0	\$0		\$0	\$466,808	\$445,700

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
Revenue	\$4,610,101	\$5,242,360	113.71%	\$5,021,896	\$5,591,408	\$6,378,837
Personnel Expenditures	\$1,044,922	\$1,402,393	134.21%	\$732,664	\$587,168	\$665,505
Non-Personnel Expenditures	\$3,535,188	\$1,737,613	49.15%	\$3,661,863	\$2,356,816	\$2,142,809
Utilities Expenditures	\$1,034,194	\$516,548	49.95%	\$1,612,178	\$554,817	\$367,574
Transfers (net)	(\$506,408)	(\$349,297)	68.98%	(\$3,394,264)	(\$2,244,170)	\$1,305,901
Total Expenditures/Transfers	\$5,107,896	\$3,307,257	64.75%	\$2,612,441	\$1,254,631	\$4,481,789
Revenue - Expenditures/Transfers	(\$497,795)	\$1,935,103		\$2,409,455	\$4,336,777	\$1,897,048

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
Revenue	\$1,054,000	\$1,291,250	122.51%	\$1,054,000	\$784,216	\$587,254
Personnel Expenditures	\$642,673	\$730,819	113.72%	\$465,390	\$414,356	\$397,104
Non-Personnel Expenditures	\$12,624	\$84,119	666.34%	\$12,023	\$24,807	\$39,781
Utilities Expenditures	\$52,518	\$50,000	95.21%	(\$34)	\$405	\$300,185
Transfers (net)	(\$2,200)	(\$70,412)	budget = 0	(\$2,200)	\$0	\$5,667
Total Expenditures/Transfers	\$705,615	\$794,526	112.60%	\$475,179	\$439,568	\$742,737
Revenue - Expenditures/Transfers	\$348,385	\$496,724		\$578,821	\$344,648	(\$155,483)

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
Revenue	\$0	\$0	budget = 0	\$0	\$0	\$2,262,370
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$863,644
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$379,177
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$101,659
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$15,000
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$0	\$0	\$1,359,480
Revenue - Expenditures/Transfers	\$0	\$0		\$0	\$0	\$902,890

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
Revenue	\$2,122,513	\$2,758,977	129.99%	\$2,078,588	\$1,910,347	\$58,652
Personnel Expenditures	\$977,208	\$848,690	86.85%	\$691,614	\$699,635	\$49,236
Non-Personnel Expenditures	\$960,539	\$1,086,964	113.16%	\$564,552	\$507,997	\$12,541
Utilities Expenditures	\$11,202	\$111,338	993.91%	\$10,668	\$2,369	\$0
Transfers (net)	\$18,471	\$15,645	84.70%	\$18,471	(\$58,205)	\$0
Total Expenditures/Transfers	\$1,967,420	\$2,062,637	104.84%	\$1,285,305	\$1,151,796	\$61,777
Revenue - Expenditures/Transfers	\$155,093	\$696,340		\$793,283	\$758,551	(\$3,125)

TOTAL, Maui College	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
Revenue	\$28,331,299	\$30,103,775	106.26%	\$29,096,309	\$25,619,207	\$28,045,784
Personnel Expenditures	\$19,852,926	\$19,080,037	96.11%	\$16,676,138	\$16,367,932	\$17,939,786
Non-Personnel Expenditures	\$6,801,933	\$6,340,691	93.22%	\$9,459,867	\$3,429,144	\$3,839,462
Utilities Expenditures	\$2,160,894	\$1,958,944	90.65%	\$2,556,738	\$2,217,722	\$1,852,938
Transfers (net)	(\$490,137)	(\$404,064)	82.44%	(\$3,377,993)	(\$2,302,375)	\$1,326,568
Total Expenditures/Transfers	\$28,325,616	\$26,975,608	95.23%	\$25,314,750	\$19,712,423	\$24,958,754
Revenue - Expenditures/Transfers	\$5,683	\$3,128,167		\$3,781,559	\$5,906,784	\$3,087,030

Kaua'i Community College
 FY 2024 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2024

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
Allocation (including net transfers)	\$13,494,405	\$12,510,702	92.71%	\$13,926,052	\$11,067,852	\$12,462,256
Personnel Expenditures	\$11,982,081	\$10,874,210	90.75%	\$10,228,280	\$10,419,071	\$11,473,091
Non-Personnel Expenditures	\$1,118,053	\$963,176	86.15%	\$3,410,493	\$145,120	\$290,613
Utilities Expenditures	\$394,271	\$673,315	170.77%	\$287,279	\$503,661	\$698,551
Total Expenditures	\$13,494,405	\$12,510,701	92.71%	\$13,926,052	\$11,067,852	\$12,462,255
Revenue - Expenditures	\$0	\$1		\$0	\$0	\$1

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
Revenue	\$2,211,025	\$2,371,535	107.26%	\$2,298,363	\$2,243,981	\$2,689,772
Personnel Expenditures	\$494,870	\$444,134	89.75%	\$320,141	\$249,121	\$218,594
Non-Personnel Expenditures	\$1,391,892	\$526,195	37.80%	\$1,248,890	\$1,033,467	\$809,613
Utilities Expenditures	\$332,580	\$113,882	34.24%	\$267,169	\$65,775	\$147,494
Transfers (net)	(\$267,795)	(\$295,040)	110.17%	(\$2,044,090)	(\$1,400,565)	(\$61,103)
Total Expenditures/Transfers	\$1,951,547	\$789,171	40.44%	(\$207,890)	(\$52,202)	\$1,114,598
Revenue - Expenditures/Transfers	\$259,478	\$1,582,364		\$2,506,253	\$2,296,183	\$1,575,174

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
Revenue	\$266,336	\$229,242	86.07%	\$266,336	\$72,421	\$45,795
Personnel Expenditures	\$145	\$71	48.89%	\$907	\$39,967	\$10,566
Non-Personnel Expenditures	\$484	\$18,696	3862.81%	\$484	\$0	\$2,259
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	(\$12,367)	budget = 0	\$0	\$0	\$5,667
Total Expenditures/Transfers	\$629	\$6,400	1017.49%	\$1,391	\$39,967	\$18,492
Revenue - Expenditures/Transfers	\$265,707	\$222,842		\$264,945	\$32,454	\$27,303

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
Revenue	\$0	\$0	budget = 0	\$0	\$0	\$439,091
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$107,487
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$77,964
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$25
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$5,180
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$0	\$0	\$190,656
Revenue - Expenditures/Transfers	\$0	\$0		\$0	\$0	\$248,435

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
Revenue	\$547,073	\$653,892	119.53%	\$547,032	\$497,186	\$46,983
Personnel Expenditures	\$118,931	\$136,917	115.12%	\$122,528	\$112,264	\$7,841
Non-Personnel Expenditures	\$221,024	\$303,034	137.10%	\$210,499	\$142,128	\$48,168
Utilities Expenditures	\$34	\$477	1401.76%	\$32	\$256	\$303
Transfers (net)	\$18,471	\$15,645	84.70%	(\$408,893)	\$13,637	\$9,820
Total Expenditures/Transfers	\$358,460	\$456,073	127.23%	(\$75,834)	\$268,285	\$66,132
Revenue - Expenditures/Transfers	\$188,613	\$197,819		\$622,866	\$228,901	(\$19,149)

TOTAL, Kaua'i Community College	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
Revenue	\$16,518,839	\$15,765,371	95.44%	\$17,037,783	\$13,881,440	\$15,683,897
Personnel Expenditures	\$12,596,027	\$11,455,332	90.94%	\$10,671,856	\$10,820,423	\$11,817,579
Non-Personnel Expenditures	\$2,731,453	\$1,811,101	66.31%	\$4,870,366	\$1,320,715	\$1,228,617
Utilities Expenditures	\$726,885	\$787,674	108.36%	\$554,480	\$569,692	\$846,373
Transfers (net)	(\$249,324)	(\$291,762)	117.02%	(\$2,452,983)	(\$1,386,928)	(\$40,436)
Total Expenditures/Transfers	\$15,805,041	\$13,762,345	87.08%	\$13,643,719	\$11,323,902	\$13,852,133
Revenue - Expenditures/Transfers	\$713,798	\$2,003,026		\$3,394,064	\$2,557,538	\$1,831,764

CC Systemwide Support
 FY 2024 Fourth Quarter Financial Report: YTD for the Period Ending June 30, 2024

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
Allocation (including net transfers)	\$8,926,741	\$8,977,992	100.57%	\$8,376,267	\$6,221,906	\$7,243,651
Personnel Expenditures	\$5,732,870	\$5,380,736	93.86%	\$4,867,594	\$4,167,471	\$4,311,950
Non-Personnel Expenditures	\$3,159,293	\$3,526,083	111.61%	\$3,508,097	\$2,478,727	\$3,376,825
Utilities Expenditures	\$34,578	\$71,172	205.83%	\$576	\$42,514	\$576
Total Expenditures	\$8,926,741	\$8,977,991	100.57%	\$8,376,267	\$6,688,712	\$7,689,351
Revenue - Expenditures	\$0	\$1		\$0	(\$466,806)	(\$445,700)

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
Revenue	\$0	\$5	budget = 0	(\$5)	\$500,000	\$0
Personnel Expenditures	\$292,425	\$387,127	132.39%	\$284,379	\$298,841	\$341,483
Non-Personnel Expenditures	\$2,305,513	\$3,197,436	138.69%	\$13,021,424	\$4,007,711	\$870,144
Utilities Expenditures	\$24,585	\$28,599	116.33%	\$55,769	(\$41,839)	\$107,345
Transfers (net)	(\$7,600,714)	(\$9,854,328)	129.65%	(\$14,461,618)	(\$9,348,319)	(\$10,273,708)
Total Expenditures/Transfers	(\$4,978,191)	(\$6,241,166)	125.37%	(\$1,100,046)	(\$5,083,606)	(\$8,954,736)
Revenue - Expenditures/Transfers	\$4,978,191	\$6,241,171		\$1,100,041	\$5,583,606	\$8,954,736

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
Revenue	\$414,743	\$544,349	131.25%	\$414,743	\$305,416	\$72,473
Personnel Expenditures	\$56,252	\$20,874	37.11%	\$45,567	\$144,749	\$189,290
Non-Personnel Expenditures	\$2,897	\$0	0.00%	\$2,759	\$3,554	\$7,037
Utilities Expenditures	\$620	\$0	0.00%	\$590	\$2,870	\$1,869
Transfers (net)	\$34,000	\$34,000	100.00%	\$34,000	\$90,237	\$0
Total Expenditures/Transfers	\$93,769	\$54,874	58.52%	\$82,916	\$241,410	\$198,196
Revenue - Expenditures/Transfers	\$320,974	\$489,475		\$331,827	\$64,006	(\$125,723)

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
Revenue	\$3,063	\$12,059	393.68%	\$3,063	\$327	\$72,044
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$3,419
Non-Personnel Expenditures	\$2,456	\$2,386	97.16%	\$2,339	\$4,605	\$169,586
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	(\$4,500)	(\$136,742)
Total Expenditures/Transfers	\$2,456	\$2,386	97.15%	\$2,339	\$105	\$36,263
Revenue - Expenditures/Transfers	\$607	\$9,673		\$724	\$222	\$35,781

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
Revenue	\$158,539	\$168,412	106.23%	\$108,570	\$50,200	\$254
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$3,121	\$0
Non-Personnel Expenditures	\$302,884	\$275,095	90.83%	\$286,961	\$111,251	\$0
Utilities Expenditures	\$0	\$2,999	budget = 0	\$0	\$200	\$0
Transfers (net)	(\$136,956)	(\$115,454)	84.30%	(\$136,956)	(\$123,590)	\$0
Total Expenditures/Transfers	\$165,928	\$162,640	98.02%	\$150,005	(\$9,018)	\$0
Revenue - Expenditures/Transfers	(\$7,389)	\$5,772		(\$41,435)	\$59,218	\$254

TOTAL, CC Systemwide Support	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
Revenue	\$9,503,086	\$9,702,817	102.10%	\$8,902,638	\$7,077,849	\$7,388,422
Personnel Expenditures	\$6,081,547	\$5,788,737	95.19%	\$5,197,540	\$4,614,182	\$4,846,142
Non-Personnel Expenditures	\$5,773,043	\$7,001,000	121.27%	\$16,821,580	\$6,605,848	\$4,423,592
Utilities Expenditures	\$59,783	\$102,770	171.91%	\$56,935	\$3,745	\$109,790
Transfers (net)	(\$7,703,670)	(\$9,935,782)	128.97%	(\$14,564,574)	(\$9,386,172)	(\$10,410,450)
Total Expenditures/Transfers	\$4,210,703	\$2,956,725	70.22%	\$7,511,481	\$1,837,603	(\$1,030,926)
Revenue - Expenditures/Transfers	\$5,292,383	\$6,746,092		\$1,391,157	\$5,240,246	\$8,419,348