



FY25 Q1 Financial Report

November 7, 2024

Committee on Institutional Success



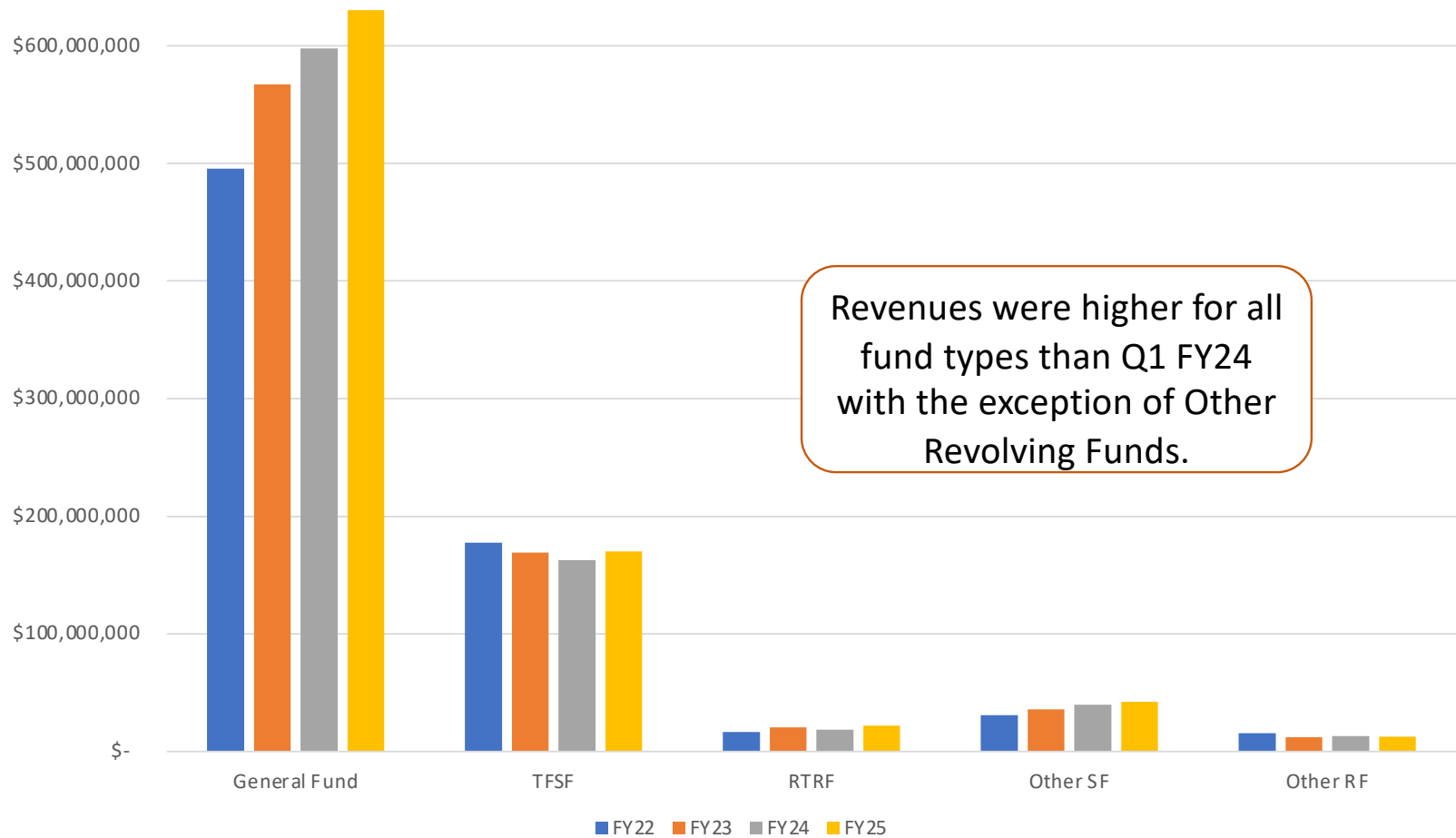
Overview

- Revenues for Q1 FY25 totaled \$877.5 million, which is \$45.2 million (5.4%) higher than the same period for last fiscal year.
- General fund appropriation accounts for approximately \$33 million of the year-over-year revenue increase.
- Expenditures and Transfers totaled \$330.3 million, which is \$24.7 million (8.1%) higher than the same period for FY24. This increase was attributable primarily to higher rate costs associated with energy, inflation, and pay raises, as well as increased on-campus activity.



Revenues

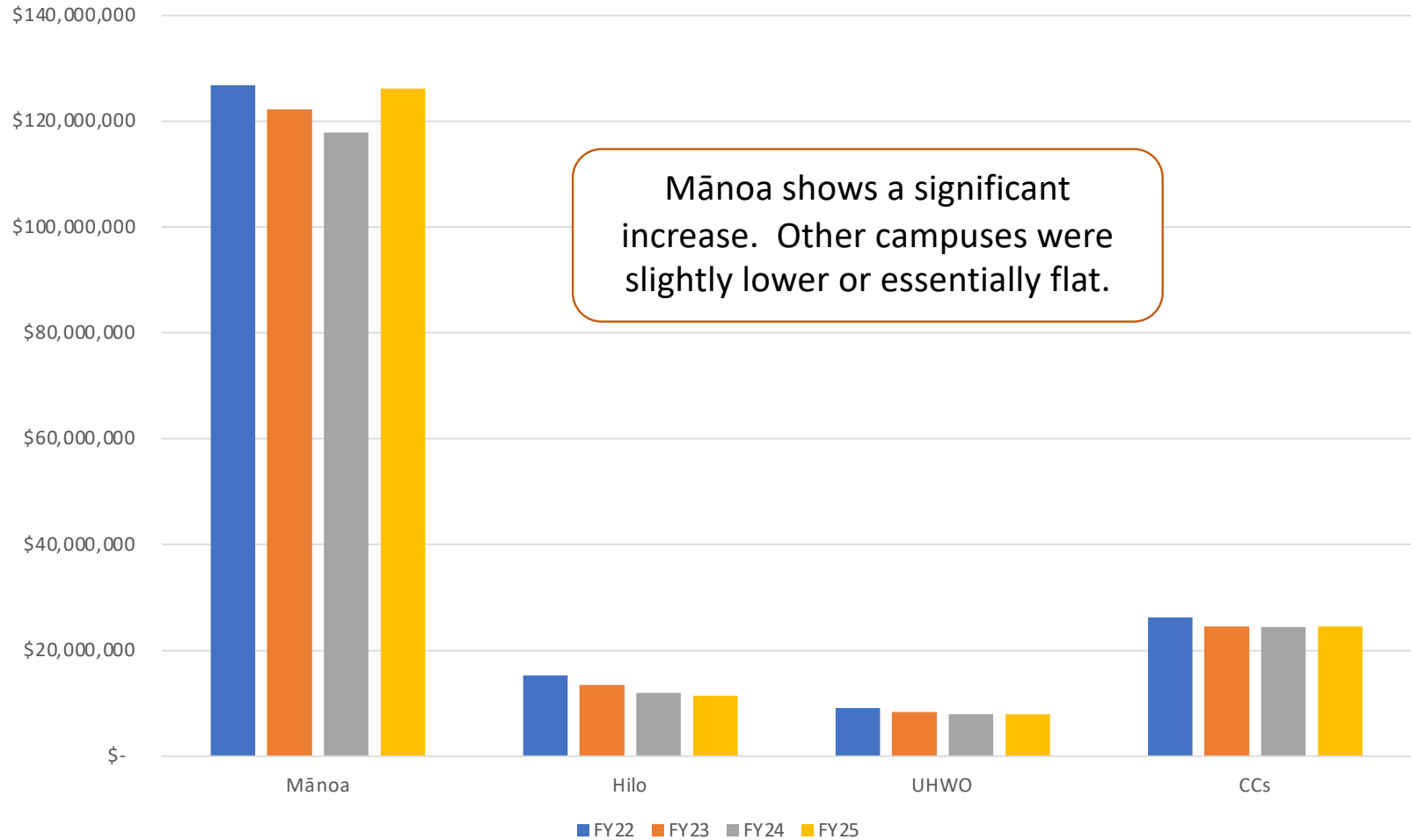
Q1 FY22-25





TFSF Revenue by Campus

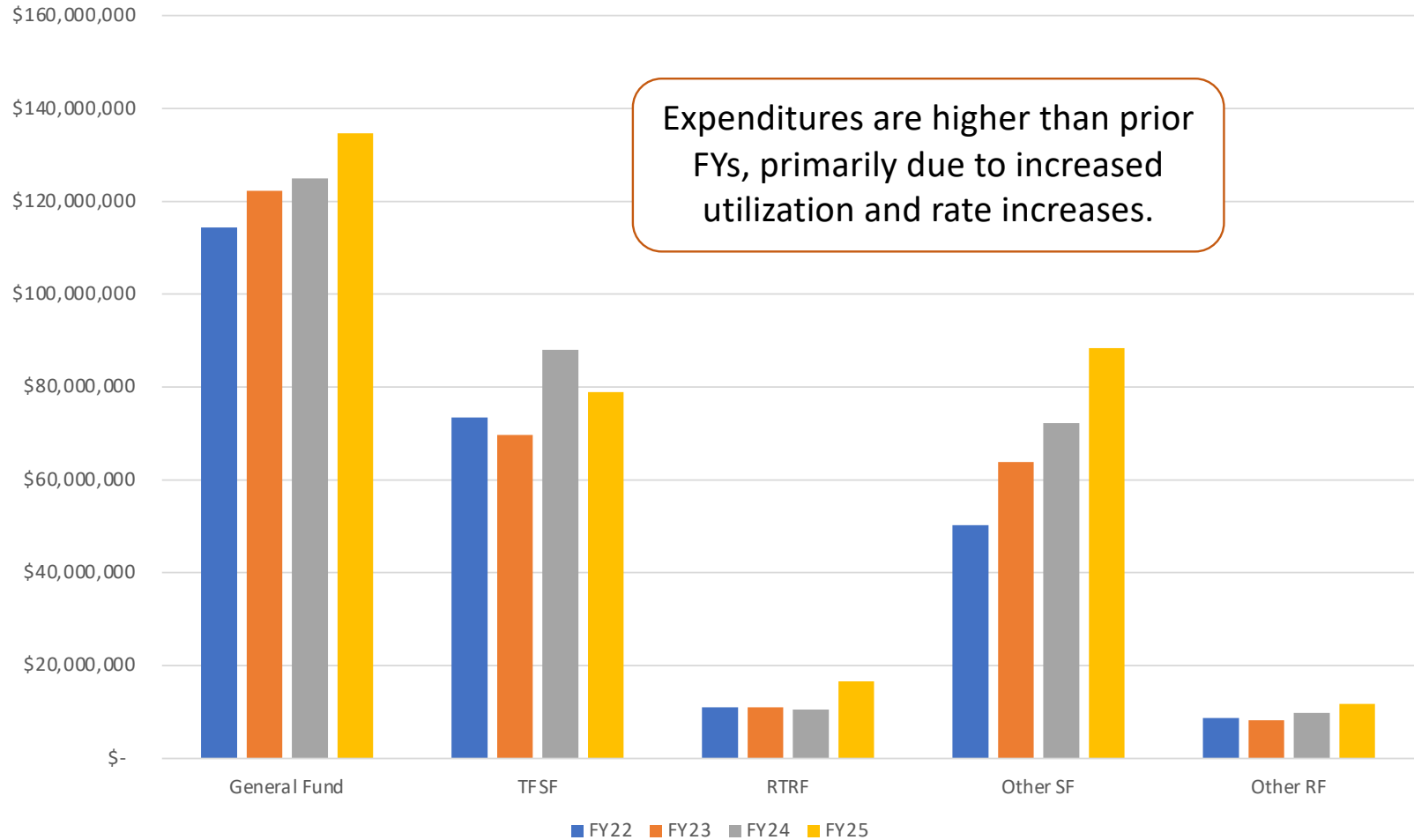
Q1 FY22-25





Expenditures & Transfers

Q1 FY22-25





Conclusion

- UH continues to appear to be in good fiscal condition with no significant variances.
- Quarterly updates will continue to be provided throughout the year.



FY25 First Quarter Financial Report

UNIVERSITY SYSTEM SUMMARY

Introduction

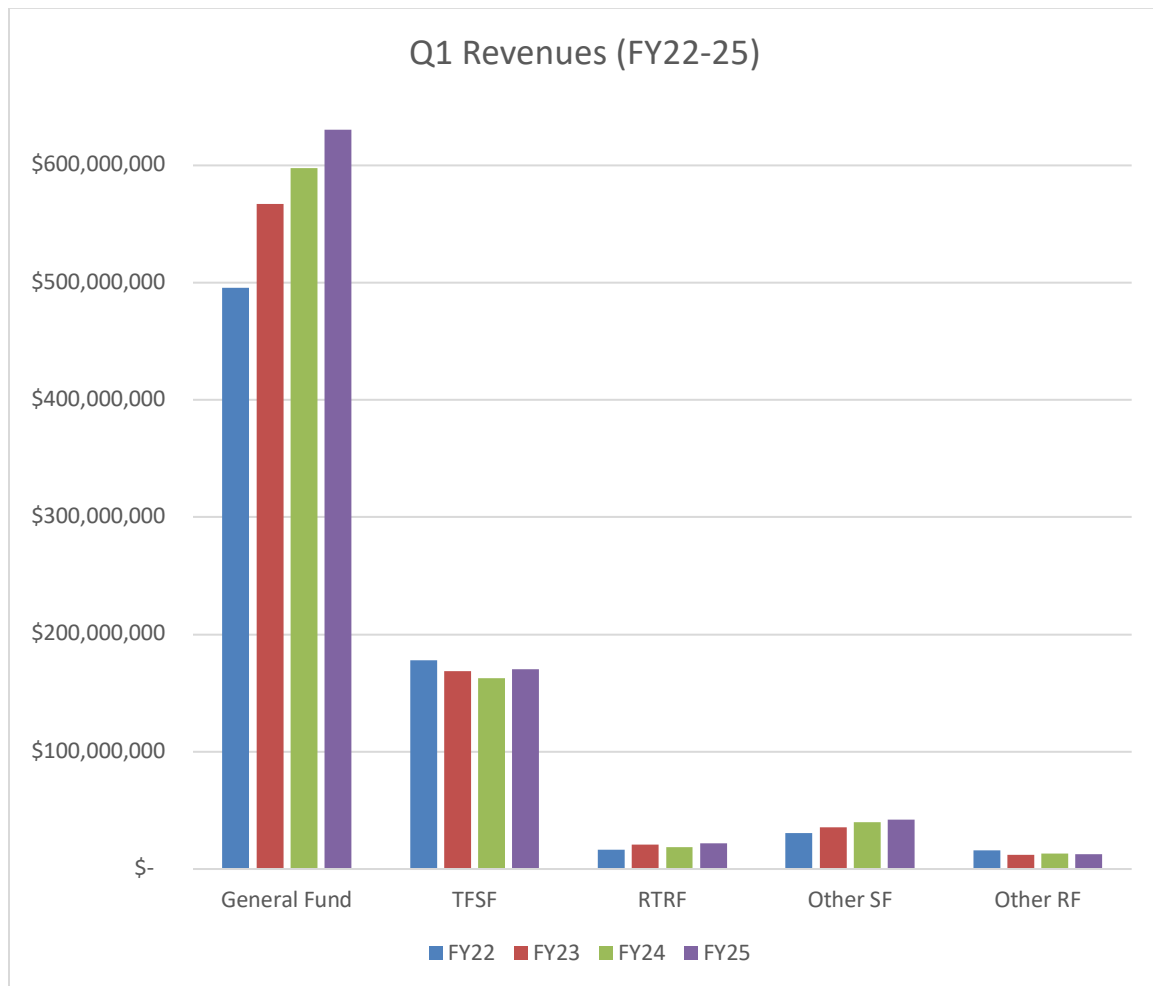
Through the first quarter (Q1) of Fiscal Year 2024-2025 (FY25), revenues across all fund types totaled \$877.5 million, which is \$45.2 million, or 5.4%, higher than the same period from the previous year. The increase of FY25 revenues compared to FY24 revenues is largely attributable to general fund appropriations provided in Q1 – accounting for approximately \$33 million. Revenues for Other Revolving Funds were lower than the prior year and all other fund types were higher.

Expenditures and transfers totaled \$330.3 million for Q1, which was \$24.7 million, or 8.1%, higher than last year. This is due to higher levels of on-campus activity, overall inflation, increased energy costs, and collectively bargained pay raises.

Revenues

Across all fund types, Q1 revenues were \$45.2 million, or 5.4%, higher than the same period of the prior fiscal year. General fund appropriations accounts for about \$33 million of this increase. Revenues for Other Revolving Funds were lower than the prior year and all other fund types were higher.

Fund Type	FY22	FY23	FY24	FY25
General Fund	\$ 495,734,736	\$ 567,098,868	\$ 597,710,938	\$ 630,488,894
TFSF	\$ 177,772,176	\$ 168,910,697	\$ 162,802,973	\$ 170,306,332
RTRF	\$ 16,531,883	\$ 20,732,427	\$ 18,739,582	\$ 21,922,028
Other SF	\$ 30,726,311	\$ 35,699,351	\$ 39,819,237	\$ 42,148,156
Other RF	\$ 15,732,987	\$ 12,070,614	\$ 13,178,652	\$ 12,583,389
Total	\$ 736,498,093	\$ 804,511,957	\$ 832,251,382	\$ 877,448,799

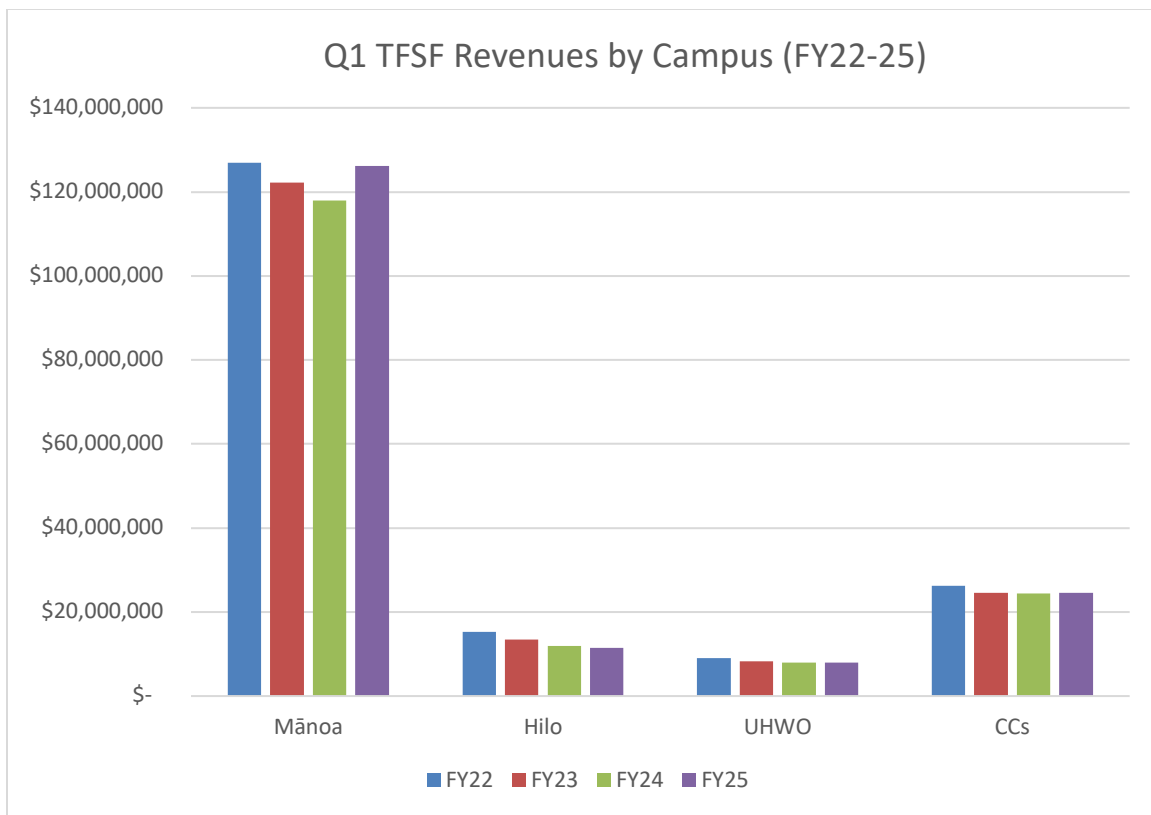


Tuition and Fees Revenue

Although Q1 Tuition and Fees Special Fund (TFSF) revenues were higher than the same period in the prior fiscal year, not every campus showed increases.

Campus	FY22	FY23	FY24	FY25
Mānoa	\$ 126,868,911	\$ 122,234,028	\$ 117,934,180	\$ 126,202,040
Hilo	\$ 15,287,657	\$ 13,422,378	\$ 11,980,734	\$ 11,467,876
UHWO	\$ 9,081,697	\$ 8,337,237	\$ 7,923,539	\$ 7,941,903
CCs	\$ 26,228,342	\$ 24,515,588	\$ 24,367,318	\$ 24,498,663
System	\$ 305,569	\$ 401,466	\$ 597,202	\$ 195,850
Total	\$ 177,772,175	\$ 168,910,697	\$ 162,802,972	\$ 170,306,332

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

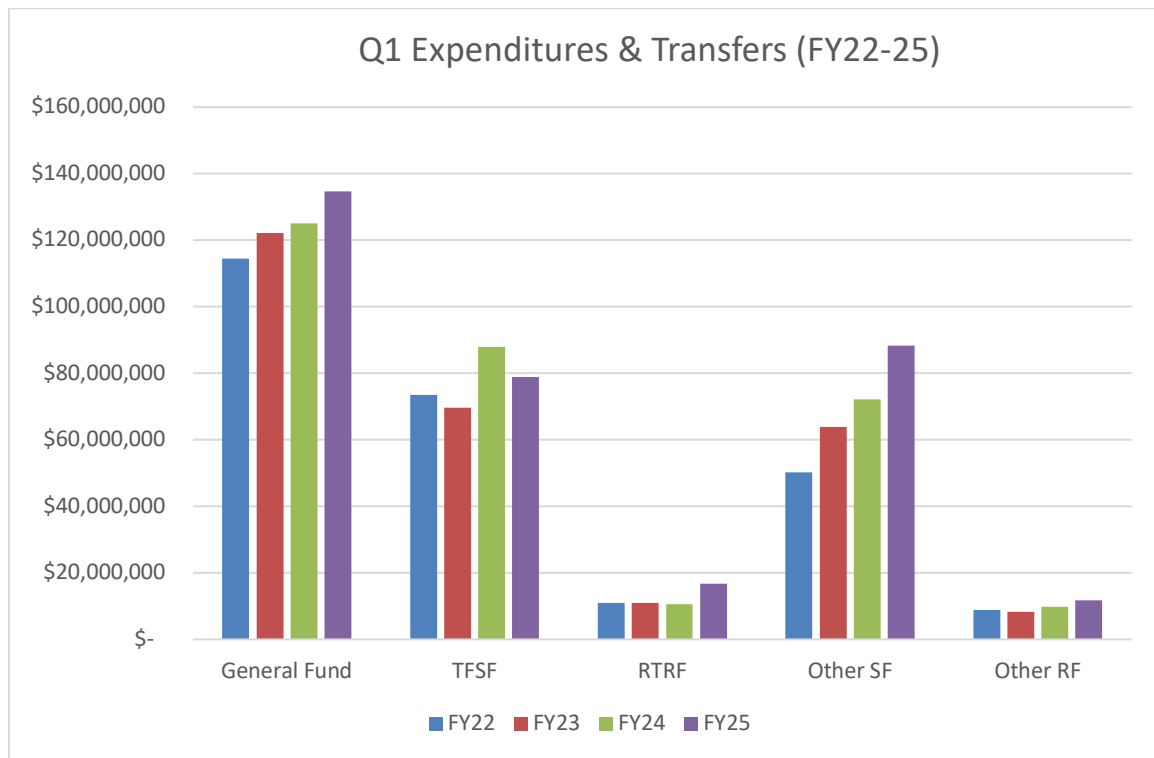


Expenditures

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	FY22	FY23	FY24	FY25
General Fund	\$ 114,400,187	\$ 122,196,929	\$ 124,972,797	\$ 134,590,423
TFSF	\$ 73,447,931	\$ 69,649,323	\$ 87,968,466	\$ 78,915,885
RTRF	\$ 10,998,846	\$ 10,991,320	\$ 10,561,104	\$ 16,641,483
Other SF	\$ 50,245,691	\$ 63,838,751	\$ 72,231,139	\$ 88,362,804
Other RF	\$ 8,773,546	\$ 8,274,362	\$ 9,787,857	\$ 11,750,244
Total	\$ 257,866,201	\$ 274,950,685	\$ 305,521,363	\$ 330,260,839

Expenditures were \$24.7 million, or 8.1% higher than the same period last year, indicative of a return to pre-pandemic activity as well as the current inflationary environment.



Notable Variances

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

Research and Training Revolving Fund (RTRF) Revenue was not allocated by Systemwide Administration to the campuses by the end of Q1, which produced the revenue variances for all campuses.

MĀNOA (page 2 of 6)

RTRF Transfers variance is due to the increased level of spending on extramural awards coinciding with the steady increases in extramural funding. The transfers were projected on a conservative basis resulting in this larger than normal variance. The amount of the variance should be within the anticipated RTRF allocation to the campus to be distributed later in this fiscal year.

Other Special Funds Transfers are projected for the fiscal year and are not evenly distributed by quarter. The transfer to fund the Scholarship Special Fund from TFSF is the largest budgeted transfer at about \$45 million. This transfer will occur sometime during the fiscal year from TFSF to the Scholarship Special Fund.

Similar to the Transfer variance, Non-Personnel expenditures for Other Special Funds have a variance due to the non-linear nature of spending on the fund. Athletics has expenditures tied to their sport seasons with football having the largest share happening in Q1. Scholarships are awarded in the Fall (Q1) and Spring (Q3) rather than distributed evenly during the year.

HILO (page 3 of 6)

Actual Utilities Expenditures charged to TFSF are 37% of budgeted and \$138,000 more than last fiscal year. The increase from FY24 is due to utility rate increases. Some utility costs will be charged to General, Other Special and RTRF funds in Q4.

Actual net Transfers in Other Special Funds are \$924,000 more than last fiscal year. FY24 net transfers were uncharacteristically low due to the transfer in of Higher Education Emergency Relief Funds (HEERF) for lost revenue incurred during prior fiscal years. Actual net transfers in Other Special Funds are similar to FY23 and FY22 actuals. A transfer of \$6.55 million from TFSF to Other Special Funds for institutional scholarships will be recorded in Q4.

WEST O'AHU (page 4 of 6)

Non-Personnel Expenditures from Other Special Funds are higher than last year due to an increase in the issuance of scholarships for the Fall Semester. The Scholarship Special Fund accounts for nearly \$1.2 million of the total expenditures.

The Other Special Funds Transfer amount is exceptionally low due to a timing issue. The transfer-in for Fall Semester scholarships will be made in Q2 again this year.

COMMUNITY COLLEGES (page 5 of 6)

Personnel and Non-Personnel Expenditures from Other Revolving Funds appear elevated for Q1 at 45.71% and 30.84% of the budget. However, these expenditure levels are historically typical for the Community College Revolving Fund and are a result of associated costs for Summer Session being recognized in Q1.

SYSTEMWIDE ADMINISTRATION (page 6 of 6)

The TFSF Transfer variance was primarily due to Systemwide assessments for Banner and UH Foundation which did not occur in Q1 and will be done in future quarters.

For Other Special Funds, the transfers for the Risk Management Assessment and B Plus Scholarship Fund have not been completed and will be done in future quarters.

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 2025 First Quarter Financial Report
For the Period Ending September 30, 2024**

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$634,292,177	\$630,488,894	99.40%	\$597,710,938	\$567,098,868	\$495,734,736
Personnel Expenditures	\$573,366,847	\$133,737,063	23.32%	\$124,044,158	\$121,623,995	\$113,931,092
Non-Personnel Expenditures	\$53,493,825	\$498,406	0.93%	\$458,841	\$365,282	\$183,514
Utilities Expenditures	\$7,431,505	\$354,954	4.78%	\$469,798	\$207,652	\$285,581
Total Expenditures	\$634,292,177	\$134,590,423	21.22%	\$124,972,797	\$122,196,929	\$114,400,187
Revenue - Expenditures	\$0	\$495,898,471		\$472,738,141	\$444,901,939	\$381,334,549

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$360,885,947	\$170,306,332	47.19%	\$162,802,973	\$168,910,697	\$177,772,176
Personnel Expenditures	\$127,653,637	\$26,318,397	20.62%	\$24,445,615	\$22,850,969	\$26,803,403
Non-Personnel Expenditures	\$174,161,771	\$29,243,442	16.79%	\$43,674,950	\$22,451,595	\$25,681,358
Utilities Expenditures	\$54,418,941	\$15,147,010	27.83%	\$15,154,413	\$17,498,425	\$12,906,206
Transfers (net)	\$54,454,743	\$8,207,036	15.07%	\$4,693,488	\$6,848,334	\$8,056,964
Total Expenditures/Transfers	\$410,689,092	\$78,915,885	19.22%	\$87,968,466	\$69,649,323	\$73,447,931
Revenue - Expenditures/Transfers	(\$49,803,145)	\$91,390,447		\$74,834,507	\$99,261,374	\$104,324,245

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$64,653,079	\$21,922,028	33.91%	\$18,739,582	\$20,732,427	\$16,531,883
Personnel Expenditures	\$32,547,700	\$7,890,714	24.24%	\$4,769,831	\$4,677,188	\$4,511,064
Non-Personnel Expenditures	\$25,684,656	\$5,157,511	20.08%	\$3,356,551	\$3,693,590	\$3,231,449
Utilities Expenditures	\$5,434,951	\$521,832	9.60%	\$814,090	\$1,027,551	\$1,687,150
Transfers (net)	(\$738,502)	\$3,071,426	-415.90%	\$1,620,632	\$1,592,991	\$1,569,183
Total Expenditures/Transfers	\$62,928,805	\$16,641,483	26.44%	\$10,561,104	\$10,991,320	\$10,998,846
Revenue - Expenditures/Transfers	\$1,724,274	\$5,280,545		\$8,178,478	\$9,741,107	\$5,533,037

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$150,934,805	\$42,148,156	27.92%	\$39,819,237	\$35,699,351	\$30,726,311
Personnel Expenditures	\$72,549,275	\$16,201,175	22.33%	\$12,875,832	\$10,261,113	\$9,569,023
Non-Personnel Expenditures	\$141,678,342	\$54,032,074	38.14%	\$40,085,848	\$35,411,541	\$32,768,327
Utilities Expenditures	\$12,262,871	\$2,158,575	17.60%	\$1,843,317	\$2,619,177	\$1,334,759
Transfers (net)	(\$67,091,669)	\$15,970,980	-23.80%	\$17,426,142	\$15,546,920	\$6,573,582
Total Expenditures/Transfers	\$159,398,819	\$88,362,804	55.44%	\$72,231,139	\$63,838,751	\$50,245,691
Revenue - Expenditures/Transfers	(\$8,464,014)	(\$46,214,648)		(\$32,411,902)	(\$28,139,400)	(\$19,519,380)

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$45,167,701	\$12,583,389	27.86%	\$13,178,652	\$12,070,614	\$15,732,987
Personnel Expenditures	\$24,878,557	\$7,865,611	31.62%	\$7,229,501	\$6,301,698	\$6,854,549
Non-Personnel Expenditures	\$18,814,940	\$3,363,471	17.88%	\$12,704,472	\$2,152,411	\$2,066,085
Utilities Expenditures	\$395,382	\$62,945	15.92%	\$141,061	\$88,254	\$61,307
Transfers (net)	\$990,386	\$458,217	46.27%	(\$10,287,177)	(\$268,001)	(\$208,395)
Total Expenditures/Transfers	\$45,079,265	\$11,750,244	26.07%	\$9,787,857	\$8,274,362	\$8,773,546
Revenue - Expenditures/Transfers	\$88,436	\$833,145		\$3,390,795	\$3,796,252	\$6,959,441

TOTAL, University of Hawai'i	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$1,255,933,709	\$877,448,799	69.86%	\$832,251,382	\$804,511,957	\$736,498,093
Personnel Expenditures	\$830,996,016	\$192,012,960	23.11%	\$173,364,937	\$165,714,963	\$161,669,131
Non-Personnel Expenditures	\$413,833,534	\$92,294,904	22.30%	\$100,280,662	\$64,074,419	\$63,930,733
Utilities Expenditures	\$79,943,650	\$18,245,316	22.82%	\$18,422,679	\$21,441,059	\$16,275,003
Transfers (net)	(\$12,385,042)	\$27,707,659	-223.72%	\$13,453,085	\$23,720,244	\$15,991,334
Total Expenditures/Transfers	\$1,312,388,158	\$330,260,839	25.16%	\$305,521,363	\$274,950,685	\$257,866,201
Revenue - Expenditures/Transfers	(\$56,454,449)	\$547,187,960		\$526,730,019	\$529,561,272	\$478,631,892

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$314,353,668	\$311,990,519	99.25%	\$293,804,095	\$280,870,136	\$230,780,332
Personnel Expenditures	\$306,880,341	\$74,804,001	24.38%	\$69,215,083	\$66,992,762	\$61,800,370
Non-Personnel Expenditures	\$7,349,300	\$65,015	0.88%	\$172,940	\$72,000	\$47
Utilities Expenditures	\$124,027	\$27,524	22.19%	\$0	\$0	\$0
Total Expenditures	\$314,353,668	\$74,896,540	23.83%	\$69,388,023	\$67,064,762	\$61,800,417
Revenue - Expenditures	\$0	\$237,093,979		\$224,416,072	\$213,805,374	\$168,979,915

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$253,012,081	\$126,202,040	49.88%	\$117,934,180	\$122,234,028	\$126,868,911
Personnel Expenditures	\$100,303,822	\$21,194,245	21.13%	\$18,541,633	\$18,041,961	\$21,243,460
Non-Personnel Expenditures	\$115,041,349	\$13,607,619	11.83%	\$27,270,476	\$9,930,482	\$8,924,948
Utilities Expenditures	\$43,607,291	\$11,112,717	25.48%	\$11,336,555	\$12,534,871	\$8,907,192
Transfers (net)	\$41,600,550	\$2,781,313	6.69%	\$196,141	\$211,563	\$4,462,586
Total Expenditures/Transfers	\$300,553,012	\$48,695,894	16.20%	\$57,344,805	\$40,718,877	\$43,538,186
Revenue - Expenditures/Transfers	(\$47,540,931)	\$77,506,146		\$60,589,375	\$81,515,151	\$83,330,725

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$42,000,000	\$0	0.00%	\$27	\$155	\$11,256
Personnel Expenditures	\$23,178,283	\$5,776,276	24.92%	\$3,141,666	\$3,023,067	\$3,089,096
Non-Personnel Expenditures	\$11,752,077	\$2,762,905	23.51%	\$1,506,779	\$1,839,600	\$1,674,428
Utilities Expenditures	\$4,225,106	\$384,672	9.10%	\$423,993	\$665,659	\$1,320,017
Transfers (net)	(\$2,827,922)	\$2,586,065	-91.45%	\$1,381,263	\$1,275,402	\$1,394,664
Total Expenditures/Transfers	\$36,327,544	\$11,509,918	31.68%	\$6,453,701	\$6,803,728	\$7,478,205
Revenue - Expenditures/Transfers	\$5,672,456	(\$11,509,918)		(\$6,453,674)	(\$6,803,573)	(\$7,466,949)

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$133,619,030	\$35,791,814	26.79%	\$33,896,031	\$30,498,755	\$26,095,306
Personnel Expenditures	\$68,429,545	\$15,281,577	22.33%	\$11,966,078	\$9,613,407	\$9,016,733
Non-Personnel Expenditures	\$114,390,322	\$43,685,030	38.19%	\$30,429,406	\$27,329,757	\$26,010,400
Utilities Expenditures	\$11,478,280	\$2,059,255	17.94%	\$1,730,019	\$2,450,801	\$1,177,366
Transfers (net)	(\$54,679,775)	\$15,097,743	-27.61%	\$17,528,674	\$16,171,786	\$6,456,754
Total Expenditures/Transfers	\$139,618,372	\$76,123,605	54.52%	\$61,654,177	\$55,565,751	\$42,661,253
Revenue - Expenditures/Transfers	(\$5,999,342)	(\$40,331,791)		(\$27,758,146)	(\$25,066,996)	(\$16,565,947)

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$19,625,357	\$7,537,906	38.41%	\$8,416,020	\$7,299,218	\$7,028,539
Personnel Expenditures	\$11,909,126	\$2,556,068	21.46%	\$2,260,227	\$1,914,881	\$2,002,238
Non-Personnel Expenditures	\$11,004,496	\$1,432,515	13.02%	\$1,350,593	\$612,843	\$1,227,340
Utilities Expenditures	\$243,941	\$40,448	16.58%	\$26,746	\$44,327	\$46,841
Transfers (net)	\$1,588,977	\$453,217	28.52%	\$1,772	(\$198,334)	(\$1,996)
Total Expenditures/Transfers	\$24,746,540	\$4,482,248	18.11%	\$3,639,338	\$2,373,717	\$3,274,423
Revenue - Expenditures/Transfers	(\$5,121,183)	\$3,055,658		\$4,776,682	\$4,925,501	\$3,754,116

TOTAL, UH MANOA	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$762,610,136	\$481,522,279	63.14%	\$454,050,353	\$440,902,292	\$390,784,344
Personnel Expenditures	\$510,701,117	\$119,612,167	23.42%	\$105,124,687	\$99,586,078	\$97,151,897
Non-Personnel Expenditures	\$259,537,544	\$61,553,084	23.72%	\$60,730,194	\$39,784,682	\$37,837,163
Utilities Expenditures	\$59,678,645	\$13,624,616	22.83%	\$13,517,313	\$15,695,658	\$11,451,416
Transfers (net)	(\$14,318,170)	\$20,918,338	-146.10%	\$19,107,850	\$17,460,417	\$12,312,008
Total Expenditures/Transfers	\$815,599,136	\$215,708,205	26.45%	\$198,480,044	\$172,526,835	\$158,752,484
Revenue - Expenditures/Transfers	(\$52,989,000)	\$265,814,074		\$255,570,309	\$268,375,457	\$232,031,860

University of Hawai'i - Hilo
 FY 2025 First Quarter Financial Report: YTD for the Period Ending September 30, 2024

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$49,152,841	\$49,716,540	101.15%	\$47,261,756	\$45,219,585	\$38,175,644
Personnel Expenditures	\$46,810,710	\$10,329,412	22.07%	\$9,487,081	\$9,377,684	\$8,990,685
Non-Personnel Expenditures	\$1,342,131	\$37,214	2.77%	\$35,314	\$20,219	\$0
Utilities Expenditures	\$1,000,000	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures	\$49,152,841	\$10,366,626	21.09%	\$9,522,395	\$9,397,903	\$8,990,685
Revenue - Expenditures	\$0	\$39,349,914		\$37,739,361	\$35,821,682	\$29,184,959

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$24,203,074	\$11,467,876	47.38%	\$11,980,734	\$13,422,378	\$15,287,657
Personnel Expenditures	\$8,403,363	\$1,837,364	21.86%	\$2,212,681	\$2,107,213	\$2,118,115
Non-Personnel Expenditures	\$11,113,217	\$3,124,405	28.11%	\$2,017,249	\$2,006,229	\$2,243,166
Utilities Expenditures	\$3,650,000	\$1,345,186	36.85%	\$1,207,421	\$1,727,377	\$1,215,098
Transfers (net)	\$7,969,994	\$357,412	4.48%	\$350,322	\$345,055	\$387,416
Total Expenditures/Transfers	\$31,136,574	\$6,664,367	21.40%	\$5,787,673	\$6,185,874	\$5,963,795
Revenue - Expenditures/Transfers	(\$6,933,500)	\$4,803,509		\$6,193,061	\$7,236,504	\$9,323,862

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$2,510,783	\$0	0.00%	\$0	\$0	\$0
Personnel Expenditures	\$396,530	\$67,734	17.08%	\$93,234	\$42,847	\$53,158
Non-Personnel Expenditures	\$2,392,859	\$723,390	30.23%	\$744,615	\$972,421	\$454,450
Utilities Expenditures	\$273,500	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	\$38,900	(\$55,915)	-143.74%	\$38,900	\$65,107	\$42,059
Total Expenditures/Transfers	\$3,101,789	\$735,209	23.70%	\$876,749	\$1,080,375	\$549,667
Revenue - Expenditures/Transfers	(\$591,006)	(\$735,209)		(\$876,749)	(\$1,080,375)	(\$549,667)

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$11,627,446	\$5,146,183	44.26%	\$4,898,001	\$4,074,861	\$3,351,442
Personnel Expenditures	\$2,648,830	\$508,748	19.21%	\$549,709	\$376,456	\$285,959
Non-Personnel Expenditures	\$15,219,604	\$4,398,159	28.90%	\$5,082,565	\$3,095,652	\$3,638,350
Utilities Expenditures	\$589,835	\$79,029	13.40%	\$78,207	\$74,249	\$87,930
Transfers (net)	(\$5,543,324)	\$873,237	-15.75%	(\$50,580)	\$847,657	\$833,305
Total Expenditures/Transfers	\$12,914,945	\$5,859,173	45.37%	\$5,659,901	\$4,394,014	\$4,845,544
Revenue - Expenditures/Transfers	(\$1,287,499)	(\$712,990)		(\$761,900)	(\$319,153)	(\$1,494,102)

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$2,026,097	\$987,741	48.75%	\$697,610	\$632,431	\$581,016
Personnel Expenditures	\$1,482,980	\$364,955	24.61%	\$290,260	\$235,063	\$178,325
Non-Personnel Expenditures	\$1,580,647	\$104,316	6.60%	\$236,914	\$291,932	\$107,786
Utilities Expenditures	\$10,000	\$2,241	22.41%	\$3,186	\$1,988	\$2
Transfers (net)	\$0	\$0	budget = 0	(\$348,776)	\$0	(\$4,187)
Total Expenditures/Transfers	\$3,073,627	\$471,512	15.34%	\$181,584	\$528,983	\$281,926
Revenue - Expenditures/Transfers	(\$1,047,530)	\$516,229		\$516,026	\$103,448	\$299,090

TOTAL, UH HILO	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$89,520,241	\$67,318,340	75.20%	\$64,838,101	\$63,349,255	\$57,395,759
Personnel Expenditures	\$59,742,413	\$13,108,213	21.94%	\$12,632,965	\$12,139,263	\$11,626,242
Non-Personnel Expenditures	\$31,648,458	\$8,387,484	26.50%	\$8,116,657	\$6,386,453	\$6,443,752
Utilities Expenditures	\$5,523,335	\$1,426,456	25.83%	\$1,288,814	\$1,803,614	\$1,303,030
Transfers (net)	\$2,465,570	\$1,174,734	47.65%	(\$10,134)	\$1,257,819	\$1,258,593
Total Expenditures/Transfers	\$99,379,776	\$24,096,887	24.25%	\$22,028,302	\$21,587,149	\$20,631,617
Revenue - Expenditures/Transfers	(\$9,859,535)	\$43,221,453		\$42,809,799	\$41,762,106	\$36,764,142

University of Hawai'i - West O'ahu
 FY 2025 First Quarter Financial Report: YTD for the Period Ending September 30, 2024

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$22,341,029	\$22,069,560	98.78%	\$20,700,376	\$19,584,463	\$18,315,333
Personnel Expenditures	\$22,341,029	\$5,313,238	23.78%	\$5,165,148	\$5,043,169	\$3,715,457
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures	\$22,341,029	\$5,313,238	23.78%	\$5,165,148	\$5,043,169	\$3,715,457
Revenue - Expenditures	\$0	\$16,756,322		\$15,535,228	\$14,541,294	\$14,599,876

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$16,636,291	\$7,941,903	47.74%	\$7,923,539	\$8,337,237	\$9,081,697
Personnel Expenditures	\$6,241,651	\$986,788	15.81%	\$1,023,989	\$960,782	\$1,843,584
Non-Personnel Expenditures	\$2,507,507	\$382,683	15.26%	\$356,653	\$385,664	\$289,011
Utilities Expenditures	\$2,066,015	\$465,643	22.54%	\$433,301	\$424,694	\$396,331
Transfers (net)	\$6,248,851	\$2,870,815	45.94%	\$1,670,063	\$3,875,173	\$3,452,910
Total Expenditures/Transfers	\$17,064,024	\$4,705,929	27.58%	\$3,484,006	\$5,646,313	\$5,981,836
Revenue - Expenditures/Transfers	(\$427,733)	\$3,235,974		\$4,439,533	\$2,690,924	\$3,099,861

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$521,449	\$0	0.00%	\$0	\$0	\$0
Personnel Expenditures	\$562,076	\$51,128	9.10%	\$14,229	\$22,286	\$3,158
Non-Personnel Expenditures	\$266,007	\$48,210	18.12%	\$34,184	\$28,325	\$6,846
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	(\$212,200)	budget = 0	\$30,100	(\$40,900)	\$30,148
Total Expenditures/Transfers	\$828,083	(\$112,862)	-13.63%	\$78,513	\$9,711	\$40,152
Revenue - Expenditures/Transfers	(\$306,634)	\$112,862		(\$78,513)	(\$9,711)	(\$40,152)

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$438,711	\$19,064	4.35%	\$42,599	\$6,712	\$5,943
Personnel Expenditures	\$295,556	\$61,499	20.81%	\$52,340	\$42,606	\$30,745
Non-Personnel Expenditures	\$2,342,270	\$1,222,699	52.20%	\$1,061,435	\$1,809,330	\$973,702
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$2,269,970)	\$0	0.00%	(\$51,952)	(\$1,472,523)	(\$713,577)
Total Expenditures/Transfers	\$367,856	\$1,284,198	349.10%	\$1,061,823	\$379,413	\$290,870
Revenue - Expenditures/Transfers	\$70,855	(\$1,265,134)		(\$1,019,224)	(\$372,701)	(\$284,927)

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$963,292	\$278,253	28.89%	\$278,048	\$194,730	\$138,389
Personnel Expenditures	\$401,477	\$19,993	4.98%	\$17,328	\$7,961	\$11,296
Non-Personnel Expenditures	\$684,099	\$95,288	13.93%	\$57,673	\$114,996	\$53,549
Utilities Expenditures	\$0	\$17,813	budget = 0	\$3,871	\$30,420	\$176
Transfers (net)	\$0	\$0	budget = 0	(\$325,412)	(\$507,682)	\$0
Total Expenditures/Transfers	\$1,085,576	\$133,094	12.26%	(\$246,540)	(\$354,305)	\$65,021
Revenue - Expenditures/Transfers	(\$122,284)	\$145,159		\$524,588	\$549,035	\$73,368

TOTAL, UH WEST OAHU	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$40,900,772	\$30,308,780	74.10%	\$28,944,562	\$28,123,142	\$27,541,362
Personnel Expenditures	\$29,841,789	\$6,432,646	21.56%	\$6,273,034	\$6,076,804	\$5,604,240
Non-Personnel Expenditures	\$5,799,883	\$1,748,880	30.15%	\$1,509,945	\$2,338,315	\$1,323,108
Utilities Expenditures	\$2,066,015	\$483,456	23.40%	\$437,172	\$455,114	\$396,507
Transfers (net)	\$3,978,881	\$2,658,615	66.82%	\$1,322,799	\$1,854,068	\$2,769,481
Total Expenditures/Transfers	\$41,686,568	\$11,323,597	27.16%	\$9,542,950	\$10,724,301	\$10,093,336
Revenue - Expenditures/Transfers	(\$785,796)	\$18,985,183		\$19,401,612	\$17,398,841	\$17,448,026

University of Hawai'i - Community Colleges
 FY 2025 First Quarter Financial Report: YTD for the Period Ending September 30, 2024

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$186,326,273	\$182,507,736	97.95%	\$173,997,459	\$162,464,646	\$152,745,144
Personnel Expenditures	\$155,442,286	\$32,516,991	20.92%	\$29,992,825	\$30,259,341	\$29,961,612
Non-Personnel Expenditures	\$24,768,509	\$215,476	0.87%	\$38,766	\$10,798	\$2,752
Utilities Expenditures	\$6,115,478	\$305,888	5.00%	\$450,937	\$178,685	\$264,724
Total Expenditures	\$186,326,273	\$33,038,355	17.73%	\$30,482,528	\$30,448,824	\$30,229,088
Revenue - Expenditures	\$0	\$149,469,381		\$143,514,931	\$132,015,822	\$122,516,056

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$51,581,001	\$24,498,663	47.50%	\$24,367,318	\$24,515,588	\$26,228,342
Personnel Expenditures	\$10,200,859	\$1,952,494	19.14%	\$2,207,798	\$1,481,209	\$1,297,127
Non-Personnel Expenditures	\$33,499,652	\$10,375,349	30.97%	\$12,093,915	\$7,070,535	\$11,481,128
Utilities Expenditures	\$4,783,492	\$2,190,976	45.80%	\$2,132,759	\$2,750,272	\$2,356,555
Transfers (net)	\$5,814,318	\$1,109,509	19.08%	\$1,485,302	\$1,400,824	(\$1,246,192)
Total Expenditures/Transfers	\$54,298,321	\$15,628,328	28.78%	\$17,919,774	\$12,702,840	\$13,888,618
Revenue - Expenditures/Transfers	(\$2,717,320)	\$8,870,335		\$6,447,544	\$11,812,748	\$12,339,724

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$1,370,847	\$0	0.00%	\$0	\$0	\$0
Personnel Expenditures	\$1,456,345	\$232,960	16.00%	\$248,968	\$174,903	\$181,236
Non-Personnel Expenditures	\$217,087	\$86,626	39.90%	\$12,881	\$16,357	\$115,819
Utilities Expenditures	\$51,582	\$0	0.00%	\$24,072	\$590	\$823
Transfers (net)	(\$265,480)	(\$176,977)	66.66%	\$34,000	(\$3,157)	\$34,000
Total Expenditures/Transfers	\$1,459,534	\$142,609	9.77%	\$319,921	\$188,693	\$331,878
Revenue - Expenditures/Transfers	(\$88,687)	(\$142,609)		(\$319,921)	(\$188,693)	(\$331,878)

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$85,460	\$0	0.00%	\$1,925	\$805	\$452
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$45,176	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$45,176	\$0	0.00%	\$0	\$0	\$0
Revenue - Expenditures/Transfers	\$40,284	\$0		\$1,925	\$805	\$452

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$21,537,298	\$3,585,553	16.65%	\$3,618,779	\$3,773,975	\$7,767,770
Personnel Expenditures	\$10,636,246	\$4,861,887	45.71%	\$4,582,726	\$4,061,248	\$4,542,418
Non-Personnel Expenditures	\$4,941,211	\$1,523,829	30.84%	\$1,006,988	\$1,049,694	\$591,496
Utilities Expenditures	\$140,865	\$2,322	1.65%	\$107,137	\$11,303	\$10,985
Transfers (net)	(\$5,941)	\$5,000	-84.16%	\$385,239	\$377,835	(\$202,212)
Total Expenditures/Transfers	\$15,712,381	\$6,393,038	40.69%	\$6,082,090	\$5,500,080	\$4,942,687
Revenue - Expenditures/Transfers	\$5,824,917	(\$2,807,485)		(\$2,463,311)	(\$1,726,105)	\$2,825,083

TOTAL, UH COMMUNITY COLLEGES	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$260,900,879	\$210,591,952	80.72%	\$201,985,481	\$190,755,014	\$186,741,708
Personnel Expenditures	\$177,735,736	\$39,564,332	22.26%	\$37,032,317	\$35,976,701	\$35,982,393
Non-Personnel Expenditures	\$63,471,635	\$12,201,280	19.22%	\$13,152,550	\$8,147,384	\$12,191,195
Utilities Expenditures	\$11,091,417	\$2,499,186	22.53%	\$2,714,905	\$2,940,850	\$2,633,087
Transfers (net)	\$5,542,897	\$937,532	16.91%	\$1,904,541	\$1,775,502	(\$1,414,404)
Total Expenditures/Transfers	\$257,841,685	\$55,202,330	21.41%	\$54,804,313	\$48,840,437	\$49,392,271
Revenue - Expenditures/Transfers	\$3,059,194	\$155,389,622		\$147,181,168	\$141,914,577	\$137,349,437

University of Hawai'i - Systemwide Programs
 FY 2025 First Quarter Financial Report: YTD for the Period Ending September 30, 2024

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$62,118,366	\$64,204,539	103.36%	\$61,947,252	\$58,960,038	\$55,718,283
Personnel Expenditures	\$41,892,481	\$10,773,421	25.72%	\$10,184,021	\$9,951,039	\$9,462,968
Non-Personnel Expenditures	\$17,033,885	\$180,701	1.06%	\$211,821	\$262,265	\$180,715
Utilities Expenditures	\$192,000	\$21,542	11.22%	\$18,861	\$28,967	\$20,857
Transfers (B+ Scholarships)	\$3,000,000	\$0	0.00%	\$0	\$0	\$0
Total Expenditures	\$62,118,366	\$10,975,664	17.67%	\$10,414,703	\$10,242,271	\$9,664,540
Revenue - Expenditures	\$0	\$53,228,875		\$51,532,549	\$48,717,767	\$46,053,743

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$15,453,500	\$195,850	1.27%	\$597,202	\$401,466	\$305,569
Personnel Expenditures	\$2,503,942	\$347,506	13.88%	\$459,514	\$259,804	\$301,117
Non-Personnel Expenditures	\$12,000,046	\$1,753,386	14.61%	\$1,936,657	\$3,058,685	\$2,743,105
Utilities Expenditures	\$312,143	\$32,488	10.41%	\$44,377	\$61,211	\$31,030
Transfers (net)	(\$7,178,970)	\$1,087,987	-15.16%	\$991,660	\$1,015,719	\$1,000,244
Total Expenditures/Transfers	\$7,637,161	\$3,221,367	42.18%	\$3,432,208	\$4,395,419	\$4,075,496
Revenue - Expenditures/Transfers	\$7,816,339	(\$3,025,517)		(\$2,835,006)	(\$3,993,953)	(\$3,769,927)

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$18,250,000	\$21,922,028	120.12%	\$18,739,555	\$20,732,272	\$16,520,627
Personnel Expenditures	\$6,954,466	\$1,762,616	25.35%	\$1,271,734	\$1,414,085	\$1,184,416
Non-Personnel Expenditures	\$11,056,626	\$1,536,380	13.90%	\$1,058,092	\$836,887	\$979,906
Utilities Expenditures	\$884,763	\$137,160	15.50%	\$366,025	\$361,302	\$366,310
Transfers (net)	\$2,316,000	\$930,453	40.17%	\$136,369	\$296,539	\$68,312
Total Expenditures/Transfers	\$21,211,855	\$4,366,609	20.59%	\$2,832,220	\$2,908,813	\$2,598,944
Revenue - Expenditures/Transfers	(\$2,961,855)	\$17,555,419		\$15,907,335	\$17,823,459	\$13,921,683

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$5,164,158	\$1,191,095	23.06%	\$980,681	\$1,118,218	\$1,273,168
Personnel Expenditures	\$1,175,344	\$349,351	29.72%	\$307,705	\$228,644	\$235,586
Non-Personnel Expenditures	\$9,680,970	\$4,726,186	48.82%	\$3,512,442	\$3,176,802	\$2,145,875
Utilities Expenditures	\$194,756	\$20,291	10.42%	\$35,091	\$94,127	\$69,463
Transfers (net)	(\$4,598,600)	\$0	0.00%	\$0	\$0	(\$2,900)
Total Expenditures/Transfers	\$6,452,470	\$5,095,828	78.97%	\$3,855,238	\$3,499,573	\$2,448,024
Revenue - Expenditures/Transfers	(\$1,288,312)	(\$3,904,733)		(\$2,874,557)	(\$2,381,355)	(\$1,174,856)

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$1,015,657	\$193,936	19.09%	\$168,195	\$170,260	\$217,273
Personnel Expenditures	\$448,728	\$62,708	13.97%	\$78,960	\$82,545	\$120,272
Non-Personnel Expenditures	\$604,487	\$207,523	34.33%	\$10,052,304	\$82,946	\$85,914
Utilities Expenditures	\$576	\$121	21.01%	\$121	\$216	\$3,303
Transfers (net)	(\$592,650)	\$0	0.00%	(\$10,000,000)	\$60,180	\$0
Total Expenditures/Transfers	\$461,141	\$270,352	58.63%	\$131,385	\$225,887	\$209,489
Revenue - Expenditures/Transfers	\$554,516	(\$76,416)		\$36,810	(\$55,627)	\$7,784

TOTAL, UH SYSTEMWIDE PROGRAMS	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$102,001,681	\$87,707,448	85.99%	\$82,432,885	\$81,382,254	\$74,034,920
Personnel Expenditures	\$52,974,961	\$13,295,602	25.10%	\$12,301,934	\$11,936,117	\$11,304,359
Non-Personnel Expenditures	\$53,376,014	\$8,404,176	15.75%	\$16,771,316	\$7,417,585	\$6,135,515
Utilities Expenditures	\$1,584,238	\$211,602	13.36%	\$464,475	\$545,823	\$490,963
Transfers (net)	(\$10,054,220)	\$2,018,440	-20.08%	(\$8,871,971)	\$1,372,438	\$1,065,656
Total Expenditures/Transfers	\$97,880,993	\$23,929,820	24.45%	\$20,665,754	\$21,271,963	\$18,996,493
Revenue - Expenditures/Transfers	\$4,120,688	\$63,777,628		\$61,767,131	\$60,110,291	\$55,038,427



APPENDIX

Community College Campuses

Honolulu Community College
 FY 2025 First Quarter Financial Report: YTD for the Period Ending September 30, 2024

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$31,565,047	\$30,573,689	96.86%	\$26,274,359	\$27,053,896	\$25,938,973
Personnel Expenditures	\$21,192,761	\$4,553,024	21.48%	\$4,266,227	\$4,573,878	\$4,617,996
Non-Personnel Expenditures	\$8,750,273	\$184,614	2.11%	\$1,025	\$1,420	\$1,680
Utilities Expenditures	\$1,622,013	\$152,202	9.38%	\$182,522	\$0	\$0
Total Expenditures	\$31,565,047	\$4,889,840	15.49%	\$4,449,774	\$4,575,298	\$4,619,676
Revenue - Expenditures	\$0	\$25,683,849		\$21,824,585	\$22,478,598	\$21,319,297

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$7,395,135	\$3,073,784	41.56%	\$3,094,907	\$2,777,254	\$3,100,764
Personnel Expenditures	\$860,499	\$112,563	13.08%	\$171,301	\$172,040	\$118,660
Non-Personnel Expenditures	\$5,017,451	\$1,362,816	27.16%	\$1,042,916	\$710,332	\$1,261,007
Utilities Expenditures	\$255,253	\$204,553	80.14%	\$313,818	\$288,574	\$368,137
Transfers (net)	\$1,298,280	(\$428,264)	-32.99%	(\$2,243,498)	(\$243,518)	(\$418,160)
Total Expenditures/Transfers	\$7,431,483	\$1,251,668	16.84%	(\$715,463)	\$927,428	\$1,329,644
Revenue - Expenditures/Transfers	(\$36,348)	\$1,822,116		\$3,810,370	\$1,849,826	\$1,771,120

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$50,812	\$0	0.00%	\$0	\$0	\$0
Personnel Expenditures	\$5,801	\$0	0.00%	(\$6)	\$2	\$0
Non-Personnel Expenditures	\$8,770	\$16,073	183.28%	\$995	\$1,959	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$30,727)	(\$33,000)	107.40%	\$0	\$0	\$0
Total Expenditures/Transfers	(\$16,156)	(\$16,927)	104.77%	\$989	\$1,961	\$0
Revenue - Expenditures/Transfers	\$66,968	\$16,927		(\$989)	(\$1,961)	\$0

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$0	\$0	budget = 0	\$0	\$0	\$0
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$0	\$0	\$0
Revenue - Expenditures/Transfers	\$0	\$0		\$0	\$0	\$0

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$3,103,534	\$656,637	21.16%	\$539,850	\$416,535	\$701,893
Personnel Expenditures	\$1,324,789	\$512,747	38.70%	\$492,862	\$462,845	\$497,158
Non-Personnel Expenditures	\$519,001	\$157,347	30.32%	\$154,036	\$132,884	\$105,531
Utilities Expenditures	\$2,608	\$0	0.00%	\$0	\$0	\$5,537
Transfers (net)	\$15,645	\$0	0.00%	\$0	\$0	(\$490,482)
Total Expenditures/Transfers	\$1,862,043	\$670,094	35.99%	\$646,898	\$595,729	\$117,744
Revenue - Expenditures/Transfers	\$1,241,491	(\$13,457)		(\$107,048)	(\$179,194)	\$584,149

TOTAL, Honolulu CC	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$42,114,528	\$34,304,110	81.45%	\$29,909,116	\$30,247,685	\$29,741,630
Personnel Expenditures	\$23,383,850	\$5,178,334	22.14%	\$4,930,384	\$5,208,765	\$5,233,814
Non-Personnel Expenditures	\$14,295,495	\$1,720,850	12.04%	\$1,198,972	\$846,595	\$1,368,218
Utilities Expenditures	\$1,879,874	\$356,755	18.98%	\$496,340	\$288,574	\$373,674
Transfers (net)	\$1,283,198	(\$461,264)	-35.95%	(\$2,243,498)	(\$243,518)	(\$908,642)
Total Expenditures/Transfers	\$40,842,417	\$6,794,675	16.64%	\$4,382,198	\$6,100,416	\$6,067,064
Revenue - Expenditures/Transfers	\$1,272,111	\$27,509,435		\$25,526,918	\$24,147,269	\$23,674,566

Kapi'olani Community College
 FY 2025 First Quarter Financial Report: YTD for the Period Ending September 30, 2024

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$36,209,925	\$34,978,535	96.60%	\$35,503,043	\$29,656,320	\$27,611,072
Personnel Expenditures	\$34,640,291	\$7,452,101	21.51%	\$6,797,553	\$6,925,445	\$6,837,951
Non-Personnel Expenditures	\$1,308,955	\$564	0.04%	\$894	\$5,000	\$0
Utilities Expenditures	\$260,679	\$0	0.00%	\$0	\$0	\$0
Total Expenditures	\$36,209,925	\$7,452,665	20.58%	\$6,798,447	\$6,930,445	\$6,837,951
Revenue - Expenditures	\$0	\$27,525,870		\$28,704,596	\$22,725,875	\$20,773,121

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$14,705,598	\$7,008,029	47.66%	\$7,162,864	\$7,293,050	\$7,539,892
Personnel Expenditures	\$1,661,605	\$339,273	20.42%	\$247,423	\$215,334	\$239,183
Non-Personnel Expenditures	\$7,744,325	\$2,407,797	31.09%	\$1,638,910	\$1,049,473	\$1,704,996
Utilities Expenditures	\$1,589,580	\$303,911	19.12%	\$532,061	\$537,432	\$533,790
Transfers (net)	\$2,788,648	(\$26,097)	-0.94%	\$3,610,275	(\$506,704)	\$0
Total Expenditures/Transfers	\$13,784,158	\$3,024,884	21.94%	\$6,028,669	\$1,295,535	\$2,477,969
Revenue - Expenditures/Transfers	\$921,440	\$3,983,145		\$1,134,195	\$5,997,515	\$5,061,923

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$118,361	\$0	0.00%	\$0	\$0	\$0
Personnel Expenditures	\$263,405	\$41,263	15.67%	\$23,989	\$34,323	(\$2)
Non-Personnel Expenditures	\$26,766	\$66,329	247.81%	\$1,472	\$925	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$73,728)	\$1,500	-2.03%	\$0	(\$3,157)	\$0
Total Expenditures/Transfers	\$216,443	\$109,092	50.40%	\$25,461	\$32,091	(\$2)
Revenue - Expenditures/Transfers	(\$98,082)	(\$109,092)		(\$25,461)	(\$32,091)	\$2

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$41,732	\$0	0.00%	\$1,088	\$455	\$248
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$41,732	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$41,732	\$0	0.00%	\$0	\$0	\$0
Revenue - Expenditures/Transfers	\$0	\$0		\$1,088	\$455	\$248

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$5,135,626	\$789,713	15.38%	\$822,184	\$1,168,807	\$1,991,164
Personnel Expenditures	\$3,112,984	\$1,425,864	45.80%	\$1,516,447	\$1,363,403	\$1,425,320
Non-Personnel Expenditures	\$541,121	\$463,798	85.71%	\$147,455	\$99,415	\$92,041
Utilities Expenditures	\$4,922	\$1,265	25.69%	\$971	\$6,789	\$1,465
Transfers (net)	\$15,645	\$5,000	31.96%	\$385,239	\$379,056	\$369,856
Total Expenditures/Transfers	\$3,674,672	\$1,895,927	51.59%	\$2,050,112	\$1,848,663	\$1,888,682
Revenue - Expenditures/Transfers	\$1,460,954	(\$1,106,214)		(\$1,227,928)	(\$679,856)	\$102,482

TOTAL, Kapi'olani CC	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$56,211,242	\$42,776,277	76.10%	\$43,489,179	\$38,118,632	\$37,142,376
Personnel Expenditures	\$39,678,285	\$9,258,501	23.33%	\$8,585,412	\$8,538,505	\$8,502,452
Non-Personnel Expenditures	\$9,662,899	\$2,938,488	30.41%	\$1,788,731	\$1,154,813	\$1,797,037
Utilities Expenditures	\$1,855,181	\$305,176	16.45%	\$533,032	\$544,221	\$535,255
Transfers (net)	\$2,730,565	(\$19,597)	-0.72%	\$3,995,514	(\$130,805)	\$369,856
Total Expenditures/Transfers	\$53,926,930	\$12,482,568	23.15%	\$14,902,689	\$10,106,734	\$11,204,600
Revenue - Expenditures/Transfers	\$2,284,312	\$30,293,709		\$28,586,490	\$28,011,898	\$25,937,776

Leeward Community College
 FY 2025 First Quarter Financial Report: YTD for the Period Ending September 30, 2024

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$34,023,026	\$31,019,468	91.17%	\$32,248,486	\$26,272,660	\$23,498,390
Personnel Expenditures	\$32,141,343	\$6,678,691	20.78%	\$6,156,211	\$6,017,008	\$5,973,106
Non-Personnel Expenditures	\$1,401,943	\$5,000	0.36%	\$1,062	\$0	\$0
Utilities Expenditures	\$479,740	\$0	0.00%	\$66,494	\$0	\$69,579
Total Expenditures	\$34,023,026	\$6,683,691	19.64%	\$6,223,767	\$6,017,008	\$6,042,685
Revenue - Expenditures	\$0	\$24,335,777		\$26,024,719	\$20,255,652	\$17,455,705

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$12,192,878	\$6,183,922	50.72%	\$6,124,426	\$6,311,983	\$6,813,995
Personnel Expenditures	\$2,510,722	\$439,348	17.50%	\$420,918	\$385,201	\$248,657
Non-Personnel Expenditures	\$10,707,645	\$2,709,572	25.31%	\$2,531,680	\$1,141,942	\$1,898,283
Utilities Expenditures	\$1,508,888	\$531,056	35.20%	\$345,501	\$528,570	\$423,867
Transfers (net)	\$1,496,785	(\$254,980)	-17.04%	\$4,316,934	(\$320,262)	(\$467,211)
Total Expenditures/Transfers	\$16,224,040	\$3,424,996	21.11%	\$7,615,033	\$1,735,451	\$2,103,596
Revenue - Expenditures/Transfers	(\$4,031,162)	\$2,758,926		(\$1,490,607)	\$4,576,532	\$4,710,399

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$23,124	\$0	0.00%	\$0	\$0	\$0
Personnel Expenditures	\$44,532	\$10,996	24.69%	\$10,651	\$1,261	\$5
Non-Personnel Expenditures	\$36,061	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$40,571)	(\$38,007)	93.68%	\$0	\$0	\$0
Total Expenditures/Transfers	\$40,022	(\$27,011)	-67.49%	\$10,651	\$1,261	\$5
Revenue - Expenditures/Transfers	(\$16,898)	\$27,011		(\$10,651)	(\$1,261)	(\$5)

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$818	\$0	0.02%	\$0	\$0	\$0
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$374	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$374	\$0	0.00%	\$0	\$0	\$0
Revenue - Expenditures/Transfers	\$444	\$0		\$0	\$0	\$0

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$5,364,382	\$626,367	11.68%	\$668,655	\$885,261	\$3,028,085
Personnel Expenditures	\$3,169,757	\$1,510,967	47.67%	\$1,448,529	\$1,136,638	\$1,493,770
Non-Personnel Expenditures	\$997,541	\$411,457	41.25%	\$272,122	\$510,443	\$173,586
Utilities Expenditures	\$98	\$18	18.78%	\$0	\$0	\$0
Transfers (net)	\$15,645	\$0	0.00%	\$0	\$0	(\$2,998)
Total Expenditures/Transfers	\$4,183,041	\$1,922,442	45.96%	\$1,720,651	\$1,647,081	\$1,664,358
Revenue - Expenditures/Transfers	\$1,181,341	(\$1,296,075)		(\$1,051,996)	(\$761,820)	\$1,363,727

TOTAL, Leeward Community College	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$51,604,228	\$37,829,757	73.31%	\$39,041,567	\$33,469,904	\$33,340,470
Personnel Expenditures	\$37,866,354	\$8,640,002	22.82%	\$8,036,309	\$7,540,108	\$7,715,538
Non-Personnel Expenditures	\$13,143,564	\$3,126,029	23.78%	\$2,804,864	\$1,652,385	\$2,071,869
Utilities Expenditures	\$1,988,726	\$531,074	26.70%	\$411,995	\$528,570	\$493,446
Transfers (net)	\$1,471,859	(\$292,987)	-19.91%	\$4,316,934	(\$320,262)	(\$470,209)
Total Expenditures/Transfers	\$54,470,503	\$12,004,118	22.04%	\$15,570,102	\$9,400,801	\$9,810,644
Revenue - Expenditures/Transfers	(\$2,866,275)	\$25,825,639		\$23,471,465	\$24,069,103	\$23,529,826

Windward Community College
 FY 2025 First Quarter Financial Report: YTD for the Period Ending September 30, 2024

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$14,980,555	\$14,555,227	97.16%	\$14,326,006	\$12,440,747	\$11,894,755
Personnel Expenditures	\$14,004,794	\$2,761,583	19.72%	\$2,500,022	\$2,512,862	\$2,422,790
Non-Personnel Expenditures	\$288,241	\$1,077	0.37%	\$962	\$872	\$499
Utilities Expenditures	\$687,520	\$0	0.00%	\$129,769	\$0	\$0
Total Expenditures	\$14,980,555	\$2,762,660	18.44%	\$2,630,753	\$2,513,734	\$2,423,289
Revenue - Expenditures	\$0	\$11,792,567		\$11,695,253	\$9,927,013	\$9,471,466

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$3,863,016	\$2,210,471	57.22%	\$2,056,016	\$2,117,713	\$2,031,358
Personnel Expenditures	\$1,261,091	\$254,972	20.22%	\$301,635	\$175,233	\$133,318
Non-Personnel Expenditures	\$2,857,424	\$1,084,974	37.97%	\$931,705	\$435,510	\$598,581
Utilities Expenditures	\$897,726	\$386,129	43.01%	\$251,967	\$373,363	\$297,597
Transfers (net)	\$675,155	(\$256,682)	-38.02%	\$1,077,761	(\$90,551)	(\$411,561)
Total Expenditures/Transfers	\$5,691,396	\$1,469,393	25.82%	\$2,563,068	\$893,555	\$617,935
Revenue - Expenditures/Transfers	(\$1,828,380)	\$741,078		(\$507,052)	\$1,224,158	\$1,413,423

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$247,001	\$0	0.00%	\$0	\$0	\$0
Personnel Expenditures	\$81,786	\$0	0.00%	\$23,952	\$36,700	\$27,507
Non-Personnel Expenditures	\$7,483	\$0	0.00%	\$0	\$2,288	\$0
Utilities Expenditures	\$82	\$0	0.00%	\$0	\$0	\$0
Transfers (net)	(\$29,987)	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$59,364	\$0	0.00%	\$23,952	\$38,988	\$27,507
Revenue - Expenditures/Transfers	\$187,637	\$0		(\$23,952)	(\$38,988)	(\$27,507)

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$0	\$0	budget = 0	\$0	\$0	\$0
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$0	\$0	\$0
Revenue - Expenditures/Transfers	\$0	\$0		\$0	\$0	\$0

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$2,124,886	\$367,631	17.30%	\$275,142	\$291,616	\$610,658
Personnel Expenditures	\$1,023,328	\$487,476	47.64%	\$437,981	\$444,014	\$419,478
Non-Personnel Expenditures	\$222,571	\$32,964	14.81%	\$17,494	\$2,035	\$44,690
Utilities Expenditures	\$14,326	\$0	0.00%	\$5,283	\$3,837	\$3,253
Transfers (net)	\$15,645	\$0	0.00%	\$0	(\$1,221)	\$0
Total Expenditures/Transfers	\$1,275,870	\$520,440	40.79%	\$460,758	\$448,665	\$467,421
Revenue - Expenditures/Transfers	\$849,016	(\$152,809)		(\$185,616)	(\$157,049)	\$143,237

TOTAL, Windward Community College	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$21,215,458	\$17,133,329	80.76%	\$16,657,164	\$14,850,076	\$14,536,771
Personnel Expenditures	\$16,370,999	\$3,504,031	21.40%	\$3,263,590	\$3,168,809	\$3,003,093
Non-Personnel Expenditures	\$3,375,719	\$1,119,015	33.15%	\$950,161	\$440,705	\$643,770
Utilities Expenditures	\$1,599,654	\$386,129	24.14%	\$387,019	\$377,200	\$300,850
Transfers (net)	\$660,813	(\$256,682)	-38.84%	\$1,077,761	(\$91,772)	(\$411,561)
Total Expenditures/Transfers	\$22,007,185	\$4,752,493	21.60%	\$5,678,531	\$3,894,942	\$3,536,152
Revenue - Expenditures/Transfers	(\$791,727)	\$12,380,836		\$10,978,633	\$10,955,134	\$11,000,619

Hawai'i Community College
 FY 2025 First Quarter Financial Report: YTD for the Period Ending September 30, 2024

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$21,044,854	\$20,501,164	97.42%	\$18,484,816	\$17,904,307	\$17,052,029
Personnel Expenditures	\$16,463,371	\$3,303,553	20.07%	\$3,154,815	\$3,299,373	\$3,231,970
Non-Personnel Expenditures	\$3,749,023	\$11,765	0.31%	\$629	\$506	\$573
Utilities Expenditures	\$832,460	\$0	0.00%	\$11,382	\$98,926	\$0
Total Expenditures	\$21,044,854	\$3,315,318	15.75%	\$3,166,826	\$3,398,805	\$3,232,543
Revenue - Expenditures	\$0	\$17,185,846		\$15,317,990	\$14,505,502	\$13,819,486

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$5,645,309	\$2,404,665	42.60%	\$2,294,293	\$2,245,355	\$2,584,131
Personnel Expenditures	\$1,495,502	\$278,783	18.64%	\$442,519	\$191,790	\$174,711
Non-Personnel Expenditures	\$277,585	\$849,452	306.01%	\$924,114	\$365,248	\$670,186
Utilities Expenditures	\$0	\$214,846	budget = 0	\$148,836	\$139,332	\$237,279
Transfers (net)	\$1,055,976	(\$1,149,301)	-108.84%	(\$386,179)	(\$52,827)	\$286,156
Total Expenditures/Transfers	\$2,829,063	\$193,780	6.85%	\$1,129,290	\$643,543	\$1,368,332
Revenue - Expenditures/Transfers	\$2,816,246	\$2,210,885		\$1,165,003	\$1,601,812	\$1,215,799

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$59,219	\$0	0.00%	\$0	\$0	\$0
Personnel Expenditures	\$19,186	\$2	0.01%	\$5	\$7	\$0
Non-Personnel Expenditures	\$32,110	\$0	0.00%	\$0	\$6,635	\$110,000
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$30,000)	(\$34,584)	115.28%	\$0	\$0	\$0
Total Expenditures/Transfers	\$21,296	(\$34,582)	-162.39%	\$5	\$6,642	\$110,000
Revenue - Expenditures/Transfers	\$37,923	\$34,582		(\$5)	(\$6,642)	(\$110,000)

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$30,851	\$0	0.00%	\$778	\$329	\$189
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$612	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$612	\$0	0.00%	\$0	\$0	\$0
Revenue - Expenditures/Transfers	\$30,239	\$0		\$778	\$329	\$189

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$2,130,022	\$471,343	22.13%	\$509,970	\$316,494	\$365,419
Personnel Expenditures	\$733,897	\$330,315	45.01%	\$255,600	\$240,714	\$316,018
Non-Personnel Expenditures	\$936,369	\$126,877	13.55%	\$164,771	\$190,833	\$94,619
Utilities Expenditures	\$652	\$333	51.14%	\$327	\$291	\$183
Transfers (net)	\$15,645	\$0	0.00%	\$0	\$0	(\$20)
Total Expenditures/Transfers	\$1,686,563	\$457,525	27.13%	\$420,698	\$431,838	\$410,800
Revenue - Expenditures/Transfers	\$443,459	\$13,818		\$89,272	(\$115,344)	(\$45,381)

TOTAL, Hawaii Community College	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$28,910,255	\$23,377,172	80.86%	\$21,289,857	\$20,466,485	\$20,001,768
Personnel Expenditures	\$18,711,956	\$3,912,653	20.91%	\$3,852,939	\$3,731,884	\$3,722,699
Non-Personnel Expenditures	\$4,995,699	\$988,094	19.78%	\$1,089,514	\$563,222	\$875,378
Utilities Expenditures	\$833,112	\$215,179	25.83%	\$160,545	\$238,549	\$237,462
Transfers (net)	\$1,041,621	(\$1,183,885)	-113.66%	(\$386,179)	(\$52,827)	\$286,136
Total Expenditures/Transfers	\$25,582,388	\$3,932,041	15.37%	\$4,716,819	\$4,480,828	\$5,121,675
Revenue - Expenditures/Transfers	\$3,327,867	\$19,445,131		\$16,573,038	\$15,985,657	\$14,880,093

Maui College
 FY 2025 First Quarter Financial Report: YTD for the Period Ending September 30, 2024

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$22,200,453	\$21,600,188	97.30%	\$18,986,074	\$19,216,015	\$17,501,342
Personnel Expenditures	\$18,313,707	\$3,741,195	20.43%	\$3,359,323	\$3,264,443	\$3,310,406
Non-Personnel Expenditures	\$2,567,256	\$4,455	0.17%	\$31,194	\$0	\$0
Utilities Expenditures	\$1,319,490	\$153,590	11.64%	\$6,529	\$0	\$0
Total Expenditures	\$22,200,453	\$3,899,240	17.56%	\$3,397,046	\$3,264,443	\$3,310,406
Revenue - Expenditures	\$0	\$17,700,948		\$15,589,028	\$15,951,572	\$14,190,936

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$5,528,478	\$2,553,723	46.19%	\$2,481,693	\$2,673,870	\$2,944,924
Personnel Expenditures	\$1,357,088	\$370,580	27.31%	\$451,761	\$188,861	\$245,155
Non-Personnel Expenditures	\$4,100,910	\$1,335,140	32.56%	\$1,813,562	\$1,005,438	\$898,938
Utilities Expenditures	\$532,045	\$303,564	57.06%	\$249,626	\$660,366	\$492,187
Transfers (net)	\$408,261	(\$414,269)	-101.47%	(\$738,239)	(\$238,377)	(\$1,408,554)
Total Expenditures/Transfers	\$6,398,304	\$1,595,015	24.93%	\$1,776,710	\$1,616,288	\$227,726
Revenue - Expenditures/Transfers	(\$869,826)	\$958,708		\$704,983	\$1,057,582	\$2,717,198

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$516,898	\$0	0.00%	\$0	\$0	\$0
Personnel Expenditures	\$1,031,670	\$175,550	17.02%	\$182,979	\$82,636	\$110,104
Non-Personnel Expenditures	\$86,642	\$2,461	2.84%	\$4,137	\$1,255	\$4,902
Utilities Expenditures	\$51,500	\$0	0.00%	\$24,072	\$0	\$53
Transfers (net)	(\$79,467)	(\$41,000)	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$1,090,345	\$137,011	12.57%	\$211,188	\$83,891	\$115,059
Revenue - Expenditures/Transfers	(\$573,447)	(\$137,011)		(\$211,188)	(\$83,891)	(\$115,059)

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$0	\$0	budget = 0	\$0	\$0	\$0
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$0	\$0	\$0
Revenue - Expenditures/Transfers	\$0	\$0		\$0	\$0	\$0

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$2,856,544	\$566,018	19.81%	\$581,637	\$597,328	\$859,021
Personnel Expenditures	\$1,112,905	\$502,968	45.19%	\$350,628	\$339,706	\$308,428
Non-Personnel Expenditures	\$1,115,443	\$127,055	11.39%	\$166,246	\$78,892	\$68,759
Utilities Expenditures	\$114,679	\$706	0.62%	\$100,240	\$387	\$327
Transfers (net)	\$15,644	\$0	0.00%	\$0	\$0	(\$75,205)
Total Expenditures/Transfers	\$2,358,671	\$630,729	26.74%	\$617,114	\$418,985	\$302,309
Revenue - Expenditures/Transfers	\$497,873	(\$64,711)		(\$35,477)	\$178,343	\$556,712

TOTAL, Maui College	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$31,102,373	\$24,719,929	79.48%	\$22,049,404	\$22,487,213	\$21,305,287
Personnel Expenditures	\$21,815,370	\$4,790,293	21.96%	\$4,344,691	\$3,875,646	\$3,974,093
Non-Personnel Expenditures	\$7,870,251	\$1,469,111	18.67%	\$2,015,139	\$1,085,585	\$972,599
Utilities Expenditures	\$2,017,714	\$457,860	22.69%	\$380,467	\$660,753	\$492,567
Transfers (net)	\$344,438	(\$455,269)	-132.18%	(\$738,239)	(\$238,377)	(\$1,483,759)
Total Expenditures/Transfers	\$32,047,773	\$6,261,995	19.54%	\$6,002,058	\$5,383,607	\$3,955,500
Revenue - Expenditures/Transfers	(\$945,400)	\$18,457,934		\$16,047,346	\$17,103,606	\$17,349,787

Kaua'i Community College
 FY 2025 First Quarter Financial Report: YTD for the Period Ending September 30, 2024

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$15,215,783	\$14,595,387	95.92%	\$12,693,500	\$12,801,957	\$12,137,423
Personnel Expenditures	\$12,510,274	\$2,649,377	21.18%	\$2,433,118	\$2,498,716	\$2,520,756
Non-Personnel Expenditures	\$1,894,697	\$8,000	0.42%	\$3,000	\$3,000	\$0
Utilities Expenditures	\$810,812	\$0	0.00%	\$54,146	\$79,615	\$195,049
Total Expenditures	\$15,215,783	\$2,657,377	17.46%	\$2,490,264	\$2,581,331	\$2,715,805
Revenue - Expenditures	\$0	\$11,938,010		\$10,203,236	\$10,220,626	\$9,421,618

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$2,250,587	\$1,064,068	47.28%	\$1,153,119	\$1,096,362	\$1,213,278
Personnel Expenditures	\$540,977	\$79,665	14.73%	\$97,377	\$83,968	\$66,357
Non-Personnel Expenditures	\$180,989	\$586,175	323.87%	\$474,051	\$285,497	\$415,398
Utilities Expenditures	\$0	\$234,647	budget = 0	\$235,401	\$118,592	(\$29,376)
Transfers (net)	\$533,772	(\$265,000)	-49.65%	(\$821,474)	(\$93,019)	\$0
Total Expenditures/Transfers	\$1,255,738	\$635,487	50.61%	(\$14,645)	\$395,038	\$452,379
Revenue - Expenditures/Transfers	\$994,849	\$428,581		\$1,167,764	\$701,324	\$760,899

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$33,787	\$0	0.00%	\$0	\$0	\$0
Personnel Expenditures	\$74	\$4,041	5461.03%	\$3	\$769	\$1
Non-Personnel Expenditures	\$19,255	\$1,763	budget = 0	\$6,277	\$536	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	(\$15,000)	(\$31,887)	212.58%	\$0	\$0	\$0
Total Expenditures/Transfers	\$4,329	(\$26,083)	-602.52%	\$6,280	\$1,305	\$1
Revenue - Expenditures/Transfers	\$29,458	\$26,083		(\$6,280)	(\$1,305)	(\$1)

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$0	\$0	budget = 0	\$0	\$0	\$0
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$0	\$0	budget = 0	\$0	\$0	\$0
Revenue - Expenditures/Transfers	\$0	\$0		\$0	\$0	\$0

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$653,892	\$104,044	15.91%	\$221,233	\$97,861	\$161,484
Personnel Expenditures	\$158,586	\$91,550	57.73%	\$80,679	\$73,928	\$82,246
Non-Personnel Expenditures	\$325,817	\$204,331	62.71%	\$84,865	\$35,192	\$18,416
Utilities Expenditures	\$491	\$0	0.00%	\$316	\$0	\$19
Transfers (net)	\$15,644	\$0	0.00%	\$0	\$0	(\$3,363)
Total Expenditures/Transfers	\$500,538	\$295,881	59.11%	\$165,860	\$109,120	\$97,318
Revenue - Expenditures/Transfers	\$153,354	(\$191,837)		\$55,373	(\$11,259)	\$64,166

TOTAL, Kaua'i Community College	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$18,154,049	\$15,763,499	86.83%	\$14,067,852	\$13,996,180	\$13,512,185
Personnel Expenditures	\$13,209,911	\$2,824,633	21.38%	\$2,611,177	\$2,657,381	\$2,669,360
Non-Personnel Expenditures	\$2,420,758	\$800,269	33.06%	\$568,193	\$324,225	\$433,814
Utilities Expenditures	\$811,303	\$234,647	28.92%	\$289,863	\$198,207	\$165,692
Transfers (net)	\$534,416	(\$296,887)	-55.55%	(\$821,474)	(\$93,019)	(\$3,363)
Total Expenditures/Transfers	\$16,976,388	\$3,562,662	20.99%	\$2,647,759	\$3,086,794	\$3,265,503
Revenue - Expenditures/Transfers	\$1,177,661	\$12,200,837		\$11,420,093	\$10,909,386	\$10,246,682

General Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Allocation (including net transfers)	\$11,086,630	\$14,684,078	132.45%	\$15,481,175	\$17,118,744	\$17,111,160
Personnel Expenditures	\$6,175,745	\$1,377,467	22.30%	\$1,325,555	\$1,167,616	\$1,046,637
Non-Personnel Expenditures	\$4,808,121	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$102,764	\$96	0.09%	\$96	\$144	\$96
Total Expenditures	\$11,086,630	\$1,377,563	12.43%	\$1,325,651	\$1,167,760	\$1,046,733
Revenue - Expenditures	\$0	\$13,306,515		\$14,155,524	\$15,950,984	\$16,064,427

Tuition and Fees SF (TF SF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$0	\$0	budget = 0	\$0	\$0	\$0
Personnel Expenditures	\$513,375	\$77,310	15.06%	\$74,863	\$68,781	\$71,086
Non-Personnel Expenditures	\$2,613,323	\$39,423	1.51%	\$2,736,977	\$2,077,096	\$4,033,740
Utilities Expenditures	\$0	\$12,271	budget = 0	\$55,549	\$104,042	\$33,073
Transfers (net)	(\$2,442,559)	\$3,904,102	-159.84%	(\$3,330,278)	\$2,946,081	\$1,173,138
Total Expenditures/Transfers	\$684,139	\$4,033,106	589.52%	(\$462,889)	\$5,196,000	\$5,311,037
Revenue - Expenditures/Transfers	(\$684,139)	(\$4,033,106)		\$462,889	(\$5,196,000)	(\$5,311,037)

Research & Training RF (RTRF)	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$321,645	\$0	0.00%	\$0	\$0	\$0
Personnel Expenditures	\$9,891	\$1,108	11.20%	\$7,396	\$19,205	\$43,622
Non-Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$2,759	\$917
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$590	\$770
Transfers (net)	\$34,000	\$0	0.00%	\$34,000	\$0	\$34,000
Total Expenditures/Transfers	\$43,891	\$1,108	2.52%	\$41,396	\$22,554	\$79,309
Revenue - Expenditures/Transfers	\$277,754	(\$1,108)		(\$41,396)	(\$22,554)	(\$79,309)

Other Special Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$12,059	\$0	0.00%	\$59	\$21	\$15
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$2,458	\$0	0.00%	\$0	\$0	\$0
Utilities Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Transfers (net)	\$0	\$0	budget = 0	\$0	\$0	\$0
Total Expenditures/Transfers	\$2,458	\$0	0.00%	\$0	\$0	\$0
Revenue - Expenditures/Transfers	\$9,601	\$0		\$59	\$21	\$15

Other Revolving Funds	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$168,412	\$3,800	2.26%	\$106	\$74	\$50,047
Personnel Expenditures	\$0	\$0	budget = 0	\$0	\$0	\$0
Non-Personnel Expenditures	\$283,348	\$0	0.00%	\$0	\$0	(\$6,146)
Utilities Expenditures	\$3,089	\$0	0.00%	\$0	\$0	\$200
Transfers (net)	(\$115,454)	\$0	0.00%	\$0	\$0	\$0
Total Expenditures/Transfers	\$170,983	\$0	0.00%	\$0	\$0	(\$5,946)
Revenue - Expenditures/Transfers	(\$2,571)	\$3,800		\$106	\$74	\$55,993

TOTAL, CC Systemwide Support	FY 2025 Budget-to-Actual			Prior Fiscal Years		
	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual	FY 2023 YTD Actual	FY 2022 YTD Actual
Revenue	\$11,588,746	\$14,687,878	126.74%	\$15,481,340	\$17,118,839	\$17,161,222
Personnel Expenditures	\$6,699,011	\$1,455,885	21.73%	\$1,407,814	\$1,255,602	\$1,161,345
Non-Personnel Expenditures	\$7,707,250	\$39,423	0.51%	\$2,736,977	\$2,079,855	\$4,028,511
Utilities Expenditures	\$105,853	\$12,367	11.68%	\$55,645	\$104,776	\$34,139
Transfers (net)	(\$2,524,013)	\$3,904,102	-154.68%	(\$3,296,278)	\$2,946,081	\$1,207,138
Total Expenditures/Transfers	\$11,988,101	\$5,411,777	45.14%	\$904,158	\$6,386,314	\$6,431,133
Revenue - Expenditures/Transfers	(\$399,355)	\$9,276,101		\$14,577,182	\$10,732,525	\$10,730,089