



UNIVERSITY of HAWAII®

Ke Kulanui o Hawai'i

David Lassner
President

December 19, 2024

The Honorable Ronald D. Kouchi,
President and Members of the Senate
Thirty-Third State Legislature
Honolulu, Hawai'i 96813

The Honorable Nadine K. Nakamura, Speaker
and Members of the House of Representatives
Thirty-Third State Legislature
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Nakamura, and Members of the Legislature:

For your information and consideration, the University of Hawai'i is transmitting one copy of the Annual Report on University of Hawai'i Non-General Funds for FYE2024 (Sections 304A-106, 304A-2007, 304A-2272, and 304A-2273, Hawai'i Revised Statutes) as requested by the Legislature.

In accordance with Section 93-16, Hawai'i Revised Statutes, this report may be viewed electronically at: https://www.hawaii.edu/govrel/docs/reports/2025/hrs304a-106_304a-2007_304a-2272_304a-2273_2025_non-general-funds_annual-report_508.pdf.

Should you have any questions about this report, please do not hesitate to contact Stephanie Kim at (808) 956-4250, or via e-mail at scskim@hawaii.edu.

Sincerely,

A handwritten signature in black ink that reads 'David Lassner'.

David Lassner
President

Enclosure

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UNIVERSITY OF HAWAI‘I SYSTEM ANNUAL REPORT



REPORT TO THE 2025 LEGISLATURE

Annual Report on University of Hawai'i
Non-General Funds for FYE2024

HRS 304A-106
HRS 304A-2007
HRS 304A-2272
HRS 304A-2273

December 2024

University of Hawai'i
HRS 304A-106: Annual Report on Trust Fund Revenues and Gifts
Summary of Trust Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Agency Funds	Admin Established	(1,304,214,615)	(218,513,984)	5,137,794	-	(1,527,866,393)	3,913	(1,527,870,307)
East-West Center Support Trust Fund	Admin Established	1,097,086	35,968	-	-	1,133,054	-	1,133,054
Endowment Fund	Admin Established	80,967,325	4,767,090	3,007,661	-	82,726,754	-	82,726,754
Financial Aid Scholarships Trust Fund	Admin Established	2,275,693	633,853	309,955	32,593	2,632,183	2,270	2,629,913
Gifts and Donations Trust Fund	Admin Established	1,508,957	591,700	619,513	-	1,481,144	1,376	1,479,768
Intercollegiate Athletics Scholarships Trust Fund	Admin Established	325,392	168,793	-	-	494,184	-	494,184
Mānoa Flood Trust Fund - Oct 2004	Admin Established	1,542,935	82,391	171,942	-	1,453,384	854,135	599,249
Non-Federal Contracts and Grants Trust Fund	Admin Established	14,956,613	91,984,017	100,257,434	-	6,683,196	8,464,573	(1,781,378)
Short-Term Loan Trust Fund	Admin Established	322,529	10,651	(2,850)	-	336,030	-	336,030
UH Quasi-Endowment Revolving Fund	Admin Established	(2,549)	(47)	-	2,591	(5)	-	(5)
UH Quasi-Endowment Trust Fund	304A-2355 HRS	2,197,586	1,256,228	946,093	6,100	2,513,821	-	2,513,821
Unexpended Plant Trust Fund	Admin Established	76,191	(83,071)	(2)	-	(6,878)	7,788	(14,667)
Vacation Assessment Reserve	Admin Established	(4,833,431)	9,598,214	3,015,644	-	1,749,139	-	1,749,139
Workers' Compensation and Unemployment Compensation Trust Fund	304A-2352 HRS	8,795,185	3,019,326	7,185,002	-	4,629,508	2,178,664	2,450,845
TOTAL, Trust Funds:		(1,194,985,104)	(106,448,872)	120,648,187	41,283	(1,422,040,880)	11,512,719	(1,433,553,599)

University of Hawai'i at Mānoa (UOH-100, UOH-110, UOH-881)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Special Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Tuition and Fees SF (includes JABSOM)	304A-2153, HRS	38,522,774	248,819,122	178,254,390	(48,765,561)	60,321,946	60,126,154	195,792
Library SF	304A-2155, HRS							
Library	304A-2155, HRS	264,511	29,355	63,419	-	230,447	154	230,292
Law	304A-2155, HRS	390	149	-	-	538	-	538
Auxiliary Enterprises SF	304A-2157, HRS							
Architecture SRRC	304A-2157, HRS	-	93,327	220,437	174,754	47,644	7,779	39,865
Architecture EDRL 3-D Revitalizing Building Info Model	304A-2157, HRS	-	-	-	-	-	-	-
School of Architecture Labs	304A-2157, HRS	-	-	-	-	-	-	-
Architecture Tongji Study Abroad	304A-2157, HRS	-	-	-	-	-	-	-
Arts & Humanities - Theatre Group	304A-2157, HRS	90,919	120,765	139,771	-	71,914	6,650	65,263
CTAHR Agricultural Diag Svc Ctr	304A-2157, HRS	4,392	2,233	543	-	6,082	519	5,563
CTAHR SRRC	304A-2157, HRS	-	1,420,011	703,822	(466,093)	250,097	19,991	230,106
CTAHR Extension Public Svcs	304A-2157, HRS	-	25,722	1,500	443,630	467,852		467,852
LLL HELP	304A-2157, HRS	2,251,491	1,302,565	957,732	-	2,596,324	11,714	2,584,610
LLL Special Account	304A-2157, HRS	78,951	4,773	15,227	-	68,497	2,469	66,028
Outreach Summer (Acad Support)	304A-2157, HRS	-	-	-	-	-	-	-
Outreach Summer & CCECS (non-credit)	304A-2157, HRS	(5,523,210)	1,110,414	1,912,504	1,016,098	(5,309,202)	540,924	(5,850,127)
Arts & Humanities - Art Auxiliary Enter	304A-2157, HRS	5,934	195	-	-	6,129	-	6,129
CALL SRRC	304A-2157, HRS	-	37,401	14,139	(23,262)	(0)		(0)
CALL Conferences	304A-2157, HRS	3,398	18,155	15,902		5,651		5,651
Auxiliary Services - Administration	304A-2157, HRS	8,575,672	994,005	431,145	(50,000)	9,088,533	518,235	8,570,298
Auxiliary Services - Transportation Svcs	304A-2157, HRS	3,010,177	1,447,599	658,463	-	3,799,312	65,731	3,733,581
Campus Svcs DPS Events	304A-2157, HRS	-	-	-	-	-	-	-
Cancer Center SRRC	304A-2157, HRS	5,000	2,122,704	1,648,197	-	479,507	252,600	226,907
Cancer Center Conferences/Workshops	304A-2157, HRS	-	-	-	-	-	-	-
Education SRRC	304A-2157, HRS	-	289,427	89,455	(48,398)	151,574	11,647	139,927
Education -CDS SRRC	304A-2157, HRS	-	623,604	189,400	-	434,204	7,874	426,330
Education-CRDG	304A-2157, HRS	-	1,015,324	599,741	-	415,584	63,686	351,898
Education HCAMP	304A-2157, HRS	-	-	-	-	-	-	-
Education MAPS	304A-2157, HRS	-	-	-	-	-	-	-
Education Dist Learning & Ed Tech	304A-2157, HRS	-	-	-	-	-	-	-
Education Intl & Special Progs	304A-2157, HRS	-	-	-	48,398	48,398	-	48,398
Education CDS - Conferences	304A-2157, HRS	-	-	-	-	-	-	-
Education CDS - Institutes	304A-2157, HRS	-	28,104	2,537	-	25,567	-	25,567
Education CDS - Comp Svc Ctr	304A-2157, HRS	-	-	-	-	-	-	-
Hawai'iinuiakea School of Hawaiian Knowledge (HSHK) SRRC	304A-2157, HRS	-	19,317	-	(19,317)	(0)	-	(0)
HSHK Ka Papa Lo'i O Kanewai Tours	304A-2157, HRS	-	-	1,941	19,317	17,376		17,376
IFA SRRC	304A-2157, HRS	-	1,374	1,109		265		265
IFA Maunakea Shared Svcs	304A-2157, HRS	-	-	-	-	-	-	-
IFA Hi-Star Summer Program	304A-2157, HRS	-	-	-	-	-	-	-

University of Hawai'i at Mānoa (UOH-100, UOH-110, UOH-881)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Special Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Law SRRC	304A-2157, HRS	-	7,719	-	(7,719)	-	-	-
Lyon Arboretum SRRC	304A-2157, HRS	-	487,513	214,858	(272,655)	-	-	-
Lyon Arboretum Aux Ent	304A-2157, HRS	-	22,063	610	272,655	294,108	-	294,108
Natural Science SRRC	304A-2157, HRS	-	459,449	402,220	-	57,229	31,502	25,726
Natural Science Chemistry Conferences	304A-2157, HRS	-	31,000	30,974	-	26	-	26
Nursing - Dental Hygiene Clinic	304A-2157, HRS	10,900	38,634	38,587	-	10,947	-	10,947
Nursing SRRC	304A-2157, HRS	-	98,318	92,163	-	6,155	-	6,155
OSA - Center for Student Development	304A-2157, HRS	183,675	23,713	31,681	-	175,707	-	175,707
OSA - Mānoa Career Center	304A-2157, HRS	55,376	28,030	13,466	-	69,940	-	69,940
Shidler SRRC	304A-2157, HRS	-	4,671,153	2,063,846	-	2,607,307	4,476	2,602,831
Shidler Executive Education	304A-2157, HRS	-	-	-	-	-	-	-
Shidler Enterprise Activities	304A-2157, HRS	-	-	-	-	-	-	-
Social Sciences - Psychiatric Clinic Fees	304A-2157, HRS	1,877	52	376	-	1,554	-	1,554
Social Sciences SRRC	304A-2157, HRS	-	73,060	32,024	(41,036)	-	-	-
Social Sciences Research Institute SRRC	304A-2157, HRS	-	1,797,586	1,244,894	-	552,692	25,456	527,236
Social Science Conferences/Programs	304A-2157, HRS	-	69,982	30,943	41,037	80,076	-	80,076
Social Science Pacific Emprints	304A-2157, HRS	-	-	-	-	-	-	-
Social Science TASI/PHIDC	304A-2157, HRS	-	-	-	-	-	-	-
Social Work SRRC	304A-2157, HRS	-	1,805	1,805	-	-	-	-
SOEST SRRC	304A-2157, HRS	-	5,160,972	3,936,106	(95,235)	1,129,632	391,708	737,924
SOEST Marine Center/Ship Ops	304A-2157, HRS	-	-	-	-	-	-	-
SOEST HIMB Comm Educ Prog	304A-2157, HRS	-	8,242	2,045	32,874	39,071	-	39,071
SOEST HIMB Marine Science Res Learning Ctr	304A-2157, HRS	-	27,815	-	11,119	38,934	-	38,934
SOEST HIMB Ka Noelo Kai Res Training Vehicle	304A-2157, HRS	-	3,275	886	15,658	18,047	-	18,047
SOEST OCN Shipboard Supp Svcs	304A-2157, HRS	-	-	-	-	-	-	-
SOEST Sea Grant Conferences/Events	304A-2157, HRS	-	911	454	57,874	58,330	-	58,330
SOEST CMORE Ocean Biochem Spec Proj	304A-2157, HRS	-	-	-	-	-	-	-
SOEST Ctr for Study of Active Volcanoes	304A-2157, HRS	-	-	-	-	-	-	-
Warrier Rec Ctr	304A-2157, HRS	-	5,622	-	-	5,622	-	5,622
VPRS SRRC	304A-2157, HRS	-	68,880	40,929	-	27,951	-	27,951
UHM VCAA Auxiliary Enterprises	304A-2157, HRS	27,452	16,880	27,073	-	17,260	-	17,260
Student Scholarship & Assistance SF	304A-2159, HRS							
Athletics Tuition Scholarship	304A-2159, HRS	94,802	-	1,000,321	1,000,000	94,481	-	94,481
Law Tuition Scholarship	304A-2159, HRS	-	-	-	-	-	-	-
Manoa Tuition Scholarship	304A-2159, HRS	(4,835,230)	-	42,732,546	43,794,696	(3,773,081)	-	(3,773,081)
Outreach Tuition Scholarship	304A-2159, HRS	(797,020)	-	1,366,828	-	(2,163,848)	-	(2,163,848)
VCAA ISS Scholarship Overaward	304A-2159, HRS	59,738	-	4,427	-	55,311	-	55,311
Center for Nursing SF	304A-2163, HRS	1,255,700	50,283	894,739	2,047,080	2,458,324	31,611	2,426,713
Revenue Undertakings SF	304A-2167.5, HRS							
Admin	304A-2167.5, HRS	12,845,334	213,702	-	(562,188)	12,496,848	-	12,496,848

University of Hawai'i at Mānoa (UOH-100, UOH-110, UOH-881)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Special Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Bookstore	304A-2167.5, HRS	(1,246,613)	13,991,238	13,838,991	(297,487)	(1,391,853)	1,190,733	(2,582,586)
Campus Center	304A-2167.5, HRS	27,302,409	9,918,432	5,582,413	(1,293,881)	30,344,547	869,038	29,475,509
Cancer Research Center	304A-2167.5, HRS	4,367,683	142,460	890,624	-	3,619,519	54,895	3,564,624
Ching Field	304A-2167.5, HRS	129,581	6,728	389	246,339	382,260	36,450	345,810
Faculty Housing	304A-2167.5, HRS	6,731,071	3,257,953	2,273,423	(1,082,718)	6,632,883	320,388	6,312,495
Food Services	304A-2167.5, HRS	722,089	811,656	586,679	(187,000)	760,066	76,692	683,374
Law Expansion	304A-2167.5, HRS	180,344	6,381	415	66,824	253,134	-	253,134
Mānoa Chancellor's Office - Soda Fund	304A-2167.5, HRS	10	(3)	10	-	(3)	-	(3)
OVCRGE - Biomed	304A-2167.5, HRS	(7)	3,043	2,141	65	961	-	961
PANSTARRS 2	304A-2167.5, HRS	275,468	9,471	345	144,397	428,991	-	428,991
Parking Operations	304A-2167.5, HRS	12,129,612	9,150,575	5,047,941	(646,126)	15,586,119	1,763,683	13,822,436
Regional Biolab	304A-2167.5, HRS	3	-	-	-	3	-	3
Student Housing	304A-2167.5, HRS	52,815,294	24,821,390	21,103,364	(6,318,127)	50,215,193	9,219,509	40,995,685
Telecommunications	304A-2167.5, HRS	7,417,417	2,302,323	1,371,274	-	8,348,465	1,292,311	7,056,154
Hawaii Cancer Research SF	304A-2168, HRS	16,332,177	8,989,980	3,994,603	(6,912,663)	14,414,891	411,640	14,003,251
Energy Systems Development SF	304A-2169.1, HRS							
OPF - Sustainability Initiative	304A-2169.1, HRS	376,216	48,455	125,907	78,818	377,581	64,665	312,915
SOEST - HNEI	304A-2169.1, HRS	14,083,852	477,661	316,864	1,374,769	15,619,418	2,890	15,616,528
UH CIP Project Assessment SF	304A-2172, HRS	140,034	43,354	9,069	-	174,318	-	174,318
Child Care Programs SF	304A-2173, HRS	1,864,318	1,103,021	728,677	-	2,238,662	263,153	1,975,509
Athletics SF	304A-2176, HRS	4,931,699	24,225,270	24,646,851	76,534	4,586,651	1,006,122	3,580,529
Manoa Malpractice SF (JABSOM)	304A-2152, HRS	252,490	308,887	(825)	-	562,202	1,625	560,577
Auxiliary Enterprises SF (JABSOM)	304A-2157, HRS	1,016	21	-	-	1,037	-	1,037
JABSOM SRRC	304A-2157, HRS	-	564,916	606,008	(59,235)	(100,326)	22,934	(123,261)
JABOM Conferences	304A-2157, HRS	-	429,844	200,814	59,235	288,265	8,253	280,012
Student Scholarship & Assistance SF (JABSOM)	304A-2159, HRS	-	-	-	-	-	-	-
Revenue Undertakings SF (JABSOM)	304A-2167.5, HRS	(37)	4,539	14,968	14,598	4,132	-	4,132
JABSOM SF (JABSOM)	304A-2171, HRS	1,011,172	594,283	264,889	-	1,340,566	159,254	1,181,311
State Aquarium SF (Aquaria)	304A-2165, HRS	720,087	2,883,828	2,469,600	(125,000)	1,009,316	76,454	932,862
Grant for the Bridge-to-Hope Program	Act 3, SSLH 2003	-	-	-	-	-	-	-
TOTAL, UH Mānoa:		206,730,386	376,988,012	324,201,608	(16,236,934)	243,279,856	78,961,570	164,318,286

University of Hawai'i at Hilo (UOH-210)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Special Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Tuition and Fees SF	304A-2153, HRS	5,899,035	24,422,060	17,335,326	(7,244,405)	5,741,364	5,762,377	(21,013)
Library SF	304A-2155, HRS	17,508	6,301	1,744	-	22,065	-	22,065
Community Services SF	304A-2156, HRS	-	-	-	-	-	-	-
Auxiliary Enterprises SF	304A-2157, HRS	783,395	3,148,572	1,861,238	608,715	2,679,443	115,529	2,563,914
Student Scholarship & Assistance SF	304A-2159, HRS	1,930,760	-	6,629,272	6,550,000	1,851,488	-	1,851,488
Revenue Undertakings SF	304A-2167.5, HRS	8,901,253	7,540,687	5,802,503	(426,770)	10,212,667	1,686,360	8,526,306
Mauna Kea Lands Mgmt SF	304A-2170, HRS	1,216,238	1,436,159	1,349,788	-	1,302,609	-	1,302,609
UH CIP Project Assessment SF	304A-2172, HRS	21	-	-	-	21	-	21
Athletics SF	304A-2176, HRS	321,063	271,169	272,315	197,980	517,896	42,794	475,101
Theatre SF	304A-2178, HRS	291,515	110,631	72,498	64,986	394,633	3,440	391,193
PISCES SF	304A-3356, HRS	-	-	-	-	-	-	-
TOTAL, UH Hilo:		19,360,786	36,935,578	33,324,684	(249,494)	22,722,187	7,610,501	15,111,686

University of Hawai'i at West O'ahu (UOH-700)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Special Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Tuition and Fees SF	304A-2153, HRS	255,500	16,353,955	8,144,885	(8,169,443)	295,126	272,215	22,911
Library SF	304A-2155, HRS	6,937	2,842	4,227	15,957	21,509	1,390	20,120
Community Services SF	304A-2156, HRS	-	-	-	-	-	-	-
Auxiliary Enterprises SF	304A-2157, HRS	316,871	244,887	163,483	35,995	434,270	-	434,270
Student Scholarship & Assistance SF	304A-2159, HRS	-	-	1,900,051	1,901,638	1,587	-	1,587
West Oahu SF	304A-2166, HRS	-	-	-	-	-	-	-
Revenue Undertakings SF	304A-2167.5, HRS	5,566,995	201,297	56,832	1,462,732	7,174,193	28,500	7,145,693
Henry Giugni Moving Image Archives SF	304A-2180, HRS	478,859	13,232	147,158	-	344,934	-	344,934
TOTAL, UH West O'ahu:		6,625,162	16,816,214	10,416,636	(4,753,121)	8,271,619	302,104	7,969,514

University of Hawai'i Community Colleges (UOH-800)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Special Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Tuition and Fees SF	304A-2153, HRS	11,565,002	48,250,893	23,774,185	(22,746,379)	13,295,330	13,382,251	(86,920)
Community College SF	304A-2162, HRS	-	-	-	-	-	-	-
Revenue Undertakings SF	304A-2167.5, HRS	87,808	85,459	4,248	-	169,019	-	169,019
Nurse Training	328L-3, Act 236, SLH 2005	2,730	-	-	-	2,730	-	2,730
TOTAL, Community Colleges:		11,655,540	48,336,352	23,778,433	(22,746,379)	13,467,079	13,382,251	84,829

University of Hawai'i Systemwide Programs (UOH-900)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Special Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Innovation and Commercialization Initiative SF	304A-1953, HRS	1,573,517	1,259,006	1,156,983	-	1,675,540	231,343	1,444,197
UH Risk Management SF	304A-2151, HRS	8,071,997	218,657	2,566,366	1,887,304	7,611,592	485,345	7,126,248
Tuition and Fees SF	304A-2153, HRS	408,312,461	15,702,499	6,221,625	7,254,412	425,047,748	7,444,861	417,602,887
UH Info Technology Services SF	304A-2154, HRS	6,857,082	2,341,438	2,277,940	1,179,433	8,100,012	4,720,302	3,379,710
Auxiliary Enterprises SF	304A-2157, HRS	224,348	1,643,548	1,125,650	(20,817)	721,428	234,282	487,146
Student Scholarship & Assistance SF	304A-2159, HRS	3,410,288	-	3,000,000	3,000,000	3,410,288	-	3,410,288
Revenue Undertakings SF	304A-2167.5, HRS					-		-
Admin	304A-2167.5, HRS	1,565,381	66,240	-	-	1,631,621	46,395	1,585,226
ITS Building	304A-2167.5, HRS	(1)	4,720	2,066	-	2,654	-	2,654
Sinclair Basement	304A-2167.5, HRS	(5)	1,290	3,125	2,658	818	-	818
UH CIP Project Assessment SF	304A-2172, HRS	218,396	43,775	6,572	-	255,599	5,001	250,598
UH Green SF	304A-2181, HRS	123,388	9,370	-	(132,758)	(0)	-	(0)
TOTAL, Systemwide Programs		430,356,852	21,290,543	16,360,326	13,170,232	448,457,300	13,167,528	435,289,772

University of Hawai'i at Mānoa (UOH-100, UOH-110, UOH-881)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Revolving Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
State Higher Education Loan Fund	304A-2160, HRS	1,729,777	669,171	194,622	-	2,204,327	-	2,204,327
Commercial Enterprises RF	304A-2251, HRS							
Architecture - HIDESIGN	304A-2251, HRS	(243,281)	2,159,982	1,605,225	-	311,476	27,715	283,761
Athletics	304A-2251, HRS	798,780	587,460	167,943	(162,127)	1,056,170	-	1,056,170
Auxiliary Services	304A-2251, HRS	(1,242,444)	923,911	775,842	(165,408)	(1,259,783)	(8,398)	(1,251,385)
Discoveries & Inventions	304A-2251, HRS	183,760	6,316	-	-	190,076	-	190,076
Law Marketing	304A-2251, HRS	-	2,642	-	-	2,642	-	2,642
Division Food Service	304A-2251, HRS	1,043,130	513,119	-	-	1,556,249	43,074	1,513,175
SLD - One Card	304A-2251, HRS	69,627	2,530	(7,070)	-	79,226	-	79,226
UH Press	304A-2251, HRS	1,921,833	3,859,712	4,030,119	-	1,751,426	1,067,266	684,160
VCAA	304A-2251, HRS	20,330	9,610	7,952	-	21,988	-	21,988
Research and Training RF (incl. JABSOM)	304A-2253, HRS	37,259,605	42,327,936	32,014,271	(3,482,435)	44,090,834	1,901,033	42,189,801
Student Health Center RF	304A-2255, HRS	12,423,718	5,297,132	4,524,006	-	13,196,844	311,975	12,884,869
Transcript and Diploma RF	304A-2256, HRS	114,040	265,939	316,100	-	63,880	-	63,880
Student Activities RF	304A-2257, HRS							
Assoc Students of UH (ASUH)	304A-2257, HRS	141,351	319,907	368,933	(3,000)	89,325	7,759	81,566
Board of Publications	304A-2257, HRS	580,926	524,729	540,852	-	564,803	15,590	549,213
Broadcast Commun Authority	304A-2257, HRS	93,019	120,642	121,397	-	92,264	3,865	88,399
Campus Center Board	304A-2257, HRS	886,055	541,567	572,878	(100,000)	754,744	-	754,744
Co-Curricular Activities	304A-2257, HRS	198,057	8,078	71,717	169,150	303,568	-	303,568
Graduate Student Organization	304A-2257, HRS	215,586	98,942	76,595	-	237,933	-	237,933
Student Activity & Program Fee Bd	304A-2257, HRS	932,202	440,909	436,316	(66,150)	870,646	24,873	845,773
UPASS	304A-2257, HRS	315,460	1,690,391	1,629,885	-	375,966	-	375,966
VCAA - National Student Exchange	304A-2257, HRS	34,484	21,991	20,295	-	36,180	-	36,180
Graduate Application RF	304A-2260, HRS							
Graduate Division	304A-2260, HRS	412,970	368,983	160,620	(653)	620,679	4,387	616,292
Law School Application Fees	304A-2260, HRS	19,832	65,325	21,944	-	63,212	-	63,212
Shidler Application Fees	304A-2260, HRS	16,667	18,783	616	-	34,834	-	34,834

University of Hawai'i at Mānoa (UOH-100, UOH-110, UOH-881)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Revolving Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Seed Distribution Program RF	304A-2263, HRS	102,177	38,043	35,830	-	104,390	280	104,110
Real Property and Facilities Use RF	304A-2274, HRS							
Arts & Humanities	304A-2274, HRS	59,718	64,911	31,098	-	93,532	-	93,532
Cancer Research Center	304A-2274, HRS	523,558	72,536	3	-	596,091	100	595,991
College of Tropical Agriculture	304A-2274, HRS	282,750	211,473	96,517	21,463	419,169	-	419,169
Facilities, Grounds, Safety	304A-2274, HRS	2,400,886	810,613	266,474	(133,403)	2,811,622	492,978	2,318,644
Institute for Astronomy	304A-2274, HRS	114,124	44,485	868	-	157,741	-	157,741
School of Ocean & Earth Sci & Tech	304A-2274, HRS	170,319	(1,614)	8,206	-	160,499	40	160,459
Hawaii Educator Loan Program RF	304A-2276, HRS	21,557	707	-	-	22,264	-	22,264
Graduate Application RF (JABSOM)	304A-2260, HRS	524,278	297,431	257,898	-	563,811	415	563,397
Real Property and Facilities Use RF (JABSOM)	304A-2274, HRS	433,299	331,791	391,514	(14,598)	358,979	142,561	216,418
Commercial Enterprises RF (Aquaria)	304A-2251, HRS	1,846,895	1,426,778	788,299	-	2,485,374	38,949	2,446,425
TOTAL, UH Mānoa:		64,405,047	64,142,861	49,527,767	(3,937,161)	75,082,980	4,074,462	71,008,517

University of Hawai'i at Hilo (UOH-210)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Revolving Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Commercial Enterprises RF	304A-2251, HRS	29,214	138,109	58,745	-	108,578	7,843	100,735
Research and Training RF	304A-2253, HRS	1,276,863	3,101,466	3,279,792	153,057	1,251,595	87,453	1,164,141
Transcript and Diploma RF	304A-2256, HRS	111,944	42,225	36,225	-	117,945	7,101	110,844
Student Activities RF	304A-2257, HRS	2,615,927	1,336,446	2,240,458	348,776	2,060,691	112,363	1,948,329
Hawaiian Language College RF	304A-2270, HRS	155,322	150,852	185,556	-	120,617	8,074	112,543
UH Hilo Conference Center RF	304A-2272, HRS	4,108	435	-	-	4,543	-	4,543
Real Property and Facilities Use RF	304A-2274, HRS	83,363	22,149	-	-	105,512	4,200	101,312
UHH Parking RF	304A-2275, HRS	83,344	22,784	26,908	-	79,221	94	79,127
TOTAL, UH Hilo:		4,360,085	4,814,466	5,827,683	501,834	3,848,702	227,128	3,621,574

University of Hawai'i at West O'ahu (UOH-700)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Revolving Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Research and Training RF	304A-2253, HRS	1,160,284	1,573,434	446,153	64,627	2,352,193	29,850	2,322,342
Transcript and Diploma RF	304A-2256, HRS	83,196	30,198	19,523	-	93,871	8,511	85,360
Student Activities RF	304A-2257, HRS	1,072,679	396,005	420,929	243,303	1,291,058	11,653	1,279,406
Center for Labor Ed & Research RF	304A-2267, HRS	6,140	3,929	6,704	-	3,365	-	3,365
Real Property and Facilities Use RF	304A-2274, HRS	1,705,907	357,627	191,866	82,108	1,953,777	25,614	1,928,163
TOTAL, UH West O'ahu:		4,028,207	2,361,194	1,085,175	390,039	5,694,264	75,628	5,618,636

University of Hawai'i Community Colleges (UOH-800)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Revolving Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Community Colleges RF	304A-2278, HRS	40,136,006	18,789,843	12,696,376	(531,991)	45,697,482	1,559,410	44,138,072
Commercial Enterprises RF	304A-2251, HRS	50,036	3,134	919	22,652	74,903	-	74,903
Research and Training RF	304A-2253, HRS	6,338,310	5,164,165	1,202,988	251,611	10,551,098	44,644	10,506,454
Student Activities RF	304A-2257, HRS	1,802,447	1,027,235	1,146,357	-	1,683,325	31,133	1,652,192
Conference Center RF	304A-2273, HRS	713,460	211,967	247,612	(3,013)	674,802	3,390	671,412
TOTAL, Community Colleges:		8,904,253	6,406,501	2,597,875	271,250	12,984,128	79,166	12,904,961

University of Hawai'i Systemwide Programs (UOH-900)
HRS 304A-2007: Annual Report on Income and Expenditures on all Special and Revolving Funds
Summary of Revolving Funds as of June 30, 2024

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Commercial Enterprises RF	304A-2251, HRS	3,156,756	802,423	400,434	80,000	3,638,745	156,328	3,482,417
Research and Training RF	304A-2253, HRS	16,027,565	11,174,955	16,851,776	(1,324,101)	9,026,643	1,095,922	7,930,721
Real Property and Facilities Use RF	304A-2274, HRS	931,471	170,479	10,147,983	10,335,181	1,289,148	70,600	1,218,548
Professional Student Exchange Program RF	304A-2277, HRS	-	-	-	-	-	-	-
Subtotal, Systemwide Programs:		20,115,792	12,147,857	27,400,193	9,091,080	13,954,536	1,322,850	12,631,686

University of Hawai'i
HRS 304A-2007
Summary of Appropriated Federal Funds as of June 30, 2024

Prog ID	Campus	Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
UOH-100	UH Mānoa	Federal Work Study Program	Federal Fund	381	888,517	889,724	-	(827)	-	(827)
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Experiment Stations 1/	Hatch Act (PL 84-352)	(5,683)	432,834	498,050	-	(70,899)	-	(70,899)
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Experiment Stations 1/	Hatch Act, As Amended (PL 84-352)	(35,087)	794,237	1,066,527	-	(307,377)	-	(307,377)
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Experiment Stations 1/	McIntire-Stennis Act (PL 87-788)	(6,993)	174,209	250,445	-	(83,230)	-	(83,230)
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Experiment Stations 1/	PL 95-113 Section 1433	(683)	4,643	5,299	-	(1,340)	-	(1,340)
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Agricultural Extension Svc 1/	Smith-Lever Act, As Amended (7 USC)	(0)	1,199,683	1,095,542	-	104,141	-	104,141
UOH-210	UH Hilo	College Work Study Program	Federal Fund	-	288,750	288,750	-	-	-	-
UOH-700	UH West O'ahu	Federal Work Study Program	Federal Fund	-	110,525	110,525	-	-	-	-
UOH-800	Comm Colleges	Federal Work Study Program	Federal Fund	-	290,914	290,914	-	-	-	-
UOH-800	Comm Colleges	Carl D. Perkins Voc & Applied Tech	304A-2403, HRS	-	3,569,547	3,569,547	-	-	-	-
UOH-900	Systemwide Prog	Carl D. Perkins Career & Tech Educ	304A-2403, HRS	-	3,781,371	3,781,371	-	-	-	-
		TOTAL, Appropriated Federal Funds		(48,065)	11,535,229	11,846,696	-	(359,531)	-	(359,531)

1/ Funds appropriated are subject to change each FY

Beginning cash balance represents the carryover funding from prior fiscal years as allowed by USDA. This balance represents the amount available for expending in a specific fiscal year in addition to the annual allocation (Appropriation Ceiling), and does not necessarily represent actual cash on hand.

University of Hawai'i
Conference Center Revolving Fund - UH Hilo
FY 2024 Revenues & Expenditures as of June 30, 2024
HRS 304A-2272

	Revenues	Expenditures
Conference Center Revolving Fund - UH Hilo	435	0

**Community Colleges Conference Center Revolving Fund
 FY 2024 Revenues & Expenditures as of 06/30/24
 HRS 304A-2273**

Campus	Revenues	Expenditures
Honolulu CC	2,184	0
Kapiolani CC	29,028	75,945
Leeward CC	3,552	1,446
Windward CC	398	0
Hawaii CC	8,394	1,385
Maui College	878	255
Kauai CC	877	0
Community Colleges Systemwide Support	166,656	168,581
Total Community Colleges	211,967	247,612