



UNIVERSITY
of HAWAII®

Ke Kulanui o Hawai'i

David Lassner
President

DEPT. COMM. NO. 119

December 8, 2023

The Honorable Ronald D. Kouchi, The Honorable Scott Saiki, Speaker
President and Members of the Senate and Members of the House of Representatives
Thirty-Second State Legislature Thirty-Second State Legislature
Honolulu, Hawai'i 96813 Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, 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 FYE2023 (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/offices/government-relations/2024-legislative-reports/>.

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 2024 LEGISLATURE

Annual Report on University of Hawai'i
Non-General Funds for FYE2023

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

December 2023

University of Hawai'i
HRS 304A-106: Annual Report on Trust Fund Revenues and Gifts
Summary of Trust Funds as of June 30, 2023

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Agency Funds	Admin Established	(1,155,208,532)	(226,742,499)	79,850	-	(1,382,030,881)	3,710	(1,382,034,591)
East-West Center Support Trust Fund	Admin Established	1,075,534	21,552	-	-	1,097,086	-	1,097,086
Endowment Fund	Admin Established	82,840,616	-	-	-	82,840,616	-	82,840,616
Financial Aid Scholarships Trust Fund	Admin Established	1,999,112	578,882	325,516	23,215	2,275,693	5,587	2,270,106
Gifts and Donations Trust Fund	Admin Established	1,172,725	756,487	420,255	-	1,508,957	1,325	1,507,632
Intercollegiate Athletics Scholarships Trust Fund	Admin Established	(41,031)	366,423	-	-	325,392	-	325,392
Mānoa Flood Trust Fund - Oct 2004	Admin Established	1,902,187	125,658	484,910	-	1,542,935	-	1,542,935
Non-Federal Contracts and Grants Trust Fund	Admin Established	19,449,363	83,845,844	89,345,197	-	13,950,010	6,515,268	7,434,743
Short-Term Loan Trust Fund	Admin Established	316,190	6,339	-	-	322,529	-	322,529
UH Quasi-Endowment Revolving Fund	Admin Established	(2,499)	(50)	-	-	(2,549)	-	(2,549)
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	147,611	148,186	219,606	-	76,191	7,788	68,402
Vacation Assessment Reserve	Admin Established	(5,261,785)	3,089,138	2,660,785	-	(4,833,431)	-	(4,833,431)
Workers' Compensation and Unemployment Compensation Trust Fund	304A-2352 HRS	3,776,007	5,504,902	4,456,533	-	4,824,376	1,494,448	3,329,928
TOTAL, Trust Funds:		(1,045,636,915)	(131,042,911)	98,938,745	29,315	(1,275,589,256)	8,028,126	(1,283,617,382)

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, 2023

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	15,391,973	238,341,812	128,003,041	(87,198,304)	38,532,439	38,852,133	(319,694)
Library SF	304A-2155, HRS							
Library	304A-2155, HRS	248,947	22,450	6,886	-	264,511	154	264,356
Law	304A-2155, HRS	26	363	-	-	390	-	390
Auxiliary Enterprises SF	304A-2157, HRS							
Arts & Humanities - Theatre Group	304A-2157, HRS	158,569	67,585	135,234	-	90,919	6,793	84,126
CTAHR Agricultural Diag Svc Ctr	304A-2157, HRS	(4,851)	47,809	38,554	-	4,404	519	3,885
LLL HELP	304A-2157, HRS	1,833,137	1,352,615	934,260	-	2,251,491	7,216	2,244,276
LLL Special Account	304A-2157, HRS	53,982	35,586	10,617	-	78,951	-	78,951
Outreach Summer (Acad Support)	304A-2157, HRS	-	-	-	-	-	-	-
Outreach Summer & CCECS (non-credit)	304A-2157, HRS	(5,516,056)	1,309,059	1,755,669	(96,577)	(6,059,242)	18,362	(6,077,604)
Arts & Humanities - Art Auxiliary Enter	304A-2157, HRS	5,591	116	(227)	-	5,934	-	5,934
Auxiliary Services - Administration	304A-2157, HRS	8,107,437	879,077	399,350	-	8,587,164	129,213	8,457,951
Auxiliary Services - Transportation Svcs	304A-2157, HRS	2,251,976	1,495,555	736,093	-	3,011,437	145,419	2,866,018
Nursing - Dental Hygiene Clinic	304A-2157, HRS	10,869	29,703	29,672	-	10,900	-	10,900
OSA - Center for Student Development	304A-2157, HRS	192,831	10,089	19,245	-	183,675	52	183,623
OSA - Mānoa Career Center	304A-2157, HRS	46,822	21,066	12,511	-	55,376	-	55,376
Social Sciences - Psychiatric Clinic Fees	304A-2157, HRS	5,215	60	3,398	-	1,877	-	1,877
UHM VCAA Auxiliary Enterprises	304A-2157, HRS	27,868	23,976	24,391	-	27,452	-	27,452
Student Scholarship & Assistance SF	304A-2159, HRS							
Athletics Tuition Scholarship	304A-2159, HRS	99,229	-	1,004,427	1,000,000	94,802	-	94,802
Law Tuition Scholarship	304A-2159, HRS	-	-	-	-	-	-	-
Manoa Tuition Scholarship	304A-2159, HRS	(911,709)	-	41,653,249	37,729,728	(4,835,230)	-	(4,835,230)
Outreach Tuition Scholarship	304A-2159, HRS	215,994	-	1,013,014	-	(797,020)	-	(797,020)
VCAA ISS Scholarship Overaward	304A-2159, HRS	59,321	-	(417)	-	59,738	-	59,738
Center for Nursing SF	304A-2163, HRS	360,879	25,139	641,259	1,510,940	1,255,700	4,572	1,251,128

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, 2023

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Revenue Undertakings SF	304A-2167.5, HRS							
Admin	304A-2167.5, HRS	12,190,360	128,957	-	526,017	12,845,334	-	12,845,334
Bookstore	304A-2167.5, HRS	(659,568)	13,443,109	13,423,299	(389,169)	(1,028,927)	1,036,476	(2,065,403)
Campus Center	304A-2167.5, HRS	16,883,333	7,515,110	4,440,073	1,387,268	21,345,639	1,026,539	20,319,100
Cancer Research Center	304A-2167.5, HRS	4,811,794	97,043	541,154	-	4,367,683	139,111	4,228,572
Ching Field	304A-2167.5, HRS	(72,434)	172	4,503	206,346	129,581	-	129,581
Faculty Housing	304A-2167.5, HRS	6,262,853	3,165,865	1,558,993	(1,083,863)	6,785,862	679,752	6,106,109
Food Services	304A-2167.5, HRS	739,128	736,159	400,286	(410,031)	664,970	72,364	592,606
Law Expansion	304A-2167.5, HRS	111,184	2,747	412	66,824	180,343	-	180,343
Mānoa Chancellor's Office - Soda Fund	304A-2167.5, HRS	12,295	189	12,473	-	10	-	10
OVCERGE - Biomed	304A-2167.5, HRS	(3,446)	1,769	2,103	3,772	(7)	-	(7)
PANSTARRS 2	304A-2167.5, HRS	224,746	4,696	344	46,369	275,468	-	275,468
Parking Operations	304A-2167.5, HRS	8,916,395	8,055,667	4,673,303	203,374	12,502,133	1,237,478	11,264,655
Regional Biolab	304A-2167.5, HRS	3	-	-	-	3	-	3
Student Housing	304A-2167.5, HRS	50,972,132	22,671,967	15,534,141	(5,294,664)	52,815,294	1,565,942	51,249,353
Telecommunications	304A-2167.5, HRS	6,674,590	2,542,747	1,799,921	-	7,417,417	1,238,413	6,179,003
Hawaii Cancer Research SF	304A-2168, HRS	20,247,698	10,211,457	7,208,619	(6,790,713)	16,459,823	284,239	16,175,584
Energy Systems Development SF	304A-2169.1, HRS							
OPF - Sustainability Initiative	304A-2169.1, HRS	328,416	63,506	15,707	-	376,216	-	376,216
SOEST - HNEI	304A-2169.1, HRS	12,658,993	267,701	257,813	1,414,971	14,083,852	2,500	14,081,352
UH CIP Project Assessment SF	304A-2172, HRS	132,629	18,925	11,520	-	140,034	-	140,034
Child Care Programs SF	304A-2173, HRS	1,237,759	1,278,382	799,293	147,471	1,864,318	330,203	1,534,115
Athletics SF	304A-2176, HRS	(27,775,513)	21,878,288	22,094,152	5,148,834	(22,842,543)	999,995	(23,842,538)
Manoa Malpractice SF (JABSOM)	304A-2152, HRS	349,213	11,452	108,175	-	252,490	11,163	241,326
Auxiliary Enterprises SF (JABSOM)	304A-2157, HRS	2,626	(1,609)	-	-	1,016	-	1,016
Student Scholarship & Assistance SF (JABSOM)	304A-2159, HRS	-	-	-	-	-	-	-
Revenue Undertakings SF (JABSOM)	304A-2167.5, HRS	67	654	14,970	14,213	(37)	-	(37)
JABSOM SF (JABSOM)	304A-2171, HRS	640,689	609,387	238,905	-	1,011,172	13,482	997,690
State Aquarium SF (Aquaria)	304A-2165, HRS	273,690	2,253,466	1,807,068	-	720,087	70,597	649,490
Grant for the Bridge-to-Hope Program	Act 3, SSLH 2003	-	-	-	-	-	-	-
TOTAL, UH Mānoa:		137,797,683	338,619,866	251,367,457	(51,857,194)	173,192,898	47,872,688	125,320,211

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, 2023

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	2,941,795	26,024,537	13,257,085	(9,810,212)	5,899,035	6,154,231	(255,196)
Library SF	304A-2155, HRS	18,921	4,837	6,250	-	17,508	-	17,508
Community Services SF	304A-2156, HRS	179,461	-	-	-	179,461	-	179,461
Auxiliary Enterprises SF	304A-2157, HRS	636,074	602,533	565,212	110,000	783,395	88,117	695,278
Student Scholarship & Assistance SF	304A-2159, HRS	857,779	-	5,477,019	6,550,000	1,930,760	-	1,930,760
Revenue Undertakings SF	304A-2167.5, HRS	7,123,382	7,180,041	5,226,242	(175,927)	8,901,253	1,397,903	7,503,350
Mauna Kea Lands Mgmt SF	304A-2170, HRS	975,938	1,049,087	808,787	-	1,216,238	-	1,216,238
UH CIP Project Assessment SF	304A-2172, HRS	21	-	-	-	21	-	21
Athletics SF	304A-2176, HRS	209,255	237,429	129,328	3,706	321,063	7,084	313,978
Theatre SF	304A-2178, HRS	160,938	121,636	131,059	140,000	291,515	34	291,480
TOTAL, UH Hilo:		13,103,565	35,220,100	25,600,983	(3,182,433)	19,540,248	7,647,370	11,892,878

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, 2023

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	385,843	16,316,767	6,497,800	(9,949,311)	255,499	241,298	14,201
Library SF	304A-2155, HRS	7,992	2,848	3,486	(416)	6,937	2,732	4,205
Community Services SF	304A-2156, HRS	-	-	-	-	-	-	-
Auxiliary Enterprises SF	304A-2157, HRS	284,869	137,988	106,402	416	316,871	-	316,871
Student Scholarship & Assistance SF	304A-2159, HRS	-	-	2,656,041	2,656,041	-	-	-
West Oahu SF	304A-2166, HRS	-	-	-	-	-	-	-
Revenue Undertakings SF	304A-2167.5, HRS	3,871,252	80,730	347,718	1,962,732	5,566,995	80,745	5,486,250
Henry Giugni Moving Image Archives SF	304A-2180, HRS	570,553	9,720	101,414	-	478,859	7,835	471,024
TOTAL, UH West O'ahu:		5,120,509	16,548,052	9,712,861	(5,330,538)	6,625,161	332,611	6,292,551

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, 2023

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	8,768,180	48,384,830	46,406,905	818,897	11,565,002	11,563,082	1,920
Community College SF	304A-2162, HRS	-	-	-	-	-	-	-
Revenue Undertakings SF	304A-2167.5, HRS	53,320	38,438	4,178	229	87,808	-	87,808
Nurse Training	328L-3, Act 236, SLH 2005	2,730	-	-	-	2,730	-	2,730
TOTAL, Community Colleges:		8,824,230	48,423,268	46,411,083	819,126	11,655,540	11,563,082	92,458

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, 2023

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	1,505,032	1,126,714	1,058,229	-	1,573,517	138,093	1,435,424
UH Risk Management SF	304A-2151, HRS	7,518,892	151,787	1,473,464	1,874,783	8,071,997	808,424	7,263,574
Tuition and Fees SF	304A-2153, HRS	331,565,026	8,615,888	5,744,383	73,875,931	408,312,461	4,765,797	403,546,665
UH Info Technology Services SF	304A-2154, HRS	6,002,435	2,873,046	2,018,399	-	6,857,082	1,064,761	5,792,321
Auxiliary Enterprises SF	304A-2157, HRS	161,711	849,350	786,713	-	224,348	39,978	184,369
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	1,534,464	30,917	-	-	1,565,381	83,931	1,481,450
ITS Building	304A-2167.5, HRS	-	1,698	2,026	328	(1)	-	(1)
Sinclair Basement	304A-2167.5, HRS	-	396	2,907	2,506	(5)	-	(5)
UH CIP Project Assessment SF	304A-2172, HRS	216,696	3,490	1,791	-	218,396	10,874	207,521
UH Green SF	304A-2181, HRS	76,469	38,923	-	7,996	123,388	-	123,388
TOTAL, Systemwide Programs		351,991,014	13,692,209	14,087,913	78,761,542	430,356,852	6,911,858	423,444,994

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, 2023

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	1,477,393	579,739	327,354	-	1,729,777	-	1,729,777
Commercial Enterprises RF	304A-2251, HRS							
Architecture - HIDESIGN	304A-2251, HRS	(183,206)	1,242,346	1,302,421	-	(243,280)	3,824	(247,105)
Athletics	304A-2251, HRS	597,603	534,602	153,639	(179,787)	798,780	-	798,780
Auxiliary Services	304A-2251, HRS	(1,412,670)	615,840	445,613	-	(1,242,444)	(9,533)	(1,232,911)
Discoveries & Inventions	304A-2251, HRS	202,354	3,561	21,261	11,662	196,316	-	196,316
Division Food Service	304A-2251, HRS	959,502	154,634	71,006	-	1,043,130	50,034	993,096
SLD - One Card	304A-2251, HRS	59,542	1,488	(8,596)	-	69,627	-	69,627
UH Press	304A-2251, HRS	1,978,355	3,993,101	4,049,623	-	1,921,833	837,727	1,084,106
VCAA	304A-2251, HRS	11,219	10,800	1,689	-	20,330	-	20,330
Research and Training RF (incl. JABSOM)	304A-2253, HRS	24,630,473	34,855,069	20,466,269	(1,759,668)	37,259,605	2,003,260	35,256,344
Student Health Center RF	304A-2255, HRS	10,895,929	5,003,530	3,475,741	-	12,423,718	230,995	12,192,723
Transcript and Diploma RF	304A-2256, HRS	130,526	253,292	269,778	-	114,040	-	114,040
Student Activities RF	304A-2257, HRS							
Assoc Students of UH (ASUH)	304A-2257, HRS	124,939	262,750	242,337	(4,000)	141,351	8,158	133,194
Board of Publications	304A-2257, HRS	493,154	461,475	373,703	-	580,926	33,581	547,345
Broadcast Commun Authority	304A-2257, HRS	62,822	111,300	81,103	-	93,019	-	93,019
Campus Center Board	304A-2257, HRS	913,386	539,273	566,604	-	886,055	1,600	884,455
Co-Curricular Activities	304A-2257, HRS	171,364	4,259	44,565	67,000	198,057	5,000	193,057
Graduate Student Organization	304A-2257, HRS	186,181	98,885	69,479	-	215,586	-	215,586
Student Activity & Program Fee Bd	304A-2257, HRS	817,610	423,625	263,690	(45,343)	932,202	5,601	926,601
UPASS	304A-2257, HRS	232,851	1,676,809	1,594,200	-	315,460	-	315,460
VCAA - National Student Exchange	304A-2257, HRS	36,863	22,458	24,837	-	34,484	-	34,484
Graduate Application RF	304A-2260, HRS							
Graduate Division	304A-2260, HRS	206,483	369,758	163,271	-	412,970	21,104	391,865
Law School Application Fees	304A-2260, HRS	12,264	50,329	42,762	-	19,832	75	19,757
Shidler Application Fees	304A-2260, HRS	2,594	18,301	4,228	-	16,667	1,076	15,591

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, 2023

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	96,534	45,825	40,181	-	102,177	280	101,897
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	81,361	476,499	34,302	-	523,558	471	523,087
College of Tropical Agriculture	304A-2274, HRS	172,271	31,478	2,179	60,180	261,751	-	261,751
Facilities, Grounds, Safety	304A-2274, HRS	1,423,230	918,055	192,648	252,248	2,400,886	552,897	1,847,989
Institute for Astronomy	304A-2274, HRS	103,648	20,726	10,250	-	114,124	-	114,124
School of Ocean & Earth Sci & Tech	304A-2274, HRS	218,684	17,033	65,397	-	170,319	2,450	167,869
Hawaii Educator Loan Program RF	304A-2276, HRS	21,134	423	-	-	21,557	-	21,557
Graduate Application RF (JABSOM)	304A-2260, HRS	515,154	222,228	213,104	-	524,278	6,948	517,330
Real Property and Facilities Use RF (JABSOM)	304A-2274, HRS	498,262	461,887	512,637	(14,213)	433,299	120,788	312,512
Commercial Enterprises RF (Aquaria)	304A-2251, HRS	675,076	1,465,403	293,584	56,606	1,903,501	-	1,903,501
TOTAL, UH Mānoa:		46,472,602	55,011,692	35,441,955	(1,555,315)	64,487,024	3,876,336	60,610,689

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, 2023

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Commercial Enterprises RF	304A-2251, HRS	29,677	5,597	6,061	-	29,214	-	29,214
Research and Training RF	304A-2253, HRS	965,733	3,517,903	3,071,368	(135,405)	1,276,863	2,638	1,274,225
Transcript and Diploma RF	304A-2256, HRS	110,248	45,699	44,003	-	111,944	4,625	107,319
Student Activities RF	304A-2257, HRS	2,249,005	1,277,038	1,348,116	438,000	2,615,927	791,541	1,824,386
Hawaiian Language College RF	304A-2270, HRS	284,428	150,857	279,964	-	155,322	12,404	142,918
UH Hilo Conference Center RF	304A-2272, HRS	3	16,173	12,068	-	4,108	-	4,108
Real Property and Facilities Use RF	304A-2274, HRS	71,801	11,562	-	-	83,363	-	83,363
UHH Parking RF	304A-2275, HRS	208,418	6,744	131,818	-	83,344	-	83,344
TOTAL, UH Hilo:		3,919,314	5,031,573	4,893,397	302,595	4,360,085	811,207	3,548,877

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, 2023

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	406,320	988,280	245,116	10,800	1,160,284	109	1,160,175
Transcript and Diploma RF	304A-2256, HRS	64,261	29,789	10,854	-	83,196	8,148	75,048
Student Activities RF	304A-2257, HRS	989,668	322,019	239,007	-	1,072,679	718	1,071,961
Center for Labor Ed & Research RF	304A-2267, HRS	4,169	7,498	5,527	-	6,140	1,418	4,722
Real Property and Facilities Use RF	304A-2274, HRS	1,013,602	423,391	238,767	507,682	1,705,907	106,895	1,599,012
TOTAL, UH West O'ahu:		2,478,020	1,770,977	739,272	518,482	4,028,207	117,288	3,910,919

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, 2023

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Community Colleges RF	304A-2278, HRS	35,716,218	14,563,403	10,370,993	227,378	40,136,006	1,143,062	38,992,945
Commercial Enterprises RF	304A-2251, HRS	49,117	919	-	-	50,036	-	50,036
Research and Training RF	304A-2253, HRS	2,075,289	5,095,510	803,847	(28,643)	6,338,310	-	6,338,310
Student Activities RF	304A-2257, HRS	2,064,620	851,420	1,134,139	20,546	1,802,447	33,661	1,768,786
Conference Center RF	304A-2273, HRS	618,161	287,608	192,262	(48)	713,460	21,685	691,774
TOTAL, Community Colleges:		4,807,187	6,235,457	2,130,247	(8,144)	8,904,253	55,346	8,848,907

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, 2023

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Commercial Enterprises RF	304A-2251, HRS	2,784,026	848,281	518,831	43,281	3,156,756	153,387	3,003,369
Research and Training RF	304A-2253, HRS	8,987,785	20,446,693	13,115,347	(291,566)	16,027,565	1,480,563	14,547,002
Real Property and Facilities Use RF	304A-2274, HRS	1,077,752	44,009	130,109	(60,180)	931,471	33,600	897,871
Professional Student Exchange Program RF	304A-2277, HRS	-	-	-	-	-	-	-
Subtotal, Systemwide Programs:		12,849,563	21,338,982	13,764,287	(308,466)	20,115,792	1,667,550	18,448,242

University of Hawai'i
HRS 304A-2007
Summary of Appropriated Federal Funds as of June 30, 2023

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	-	1,051,193	1,051,193	-	-	-	-
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Experiment Stations 1/	Hatch Act (PL 84-352)	(584,993)	680,973	450,757	-	(354,777)	-	(354,777)
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Experiment Stations 1/	Hatch Act, As Amended (PL 84-352)	(1,080,343)	1,565,445	1,525,407	-	(1,040,306)	-	(1,040,306)
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Experiment Stations 1/	McIntire-Stennis Act (PL 87-788)	(75,100)	304,585	258,884	-	(29,400)	-	(29,400)
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Experiment Stations 1/	PL 95-113 Section 1433	-	6,465	7,148	-	(683)	-	(683)
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Agricultural Extension Svc 1/	Smith-Lever Act, As Amended (7 USC)	(534,044)	987,446	1,224,060	-	(770,658)	-	(770,658)
UOH-210	UH Hilo	College Work Study Program	Federal Fund	-	304,638	304,638	-	-	-	-
UOH-700	UH West O'ahu	Federal Work Study Program	Federal Fund	-	86,514	86,514	-	-	-	-
UOH-800	Comm Colleges	Federal Work Study Program	Federal Fund	-	269,183	269,183	-	-	-	-
UOH-800	Comm Colleges	Carl D. Perkins Voc & Applied Tech	304A-2403, HRS	-	2,331,498	2,331,498	-	-	-	-
UOH-900	Systemwide Prog	Carl D. Perkins Career & Tech Educ	304A-2403, HRS	-	4,914,504	4,914,504	-	-	-	-
TOTAL, Appropriated Federal Funds				(2,274,480)	12,502,443	12,423,787	-	(2,195,824)	-	(2,195,824)

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 2023 Revenues & Expenditures as of June 30, 2023
HRS 304A-2272

	Revenues	Expenditures
Conference Center Revolving Fund - UH Hilo	16,173	12,068

University of Hawai'i
Community Colleges Conference Center Revolving Fund
FY 2023 Revenues & Expenditures as of June 30, 2023
HRS 304A-2273

Campus	Revenues	Expenditures
Honolulu CC	1,309	0
Kapiolani CC	83,272	22,252
Leeward CC	1,237	0
Windward CC	239	0
Hawaii CC	294	575
Maui College	530	0
Kauai CC	42,891	10,634
Community Colleges Systemwide Support	157,836	158,801
Total Community Colleges	287,608	192,262