



UNIVERSITY of HAWAII[®]

Ke Kulanui o Hawai'i

Wendy F. Hensel
President

DEPT. COMM. NO. 100

December 12, 2025

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 FYE2025 (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/2026/hrs304a-106_304a-2007_304a-2272_304a-2273_2026_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 blue ink that reads "Wendy Hensel".

Wendy F. Hensel
President

Enclosure

UNIVERSITY OF HAWAII SYSTEM

ANNUAL REPORT



REPORT TO THE 2026 LEGISLATURE

Annual Report on University of Hawai'i
Non-General Funds for FYE2025

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

December 2025

University of Hawai'i
 HRS 304A-106: Annual Report on Trust Fund Revenues and Gifts
 Summary of Trust Funds as of June 30, 2025

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Agency Funds 1/	Admin Established	(1,485,868,397)	(121,236,216)	3,461,797	-	(1,610,566,410)	4,507	(1,610,570,918)
East-West Center Support Trust Fund	Admin Established	1,133,054	33,766	-	-	1,166,820	-	1,166,820
Endowment Fund	Admin Established	82,727,204	4,661,626	3,509,016	-	83,879,815	-	83,879,815
Financial Aid Scholarships Trust Fund	Admin Established	2,632,183	713,569	363,263	72,531	3,055,021	5,587	3,049,433
Gifts and Donations Trust Fund	Admin Established	1,481,144	904,379	920,229	-	1,465,293	1,338	1,463,955
Intercollegiate Athletics Scholarships Trust Fund	Admin Established	494,184	223,163	-	-	717,347	-	717,347
Mānoa Flood Trust Fund - Oct 2004	Admin Established	1,453,384	70,668	427,998	-	1,096,054	347,875	748,179
Non-Federal Contracts and Grants Trust Fund 2/	Admin Established	7,067,509	153,367,289	129,544,995	39,000	30,928,803	9,387,506	21,541,297
Short-Term Loan Trust Fund	Admin Established	336,030	14,234	-	-	350,264	-	350,264
UH Quasi-Endowment Revolving Fund 3/	Admin Established	(5)	-	-	-	(5)	-	(5)
UH Quasi-Endowment Trust Fund	304A-2355 HRS	2,665,997	1,256,280	1,518,520	12,000	2,415,757	-	2,415,757
Unexpended Plant Trust Fund	Admin Established	(6,878)	1,574,365	1,473,680	-	93,807	374,564	(280,757)
Vacation Assessment Reserve	Admin Established	1,749,139	2,512,207	2,296,320	-	1,965,026	-	1,965,026
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:		(1,375,340,267)	47,114,656	150,700,820	123,531	(1,478,802,899)	12,300,042	(1,491,102,941)

1/ The purpose of these accounts is to record accounting transactions related to pooled cash investments, or transactions affecting bank accounts for reconciliation purposes, including the State General Fund appropriation.

2/ Formerly "Private Funded Contracts and Grants Trust Fund".

3/ The UH Quasi-Endowment was formerly a Revolving Fund, but was reclassified to a Trust Fund beginning with FY16. These are residual balances in the old Revolving Fund accounts.

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, 2025

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	60,331,611	254,785,833	198,109,531	(69,495,435)	47,512,478	46,834,369	678,109
Library SF	304A-2155, HRS							
Library	304A-2155, HRS	230,447	54,905	17,599	-	267,753	1,436	266,317
Law	304A-2155, HRS	1,566	220	-	-	1,787	-	1,787
Auxiliary Enterprises SF	304A-2157, HRS							
Architecture SRRC	304A-2157, HRS	47,644	-	-	(47,644)	(0)	-	(0)
Architecture EDRL 3-D Revitalizing Building Info Model	304A-2157, HRS	-	392	51,285	52,000	1,106	-	1,106
School of Architecture Labs	304A-2157, HRS	-	27,825	17,561	7,014	17,277		17,277
Architecture Tongji Study Abroad	304A-2157, HRS	-	(434)	15,914	-	(16,348)	-	(16,348)
Arts & Humanities - Theatre Group	304A-2157, HRS	71,914	145,039	96,113	-	120,840	12,269	108,571
CTAHR Agricultural Diag Svc Ctr	304A-2157, HRS	6,082	349	149	-	6,282	-	6,282
CTAHR SRRC	304A-2157, HRS	250,097	286,836	199,686	(103,863)	233,384	90,385	142,999
CTAHR Extension Public Svcs	304A-2157, HRS	470,852	503,881	387,673	95,610	682,670	84,834	597,836
LLL HELP	304A-2157, HRS	2,596,324	1,378,794	1,007,631	-	2,967,487	13,124	2,954,362
LLL Special Account	304A-2157, HRS	68,497	2,908	55,903	-	15,502	96	15,406
Outreach Summer (Acad Support)	304A-2157, HRS	-	-	-	-	-	-	-
Outreach Summer & CCECS (non-credit)	304A-2157, HRS	(5,795,349)	1,255,848	2,706,762	233,676	(7,012,587)	165,148	(7,177,736)
Arts & Humanities - Art Auxiliary Enter	304A-2157, HRS	6,129	243	-	-	6,372	-	6,372
CALL SRRC	304A-2157, HRS	(0)	-	-	-	(0)	-	(0)
CALL Conferences	304A-2157, HRS	30,926	31,501	55,518	-	6,909	1,758	5,152
Auxiliary Services - Administration	304A-2157, HRS	9,088,534	1,107,960	841,611	(52,757)	9,302,126	139,213	9,162,913
Auxiliary Services - Transportation Svcs	304A-2157, HRS	3,799,312	1,558,364	1,398,274	-	3,959,403	104,085	3,855,317
Campus Svcs DPS Events	304A-2157, HRS	-	60,141	367	-	59,774	-	59,774
Cancer Center SRRC	304A-2157, HRS	479,507	2,843,591	2,550,518	-	772,580	177,162	595,418
Cancer Center Conferences/Workshops	304A-2157, HRS	-	62,090	15,756	-	46,334	2	46,332
Education SRRC	304A-2157, HRS	217,471	-	-	(217,471)	-	-	-
Education -CDS SRRC	304A-2157, HRS	434,204	-	4,566	(425,411)	4,227	-	4,227
Education-CRDG	304A-2157, HRS	415,584	737	232	(403,157)	12,932	-	12,932
Education HCAMP	304A-2157, HRS	-	-	13,142	19,849	6,707	-	6,707
Education MAPS	304A-2157, HRS	-	709,717	814,197	403,157	298,677	72,936	225,741
Education Dist Learning & Ed Tech	304A-2157, HRS	-	56,755	55,466	197,622	198,911	5,716	193,195
Education Intl & Special Progs	304A-2157, HRS	48,398	29,365	26,517	-	51,246	396	50,850
Education CDS - Conferences	304A-2157, HRS	-	249,599	200,673	307,414	356,340	16,165	340,175
Education CDS - Institutes	304A-2157, HRS	-	7,600	1,905	25,567	31,262	-	31,262
Education CDS - Comp Svc Ctr	304A-2157, HRS	-	46,592	46,407	92,430	92,615	-	92,615
Hawai'iinuakea School of Hawaiian Knowledge (HSHK) SRRC	304A-2157, HRS	-	-	-	-	-	-	-
HSHK Ka Papa Lo'I O Kanewai Tours	304A-2157, HRS	17,376	-	445	-	16,932		16,932
IFA SRRC	304A-2157, HRS	265	-	-	(265)	-	-	-
IFA Maunakea Shared Svcs	304A-2157, HRS	-	-	-	-	-	-	-
IFA Hi-Star Summer Program	304A-2157, HRS	2,000	13,059	10,866	265	4,457	-	4,457
Law SRRC	304A-2157, HRS	-	-	-	-	-	-	-

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Lyon Arboretum SRRC	304A-2157, HRS	-	-	-	-	-	-	-
Lyon Arboretum Aux Ent	304A-2157, HRS	294,108	252,040	165,083	-	381,064	-	381,064
Natural Science SRRC	304A-2157, HRS	57,229	315,445	334,108	-	38,566	30,140	8,426
Natural Science Chemistry Conferences	304A-2157, HRS	26	4,640	7,498	-	(2,832)	-	(2,832)
Nursing - Dental Hygiene Clinic	304A-2157, HRS	10,947	42,276	41,922	-	11,301	-	11,301
Nursing SRRC	304A-2157, HRS	6,155	(6,155)	-	-	-	-	-
OSA - Center for Student Development	304A-2157, HRS	175,707	30,381	43,223	-	162,865	-	162,865
OSA - Mānoa Career Center	304A-2157, HRS	69,940	28,486	17,225	-	81,202	-	81,202
UHM Provost	304A-2157, HRS	17,260	59,033	44,216	-	32,078	-	32,078
Shidler SRRC	304A-2157, HRS	2,607,307	-	(31,643)	(2,613,318)	25,632	-	25,632
Shidler Executive Education	304A-2157, HRS	-	-	-	-	-	-	-
Shidler Enterprise Activities	304A-2157, HRS	13,376	1,276,665	993,316	1,587,497	1,884,222	2,115	1,882,107
Social Sciences - Psychiatric Clinic Fees	304A-2157, HRS	1,554	31	1,150	-	435	-	435
Social Sciences SRRC	304A-2157, HRS	-	-	-	-	-	-	-
Social Sciences Research Institute SRRC	304A-2157, HRS	552,692	1,409,171	1,444,564	(524,162)	(6,864)	-	(6,864)
Social Science Conferences/Programs	304A-2157, HRS	80,076	101,015	155,389	(7,859)	17,843	-	17,843
Social Science Pacific Emprints	304A-2157, HRS	-	-	9,652	32,397	22,745	5,435	17,310
Social Science TASI/PHIDC	304A-2157, HRS	-	-	88,045	491,763	403,718	-	403,718
Social Work SRRC	304A-2157, HRS	-	-	-	-	-	-	-
SOEST SRRC	304A-2157, HRS	1,129,632	3,852,025	3,953,356	(27,593)	1,000,707	306,565	694,142
SOEST Marine Center/Ship Ops	304A-2157, HRS	-	9,183,163	21,995,243	-	(12,812,080)	-	(12,812,080)
SOEST HIMB Comm Educ Prog	304A-2157, HRS	39,071	45,754	51,868	-	32,958	-	32,958
SOEST HIMB Marine Science Res Learning Ctr	304A-2157, HRS	38,934	20,848	36,736	-	23,046	-	23,046
SOEST HIMB Ka Noelo Kai Res Training Vehicle	304A-2157, HRS	18,047	23,053	17,020	-	24,080	-	24,080
SOEST OCN Shipboard Supp Svcs	304A-2157, HRS	-	79,991	126,783	-	(46,792)	-	(46,792)
SOEST Sea Grant Conferences/Events	304A-2157, HRS	58,330	12,300	15,880	(38,306)	16,444	-	16,444
SOEST CMORE Ocean Biochem Spec Proj	304A-2157, HRS	-	4,150	12,322	-	(8,172)	-	(8,172)
SOEST Ctr for Study of Active Volcanoes	304A-2157, HRS	-	252,000	165,098	-	86,902	-	86,902
SOEST Wyrtki Conference	304A-2157, HRS	-	116,620	59,541	-	57,079	-	57,079
SOEST HIMB Lab Sys Support & Maint	304A-2157, HRS	-	7,924	-	5,000	12,924	-	12,924
SOEST HIMB Research Facility Support	304A-2157, HRS	-	1,858	-	-	1,858	-	1,858
SOEST Fish Resilience Support	304A-2157, HRS	-	-	-	22,598	22,598	-	22,598
Warrior Rec Ctr	304A-2157, HRS	5,622	96,053	96,053	-	5,622	-	5,622
VPRS SRRC	304A-2157, HRS	27,951	24,317	36,811	-	15,457	-	15,457
Student Scholarship & Assistance SF	304A-2159, HRS	-	-	-	-	-	-	-
Athletics Tuition Scholarship	304A-2159, HRS	94,481	-	965,804	1,000,000	128,678	-	128,678
Manoa Tuition Scholarship	304A-2159, HRS	(3,773,081)	-	49,055,465	52,824,827	(3,719)	-	(3,719)
Outreach Tuition Scholarship	304A-2159, HRS	(2,163,848)	-	972,196	3,939,321	803,277	-	803,277
VCAA ISS Scholarship Overaward	304A-2159, HRS	55,311	-	(4,523)	-	59,834	-	59,834
Center for Nursing SF	304A-2163, HRS	2,458,324	142,050	1,075,458	545,520	2,070,435	28,577	2,041,858
Revenue Undertakings SF	304A-2167.5, 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, 2025

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Admin	304A-2167.5, HRS	12,496,848	140,768	-	(1,301,156)	11,336,459	-	11,336,459
Bookstore	304A-2167.5, HRS	(3,638,976)	15,489,014	16,217,836	(318,433)	(4,686,231)	5,936,734	(10,622,965)
Campus Center	304A-2167.5, HRS	30,344,547	9,498,072	5,824,009	(1,290,558)	32,728,052	31,437,493	1,290,558
Cancer Research Center	304A-2167.5, HRS	3,619,519	146,067	20,052	(283,417)	3,462,117	75,728	3,386,389
Ching Field	304A-2167.5, HRS	382,260	14,657	36,850	65,297	425,365	-	425,365
Faculty Housing	304A-2167.5, HRS	6,632,883	3,430,861	2,668,862	(1,084,251)	6,310,632	447,167	5,863,465
Food Services	304A-2167.5, HRS	760,066	908,895	397,941	(210,018)	1,061,002	35,203	1,025,799
Law Expansion	304A-2167.5, HRS	253,134	10,979	426	54,124	317,811	-	317,811
Mānoa Chancellor's Office - Soda Fund	304A-2167.5, HRS	(3)	(0)	-	-	(3)	-	(3)
OVCRG - Biomed	304A-2167.5, HRS	961	40	2,196	-	(1,195)	-	(1,195)
PANSTARRS 2	304A-2167.5, HRS	428,991	18,525	354	22,840	470,002	-	470,002
Parking Operations	304A-2167.5, HRS	14,939,487	10,563,669	6,027,574	(647,599)	18,827,983	2,556,797	16,271,185
Regional Biolab	304A-2167.5, HRS	3	-	-	-	3	-	3
Student Housing	304A-2167.5, HRS	50,215,193	26,698,905	25,723,343	(6,275,938)	44,914,817	2,536,189	42,378,628
Telecommunications	304A-2167.5, HRS	8,348,465	2,744,165	1,365,106	48,340	9,775,864	2,771,188	7,004,676
Hawaii Cancer Research SF	304A-2168, HRS	14,542,537	8,296,421	4,279,994	1,142,309	19,701,274	509,155	19,192,119
Energy Systems Development SF	304A-2169.1, HRS							
OPF - Sustainability Initiative	304A-2169.1, HRS	377,581	98,868	70,155	36,514	442,807	-	442,807
SOEST - HNEI	304A-2169.1, HRS	15,619,418	652,283	1,016,859	1,336,735	16,591,576	-	16,591,576
UH CIP Project Assessment SF	304A-2172, HRS	174,318	-	14,380	-	159,938	-	159,938
Child Care Programs SF	304A-2173, HRS	2,238,662	1,061,285	1,221,560	-	2,078,388	177,666	1,900,722
Athletics SF	304A-2176, HRS	(23,187,591)	26,188,648	26,244,285	24,247,752	1,004,524	1,248,917	(244,393)
Manoa Malpractice SF (JABSOM)	304A-2152, HRS	562,202	23,880	(8,946)	-	595,028	1,625	593,403
Auxiliary Enterprises SF (JABSOM)	304A-2157, HRS	1,037	44	-	-	1,081	-	1,081
JABSOM SRRC	304A-2157, HRS	483,036	596,961	538,503	14,680	556,174	43,666	512,508
JABOM Conferences	304A-2157, HRS	293,754	381,891	423,167	(14,680)	237,798	9,966	227,832
Student Scholarship & Assistance SF (JABSOM)	304A-2159, HRS	-	-	-	-	-	-	-
Revenue Undertakings SF (JABSOM)	304A-2167.5, HRS	1,563,539	123,321	618,686	1,559,407	2,627,581	237,878	2,389,703
JABSOM SF (JABSOM)	304A-2171, HRS	1,340,566	131,354	140,821	-	1,331,099	163,409	1,167,690
State Aquarium SF (Aquaria)	304A-2165, HRS	1,009,316	2,050,378	2,535,608	1,200,000	1,724,087	207,537	1,516,549
Grant for the Bridge-to-Hope Program	Act 3, SSLH 2003	-	-	-	-	-	-	-
TOTAL, UH Mānoa:		214,496,292	391,864,796	386,026,746	6,228,233	226,562,575	96,488,243	130,074,332

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, 2025

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	5,741,363	23,430,680	16,254,562	(7,070,008)	5,847,473	5,779,636	67,837
Library SF	304A-2155, HRS	22,065	2,925	726	-	24,264	-	24,264
Community Services SF 1/	304A-2156, HRS	-	-	-	-	-	-	-
Auxiliary Enterprises SF	304A-2157, HRS	2,679,443	2,074,430	1,486,395	-	3,267,479	88,996	3,178,483
Student Scholarship & Assistance SF	304A-2159, HRS	1,851,488	(18,738)	7,504,796	6,550,000	877,953	-	877,953
Revenue Undertakings SF	304A-2167.5, HRS	10,212,667	8,086,102	6,146,218	(1,072,373)	11,080,178	1,618,501	9,461,676
Mauna Kea Lands Mgmt SF	304A-2170, HRS	1,302,609	1,731,103	1,658,735	-	1,374,977	9,024	1,365,953
UH CIP Project Assessment SF	304A-2172, HRS	21	-	-	-	21	-	21
Athletics SF	304A-2176, HRS	517,896	360,328	480,941	8,591	405,874	59,738	346,136
Theatre SF	304A-2178, HRS	394,633	134,389	227,129	-	301,893	7	301,886
PISCES SF	304A-3356, HRS	-	-	-	-	-	-	-
TOTAL, UH Hilo:		22,722,185	35,801,219	33,759,502	(1,583,790)	23,180,112	7,555,902	15,624,211

1/ Fund legislatively repealed as of FY22

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, 2025

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	295,126	16,666,039	6,920,506	(9,726,322)	314,337	320,717	(6,380)
Library SF	304A-2155, HRS	21,509	3,964	4,329	(563)	20,582	1,206	19,376
Community Services SF 1/	304A-2156, HRS	-	-	-	-	-	-	-
Auxiliary Enterprises SF	304A-2157, HRS	434,270	269,956	185,766	563	519,023	-	519,023
Student Scholarship & Assistance SF	304A-2159, HRS	1,587	(25,457)	2,353,827	2,369,016	(8,681)	-	(8,681)
West Oahu SF	304A-2166, HRS	-	-	-	-	-	-	-
Revenue Undertakings SF	304A-2167.5, HRS	7,174,193	455,510	172,966	972,038	8,428,775	3,273	8,425,502
Henry Giugni Moving Image Archives SF	304A-2180, HRS	344,934	10,981	149,815	-	206,099	1,012	205,087
TOTAL, UH West O'ahu:		8,271,620	17,380,993	9,787,209	(6,385,268)	9,480,135	326,208	9,153,927

1/ 2021 legislative session abolished HRS 304A-2156. Programs transferred to HRS 304A-2157 Auxiliary Ent.

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, 2025

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	13,295,331	50,344,851	25,107,284	(19,137,332)	19,395,565	19,659,350	(263,785)
Community College SF 1/	304A-2162, HRS	-	-	-	-	-	-	-
Revenue Undertakings SF	304A-2167.5, HRS	169,019	215,774	4,352	(251,739)	128,702	-	128,702
Nurse Training	328L-3, Act 236, SLH 2005	2,730	-	-	-	2,730	-	2,730
TOTAL, Community Colleges:		13,467,080	50,560,624	25,111,636	(19,389,071)	19,526,997	19,659,350	(132,353)

1/ Conversion to Revolving Fund effective FY22

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, 2025

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	1,675,540	1,195,769	1,151,144	-	1,720,166	196,402	1,523,764
UH Risk Management SF	304A-2151, HRS	7,611,592	297,165	2,606,317	2,000,000	7,302,440	320,303	6,982,137
Tuition and Fees SF	304A-2153, HRS	425,130,326	21,857,837	9,810,980	2,618,128	439,795,310	10,807,864	428,987,446
UH Info Technology Services SF	304A-2154, HRS	8,015,616	3,263,800	6,432,072	-	4,847,344	4,424,331	423,013
Auxiliary Enterprises SF	304A-2157, HRS	721,428	1,819,371	1,481,933	-	1,058,867	48,442	1,010,425
Student Scholarship & Assistance SF	304A-2159, HRS	3,410,288	111,949	2,998,556	3,000,000	3,523,681	-	3,523,681
Revenue Undertakings SF	304A-2167.5, HRS					-		-
Admin	304A-2167.5, HRS	1,631,621	94,499	-	(75,000)	1,651,120	60,268	1,590,852
ITS Building	304A-2167.5, HRS	6,449,373	268,431	2,114	380,826	7,096,516	-	7,096,516
Sinclair Basement	304A-2167.5, HRS	428,967	17,473	3,144	55,625	498,920	-	498,920
UH CIP Project Assessment SF	304A-2172, HRS	255,599	9,171	1,315	-	263,455	5,304	258,151
UH Green SF	304A-2181, HRS	(0)	-	-	-	(0)	-	(0)
TOTAL, Systemwide Programs		455,330,349	28,935,466	24,487,574	7,979,578	467,757,820	15,862,914	451,894,906

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	2,204,327	454,939	757,558	-	1,901,707	-	1,901,707
Commercial Enterprises RF	304A-2251, HRS							
Architecture - HIDESIGN	304A-2251, HRS	134,996	1,735,651	1,642,317	-	228,331	8,145	220,185
Athletics	304A-2251, HRS	1,056,170	558,238	177,253	(702,770)	734,385	-	734,385
Auxiliary Services	304A-2251, HRS	(1,259,783)	945,948	755,617	(128,046)	(1,197,498)	(8,654)	(1,188,844)
Discoveries & Inventions	304A-2251, HRS	190,076	67	-	-	190,143	-	190,143
Law Marketing	304A-2251, HRS	2,642	2,500	-	-	5,142	-	5,142
Division Food Service	304A-2251, HRS	1,556,249	751,168	9,529	-	2,297,889	43,074	2,254,814
SLD - One Card	304A-2251, HRS	79,226	107	1,219	-	78,114	-	78,114
UH Press	304A-2251, HRS	1,751,426	4,094,019	4,771,876	(7,003)	1,066,566	-	1,066,566
VCAA	304A-2251, HRS	21,988	4,700	1,728	-	24,961	-	24,961
Research and Training RF (incl. JABSOM)	304A-2253, HRS	44,090,834	47,830,933	37,995,440	(2,748,991)	51,177,337	3,502,571	47,674,766
Student Health Center RF	304A-2255, HRS	13,196,844	4,908,802	5,531,184	-	12,574,462	222,794	12,351,667
Transcript and Diploma RF	304A-2256, HRS	63,880	275,262	219,146	-	119,996	-	119,996
Student Activities RF	304A-2257, HRS							
Assoc Students of UH (ASUH)	304A-2257, HRS	89,325	372,126	325,529	1,375	137,297	1,127	136,170
Board of Publications	304A-2257, HRS	564,803	493,316	513,919	-	544,200	26,360	517,840
Broadcast Commun Authority	304A-2257, HRS	92,264	118,054	151,651	-	58,666	-	58,666
Campus Center Board	304A-2257, HRS	754,744	596,718	544,372	(73,000)	734,090	7,847	726,243
Co-Curricular Activities	304A-2257, HRS	303,568	-	103,969	73,000	272,599	2,257	270,342
Graduate Student Organization	304A-2257, HRS	237,933	92,393	76,523	(39,395)	214,408	-	214,408
Student Activity & Program Fee Bd	304A-2257, HRS	870,646	421,190	651,774	-	640,062	42,023	598,039
UPASS	304A-2257, HRS	375,966	1,681,156	1,682,106	55,334	430,350	-	430,350
VCAA - National Student Exchange	304A-2257, HRS	36,180	18,224	12,722	-	41,682	-	41,682
Graduate Application RF	304A-2260, HRS							
Graduate Division	304A-2260, HRS	620,679	413,200	210,239	-	823,640	760	822,880
Law School Application Fees	304A-2260, HRS	63,212	85,927	65,247	-	83,892	-	83,892
Shidler Application Fees	304A-2260, HRS	34,834	5,800	1,132	-	39,502	-	39,502

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, 2025

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	104,390	23,762	28,976	-	99,176	-	99,176
Real Property and Facilities Use RF	304A-2274, HRS							
Arts & Humanities	304A-2274, HRS	133,906	67,800	100,340	-	101,367	200	101,167
Cancer Research Center	304A-2274, HRS	596,091	563	-	-	596,653	100	596,553
College of Tropical Agriculture	304A-2274, HRS	419,169	192,031	42,815	218,419	786,804	62,087	724,718
Facilities, Grounds, Safety	304A-2274, HRS	2,811,621	798,149	736,501	(126,668)	2,746,601	192,996	2,553,605
Institute for Astronomy	304A-2274, HRS	157,741	20,407	14,831	-	163,317	-	163,317
School of Ocean & Earth Sci & Tech	304A-2274, HRS	160,499	17,054	2,876	-	174,677	520	174,157
Hawaii Educator Loan Program RF	304A-2276, HRS	22,264	-	-	-	22,264	-	22,264
Graduate Application RF (JABSOM)	304A-2260, HRS	563,811	258,324	280,313	-	541,822	415	541,407
Real Property and Facilities Use RF (JABSOM)	304A-2274, HRS	358,979	281,205	374,959	-	265,224	45,006	220,219
Commercial Enterprises RF (Aquaria)	304A-2251, HRS	2,485,374	884,133	571,291	(1,200,000)	1,598,215	58,503	1,539,712
TOTAL, UH Mānoa:		74,946,875	68,403,865	58,354,952	(4,677,745)	80,318,043	4,208,131	76,109,912

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, 2025

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Commercial Enterprises RF	304A-2251, HRS	108,578	161,799	99,186	-	171,191	13,131	158,060
Research and Training RF	304A-2253, HRS	1,251,595	2,500,901	2,163,149	54,878	1,644,225	-	1,644,225
Transcript and Diploma RF	304A-2256, HRS	117,945	44,669	32,947	-	129,667	10,408	119,259
Student Activities RF	304A-2257, HRS	2,060,691	1,612,978	1,712,205	-	1,961,464	568,440	1,393,024
Hawaiian Language College RF	304A-2270, HRS	120,617	179,351	237,459	-	62,509	16,186	46,323
UH Hilo Conference Center RF	304A-2272, HRS	4,543	9,705	7,990	-	6,258	-	6,258
Real Property and Facilities Use RF	304A-2274, HRS	105,512	14,464	4,398	-	115,578	-	115,578
UHH Parking RF	304A-2275, HRS	79,221	23,768	40,590	-	62,399	94	62,305
TOTAL, UH Hilo:		3,848,702	4,547,636	4,297,925	54,878	4,153,291	608,260	3,545,031

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, 2025

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	2,352,192	812,385	829,251	212,200	2,547,526	12,057	2,535,469
Transcript and Diploma RF	304A-2256, HRS	93,871	31,724	16,666	-	108,930	7,956	100,974
Student Activities RF	304A-2257, HRS	1,291,058	418,406	461,097	-	1,248,368	4,489	1,243,879
Center for Labor Ed & Research RF	304A-2267, HRS	3,365	5,525	7,035	-	1,856	-	1,856
Real Property and Facilities Use RF	304A-2274, HRS	1,953,777	607,495	323,873	-	2,237,399	358,953	1,878,446
TOTAL, UH West O'ahu:		5,694,264	1,875,536	1,637,921	212,200	6,144,079	383,455	5,760,624

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, 2025

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Community Colleges RF 1/	304A-2278, HRS	45,697,482	16,512,156	13,632,697	16,217	48,593,158	3,023,841	45,569,317
Commercial Enterprises RF	304A-2251, HRS	74,903	6,063	10,739	50,000	120,227	27,728	92,499
Research and Training RF	304A-2253, HRS	10,551,098	2,989,546	1,692,434	171,755	12,019,965	138	12,019,827
Student Activities RF	304A-2257, HRS	1,683,325	1,068,160	956,816	3	1,794,672	69,048	1,725,625
Conference Center RF	304A-2273, HRS	674,803	336,780	211,724	(5,000)	794,858	79,242	715,616
TOTAL, Community Colleges:		58,681,610	20,912,706	16,504,410	232,975	63,322,880	3,199,996	60,122,884

1/ Conversion from Special Fund effective FY 2022

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, 2025

Fund Description	Statutory Authority	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance
Commercial Enterprises RF	304A-2251, HRS	3,638,745	925,663	460,737	170,000	4,273,671	317,093	3,956,578
Research and Training RF	304A-2253, HRS	9,026,643	26,702,106	21,226,939	(1,377,282)	13,124,529	3,205,550	9,918,979
Real Property and Facilities Use RF	304A-2274, HRS	1,289,148	344,070	344,592	1,400,600	2,689,226	196,462	2,492,764
Subtotal, Systemwide Programs:		13,954,536	27,971,839	22,032,268	193,318	20,087,426	3,719,105	16,368,321

University of Hawai‘i
HRS 304A-2007
Summary of Appropriated Federal Funds as of June 30, 2025

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	(827)	795,680	824,546	-	(29,693)	-	(29,693)
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Experiment Stations 1/	Hatch Act (PL 84-352)	(70,899)	557,230	522,953	-	(36,622)	-	(36,622)
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Experiment Stations 1/	Hatch Act, As Amended (PL 84-352)	(307,377)	1,929,442	1,509,599	-	112,466	-	112,466
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Experiment Stations 1/	McIntire-Stennis Act (PL 87-788)	(83,230)	232,587	149,357	-	0	-	0
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Experiment Stations 1/	PL 95-113 Section 1433	(1,340)	4,395	4,158	-	(1,103)	-	(1,103)
UOH-100	UH Mānoa	Federal Grants-in-Aid for Natural Resources - Agricultural Extension Svc 1/	Smith-Lever Act, As Amended (7 USC)	104,141	1,657,065	1,657,909	-	103,297	-	103,297
UOH-210	UH Hilo	College Work Study Program	Federal Fund	-	294,049	294,049	-	-	-	-
UOH-700	UH West O‘ahu	Federal Work Study Program	Federal Fund	-	113,001	113,001	-	-	-	-
UOH-800	Comm Colleges	Federal Work Study Program	Federal Fund	-	300,515	300,515	-	-	-	-
UOH-800	Comm Colleges	Carl D. Perkins Voc & Applied Tech	304A-2403, HRS	-	3,226,000	3,226,000	-	-	-	-
UOH-900	Systemwide Prog	Carl D. Perkins Career & Tech Educ	304A-2403, HRS	-	3,817,488	4,086,845	-	(269,357)	-	(269,357)
		TOTAL, Appropriated Federal Funds		(359,531)	12,927,452	12,688,932	-	(121,011)	-	(121,011)

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 2025 Revenues & Expenditures as of June 30, 2025
HRS 304A-2272

	Revenues	Expenditures
Conference Center Revolving Fund - UH Hilo	9,705	7,990

Community Colleges Conference Center Revolving Fund
FY 2025 Revenues & Expenditures as of 06/30/25
HRS 304A-2273

Campus	Revenues	Expenditures
Honolulu CC	2,895	0
Kapi'olani CC	15,048	14,732
Leeward CC	123,788	19,057
Windward CC	528	0
Hawai'i CC	10,278	1,301
Maui College	1,158	0
Kaua'i CC	4,362	0
Community Colleges Systemwide Support	178,723	176,634
Total Community Colleges	336,780	211,724