

Aloha Leeward Colleagues,

As part of our continuous improvement efforts and in response to requests to share additional financial information with the broader campus community, I am happy to share with all of you an initiative that will hopefully provide greater insight into the budget and financial details of our institution and those of our peers within the University of Hawaii Community College system. You could call this the first step in making actual expenditure information and related analyses of that data more accessible to you and in a format that is more consumable. Please note that the information that I am sharing with you is available to you and the general public through various University of Hawaii websites.

1. The first set of data is related to historical expenditure information. Please refer to the two files that are attached; Historical Expenditures by Program-Data.pdf and Historical Expenditures by Program-Charts.pdf.

This data, based on actual general fund and tuition expenditures, is a 9-year historical analysis of how much each of the UH community colleges spent by program. Program, in this analysis, is based on upon the nationally recognized higher education standards used for financial reporting purposes and includes; Instruction, Public Service, Academic Support, Student Support, and Institutional Support. The "Data" file is the raw data by year, campus, and program. The "Chart" file depicts this information in a graphical display.

One common question asked with this type of data is how much of an institution's budget is spent on instruction-related activities versus the various support-related activities. This type of summarization of the expenditure data will provide answers to those types of questions. And since this report includes all UHCC campuses, simple comparisons can be made.

2. The second set of data takes the same historical expenditure information for the past 9 fiscal years and divides that by student headcount enrollment in order to compute a "Cost per Student Headcount" figure. This is a common metric used in higher education circles in order to measure such things as efficiencies. Again, this information is presented in "Data" and "Chart" files (Cost per Student Headcount-Data.pdf and Cost per Student Headcount-Charts.pdf). Leeward is recognized as the UH system leader in the efficiency of our instructional and support operations and this data supports that very fact. Our "Cost per Student" is far and away the lowest in the 10-campus UH system. Something that we should all be very proud.

Sources of the data and basic definitions have also been provided in the "Data" files.

Our intent will be to post this information on our campus website and gradually add to our inventory of financial and other handy reference information in the coming months. I

welcome your input and suggestions on the type of data you would like to see in this kind of format.

Please feel free to email me any questions or comments you may have.

Aloha,

Mark

Mark Lane
Vice Chancellor of Administrative Services