

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100 and UOH-110
 Name of Fund: UH Tuition and Fees SF - Manoa Regular Session
 Legal Authority: 304A-2153, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Deposit all revenue collected by the University of Hawai'i for regular credit tuition and tuition-related course and fee charges.

Source of Revenues:

Revenues are derived from the collection of regular credit tuition and tuition-related course and fee charges.

Current Program Activities/Allowable Expenses:

Funds deposited into the fund shall be expended to maintain and improve the University's programs and operations.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

FY13 Expenditure variance is due to increases in Utilities , Edmonson Hall renovations, upgrade of wireless network and other program expenditures.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	174,455,463	178,422,463	155,989,733	182,989,733	182,989,733	182,989,733	182,989,733
Beginning Cash Balance	88,515,889	63,399,541	22,740,077	(1,526,156)	(4,999,993)	(4,448,594)	133,859
Revenues	162,490,947	169,254,845	172,472,636	179,351,029	183,376,265	187,407,319	187,407,319
Expenditures	137,817,583	175,552,269	159,502,636	142,300,000	142,300,000	142,300,000	142,300,000
Transfers							
List each by JV# and date							
Net Total Transfers	(49,578,160)	(34,365,166)	(37,236,233)	(40,524,866)	(40,524,866)	(40,524,866)	(40,524,866)
Ending Cash Balance	63,611,093	22,736,951	(1,526,156)	(4,999,993)	(4,448,594)	133,859	4,716,312
Encumbrances	28,190,715	9,535,812	9,430,387				
Unencumbered Cash Balance	35,420,378	13,201,139	(10,956,543)	(4,999,993)	(4,448,594)	133,859	4,716,312

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100 and UOH-110
 Name of Fund: UH Tuition and Fees SF - Manoa Summer Session
 Legal Authority: 304A-2153, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To account for revenues and expenditures for Manoa Summer Session activities.

Source of Revenues:

Revenues are derived from tuition and fees assessed to students enrolling in summer credit based courses offered through Outreach College.

Current Program Activities/Allowable Expenses:

Program develops and offers University credit courses, in cooperation with other University of Hawaii academic departments and outside sponsors, to students from Hawaii and around the world during the summer terms.

Allowable expenses include personnel cost, goods and services associated with the offering of credit based courses through Outreach College.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

FY13 Revenue variance is due to a Continuing Ed account incorrectly coded as a Summer Session account. Attribute was corrected for FY14.

FY14 Expenditure variance is due to increases in Utilities and other program expenditures .

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		14,320,007	14,320,007	14,320,007	14,320,007	14,320,007	14,320,007
Beginning Cash Balance	12,130,373	21,206,047	21,849,312	15,305,529	12,617,196	9,928,863	7,240,530
Revenues	10,891,639	24,296,978	12,142,318	11,947,000	11,947,000	11,947,000	11,947,000
Expenditures	11,450,404	10,932,532	13,211,213	11,848,333	11,848,333	11,848,333	11,848,333
Transfers							
List each by JV# and date							
Net Total Transfers	3,264,484	(12,257,904)	(5,474,888)	(2,787,000)	(2,787,000)	(2,787,000)	(2,787,000)
Ending Cash Balance	14,836,092	22,312,589	15,305,529	12,617,196	9,928,863	7,240,530	4,552,197
Encumbrances	208,047	849,338	361,823				
Unencumbered Cash Balance	14,628,045	21,463,251	14,943,707	12,617,196	9,928,863	7,240,530	4,552,197

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100 and UOH-110
 Name of Fund: UH Tuition and Fees SF - Outreach CCECS-Credit
 Legal Authority: 304A-2153, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To account for revenues and expenses for Credit Program activities to include Extension terms, Evening and Weekend and Off-island credit course offerings.

Source of Revenues:

Revenues are derived from tuition and fees assessed to students enrolling in credit based courses offered through Outreach College.

Current Program Activities/Allowable Expenses:

Program develops and offers University credit courses, in cooperation with other University of Hawaii academic departments and outside sponsors, to non-traditional students on Oahu and the neighbor islands (Outreach) during evening/weekend terms. Activities include developing and implementing distance education programs.

Allowable expenses include personnel cost, goods and services associated with the offering of credit based courses through Outreach College.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

FY13 Revenue variance is due to a Continuing Ed account incorrectly coded as a Summer Session account. Attribute was corrected for FY14. Also, Service Fee revenue was incorrectly recorded as negative revenue, erroneously reducing the FY13 revenue total. Corrections were processed in FY14, resulting in an inflated revenue amount for FY14.

FY14 Expenditure variance due to incorrect recording of Service Fees as a negative expenditure in FY13, understating the total expenditures for the fiscal year. Corrections were processed in FY14, resulting in an inflated expenditure amount for the fiscal year. There was also an overall increase in expenditures in non-Outreach College departments.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		14,320,007	14,320,007	14,320,007	14,320,007	14,320,007	14,320,007
Beginning Cash Balance	23,317,203	19,814,611	24,017,206	25,492,025	27,218,260	28,944,495	30,670,730
Revenues	18,677,696	5,119,152	21,957,747	21,561,000	21,561,000	21,561,000	21,561,000
Expenditures	11,963,985	11,955,771	23,431,550	19,834,765	19,834,765	19,834,765	19,834,765
Transfers							
List each by JV# and date							
Net Total Transfers	(4,376,644)	11,039,214	2,948,622				
Ending Cash Balance	25,654,271	24,017,206	25,492,025	27,218,260	28,944,495	30,670,730	32,396,965
Encumbrances	42,768	404,545	101,866				
Unencumbered Cash Balance	25,611,503	23,612,661	25,390,159	27,218,260	28,944,495	30,670,730	32,396,965

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Tuition & Fee SF - Outreach College
 Name of Fund: Summer Session (Acad Support)
 Legal Authority 304A-2153, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To account for expenses generated by administrative support services for Outreach College.

Source of Revenues:

Academic support does not generate revenues. When revenues appear under this fund it is usually because we post reimbursement of current year expenses (a revenue subcode) instead of posting a reversal of expense (i.e., REX).

Current Program Activities/Allowable Expenses:

Providing administrative support for programs and activities of the Outreach College. Administrative services currently provide all fiscal and personnel services, student services, marketing and computer services. Allowable expenses include personnel costs, goods and services associated with providing support to Outreach.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	2,451,615	2,451,615	2,451,615	2,451,615
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	2,787,000	2,787,000	2,787,000	2,787,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	2,787,000	2,787,000	2,787,000	2,787,000
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0				
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Library Special Fund
 Legal Authority: 304A-2155,HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To provide photocopying services of library books and journals; access to printing from library databases; interlibrary loans; document delivery services; preservation services and other library services to library users, faculty, researchers, and other educational institutions. To replace and repair lost, stolen, and damaged library materials.

Source of Revenues:

Revenues from library fines and service fees; document delivery fees; preservation fees; coin-op/debit card operated copy machines; printers; library system cost recovery service fees.

Current Program Activities/Allowable Expenses:

Provides photocopying; document delivery and preservation services from the Library External Services Program; and other library services to library users, faculty, researchers, systemwide libraries, and other educational institutions.

Purpose of Proposed Ceiling Increase (if applicable):

Variations:

Revenue: The variance in FY 2014 is attributable to \$51,581 FY 2013 Voyager receivables that were collected in FY 2014; as such the FY 2014 revenue amount reflects a "doubling" of Voyager receivables.

Expenditures: Reduced expenditures in 2013 because of anticipated software/hardware upgrades that did not process in a timely manner.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,094,534	1,094,534	1,094,534	1,094,534	1,094,534	1,094,534	1,094,534
Beginning Cash Balance	127,740	135,809	501,477	647,277	629,416	611,555	593,694
Revenues	568,995	546,777	620,958	571,049	571,049	571,049	571,049
Expenditures	562,170	141,940	438,034	556,015	556,015	556,015	556,015
Transfers							
List each by JV# and date							
Net Total Transfers	0	(39,169)	(37,124)	(32,895)	(32,895)	(32,895)	(32,859)
Ending Cash Balance	134,565	501,477	647,277	629,416	611,555	593,694	575,869
Encumbrances	44,070	140,893	121,819	100,000	100,000	100,000	100,000
Unencumbered Cash Balance	90,495	360,584	525,457	529,416	511,555	493,694	475,869

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Community Services SF - Theatre Group
 Legal Authority: 304A-2156, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF): B
 Appropriation Acct. No.: S-306-F

Intended Purpose:

The Theatre Group fund includes the special fund activities for both the Dept. of Theatre and the Dept. of Music. Box office receipts are used to support production expenses, student assistant support, and fund a reserve for future production start-up costs.

Source of Revenues:

Revenues come from box office receipts from the sale of theatre tickets, performances, music performances, and festivals.

Current Program Activities/Allowable Expenses:

Kennedy Theatre Mainstage, Prime Time, Kennedy Theatre Special Events, Late Night Theatre Performances, Music Concerts, Recitals and Festivals.

Purpose of Proposed Ceiling Increase (if applicable):

Variations:

Theatre & Dance (Kennedy Theatre):

Theatre production expenses vary widely depending on a large number of factors including design, materials available for recycling, special equipment needed, and of course the demands of the play or musical. In 2013, our student designers made a concerted effort to use recycled materials from our shops. We also used our SAPFB account to cover more production expenses that year. Other major production expenses include labor, which also varies widely from year to year depending on the difficulty of the build and the needs of that season. Special production expenses for 2014 also included honorariums for guest artists.

Music Dept Activity: The amount of revenue will depend on the number of performances scheduled and how many tickets are sold for that event. This will vary every year. Expenses for our performances are for student help, printing of tickets, posters, program and for some performers, 70% of their tickets sales will be paid to them. Most of our venue rentals come from high school auditoriums, but some years, we might have performances at the Blaisdell, which will be a big rental expense.

Band Activity: The amount of revenue will depend on the amount of bands participating in the Rainbow Invitational marching Band Festival and also how many tickets each band sells. It will also depend on the amount of judges we bring in as well as where they are from because of the airfare cost and the amount of days they will be here in Oahu.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	260,000	260,000	260,000	260,000	260,000	260,000	260,000
Beginning Cash Balance	191,195	180,738	209,068	191,726	201,726	191,726	181,726
Revenues	173,380	163,065	159,849	165,000	165,000	165,000	165,000
Expenditures	183,838	134,735	177,190	155,000	175,000	175,000	175,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	180,738	209,068	191,726	201,726	191,726	181,726	171,726
Encumbrances	11,648	9,333	3,957	3,957			
Unencumbered Cash Balance	169,089	199,735	187,770	197,769	191,726	181,726	171,726

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Community Services SF - Agricultural
 Name of Fund: Diagnostic Service Center
 Legal Authority: 304A-2156, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To cover the cost of materials, supplies, student helpers, and other operating expenses necessary to provide agricultural diagnostic services to the public.

Source of Revenues:

Revenues are generated by the collection of fees charged for the analysis of soil, water, plant tissue, disease, insects and pests, and feed and forage for State, Federal, and County agencies, agribusinesses, farmers and homeowners.

Current Program Activities/Allowable Expenses:

Activities include sample analysis of soil, water, plant tissue, diseases, insects and pests, and feed and forage. Allowable expenses include materials, supplies, technicians, student assistants and other operational expenses that are necessary to provide the various analyses requested.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Variances in revenue and expenditures due to fluctuations in amount of services provided to customers and the types of analysis done by the facility. Although the number of analysis increased (increased revenue), the types of analysis did not require much technical man-hours (lower expenditures).

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	358,242	358,242	358,242	358,242	358,242	358,242	358,242
Beginning Cash Balance	91,506	82,485	41,195	33,792	28,792	23,792	18,792
Revenues	187,250	161,143	169,590	170,000	170,000	170,000	170,000
Expenditures	196,271	202,433	176,993	175,000	175,000	175,000	175,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	82,485	41,195	33,792	28,792	23,792	18,792	13,792
Encumbrances	0	854	151				
Unencumbered Cash Balance	82,485	40,340	33,641	28,792	23,792	18,792	13,792

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Community Services SF - LLL Special Account
 Legal Authority: 304A-2156, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To enable the College to provide telecommunications support to UH systems and agencies of the State of Hawai'i using our technical resources and language expertise.

Source of Revenues:

Usage of facilities and equipment.

Current Program Activities/Allowable Expenses:

Satellite uplinks and downlinks, high quality recording of radio and television programs, language tapes and facilities rental.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The rental of facilities for FY 2014 was lower than the previous year. The need for use of rooms and computer labs vary year to year depending upon whether conferences/workshops/classes are held on campus which require certain IT needs.

Expenditures increased significantly because there have been renovation projects done to the upgrade the facilities. The improvements include new furniture, painting and soundproofing rooms, and computer upgrades/replacement. Normally the expenditures are relatively low since the annual upkeep of the facilities is minimal. However, every five years or so, large expenditures occur in order to keep the facilities current and up-to-date.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Beginning Cash Balance	49,982	59,043	52,243	24,400	26,900	31,900	36,900
Revenues	12,962	10,721	9,522	10,000	10,000	10,000	10,000
Expenditures	3,901	17,521	37,365	7,500	5,000	5,000	5,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	59,043	52,243	24,400	26,900	31,900	36,900	41,900
Encumbrances	0	0	0				
Unencumbered Cash Balance	59,043	52,243	24,400	26,900	31,900	36,900	41,900

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Community Services SF - LLL HELP
 Legal Authority: 304A-2156, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

The Hawai'i English Language Program provides full-time intensive English language training for international students and scholars preparing to begin undergraduate or studies, or for use in a scholarly professional setting.

Source of Revenues:

Fees collected from students.

Current Program Activities/Allowable Expenses:

HELP offers English courses in four eight-week sessions and two six-week summer sessions. HELP also offers weekly workshops and study sessions, and offers TOEFL exams each quarter. Also authorized to issue I-20 AB forms for applicants.

Purpose of Proposed Ceiling Increase (if applicable):

Variations:

There was a change in the collection and payment of housing fees for the HELP students which resulted in a proportionate reduction in revenue and expenditures. In years previous to FY 2014, housing fees were collected and paid to the housing vendor. It is currently not the standard practice.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	700,942	700,942	1,104,000	1,269,600	1,269,600	1,269,600	1,269,600
Beginning Cash Balance	130,414	387,700	463,276	509,460	528,710	549,710	572,460
Revenues	1,072,845	1,033,245	847,015	875,000	900,000	925,000	950,000
Expenditures	815,558	957,672	800,831	855,750	879,000	902,250	925,500
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	387,700	463,274	509,460	528,710	549,710	572,460	596,960
Encumbrances	11,579	0	1,536				
Unencumbered Cash Balance	376,121	463,274	507,923	528,710	549,710	572,460	596,960

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Community Services SF - Outreach College
 Name of Fund: Summer Session (Acad Support)
 Legal Authority: 304A-2156, HRS

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To account for expenses generated by administrative support services for Outreach College.

Source of Revenues:

Academic support does not generate revenues. When revenues appear under this fund it is usually because we post reimbursement of current year expenses (a revenue subcode) instead of posting a reversal of expense (i.e., REX).

Current Program Activities/Allowable Expenses:

Providing administrative support for programs and activities of the Outreach College. Administrative services currently provide all fiscal and personnel services, student services, marketing and computer services. Allowable expenses include personnel costs, goods and services associated with providing support to Outreach.

Purpose of Proposed Ceiling Increase (if applicable):

Variations:

Revenue Variance : Increase mainly due to Reimbursement (0825) to Marketing account 2238822. Applicable to both Fiscal Years.

Expenditure Variance : Variance due to overall increase to expenditures.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,201,615	2,451,615	2,451,615	2,451,615	2,451,615	2,451,615	2,451,615
Beginning Cash Balance	(20,247)	(1,830,985)	(3,850,735)	(6,071,825)	(6,071,825)	(6,071,825)	(6,071,825)
Revenues	469	9,202	12,155	0	0	0	0
Expenditures	1,965,456	2,004,185	2,273,841	0	0	0	0
Transfers							
List each by JV# and date							
407375 2/26/2013		(24,767)					
Net Total Transfers	152,154	(24,767)	40,596				
Ending Cash Balance	(1,833,080)	(3,850,735)	(6,071,825)	(6,071,825)	(6,071,825)	(6,071,825)	(6,071,825)
Encumbrances	158,963	17,229	458,853				
Unencumbered Cash Balance	(1,992,043)	(3,867,964)	(6,530,678)	(6,071,825)	(6,071,825)	(6,071,825)	(6,071,825)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information
for Submittal to the 2015 Legislature**

Department: UOH
 Prog ID(s): UOH-100
UH Community Services SF - Outreach College
 Name of Fund: Summer Session and CCECS (Non-Credit)
 Legal Authority: 304A-2156, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF): B
 Appropriation Acct. No.: S-306-F

Intended Purpose:

To account for revenues and expenses generated from noncredit programs, public events and the International Programs.

Source of Revenues:

Revenues are earned through course fees charged for Non-Credit Programs, International Programs, and through ticket sales for Community Program artistic performances.

Current Program Activities/Allowable Expenses:

Programs develop and offer University noncredit courses and programs, sometimes in cooperation with outside sponsors. Community Programs includes performances and public events held for the benefit of the community beyond the University. Noncredit programs develops noncredit courses in subject areas that range from professional development to personal enrichment. International programs assist international students in developing their English language skills and assists those students who wish to apply to the University by ensuring that the student meets the University's academic requirements prior to entrance. Allowable expenses include personnel costs, good and services associated with the offering of courses and artistic performances.

Purpose of Proposed Ceiling Increase (if applicable):

Variations:

Expenditure Variance : Variance due to overall increase to expenditures.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,100,161	5,100,161	5,100,161	5,100,161	5,100,161	5,100,161	5,100,161
Beginning Cash Balance	(744,049)	(767,428)	(570,688)	(577,594)	(995,594)	(1,413,594)	(1,831,594)
Revenues	2,563,754	2,626,969	2,767,650	2,961,000	2,961,000	2,961,000	2,961,000
Expenditures	2,437,701	2,389,605	2,734,697	3,379,000	3,379,000	3,379,000	3,379,000
Transfers							
List each by JV# and date							
JG63330	6/21/2012	3,960.00					
JG58187	7/28/2011	3,942.00					
JG63376	5/22/2012	(41.17)					
JG58096	7/27/2011	(280.20)					
JG58100	7/27/2011	(628.00)					
JG58101	8/3/2011	(725.64)					
JG58378	8/17/2011	(1,328.91)					
JG63602	5/25/2012	(2,052.01)					
JG63097	5/7/2012	(2,704.96)					
JG60416	12/5/2011	(3,960.00)					
JG58090	7/27/2011	(8,283.50)					
JG61479	5/4/2012	(8,475.32)					
JG58102	7/27/2011	(10,608.24)					
JG58185	8/3/2011	(22,677.68)					
JG58193	8/3/2011	(25,001.19)					
JG59791	11/17/2011	(81,217.42)					
313397	12/11/2012	(220.37)					
407375	2/26/2013	(26,479.07)					
203531	10/1/2012	(5,630.00)					
407375	2/26/2013	(8,294.80)					
Net Total Transfers	(160,082)	(40,624)	(39,859)				
Ending Cash Balance	(778,078)	(570,688)	(577,594)	(995,594)	(1,413,594)	(1,831,594)	(2,249,594)
Encumbrances	96,391	108,357	183,713				
Unencumbered Cash Balance	(874,469)	(679,045)	(761,307)	(995,594)	(1,413,594)	(1,831,594)	(2,249,594)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information
for Submittal to the 2015 Legislature**

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Auxiliary Enterprises SF - Art
 Legal Authority: 304A-2157, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

The Art Auxiliary Enterprise Fund includes the special funds activities for all areas in the Dept. of Art & Art History. Proceeds are used to support the Art Gallery operations and other department activities.

Source of Revenues:

Proceeds are collected from the sale of art, art gallery catalogues, and other related activities. Student art supplies fees collected are now part of the regular tuition schedule, so revenue projections are considerably lower.

Current Program Activities/Allowable Expenses:

Art Gallery Exhibitions, Art Department Sales.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Revenues have gone down since the Gallery hasn't had a traveling exhibit to generate rental income nor catalogs for exhibits the last couple of years or so. The Gallery director started two years ago and we had casual hires after the previous Director was terminated. Since they haven't done catalogs for a while, the only sales would be for older catalogs which is why there aren't many sales. This is the only account of the three that would have revenue since we have lab fees now which go into another account.

Majority of the expenditure variances occur within the Art Gallery. Exhibitions and programming costs vary a lot based on the scope of each project. Factors that contribute to variances include printing, travel and accommodations for visiting artists/scholars.

For FY2012: Some of the expenditures were to spend the balance of the student art supplies money. The traveling Shoebox Exhibit returned so all the pieces had to be returned to the artists. For the East-West Ceramics Collaboration V exhibit, they had to make cases for the pieces so there were higher installation costs.

For FY2013: Exhibits were scheduled in the interim when the Gallery Director position was vacant so weren't as complicated to set up. For the Video Choreo exhibit, it was videos so there were no shipping costs and we already had the equipment to show the videos. For the Framing Paradise exhibit, it involved all local work so there were no shipping costs. We also received other funding (Center for Japanese Studies, SFCA) and used more UHF funds. For Phoebe Cumming's exhibit, she created the work in the exhibit here so there were no shipping costs.

For FY2014: For the Convergence exhibit, the artist was invited to come so there were travel costs. For the Yuan exhibit, the artist was invited to come so there were travel costs. Supplies for her exhibit had to be purchased but no shipping costs were incurred.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Beginning Cash Balance	110,844	63,522	53,051	25,195	14,295	9,000	4,500
Revenues	14,778	3,556	2,569	300	4,705	5,500	5,500
Expenditures	62,101	14,027	30,424	11,200	10,000	10,000	10,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	63,521	53,051	25,195	14,295	9,000	4,500	0
Encumbrances	3,643	1,568	1,568	0	0	0	0
Unencumbered Cash Balance	59,878	51,483	23,627	14,295	9,000	4,500	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Auxiliary Enterprises SF - Auxiliary Services Admin
 Legal Authority: 304A-2157, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Responsible for administering various Auxiliary Services programs and to implement the UH Faculty Housing Assistance Master Plan by providing financial assistance loans and rental housing units to faculty and staff of UH.

Source of Revenues:

Revenue is derived from overhead assessment, rental and parking fees, laundry commissions, and interest earned.

Current Program Activities/Allowable Expenses:

The rental housing program consists of 28 condominiums at the Kauaiokahaloa Iki (K-Iki) housing project. Funds are also expended to provide housing assistance loans to newly and recently appointed eligible personnel. Other expenses include payroll and operating expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Increase in expenditures from FY13 to FY14 due to higher payroll and utilities.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,782,914	1,782,914	1,782,914	1,782,914	1,782,914	1,782,914	1,782,914
Beginning Cash Balance	10,906	4,353,004	4,740,298	5,045,906	4,115,363	4,255,644	3,667,493
Revenues	683,668	630,962	640,448	661,370	672,281	693,176	708,194
Expenditures	252,541	243,688	334,841	1,591,913	532,000	1,281,326	406,964
Transfers							
List each by JV# and date							
#538500 5/28/13		20					
Net Total Transfers	3,856,275	20	0				
Ending Cash Balance	4,298,308	4,740,298	5,045,906	4,115,363	4,255,644	3,667,493	3,968,723
Encumbrances	10,705	7,098	7,242				
Unencumbered Cash Balance	4,287,603	4,733,200	5,038,664	4,115,363	4,255,644	3,667,493	3,968,723

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

* Ceiling increase in FY 2012 is due to the transfer of the Housing Assistance Revolving Fund pursuant to Act 124

* FY 2012 revenues include repayment of final outstanding loan of \$60,000 plus interest earned.

* Expenditures in projected years include repair and replacement projects charged to accounts which do not count against the expenditure ceiling.

Projected R&R Costs by FY: 1,277,531 210,000 951,469 69,000

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Auxiliary Enterprises SF - Transportation Services
 Legal Authority: 304A-2157, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Responsible for the purchasing and maintenance of motor vehicles, and various motor vehicle services for official use by University personnel.

Source of Revenues:

Revenue is derived from vehicle rentals and leases, operating gas pumps, vehicle repairs and maintenance.

Current Program Activities/Allowable Expenses:

Payroll, gas, oil and supplies for vehicle repairs and maintenance.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Increase in revenues from FY12 to FY13 was due to the rising cost of fuel and the implementation of new Assetworks features which improved efficiencies in AR billings.

Increase in expenditures from FY12 to FY13 due to increase in vehicle replacement purchases, payroll, and supplies.

Increase in expenditures from FY13 to FY14 due to increase in vehicle replacement purchases, payroll, supplies, and Fleet Svcs office building renovations.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,544,337	2,544,337	2,544,337	2,544,337	2,544,337	2,544,337	2,544,337
Beginning Cash Balance	1,585,366	1,695,435	1,745,499	1,530,260	1,208,563	1,019,178	914,331
Revenues	1,019,238	1,193,781	1,137,558	1,171,684	1,288,853	1,417,738	1,559,512
Expenditures	909,169	1,143,718	1,352,797	1,493,381	1,478,238	1,522,585	1,568,263
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,695,435	1,745,499	1,530,260	1,208,563	1,019,178	914,331	905,581
Encumbrances	385,890	204,736	495,075	300,000	200,000	200,000	200,000
Unencumbered Cash Balance	1,309,546	1,540,763	1,035,185	908,563	819,178	714,331	705,581

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Auxiliary Enterprises SF - Lab School Cafeteria
 Legal Authority: 304A-2157, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To support the operations of the Education Laboratory School Cafeteria. The primary objective of the cafeteria is to provide governmental standard lunches and breakfasts to students at the school, a service which is universal in public schools in Hawai'i and across the nation.

Source of Revenues:

Cafeteria sales, federal reimbursements.

Current Program Activities/Allowable Expenses:

The Education Laboratory School is a special state public school (charter school) providing a test base for research activities of the Curriculum Research and Development Group. Under HRS 303-26, the Education Laboratory School is included in the State's national School Lunch program in the same manner as any other public school.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	60,000						
Beginning Cash Balance	10,479	10,544	13	13	(0)	(0)	(0)
Revenues	35	13	0				
Expenditures	(30)	10,545	0	13			
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	10,544	13	13	(0)	(0)	(0)	(0)
Encumbrances	0	0	0				
Unencumbered Cash Balance	10,544	13	13	(0)	(0)	(0)	(0)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Note: Lab School has become a charter school outside the University. Fund was closed at the end of FY 2012.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Auxiliary Enterprises SF - Animal and
 Name of Fund: Veterinary Services
 Legal Authority: 304A-2157, HRS

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To support the Manoa and Kaka'ako animal facilities.

Source of Revenues:

Revenues are from biomedical and behavioral research contracts and grants. Researchers who house their animals at AVSP pay a per diem for each animal that the staff cares for, and for any technical or veterinary services provided by AVSP.

Current Program Activities/Allowable Expenses:

Any expenses necessary to provide animal housing and husbandry for biomedical research and the system-wide administration and oversight for the care and use of vertebrate animals at UH.

Purpose of Proposed Ceiling Increase (if applicable):

Future ceiling increase may be necessary based on the animal census.

Variances:

For FY13 Revenue variance we cleared all old A/R - up to May 2012 s/b previous year but account not available with transition from FMIS to KFS, therefore added to FY2013 balance. For FY14 Federal spending on research such as cage census reduced resulting in decreased revenues.

For FY13 Expenditures we changed the methodology on how the animal orders are REX'd

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	727,000	1,310,000	1,310,000	2,200,000	2,200,000	2,200,000	2,200,000
Beginning Cash Balance	77,865	(142,922)	(53,657)	(184,467)	(175,467)	14,533	112,533
Revenues	1,127,429	1,285,039	1,042,088	833,000	833,000	858,000	858,000
Expenditures	1,348,216	1,195,773	1,172,898	824,000	643,000	760,000	805,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	(142,922)	(53,657)	(184,467)	(175,467)	14,533	112,533	165,533
Encumbrances	49,320	46,687	33,745				
Unencumbered Cash Balance	(192,242)	(100,344)	(218,212)	(175,467)	14,533	112,533	165,533

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Auxiliary Enterprises SF - Dental Hygiene Clinic (Nrsng)
 Legal Authority: 304A-2157, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Augments department's instructional allocation to operate the Dental Hygiene clinic.

Source of Revenues:

\$25.00 Patient Fee assessed for Dental Hygiene services. Dental Hygiene received \$24.50 and \$0.50 is paid to the Campus Center for handling cash collection of fee and depositing into special fund.

Current Program Activities/Allowable Expenses:

Primary purpose for FY 14-15 funds ONLY: Pay for DH Lecturer costs per agreement w/ Dean for support 1) to hire replacement permanent faculty (Dr. Fong); 2) to advertise for replacement of retiring permanent instructional faculty (Dr. Ebert) and 3) to hire permanent faculty in Fall 2015.

Purpose of Proposed Ceiling Increase (if applicable):

FY 14-15 ONLY -For DH Lecturers salary & FB costs.

FY 2016, 2017, 2018 - Return to incremental equipment replacement plan due to cancellation by Dean of departmental move to West Oahu campus.

Variances:

FY 2012 & FY 2013 Saving funds for West Oahu move; FY 2014 Admin did not allow use of DH tuition funds for DH lecturer costs, used clinic funds.

FY 2015 - See note above

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000	30,000	90,822	89,000	40,000	45,000	45,000
Beginning Cash Balance	76,715	71,303	97,280	50,782	5,782	9,782	8,782
Revenues	38,554	42,815	44,324	44,000	44,000	44,000	44,000
Expenditures	43,966	16,838	90,822	89,000	40,000	45,000	45,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	71,303	97,280	50,782	5,782	9,782	8,782	7,782
Encumbrances	0	0	0				
Unencumbered Cash Balance	71,303	97,280	50,782	5,782	9,782	8,782	7,782

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow							
Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Auxiliary Enterprises SF - Center for Student
 Name of Fund: Development (OSA)
 Legal Authority: 304A-2157, HRS

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Provide means to recover costs for providing educational and vocational counseling and testing services to students and other members of the community.

Source of Revenues:

Various testing fees.

Current Program Activities/Allowable Expenses:

Administers various tests such as interest tests and national standardized tests.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

FY2013, more tests were administered than anticipated generating more revenue.

FY2013, with more tests administered, required to purchase more testing materials.

FY2014, graduate assistant resigned 6/30/13 and no replacement hired so payroll costs significantly reduced in comparison to FY2013.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Beginning Cash Balance	134,800	139,318	144,274	173,659	173,659	175,659	177,659
Revenues	60,704	68,552	62,704	61,000	62,000	62,000	62,000
Expenditures	56,186	63,595	33,319	61,000	60,000	60,000	60,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	139,318	144,274	173,659	173,659	175,659	177,659	179,659
Encumbrances	489	2,349	294				
Unencumbered Cash Balance	138,829	141,925	173,365	173,659	175,659	177,659	179,659

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Auxiliary Enterprises SF - UHM VCAA
 Legal Authority: 304A-2157, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To cover costs associated with providing immigration and federal compliance services for entrepreneurial and non-credit training programs.

Source of Revenues:

Administrative fees assessed for immigration services for entrepreneurial and non-credit training programs.

Current Program Activities/Allowable Expenses:

Direct expenses incurred in providing immigration and federal compliance services.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

FY13 expenditure- HGEA salary savings returned to unit for operating expenses. Therefore, no expenses were incurred on SF.

FY14 revenue - Increase in number of program participants requiring immigration services resulted in increase revenue.

FY14 expenditure- HGEA salary savings not available resulting in no additional funds. Therefore, expenses for visa related costs were incurred on SF.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	11,706	20,194	28,646	32,722	36,322	39,922	43,522
Revenues	8,872	8,452	13,144	13,500	13,500	13,500	13,500
Expenditures	385	0	9,069	9,900	9,900	9,900	9,900
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	20,194	28,646	32,722	36,322	39,922	43,522	47,122
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	20,194	28,646	32,722	36,322	39,922	43,522	47,122

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Auxiliary Enterprises SF - Psy Clinic Fees
 Legal Authority: 304A-2157, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Deposit all revenues to support clinic-related and administrative activities.

Source of Revenues:

Clinic Fees

Current Program Activities/Allowable Expenses:

Funds deposited into the fund shall be expended to maintain and support clinic activities. Includes office equipment, supplies, testing equipment, treatment manuals, stipends/honorarium for grad students working in the clinic, clinic-related research activities, other admin costs, student travel and related expenses to conferences or workshops.

Purpose of Proposed Ceiling Increase (if applicable):

Variations: Overestimated revenue

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				20,000	20,000	20,000	20,000
Beginning Cash Balance		0	5,600	4,049	4,049	11,049	18,049
Revenues		5,600	4,395	10,000	10,000	10,000	10,000
Expenditures			5,947	3,000	3,000	3,000	3,000
Transfers							
List each by JV# and date							
Net Total Transfers		0	0				
Ending Cash Balance	0	5,600	4,048	11,049	11,049	18,049	25,049
Encumbrances		0	0				
Unencumbered Cash Balance	0	5,600	4,048	11,049	11,049	18,049	25,049

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Auxiliary Enterprises SF - Manoa Career Center
 Legal Authority: 304A-2157, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Provide the service of creating and maintaining credential files for classified students and alumni of UHM.
 This service is used in support of student/alumni efforts to secure employment, gain admission to graduate or professional schools.

Source of Revenues:

User fees

Current Program Activities/Allowable Expenses:

Credential files are used in support of efforts to secure teaching and other academically-related employment, applying for admission to graduate or post baccalaureate professional schools and applications for fellowships, grants and other awards. A credential file is a collection of original letters/documents of appraisal solicited by the student or alumnus from professors and others who can provide a professional evaluation or recommendation of the student's performance potential.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The variance of \$237 in revenue was due to fewer students requesting for credential file.
 Expenditure variance due to non-recurring purchase of a computer to service program.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		33,853	34,983	34,210	34,610	34,910	35,210
Revenues		1,131	894	800	800	800	800
Expenditures		0	1,668	400	500	500	500
Transfers							
List each by JV# and date							
Net Total Transfers		0	0				
Ending Cash Balance	0	34,983	34,210	34,610	34,910	35,210	35,510
Encumbrances		0	0				
Unencumbered Cash Balance	0	34,983	34,210	34,610	34,910	35,210	35,510

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Scholarship & Assistance SF - Manoa Tuition
 Name of Fund: Scholarship
 Legal Authority: 304A-2159, HRS

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To provide financial assistance to qualified students enrolled at the UHM.

Source of Revenues:

These accounts do not generate revenue. Cash will be transferred from the appropriate TFSF account to cover expenses.

Current Program Activities/Allowable Expenses:

Grants and scholarships.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(41,525)	(1,700)	(586,427)	684,428	684,428	684,428	684,428
Revenues	0	0	0	0			
Expenditures	27,329,389	29,224,586	29,243,137	33,265,168	33,265,168	33,265,168	33,265,168
Transfers							
List each by JV# and date							
Net Total Transfers	27,369,214	28,639,859	30,513,992	33,265,168	33,265,168	33,265,168	33,265,168
Ending Cash Balance	(1,700)	(586,427)	684,428	684,428	684,428	684,428	684,428
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	(1,700)	(586,427)	684,428	684,428	684,428	684,428	684,428

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Scholarship & Assistance SF - Outreach
 Name of Fund: Tuition Scholarship
 Legal Authority: 304A-2159, HRS

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To account for scholarship expenditures awarded to students during the Mānoa Summer terms and the Outreach College Extension terms.

Source of Revenues:

These accounts do not generate revenue. Cash will be transferred from the appropriate TFSF account to cover expenses.

Current Program Activities/Allowable Expenses:

Per BOR policy, a percentage of tuition revenue earned by the University must be made available to students in the form of need-based and merit-based scholarship. Allowable expenses include scholarships and financial aid.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Expenditure Variance : Variance in between FY 13 and FY 14 is a result of a change in scholarship disbursement. Effective Summer 2013 funds were disbursed to student accounts based off of class start date. Prior to Summer 2013, aid was disbursed at the beginning of Summer, the majority of expenditure being captured in the prior fiscal year. Below is comparison by FY and by term. Variance due to timing of FA disbursement. Amount shown is only for Summer and does not include Extension since expenditure for Extension does not contribute greatly to variance.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(219,046)	(787,138)	(612,392)	(517,910)	(517,910)	(517,910)	(517,910)
Revenues	0	0	0				
Expenditures	802,268	612,392	638,805	800,000	800,000	800,000	800,000
Transfers							
List each by JV# and date							
JG59450 10/21/2011	120,002						
JG59480 11/3/2011	114,174						
407375 2/26/2013		787,138					
Net Total Transfers	234,176	787,138	733,287	800,000	800,000	800,000	800,000
Ending Cash Balance	(787,138)	(612,392)	(517,910)	(517,910)	(517,910)	(517,910)	(517,910)
Encumbrances	0	0	0				
Unencumbered Cash Balance	(787,138)	(612,392)	(517,910)	(517,910)	(517,910)	(517,910)	(517,910)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Scholarship & Assistance SF - CBA Executive
 Name of Fund: MBA Scholarship
 Legal Authority: 304A-2159, HRS

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To provide financial assistance to qualified students enrolled at the UHM Shidler College of Business Full-time MBA Program.

Source of Revenues:

These accounts do not generate revenue. Cash will be transferred from the appropriate TFSF account to cover expenses.

Current Program Activities/Allowable Expenses:

Per BOR policy, a percentage of tuition revenue earned by the University must be made available to students in the form of merit-based scholarship.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	29,236	200,000	200,000	200,000	200,000
Revenues			0				
Expenditures			18,543	400,000	400,000	400,000	400,000
Transfers							
List each by JV# and date							
Net Total Transfers			189,307	400,000	400,000	400,000	400,000
Ending Cash Balance	0	0	200,000	200,000	200,000	200,000	200,000
Encumbrances			0				
Unencumbered Cash Balance	0	0	200,000	200,000	200,000	200,000	200,000

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Scholarship & Assistance SF - UHM Athletics
 Name of Fund: Tuition Scholarship
 Legal Authority: 304A-2159, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To cover the cost of Mānoa Athletics Department scholarship expenses for student-athletes. Funds were initially allocated through the Star program, but were unable to be processed through the Star program. The Star program allocation for Manoa Athletics was decreased by \$1,104,874 and the same amount was transferred to Manoa Athletics. This was a one time transfer.

Source of Revenues:

Transfer from Mānoa Chancellor's Office through a decrease in the Star program.

Current Program Activities/Allowable Expenses:

Scholarship expenses for Mānoa Athletics student-athletes.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	1	1	1	1
Revenues			0				
Expenditures			1,104,873				
Transfers							
List each by JV# and date							
994490 5/2/2014			1,104,874				
Net Total Transfers			1,104,874				
Ending Cash Balance	0	0	1	1	1	1	1
Encumbrances			0				
Unencumbered Cash Balance	0	0	1	1	1	1	1

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Hawaii Educator Loan Program SF
 Legal Authority: 304A-2161, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-349-F

Intended Purpose:

Tool to recruit college students to become educators and ensure that these graduates teach and remain in the Hawai'i public school system.

Source of Revenues:

Funds appropriated by the Legislature. Repayments of loans made by borrowers; interest earned to be used for future loans.

NOTE: For FY08, appropriation of \$250,000 (Act 273, SLH 2007) was not released by the Governor.

Current Program Activities/Allowable Expenses:

Loans made to eligible students.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Increase in revenues due to increase in student loan repayments. Because no loans were issued in FY13, loans awarded in FY14 almost doubled.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Beginning Cash Balance	10,122	8,458	14,741	9,402	8,002	7,502	7,002
Revenues	7,178	5,683	8,661	8,000	7,500	7,000	6,500
Expenditures	8,841	(600)	14,000	9,400	8,000	7,500	7,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	8,459	14,741	9,402	8,002	7,502	7,002	6,502
Encumbrances	0	0	0				
Unencumbered Cash Balance	8,459	14,741	9,402	8,002	7,502	7,002	6,502

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Center for Nursing SF
 Legal Authority: 304A-2163, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Operational funds for Hawaii State Center for Nursing

Source of Revenues:

\$40.00 special Nursing License fee collected from new and renewal of LPN/RN nursing fee (every two years).

Current Program Activities/Allowable Expenses:

All operational expenses allowable under Hawaii Revised Statutes

Purpose of Proposed Ceiling Increase (if applicable):

Request increase in ceiling to meet rising operational expenditures.

Variances:

FY 2012 & FY 2014 - Special fee incorrectly reported in "Revenue" line; FY 2013, FY 2015-2018 only estimated interest revenue report as "revenue"

FY 2013, FY 2015-2018 - \$40 special nursing fee reported in "Transfer" line from DCCA;

FY 2013 Expenditures reduced due to payroll & fringe benefit savings; Executive Director position vacant (Sept-May); travel costs reduced;

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	463,306	463,306	463,306	463,306	463,306	463,306	463,306
Beginning Cash Balance	357,704	754,600	267,548	867,363	346,573	761,754	337,309
Revenues	860,360	2,112	949,029	1,000	1,000	1,000	1,000
Expenditures	466,387	577,603	384,534	646,790	535,819	550,445	577,967
Transfers							
List each by JV# and date							
Net Total Transfers	2,923	88,440	35,320	125,000	950,000	125,000	950,000
Ending Cash Balance	754,600	267,548	867,363	346,573	761,754	337,309	710,342
Encumbrances	19,553	3,778	3,258				
Unencumbered Cash Balance	735,047	263,770	864,105	346,573	761,754	337,309	710,342

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund - UHRUF Administration
 Legal Authority: 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Administration of the University Revenue-Undertakings Fund and the University Bond System (UBS).

Source of Revenues:

Interest income and transfer from Department of Health for Series 2002A and Refunding Series 2006A revenue bond debt service (Sect 328L-2, HRS)

Current Program Activities/Allowable Expenses:

Develops and implements policies, rules, and procedures to ensure the self-financing nature of the bond projects. Prepares prospectus and financing models; complies and analyzes financial data relating to the sale of university revenue bonds; administers the service of debt; and performs required post-issuance financial disclosures and federal tax compliance on issued revenue bonds.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,937,009	9,931,500	9,930,637	9,928,846	9,928,846	9,928,846	9,928,846
Revenues	9,504	4,612	2,896				
Expenditures	12,214	0	0				
Transfers							
List each by JV# and date							
U357505, 05/25/12	9,922,000.00						
JG57915, 07/08/11	(6,872,350.00)						
JG60891, 01/07/12	(3,052,450.00)						
Net Total Transfers	(2,800)	(5,475)	(4,687)				
Ending Cash Balance	9,931,500	9,930,637	9,928,846	9,928,846	9,928,846	9,928,846	9,928,846
Encumbrances	0	0	0				
Unencumbered Cash Balance	9,931,500	9,930,637	9,928,846	9,928,846	9,928,846	9,928,846	9,928,846

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							
Amount Required for Debt Service	9,922,000	9,926,025	9,925,950	9,924,325	9,773,800		

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund - Bookstore
 Legal Authority: 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF): B
 Appropriation Acct. No.: S-306-F

Intended Purpose:

The primary purpose of the Bookstore system is to provide the required textbooks utilized in courses offered and educational and instructional materials for faculty and staff in their academic fields of study. In addition, the Bookstore system provides general office supplies, sundries, computer hardware, software, peripherals, printing & copying services and other merchandise for the convenience of the campus community.

Source of Revenues:

Revenues are generated through the sales of goods and services.

Current Program Activities/Allowable Expenses:

The Bookstore system provides required textbooks and course materials, general reference books, magazines, enrichment materials, technical reference, supplementary materials, and recreational and leisure reading materials. In support of the expanding use of technology in academics, the Bookstore system offers a wide array of computer hardware, software and peripherals along with the repair and servicing of computer hardware. The Bookstore system also provides school and office supplies, sundries, souvenirs, emblematic merchandise and other merchandise to meet the needs of the various campuses. Emblematic and souvenir items were also available at the Rainbowtique stores and via the Internet at the Bookstore and Rainbowtique websites throughout FY 2014. Rainbowtique shut down all operations in June 2014.

All expenditures are for the Bookstore system's cost of goods sold and operating expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The decrease in expenditures is due to the Bookstore system's \$1.3m decrease in year-end accruals in FY 2014. The decrease is attributable to the change in purchasing habits by our textbook buyers. The Fall 2014 semester started one week later than it did in prior years therefore managers purchased most of their Fall 2014 textbooks in July (FY 2015) instead of June. The decrease is also attributable to the loss of Adobe Software sales due to Adobe's new company policy. Following trends, Textbook buyers noticed more students are purchasing required course textbooks from online retailers such as Amazon.com, which has impacted both sales and COGS for the bookstore system. The loss of Adobe and decrease in textbooks COGS accounts for an additional \$1m decrease in expenditures.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	31,885,173	31,885,173	31,885,173	31,885,173	31,885,173	31,885,173	31,885,173
Beginning Cash Balance	3,726,199	3,372,830	3,373,530	4,988,041	5,684,940	6,421,960	7,200,037
Revenues	29,057,687	27,391,166	25,815,567	24,500,000	25,235,000	25,992,050	26,771,812
Expenditures	28,851,561	26,544,838	23,846,706	23,213,343	23,909,743	24,627,036	25,365,847
Transfers							
List each by JV# and date							
971133 4/16/2014		(273,929)	(424)				
1030179 6/5/2014			(80,000)				
1048980 6/17/2014			(273,925)				
Net Total Transfers	(559,494)	(273,929)	(354,349)	(589,758)	(588,237)	(586,938)	(585,728)
Ending Cash Balance	3,372,830	3,945,228	4,988,041	5,684,940	6,421,960	7,200,037	8,020,273
Encumbrances	609,298	694,982	1,246,952	600,000	600,000	600,000	600,000
Unencumbered Cash Balance	2,763,532	3,250,246	3,741,089	5,084,940	5,821,960	6,600,037	7,420,273

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

*Stan Sheriff Center is reported under the Commercial Enterprises Revolving fund effective FY2014

*Campus Source moved under the Manoa Bookstore's operations effective FY2014

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Revenue Undertakings Fund - Campus Center
 Name of Fund: Operations & Recreation Services
 Legal Authority 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

This major appropriation provides funding to cover principal and interest payments of the State General Obligation & Revenue bonds sold to provide construction, renovation, and repair funds for student life facilities including Campus Center, Hemenway Hall, and Student Recreation Services. Funds are also used to cover costs of operations and maintenance of student life facilities, programs, services, and activities designed to meet the social, intellectual, recreational and cultural needs of campus community members served.

Source of Revenues:

Mandatory student fees, interest income, room rental income, leisure class fees, game commissions, ticket sales, league registration fees, equipment rental fees, passport handling fees.

Current Program Activities/Allowable Expenses:

Daily operations of the Campus Center and Hemenway Halls including the Ticket & Information Desk, Gamesroom, Computer Lab, Marketing & Graphics, Meeting & Events Services, Building Operations, Grounds Maintenance, Leisure Classes, Leisure Rentals, Recreational Sports Program. Allowable expenses include personnel, general operating expenses, repair & maintenance costs, utilities, equipment, advertising, travel, food, and other operations-related expenses.

Purpose of Proposed Ceiling Increase (if applicable):

With the completion of the new Recreation Center, operational and personnel cost are expected to increase significantly.

Variances:

Increase was attributed mainly to the opening of the Warrior Recreation Center and revenue for the membership fees.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,698,343	2,740,835					
Beginning Cash Balance	8,340,918	10,888,460	12,768,482	15,029,298	15,398,403	15,767,508	16,136,614
Revenues	7,853,399	7,396,132	8,145,384	8,059,765	8,059,765	8,059,765	8,059,765
Expenditures	3,842,466	3,786,294	3,859,798	5,665,890	5,665,890	5,665,890	5,665,890
Transfers							
List each by JV# and date							
890812 2/06/14 1030179 6/02/14				1059583 06/20/14			
935724 3/14/14 1043901 6/10/14				1060407 06/20/14			
935867 3/14/14 1059429 6/20/14							
Net Total Transfers	(1,463,390)	(1,729,817)	(2,024,770)	(2,024,770)	(2,024,770)	(2,024,770)	(2,024,770)
Ending Cash Balance	10,888,460	12,768,482	15,029,298	15,398,403	15,767,508	16,136,614	16,505,719
Encumbrances	801,010	424,928	287,283	200,000	200,000	200,000	200,000
Unencumbered Cash Balance	10,087,449	12,343,554	14,742,014	15,198,403	15,567,508	15,936,614	16,305,719

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund - Cancer Center
 Legal Authority: 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:
 CRCH Project Construction Operating Account
 Source of Revenues:
 Bond System
 Current Program Activities/Allowable Expenses:
 None
 Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		8	8	0	0	0	0
Revenues		0	0				
Expenditures		0	0				
Transfers							
List each by JV# and date							
Net Total Transfers		0	(8)				
Ending Cash Balance	0	8	0	0	0	0	0
Encumbrances		0	0				
Unencumbered Cash Balance	0	8	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund - Ching Field
 Legal Authority: 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF): B
 Appropriation Acct. No.: S-306-F

Intended Purpose:

To account for all revenues and costs of the university project (Ching Field Project) as defined by section 304A-2671, HRS.

Source of Revenues:

Income, revenues, or moneys received by the university including appropriations related to university projects.

Current Program Activities/Allowable Expenses:

Funds are applied to costs of construction, operation, repair, and maintenance of university projects, university systems, or networks; to pay principal and interest on revenue and general obligation bonds; to reimburse the university for expenses related to issuance of revenue bonds; or to provide reserve for renewal and replacement of university projects, university systems, or networks.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	(212)	(0)	(0)	(0)	(0)
Revenues			85	85	85	85	85
Expenditures			386	397	409	421	434
Transfers							
List each by JV# and date							
#637994 7/30/13			205,500				
#1016270 5/27/14			(205,444)				
#1055232 6/20/14			456				
Net Total Transfers			512	312	324	336	349
Ending Cash Balance	0	0	(0)	(0)	(0)	(0)	(0)
Encumbrances			0				
Unencumbered Cash Balance	0	0	(0)	(0)	(0)	(0)	(0)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund - Faculty Housing
 Legal Authority: 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To provide rental housing units to faculty and staff at UH Mānoa.

Source of Revenues:

Revenue is derived from rental and parking fees, laundry commissions, and interest earned.

Current Program Activities/Allowable Expenses:

The rental housing program consists of 208 rental apartment units at the Waahila and Kauikahaloa Nui (K-Nui) housing projects with a wait list of faculty and staff.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Increase in expenditures from FY13 to FY14 due to increases in payroll and utilities.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,361,491	1,361,491	1,361,491	1,361,491	1,361,491	1,361,491	1,361,491
Beginning Cash Balance	3,385,458	3,602,177	3,944,573	4,148,428	4,293,889	1,942,590	831,263
Revenues	2,588,448	2,695,714	2,758,758	2,759,596	2,818,180	2,897,927	2,970,483
Expenditures	1,251,141	1,237,093	1,435,615	1,500,347	4,055,316	2,895,841	1,603,819
Transfers							
List each by JV# and date							
#395764 2/19/13 #722581 10/4/13		(864,394)	(876,831)				
#429904 3/15/13 #928105 3/11/14		(251,831)	(242,456)				
Net Total Transfers	(1,120,588)	(1,116,225)	(1,119,288)	(1,113,788)	(1,114,163)	(1,113,413)	(1,111,663)
Ending Cash Balance	3,602,177	3,944,573	4,148,428	4,293,889	1,942,590	831,263	1,086,264
Encumbrances	0	0	0				
Unencumbered Cash Balance	3,602,177	3,944,573	4,148,428	4,293,889	1,942,590	831,263	1,086,264

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

* Wa'ahila (017263) and K-Nui (017273) Fac Hsg Sec Dep accounts contain funds belonging to faculty housing tenants. Funds are a liability and are returned to tenant upon completion of lease.

* Expenditures in projected years include repair and replacement projects charged to accounts which do not count against the expenditure ceiling.

Projected R&R Costs by FY: 117,500 2,637,109 1,441,000 111,000

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund - Food Services
 Legal Authority: 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Responsible for maintaining and operating food services on the Mānoa campus.

Source of Revenues:

Revenue is derived from Paradise Palms and vending operation rebates.

Current Program Activities/Allowable Expenses:

Payroll and daily operating expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Increase in revenues from FY13 to FY14 due to the recording of Pepsi funds used to pay for the Ching Field Construction debt service.

Expenditures increased from FY12 to FY13 due to higher utility costs.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	553,441	553,441	553,441	553,441	553,441	553,441	553,441
Beginning Cash Balance	432,267	580,519	612,824	557,023	481,110	448,517	207,781
Revenues	554,581	521,245	757,156	779,871	803,267	827,365	852,186
Expenditures	402,563	480,509	495,421	510,284	541,360	557,601	574,329
Transfers							
List each by JV# and date							
#510071 5/9/13 #979429 4/23/14		(8,431.00)	(205,500)				
#637994 7/30/13			(8,876)				
#961136 4/10/14			(103,160)				
Net Total Transfers	(3,766)	(8,431)	(317,536)	(345,500)	(294,500)	(510,500)	(235,500)
Ending Cash Balance	580,519	612,824	557,023	481,110	448,517	207,781	250,139
Encumbrances	51,061	27,116	35,971	20,000	20,000	20,000	20,000
Unencumbered Cash Balance	529,459	585,707	521,052	461,110	428,517	187,781	230,139

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

* Expenditures in projected years include repair and replacement projects charged to accounts which do not count against the expenditure ceiling.

Projected R&R Costs by FY: 252,000 89,000 305,000 30,000

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund - OVCRGE Biomed
 Legal Authority: 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To provide for all costs of construction, operation, repair, and maintenance of a university project.

Source of Revenues:

Revenue Bonds

Current Program Activities/Allowable Expenses:

Bond related expenses such as bond audit, rating agency fees, arbitrage reports, etc.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Variances:

Variance due to adjustments to annual audit agency fees for the Sinclair Library and CMORE bond debt service payments.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1	3	102	3	3	3	3
Revenues	219	100	13				
Expenditures	1,441	1,739	1,664	1,500	1,500	1,500	1,500
Transfers							
List each by JV# and date							
Net Total Transfers	1,223	1,739	1,550	1,500	1,500	1,500	1,500
Ending Cash Balance	3	102	3	3	3	3	3
Encumbrances	0	0	0				
Unencumbered Cash Balance	3	102	3	3	3	3	3

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund - Parking Operations
 Legal Authority: 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Responsible for maintaining and operating the parking facilities for the Mānoa campus.

Source of Revenues:

Revenue is derived from parking permits and passes, gate receipts and parking citations.

Current Program Activities/Allowable Expenses:

Payroll and daily operating expenses.

Purpose of Proposed Ceiling Increase (if applicable):

To cover higher recurring expenditures caused by increases in utilities, payroll, contracted services and a proposed bus pass subsidy program.

Variances:

Decrease in revenues from FY13 to FY14 due to the following: JABSOM/CC in Kakaako took over the operations of their lot beginning in FY2014.

Also, Parking sold more parking permits for the zone 20 structure in FY2014, which resulted in a loss of daily parking revenues. We generate more revenues from daily parking than permits. Finally, the repaving of Maile Way took away 60 green pay-to-park stalls because they were converted to permit stalls.

Increase in expenditures from FY12 to FY13 due to parking structure phase I, 5th floor deck coating repairs.

Decrease in expenditures from FY13 to FY14 due to parking structure phase I, 5th floor deck coating repairs that occurred in FY13.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,780,845	6,250,000	6,250,000	6,750,845	6,750,845	6,750,845	6,750,845
Beginning Cash Balance	3,124,859	3,341,004	2,586,237	2,209,612	720,680	(403,618)	(2,104,400)
Revenues	6,615,970	6,897,845	5,943,634	6,388,994	6,388,994	6,388,994	6,388,994
Expenditures	6,348,605	7,605,213	6,258,763	7,819,561	7,452,253	8,025,859	8,665,833
Transfers			424				
List each by JV# and date			(6,066)				
#152348 9/6/12 #1056265 6/23/14		(47,399)	(49,695)				
#798369 11/21/13 #1063798 6/26/14			(547)				
#798384 11/21/13 #971133 4/16/14			(5,612)				
Net Total Transfers	(51,219)	(47,399)	(61,496)	(58,365)	(61,039)	(63,917)	0
Ending Cash Balance	3,341,004	2,586,237	2,209,612	720,680	(403,618)	(2,104,400)	(4,381,239)
Encumbrances	4,038,231	2,127,412	2,379,106	2,800,000	2,800,000	2,800,000	2,800,000
Unencumbered Cash Balance	(697,227)	458,825	(169,494)	(2,079,320)	(3,203,618)	(4,904,400)	(7,181,239)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

* Proposal to increase parking rates beginning in FY15 is pending BOR approval

* Expenditures in projected years include repair and replacement projects charged to accounts which do not count against the expenditure ceiling.

Projected R&R Costs by FY: 1,343,900 769,900 1,127,000 1,540,000

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund - Regional Biolab
 Legal Authority: 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:
 Design and construct a Pacific Regional Biosafety laboratory
 Source of Revenues:
 Revenue Bonds
 Current Program Activities/Allowable Expenses:
 None - The Project was canceled.
 Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	2	2	2	2	2
Revenues			0				
Expenditures			0				
Transfers							
List each by JV# and date							
Net Total Transfers			0				
Ending Cash Balance	0	0	2	2	2	2	2
Encumbrances			0				
Unencumbered Cash Balance	0	0	2	2	2	2	2

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund - Student Housing (OSA)
 Legal Authority: 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Student Housing Services is a self-supporting University Project. It is an integral part of the educational program and academic support services. It assists in the recruitment and retention of students by providing safe and reasonably priced accommodations conducive to student learning and affords opportunities for personal growth and individual development. Voluntary and Mandatory R&R reserves are established to maintain the physical infrastructure and appearance of the Student Housing residence halls and apartments. As part of the University Bond System, Student Housing is required to fund and maintain reserves for projects related to renovation, repair and maintenance.

Source of Revenues:

Revenues are derived from rental income, application fees, commissions and rebates, investment income and miscellaneous fees and fines.

Current Program Activities/Allowable Expenses:

On-campus accommodations are available for approximately 3,900 students. Approximately 52% are Hawai'i residents and 48% from the mainland and foreign countries. Student Housing offers wellness halls, honors floors, freshmen year experience halls and a variety of resident programs and projects throughout the academic year. All expenses associated with the operation of residence halls are paid from revenues, including personal services, utilities, materials and supplies, repair and maintenance, etc. Voluntary R&R reserve funds can be used for general repair, renovation and replacement of facilities' systems, furniture, exterior/interior envelopes. Funds can also be used for emergency issues and to fund large scale projects in lieu of having to use bond monies and associated interest. Mandatory R&R reserve funds can be used for major repair, renovation and replacement of capital assets.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

- (1) Increase in FY 2014 revenues vs. FY 2013 is primarily due to 5% Board approved rate increase, along with higher average occupancy.
- (2) Increase in FY 2013 expenditures vs. FY 2012 is due to \$1.3 million higher repair & renovation expenditures.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	15,212,179	15,212,179	15,212,179	15,212,179	15,212,179	15,212,179	15,212,179
Beginning Cash Balance	13,065,049	13,302,792	13,318,968	14,413,222	14,428,698	14,804,034	15,672,999
Revenues	20,917,783	21,712,826	24,109,333	24,657,853	25,853,878	27,109,043	27,144,053
Expenditures	13,280,931	14,592,013	15,696,330	17,318,476	18,148,219	18,902,880	19,522,579
Transfers							
List each by JV# and date (see list below)							
Net Total Transfers	(7,399,109)	(7,104,637)	(7,318,749)	(7,323,901)	(7,330,323)	(7,337,198)	(7,220,821)
Ending Cash Balance	13,302,792	13,318,968	14,413,222	14,428,698	14,804,034	15,672,999	16,073,652
Encumbrances	2,786,520	2,532,218	2,160,492	2,500,000	2,500,000	2,500,000	2,500,000
Unencumbered Cash Balance	10,516,272	10,786,750	12,252,730	11,928,698	12,304,034	13,172,999	13,573,652

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

* Expenditures exceed the ceiling during FY 2013 - FY 2017 because the following expenditures are projected to be made out of the Voluntary R&R funds:

FY 2014 (actual)	FY 2015 (estimated)	FY 2016 (estimated)	FY 2017 (estimated)	FY 2018 (estimated)
2,850,698	3,100,000	3,361,004	3,524,176	3,528,727

TRANSFERS - ACTUAL

		<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
JG58588	8/23/2011	77,903.38		
JG58836	9/9/2011	715,348.75		
JG58842	9/9/2011	4,103,239.95		
JG60515	12/2/2011	239.36		
JG61908	3/12/2012	415,838.19		
JG61909	3/12/2012	2,068,332.30		
JG62047	3/15/2012	8,258.36		
JG64105	6/4/2012	1,217.34		
JG64111	6/4/2012	8,831.65		
327041	12/14/2012		(481,080.50)	
411562	2/26/2012		35,162.67	
193102	9/24/2012		159,819.78	
411656	2/26/2013		412,050.44	
187504	9/20/2012		718,857.41	
411593	2/26/2012		2,030,839.00	
187237	9/20/2012		4,136,928.30	
514516	5/7/2013		9,237.33	
323744	12/13/2012		204.28	
402803	2/20/2013		1,003.18	
150651	8/27/2012		81,614.87	
1040134				9,663.90
893464				167.40
868819				30,646.47
868814				247,030.77
868791				1,987,800.02
868198				773.64
751740				(664.10)
714793				438,731.92
714779				336,242.67
713910				4,182,788.25
676664				85,567.89

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Unlocated difference

(100.00)		
<u>7,399,109.28</u>	<u>7,104,636.76</u>	<u>7,318,748.83</u>

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund - Telecommunications
 Legal Authority: 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:
 To fund Telecommunication operations
 Source of Revenues:
 Recharge UH departments and programs for Telecommunication operating expenses
 Current Program Activities/Allowable Expenses:
 Supplies and equipment to support the Telecommunication operations
 Purpose of Proposed Ceiling Increase (if applicable):

Variances:
 Revenue FY14 Continued network infrastructure upgrade of buildings on the Manoa Campus

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,291,065	4,291,065	4,291,065	4,291,065	4,291,065	4,291,065	4,291,065
Beginning Cash Balance	4,433,892	12,089,154	9,148,281	7,836,352	7,420,166	7,601,790	7,786,988
Revenues	3,765,038	5,294,151	7,591,379	4,600,000	3,100,000	3,100,000	3,100,000
Expenditures	11,511,125	7,012,192	7,688,251	3,800,000	1,700,000	1,700,000	1,700,000
Transfers							
List each by JV# and date							
Net Total Transfers	15,401,350	(1,222,832)	(1,215,058)	(1,216,186)	(1,218,376)	(1,214,802)	(1,212,670)
Ending Cash Balance	12,089,155	9,148,281	7,836,352	7,420,166	7,601,790	7,786,988	7,974,318
Encumbrances	8,388,606	4,958,405	3,840,673				
Unencumbered Cash Balance	3,700,549	4,189,876	3,995,679	7,420,166	7,601,790	7,786,988	7,974,318

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Hawaii Cancer Research SF
 Legal Authority: 304A-2168, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

To be used by the University of Hawai'i Cancer Center for research, operating, and capital expenses.

Source of Revenues:

State revenues from taxes on the purchase of cigarettes.

Current Program Activities/Allowable Expenses:

Current year research, operating, and capital expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Needed for OCI Planning and Design contracts, for the construction of the new Cancer Center building.

Variances:

Revenues are lower due to lower cigarette tax receipts booked.

Expenses are higher due to costs associated with the construction and occupancy of the new building.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	25,000,000	30,000,000					
Beginning Cash Balance	41,012,242	38,317,301	28,865,113	20,782,020	9,397,278	(3,644,532)	(16,675,682)
Revenues	18,863,472	14,558,847	15,831,448	14,086,936	13,241,720	12,579,634	12,076,449
Expenditures	13,828,739	16,285,127	16,006,565	17,748,566	18,563,518	17,888,672	17,708,977
Transfers							
List each by JV# and date							
Net Total Transfers	(7,729,674)	(7,725,909)	(7,907,976)	(7,723,112)	(7,720,012)	(7,722,112)	(7,719,212)
Ending Cash Balance	38,317,301	28,865,113	20,782,020	9,397,278	(3,644,532)	(16,675,682)	(30,027,423)
Encumbrances	803,118	860,012	1,602,792				
Unencumbered Cash Balance	37,514,183	28,005,101	19,179,228	9,397,278	(3,644,532)	(16,675,682)	(30,027,423)

Additional Information:

Amount Req. by Bond Covenants		7,720,512	7,722,937	7,723,112	7,720,012	7,722,112	7,719,212
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Energy Systems Development SF
 Legal Authority: 304A-2169, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF): B
 Appropriation Acct. No.: S-306-F

Intended Purpose:

Develop integrated approach and portfolio management of renewable energy and energy efficiency technology projects that will reduce Hawaii's dependence on fossil fuel and imported oil and move Hawaii toward self-sufficiency.

Source of Revenues:

\$.10 from each dollar of the barrel tax authorized under Act 73, 2010.

Current Program Activities/Allowable Expenses:

Obtaining matching funds from federal and private sources for research, development, and demonstration of renewable energy sources; awarding contracts or grants to develop and deploy technologies that will reduce Hawaii's dependence on imported energy resources and oil; manage the portfolio of projects commissioned under the fund.

Purpose of Proposed Ceiling Increase (if applicable):

Although established in July 2007, no funds were allocated to this fund until July 2010 when under ACT 73, 10 cents of the tax on each barrel of oil was to be deposited into the account. As specified in HRS304A-1892, the energy systems development special fund was to be managed by HNEI. However, the authorization to access those funds was included in the Budget Worksheets under Program ID# BED120, under the Department of Business, Economic Development and Tourism. The authorization to access these new funds has since been resolved and UH is now proceeding as intended. The projects that are being funded by this fund are now getting started. This ceiling increase allows HNEI to fully fund these projects without having to worry about exceeding the fund's appropriation ceiling.

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,200,000	2,200,000		2,200,000	2,400,000	2,400,000	2,400,000
Beginning Cash Balance	0	3,943,666	199,495	398,045	601,545	406,545	311,545
Revenues	13,507	7,803	519	3,500	5,000	5,000	5,000
Expenditures	644,210	6,527,774	3,181	2,000,000	2,400,000	2,400,000	2,400,000
Transfers							
List each by JV# and date							
Net Total Transfers	4,574,368	2,775,800	201,212	2,200,000	2,200,000	2,300,000	2,300,000
Ending Cash Balance	3,943,666	199,495	398,045	601,545	406,545	311,545	216,545
Encumbrances	129,100	0	0				
Unencumbered Cash Balance	3,814,566	199,495	398,045	601,545	406,545	311,545	216,545

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

This Energy Systems Development Special Fund included a sunset date of June 30, 2013, effectively ending the University's authorization to use the remaining funds. The projected revenues reflect the anticipated interest revenue that will be earned by the fund's annual ending cash balance. Expenditures in FY14 reflect personnel charges for the 2nd half of June 2013 that were paid in FY14. Net transfer in FY14 reflects the tax collection for June 2013 that was received and deposited in FY14. Act 107, SLH 2014 re-established the Energy Systems Development Special Fund effective July 1, 2014. Projected revenues reflect the projected interest income. Collection is made by another State agency and transferred to UH; these collections are reflected under Net Total Transfers. Planned expenditures include external subcontracts and MOAs with other UH departments.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Child Care Programs SF
 Legal Authority: 304A-2173, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Operation of a child care program. Fees charged and donations are deposited into this fund.

Source of Revenues:

Fees for services, USDA meal refunds, application and comprehensive fees.

Current Program Activities/Allowable Expenses:

Program provides quality integrated child care services and provides training opportunities for the development of competent professionals by serving as a training site.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

FY2013, due to high demand for services, an additional classroom opened generating more revenue from prior year but also incurring more costs to operate that classroom.

FY2014, supplemental time off salary reduction concluded on 6/30/13 and salary restoration and new salary schedule was implemented, thereby, large increase in personnel costs.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000,000	1,000,000	1,375,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	(75,726)	10,189	159,953	103,265	(18,835)	13,665	36,765
Revenues	872,274	1,027,342	1,035,734	1,054,400	1,068,200	1,100,250	1,133,250
Expenditures	786,359	877,578	1,092,422	1,176,500	1,035,700	1,077,150	1,109,500
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	10,189	159,953	103,265	(18,835)	13,665	36,765	60,515
Encumbrances	24,573	55,449	83,206				
Unencumbered Cash Balance	(14,384)	104,504	20,059	(18,835)	13,665	36,765	60,515

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UHM Intercollegiate Athletics SF
 Legal Authority: 304A-2176, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF): B
 Appropriation Acct. No.: S-306-F

Intended Purpose:

The Athletics Department Special Fund is used to account for the financial transactions of the UH Manoa Intercollegiate Athletics programs. Financial supports cover all activities (administrative, support services, and sports) necessary and proper to operate and maintain an intercollegiate sports program at the NCAA Division 1 level with both male and female student participants. Unlike General Funds, the Special Fund is unique and flexible and therefore intangible factors considered during establishment were: (1) provides flexibility to address unanticipated expenditures which may require a considerable appropriation over the original ceiling in the late fourth quarter of the fiscal year; (2) permit expenditures that are common and necessary to athletic's operations that normally are not authorized by General Fund policies; and (3) allow the Athletic Department to provide over 500 student-athletes the opportunity and support to participate at the highest level of collegiate competition.

Source of Revenues:

The Athletics Department Special Fund earns revenue through selling tickets to Intercollegiate Athletic events for football, men's and women's basketball and volleyball, and baseball. Revenue is also earned from television and radio broadcast rights relating to the intercollegiate athletic events. Corporate sponsorships are another source of revenue where sponsorships and tickets are sold to corporations and businesses. Opposing teams also pay guarantees to the Athletic Department for contests played at opposing teams' sites. The National Collegiate Athletic Association and the Mountain West and Big West Conferences with the Athletic Department participated in also pay out funds for the Department's participation. Revenue is also earned from concession sales at the Stan Sheriff Center and the Les Murakami Stadium.

Current Program Activities/Allowable Expenses:

The Athletic Department's Special Fund expenses include payment to employees for services, travel for student-athletes, coaches and staff to competitions and meetings, recruiting of prospective student-athletes, equipment, materials and supplies needed for operations, payments to officials, dues to the Big West and Mountain West Conferences, printing and binding, payment of guarantees to visiting teams, credit card fees for ticket sales and other operating expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Revenues decreased by 13% from 2012 to 2013 due to decreased ticket sales, concessions, tv revenue and corporate partnerships.
 Increase in expenses from 2012 to 2013 due to joining the Big West Conference and Mountain West Conference and having to pay travel subsidies.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Beginning Cash Balance	(9,791,169)	(8,850,642)	(12,482,514)	(15,353,905)	(18,913,317)	(21,913,317)	(24,913,317)
Revenues	19,347,527	16,802,719	18,267,168	20,594,311	22,000,000	22,500,000	23,000,000
Expenditures	18,675,087	20,853,108	22,415,379	24,153,723	25,000,000	25,500,000	26,000,000
Transfers							
List each by JV# and date							
JG61376 - 2/9/12	278,165						
Doc 402900 - 3/6/13		418,517					
Net Total Transfers	278,165	418,517	1,276,820	0	0	0	0
Ending Cash Balance	(8,840,563)	(12,482,514)	(15,353,905)	(18,913,317)	(21,913,317)	(24,913,317)	(27,913,317)
Encumbrances	358,404	567,871	586,089	0	0	0	0
Unencumbered Cash Balance	(9,198,967)	(13,050,385)	(15,939,994)	(18,913,317)	(21,913,317)	(24,913,317)	(27,913,317)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information
for Submittal to the 2015 Legislature**

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UHM Intercollegiate Athletics SF
 Legal Authority: 304A-2176, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF): B
 Appropriation Acct. No.: S-306-F

Intended Purpose:

The Athletics Department Special Fund is used to account for the financial transactions of the UH Manoa Intercollegiate Athletics programs. Financial supports cover all activities (administrative, support services, and sports) necessary and proper to operate and maintain an intercollegiate sports program at the NCAA Division 1 level with both male and female student participants. Unlike General Funds, the Special Fund is unique and flexible and therefore intangible factors considered during establishment were: (1) provides flexibility to address unanticipated expenditures which may require a considerable appropriation over the original ceiling in the late fourth quarter of the fiscal year; (2) permit expenditures that are common and necessary to athletic's operations that normally are not authorized by General Fund policies; and (3) allow the Athletic Department to provide over 500 student-athletes the opportunity and support to participate at the highest level of collegiate competition.

Source of Revenues:

The Athletics Department Special Fund earns revenue through selling tickets to Intercollegiate Athletic events for football, men's and women's basketball and volleyball, and baseball. Revenue is also earned from television and radio broadcast rights relating to the intercollegiate athletic events. Corporate sponsorships are another source of revenue where sponsorships and tickets are sold to corporations and businesses. Opposing teams also pay guarantees to the Athletic Department for contests played at opposing teams' sites. The National Collegiate Athletic Association and the Mountain West and Big West Conferences with the Athletic Department participated in also pay out funds for the Department's participation. Revenue is also earned from concession sales at the Stan Sheriff Center and the Les Murakami Stadium.

Current Program Activities/Allowable Expenses:

The Athletic Department's Special Fund expenses include payment to employees for services, travel for student-athletes, coaches and staff to competitions and meetings, recruiting of prospective student-athletes, equipment, materials and supplies needed for operations, payments to officials, dues to the Big West and Mountain West Conferences, printing and binding, payment of guarantees to visiting teams, credit card fees for ticket sales and other operating expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Revenues decreased by 13% from 2012 to 2013 due to decreased ticket sales, concessions, tv revenue and corporate partnerships.
 Increase in expenses from 2012 to 2013 due to joining the Big West Conference and Mountain West Conference and having to pay travel subsidies.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Beginning Cash Balance	(9,791,169)	(8,850,642)	(12,482,514)	(15,353,905)	(18,913,317)	(21,913,317)	(24,913,317)
Revenues	19,347,527	16,802,719	18,267,168	20,594,311	22,000,000	22,500,000	23,000,000
Expenditures	18,675,087	20,853,108	22,415,379	24,153,723	25,000,000	25,500,000	26,000,000
Transfers							
List each by JV# and date							
JG61376 - 2/9/12	278,165						
Doc 402900 - 3/6/13		418,517					
Net Total Transfers	278,165	418,517	1,276,820	0	0	0	0
Ending Cash Balance	(8,840,563)	(12,482,514)	(15,353,905)	(18,913,317)	(21,913,317)	(24,913,317)	(27,913,317)
Encumbrances	358,404	567,871	586,089	0	0	0	0
Unencumbered Cash Balance	(9,198,967)	(13,050,385)	(15,939,994)	(18,913,317)	(21,913,317)	(24,913,317)	(27,913,317)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Animal Research Farm, Waialeale, Oahu SF
 Legal Authority: 304A-2177, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF): B
 Appropriation Acct. No.: S-306-F

Intended Purpose:

To account for revenues from the sale of livestock raised on the Waialeale Livestock Experiment Station and to account for expenditures required to maintain the station, conduct research experiments, and purchase livestock.

Source of Revenues:

Revenues are generated by the sale of livestock and by-products from research and demonstration projects conducted at the station.

Current Program Activities/Allowable Expenses:

Current program activities include livestock research projects of priority to the State of Hawaii.

Allowable expenses include labor, materials, supplies and equipment that are necessary to maintain the facility and to ensure continued use for research and instruction purposes.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Variance in revenues and expenditures due to anticipated abolishment of fund in FY2014. The bill was vetoed, therefore, this fund was not abolished. Activities are still ongoing at the farm but are being supported other funds within CTAHR's operating budget.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	45,000	45,000	145,000	245,000	245,000	245,000	245,000
Beginning Cash Balance	43,838	20,927	1,569	(7,181)	(7,181)	(7,181)	(7,181)
Revenues	145	549	(7)	0	0	0	0
Expenditures	23,056	19,907	8,743	0	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	20,927	1,569	(7,181)	(7,181)	(7,181)	(7,181)	(7,181)
Encumbrances	0	2,966	2,275				
Unencumbered Cash Balance	20,927	(1,397)	(9,456)	(7,181)	(7,181)	(7,181)	(7,181)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Animal Research Farm, Waialeale, Oahu SF
 Legal Authority: 304A-2177, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF): B
 Appropriation Acct. No.: S-306-F

Intended Purpose:

To account for revenues from the sale of livestock raised on the Waialeale Livestock Experiment Station and to account for expenditures required to maintain the station, conduct research experiments, and purchase livestock.

Source of Revenues:

Revenues are generated by the sale of livestock and by-products from research and demonstration projects conducted at the station.

Current Program Activities/Allowable Expenses:

Current program activities include livestock research projects of priority to the State of Hawaii.

Allowable expenses include labor, materials, supplies and equipment that are necessary to maintain the facility and to ensure continued use for research and instruction purposes.

Purpose of Proposed Ceiling Increase (if applicable):

Variations:

Variance in revenues and expenditures due to anticipated abolishment of fund in FY2014. The bill was vetoed, therefore, this fund was not abolished.

Activities are still ongoing at the farm but are being supported other funds within CTAHR's operating budget.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	45,000	45,000	145,000	245,000	245,000	245,000	245,000
Beginning Cash Balance	43,838	20,927	1,569	(7,181)	(7,181)	(7,181)	(7,181)
Revenues	145	549	(7)	0	0	0	0
Expenditures	23,056	19,907	8,743	0	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	20,927	1,569	(7,181)	(7,181)	(7,181)	(7,181)	(7,181)
Encumbrances	0	2,966	2,275				
Unencumbered Cash Balance	20,927	(1,397)	(9,456)	(7,181)	(7,181)	(7,181)	(7,181)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: State Higher Education Loan Fund
 Legal Authority: 304A-2160, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-350-F

Intended Purpose:

Disbursement of loans to needy students pursuing a college degree. All interest and payments received on account of principle are credited to this fund.

Source of Revenues:

Repayment of loans from borrowers and interest earned.

Current Program Activities/Allowable Expenses:

Awarding and issuance of loans to eligible students with amount of loan being determined based on need for financial aid, academic promise, and department.

Purpose of Proposed Ceiling Increase (if applicable):

General Accounting and Loan Collection (GALC) provides Financial Aid Services an allocation to award the State Higher Education loan to students during each academic year.

Variances: Increase in revenues due to increase in student loan repayments.

Increase in revenues due to increase in student loan repayments.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	250,000	250,000	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	318,422	396,984	434,676	592,439	502,439	502,439	502,439
Revenues	540,220	562,026	631,565	500,000	500,000	500,000	500,000
Expenditures	461,657	448,455	473,802	590,000	500,000	500,000	500,000
Transfers							
List each by JV# and date							
		(75,879)					
Net Total Transfers	0	(75,879)	0				
Ending Cash Balance	396,984	434,676	592,439	502,439	502,439	502,439	502,439
Encumbrances	0	0	0				
Unencumbered Cash Balance	396,984	434,676	592,439	502,439	502,439	502,439	502,439

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Commercial Enterprises RF - Athletics
 Legal Authority: 304A-2251, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

For the H Zone stores and online operations. The H Zone stores opened on July 1, 2014 under the Mānoa Athletics Department. The store was previously run as Rainbowtique under Auxiliary Services.

Source of Revenues:

Revenues are from the sales of merchandise (Hawai'i Athletics apparel and accessories).

Current Program Activities/Allowable Expenses:

The current program activities/allowable expenses are the H Zone stores and online operations. Expenses include the cost of the merchandise sold, rent and associated expenses paid for the Ward Center store, personnel expenses, and other expenses needed to run a retail and online retail operation.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The H Zone stores opened on July 1, 2014. Expenses incurred in FY 2014 included personnel expenses to set up the store, the purchase of the point of sale system and other supplies needed to set up a retail operation.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			1,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance		0	0	(109,967)	190,033	490,033	790,033
Revenues			(4,015)	1,000,000	1,000,000	1,000,000	1,000,000
Expenditures			105,952	700,000	700,000	700,000	700,000
Transfers							
List each by JV# and date							
Net Total Transfers			0				
Ending Cash Balance	0	0	(109,967)	190,033	490,033	790,033	1,090,033
Encumbrances			364,540				
Unencumbered Cash Balance	0	0	(474,506)	190,033	490,033	790,033	1,090,033

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Commercial Enterprises RF - UH Press
 Legal Authority: 304A-2251, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

Intended purpose are revenues and expenses associated with the acquisition, production, distribution and marketing of books, journals and other media produced by or distributed by the University of Hawaii Press.

Source of Revenues:

The UH Press publishes in permanent form books, journals, recordings, films and electronic communication forms of high merit which add to the sum or foster human wisdom, particularly those which reflect the regional or special interests and responsibilities of the University and other scholarly research organizations in the State of Hawai'i. The Press currently publishes books on Hawai'i, Asia and the Pacific and provides printing services. Revenues to this fund are from sales of publications and production services (printing).

Current Program Activities/Allowable Expenses:

Allowable expenses are fixed and variable expenses associated with the acquisition, production, distribution and marketing of books, journals and other media produced by or distributed by the University of Hawai'i Press.

Purpose of Proposed Ceiling Increase (if applicable):

Variations:

Expenses were up due to several new recruitments in preparation for multiple retirements, investment in electronic book publishing, and investment in increasing book and journal output.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,079,839	5,079,839	5,079,839	5,079,839	5,079,839	5,079,839	5,079,839
Beginning Cash Balance	3,263,808	3,624,350	4,127,781	3,721,970	3,521,970	3,321,970	3,171,970
Revenues	4,230,570	4,661,447	4,231,092	4,500,000	4,600,000	4,750,000	4,850,000
Expenditures	3,870,016	4,158,017	4,636,903	4,700,000	4,800,000	4,900,000	5,000,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	3,624,362	4,127,781	3,721,970	3,521,970	3,321,970	3,171,970	3,021,970
Encumbrances	443,321	555,453	823,023	800,000	800,000	800,000	800,000
Unencumbered Cash Balance	3,181,041	3,572,328	2,898,947	2,721,970	2,521,970	2,371,970	2,221,970

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Commercial Enterprises RF - VCAA
 Legal Authority: 304A-2251, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

International and Exchange Program Training. Account was phased out in FY 2012.

Source of Revenues:

Fees; interest income

Current Program Activities/Allowable Expenses:

Support for Office of International and Exchange Programs

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,441	0	0	0	0	0	0
Revenues	1	0	0				
Expenditures	1,442	0	0				
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0				
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information
for Submittal to the 2015 Legislature**

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Commercial Enterprises RF - Auxiliary Services
 Legal Authority: 304A-2251, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

1. All proceeds from Rainbowtique retail outlets serve and support the University of Hawai'i in continuing its educational mission.
2. To account for revenues and expenses generated from conferences coordinated through Conference Center on behalf of its sponsors.

Source of Revenues:

Revenues are generated through the sales of goods and services, sponsor contributions and exhibitor fees.

Current Program Activities/Allowable Expenses:

Commercial Enterprises, through its Rainbowtique retail outlets, provides the community with the University of Hawaii's officially licensed emblematic apparel, merchandise and spirit items. The Conference Center provides services in organizing conferences for a variety of sponsors. Services include coordination of registration and management of revenues and expenses for conferences and workshops.

Allowable expenses include payroll, daily operating expenses, purchase of resale merchandise, renovating and leasing commercial space, meeting room rental, food and beverages, non-personal services, and conference related supplies.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Due to the planned transfer of Emblematic sales to Athletics in FY2015, all Rainbowtique locations closed its doors by the end of FY2014. With the closure in mind, management discontinued its operations at the Aloha Stadium kiosks during the Fall 2013 football season. Soon thereafter the Rainbowtique Waikiki location closed its doors in December 2013. In an effort to reduce inventory, discount promotions ran both online and at the flagship Rainbowtique Ward Centre location. The closure of all locations resulted in a loss of approximately \$500K in revenues, therefore also reducing its operating expenditures by approximately \$500K. Additionally, Campus Source operations was transferred to the Manoa Bookstore in FY2014, resulting in a loss of \$150K compared to the prior fiscal year.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		6,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance		0	(960,155)	(1,047,564)	(862,765)	(812,043)	(762,799)
Revenues		3,106,120	2,423,906	1,367,702	1,269,112	1,304,185	1,343,311
Expenditures		3,505,226	2,425,194	1,182,903	1,218,390	1,254,942	1,292,590
Transfers							
List each by JV# and date							
735878 9/27/2013		47,931.33	(19,087)				
735830 9/27/2013		504,326.08	(61,049)				
736344 9/27/2013		251,872.25	(4,677)				
736297 9/27/2013		(265,557.38)	(110)				
736329 9/27/2013		(17,731.69)	(736)				
735893 9/27/2013		(127,351.78)	(604)				
736277 9/27/2013		(11,628.26)	(87)				
995509 5/5/2014		(143,209.90)	238				
995425 5/5/2014		(53.57)	(9)				
		(799,646.07)					
Net Total Transfers		(561,049)	(86,120)				
Ending Cash Balance	0	(960,155)	(1,047,564)	(862,765)	(812,043)	(762,799)	(712,078)
Encumbrances		266,639	279,533	287,919	296,556	305,453	314,616
Unencumbered Cash Balance	0	(1,226,794)	(1,327,096)	(1,150,683)	(1,108,599)	(1,068,252)	(1,026,695)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

* Auxiliary Enterprises Commercial Enterprises was reported under System-wide campus (SW) prior to FY 2013.

*Rainbowtique Ward closed its doors effective June 22, 2014.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100 and UOH-110
 Name of Fund: Research and Training RF
 Legal Authority: 304A-2253, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

Legislature established revolving fund for: (1) Research and training purposes that may result in additional research and training grants and contracts; and (2) Facilitating research and training at the university.

Source of Revenues:

Indirect overhead revenue generated by the University from research and training extramural awards.

Current Program Activities/Allowable Expenses:

The fund is used to support various offices by providing services and resources that enhance research, training, and other sponsored programs and activities, such as sponsor cost sharing or matching requirements, faculty start-up packages, repairs and maintenance of research buildings and equipment, and other operational expenses related to research and training at the University.

The fund is also used to ensure University compliance with federal, state, and sponsor requirements for programmatic, regulatory, fiscal, and property stewardship.

Purpose of Proposed Ceiling Increase (if applicable):

The Research and Training Revolving Fund is requesting an expenditure ceiling from \$33,317,341 to \$50,000,000. Research has increased significantly in the Mānoa Campus and thus increasing indirect overhead expenditures to further enhance research, training and other sponsored programs and activities and to ensure that the University is in compliance with federal, state, and sponsor requirements for programmatic, regulatory, fiscal and property stewardship.

Variances:

Expenditure increases in FY 2014 due to increased utility costs for Manoa units, as well as increased RTRF spending by research units.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	33,317,341	33,317,341	33,317,341	33,317,341	33,317,341	33,317,341	33,317,341
Beginning Cash Balance	20,629,210	20,866,229	23,350,727	20,589,684	21,312,104	22,213,144	23,293,697
Revenues	32,536,017	34,161,692	35,546,189	35,723,920	35,902,540	36,082,053	36,262,463
Expenditures	31,188,746	29,716,492	36,584,022	35,000,000	35,000,000	35,000,000	35,000,000
Transfers							
List each by JV# and date							
Net Total Transfers	(1,173,021)	(1,965,416)	(1,723,210)	(1,500)	(1,500)	(1,500)	(1,500)
Ending Cash Balance	20,803,459	23,346,012	20,589,684	21,312,104	22,213,144	23,293,697	24,554,660
Encumbrances	2,202,328	1,596,733	2,337,274				
Unencumbered Cash Balance	18,601,131	21,749,279	18,252,410	21,312,104	22,213,144	23,293,697	24,554,660

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Student Health Center RF
 Legal Authority: 304A-2255, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

Allows program to provide certain essential medical services, supplies, drugs and lab services as required in medical treatment and the ability to assess certain costs for reimbursement.

Source of Revenues:

Fees for services, sales of medical supplies/prescriptions, mandatory student fees, insurance reimbursements.

Current Program Activities/Allowable Expenses:

Provide primary medical care to university community and promote good health practices.
 Allowable expenses are costs incurred to provide these services.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

FY2013, with approval of BOR, mandatory student fee was increased by \$10/semester
 FY2014, Phase I of renovation to facility initiated thus incurring design/architectural costs.
 Also, personnel costs and pharmaceuticals needs increased.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,000,000	4,000,000	4,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Beginning Cash Balance	1,092,103	1,615,365	2,811,966	3,621,079	3,221,079	2,721,079	2,371,079
Revenues	3,501,342	4,023,957	4,224,477	4,600,000	5,000,000	5,400,000	5,800,000
Expenditures	2,978,080	2,827,356	3,415,364	5,000,000	5,500,000	5,750,000	6,000,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	1,615,365	2,811,966	3,621,079	3,221,079	2,721,079	2,371,079	2,171,079
Encumbrances	50,634	37,353	86,789				
Unencumbered Cash Balance	1,564,731	2,774,613	3,534,290	3,221,079	2,721,079	2,371,079	2,171,079

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Transcript and Diploma RF
 Legal Authority: 304A-2256, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

Means to defray or recover costs for the preparation, ordering and issuance of transcripts and diplomas and their covers upon requests from students.

Source of Revenues:

Transcript fees, diploma fees, interest earned.

Current Program Activities/Allowable Expenses:

Issues transcripts of academic records and issues diplomas and certificates to graduates.

Purpose of Proposed Ceiling Increase (if applicable):

Due to budget cuts in general fund, staff members have been transferred to revolving funds.

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	375,000	425,000	425,000	460,000	460,000	460,000	460,000
Beginning Cash Balance	422,778	423,883	390,936	313,320	233,014	183,014	123,014
Revenues	373,371	372,100	364,405	375,000	375,000	375,000	375,000
Expenditures	372,266	405,048	442,021	455,306	425,000	435,000	445,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	423,883	390,936	313,320	233,014	183,014	123,014	53,014
Encumbrances	44,573	69,519	14,334				
Unencumbered Cash Balance	379,310	321,417	298,986	233,014	183,014	123,014	53,014

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Student Activities RF - Associated Students of
 Name of Fund: the University of Hawaii
 Legal Authority: 304A-2257, HRS

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

ASUH is the University Board of Regents chartered organization responsible for undergraduate student governance on the Mānoa campus. ASUH's purpose as articulated in its constitution, is to "(1) create a body responsive to the needs and desires of its constituents; (2) provide for administrative continuity, and (3) develop a responsible as well as critical awareness of prevalent attitudes and actions through participation in co-curricular activities...". Because the nature of this organization is one of student self-governance and decision-making, there is a great potential for annual shifts and changes to the group's subprograms and activities.

Source of Revenues:

Mandatory student fees, interest income, stock dividends.

Current Program Activities/Allowable Expenses:

ASUH Travel Fund, grant funding for Registered Independent Organization of the UH, sponsoring of one-day events, speakers, programs and advocacy of student interests with UH administrators, BOR representatives and legislators.

Allowable expenses include personnel costs, general operating expenses, repairs and maintenance, funding grants, travel, stipends, advertising, food and other program-related expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

In FY 2013, ASUH requested \$150,000 from the Stadium Endowment fund vs. \$200,000 in FY 2014 and accordingly spent more than the prior fiscal year.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	436,187	436,187	436,187	436,187	436,187	436,187	436,187
Beginning Cash Balance	65,480	(5,469)	107,901	26,107	120,107	82,772	45,437
Revenues	260,462	421,677	311,645	524,215	365,665	365,665	365,665
Expenditures	331,411	308,307	390,438	427,215	400,000	400,000	400,000
Transfers							
List each by JV# and date							
855630 01/08/2014							
Net Total Transfers	0	0	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Ending Cash Balance	(5,469)	107,901	26,107	120,107	82,772	45,437	8,102
Encumbrances	11,953	42,470	0	0	0	0	0
Unencumbered Cash Balance	(17,423)	65,431	26,107	120,107	82,772	45,437	8,102

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF - Board of Publications
 Legal Authority: 304A-2257, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

The Board of Publications is responsible for all student publications supported by funds derived from student activity fees. The board strives to provide the best journalistic services possible while providing an educational environment for students through on-the-job training in the publications field.

Source of Revenues:

Mandatory student fees, interest income, advertising revenue, subscriptions, printing revenue.

Current Program Activities/Allowable Expenses:

Ka Leo O Hawai'i - daily student newspaper; Hawai'i Review - UH Mānoa literary journal; Student Planner - annual planner/handbook; Beau Press - printing facility dedicated to BOP publications and UH system printing jobs.

Allowable expenses include personnel costs, general operating expenses, repairs & maintenance costs, equipment, printing expenses, stipends, travel, food, and other program-related expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,003,300	1,003,300	1,003,300	1,003,300	1,003,300	1,003,300	1,003,300
Beginning Cash Balance	788,436	652,526	535,367	444,010	341,810	239,610	137,410
Revenues	731,740	704,471	755,159	777,299	777,299	777,299	777,299
Expenditures	867,651	821,629	846,515	879,499	879,499	879,499	879,499
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	652,526	535,367	444,010	341,810	239,610	137,410	35,210
Encumbrances	58,359	98,630	79,196	50,000	25,000	25,000	25,000
Unencumbered Cash Balance	594,167	436,737	364,815	291,810	214,610	112,410	10,210

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Student Activities RF - Broadcast
 Name of Fund: Communication Authority
 Legal Authority: 304A-2257, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

The Broadcast Communication Authority is the chartered student organization whose purposes are to (1) govern and operate broadcast facilities for the education and entertainment of the University community and the public, and (2) provide an avenue for the training and education of individuals involved in student broadcast programs of the organization.

Source of Revenues:

Mandatory student fees, interest income

Current Program Activities/Allowable Expenses:

KTUH 90.3 FM - the campus radio station operating with a FCC license to provide alternative musical, cultural and educational programming, 24 hours per day. Student Video Filmmakers Association - SVFA provides students with technical and management training in video and film production. SVFA produces a monthly one-half hour program, UH Magazine, on public access television.

Allowable expenses include personnel costs, general operating expenses, repairs and maintenance, advertising, travel, stipends, food and other program-related expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Given the evolution of media technology, the BCA has plans to enhance student involvement and activities, thereby increasing operational expenses. Increased program activity is occurring for the video production service known as UH Productions. This requires more expensive ongoing equipment expenses.

Variances:

In FY 2013, UH Productions increased stipends per month to provide better compensation for the workload that is involved in video production. Also in FY 2013, UHP updated much of their equipment, therefore the inflation in FY 2013 in comparison to FY 2012 & FY 2014.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	122,000	122,000	220,000	220,000	220,000	220,000	220,000
Beginning Cash Balance	390,619	328,703	222,157	163,900	132,700	101,500	70,300
Revenues	120,698	121,478	117,482	148,000	148,000	148,000	148,000
Expenditures	182,614	228,024	175,739	179,200	179,200	179,200	179,200
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	328,703	222,157	163,900	132,700	101,500	70,300	39,100
Encumbrances	7,139	2,999	642	650	650	650	650
Unencumbered Cash Balance	321,565	219,158	163,258	132,050	100,850	69,650	38,450

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF - Campus Center Board
 Legal Authority: 304A-2257, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

The Campus Center Board is responsible for setting policy regarding the operations of the Campus Center complex, provides directional input into the planning of the Center's Master Plan, and provides a learning experience to its members by interfacing with a diverse group of people. The Campus Center Activities Council presents co-curricular programs for the University community under four major committees: Culture, Educational Support, Personal Wellness and Recreation.

Source of Revenues:

Mandatory student fees, interest income

Current Program Activities/Allowable Expenses:

The CC Activities Council sponsors programs for the University community. Programs vary depending upon the student programmers. Some programs include speakers, musical performers, Homecoming Scholar Award, and the All Nighter events each semester.

Allowable expenses include personnel costs, general operating expenses, repair and maintenance costs, equipment, stipends, advertising, travel, food and other program-related expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Due to the opening of the new Recreation Center and the implementation of the One Card program, increase in funding is necessary.

Variances:

In FY 2014, the increase in expenditures were due to the implementation of the One Card program and the opening of the New Warrior Recreation Center.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	529,000	529,000	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000
Beginning Cash Balance	1,384,709	1,228,181	982,813	614,844	392,436	281,232	170,028
Revenues	569,325	549,437	558,423	560,308	560,308	560,308	560,308
Expenditures	725,853	761,305	908,962	671,512	671,512	671,512	671,512
Transfers							
List each by JV# and date							
Net Total Transfers	0	(33,500)	(17,430)	(111,204)	0	0	0
Ending Cash Balance	1,228,181	982,813	614,844	392,436	281,232	170,028	58,824
Encumbrances	8,355	337,272	12,331	9,000	5,000	5,000	5,000
Unencumbered Cash Balance	1,219,826	645,541	602,513	383,436	276,232	165,028	53,824

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF - Co-Curricular Activities
 Legal Authority: 304A-2257, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF): W
 Appropriation Acct. No.: S-351-F

Intended Purpose:

This major appropriation consists of a number of miscellaneous program accounts established for different student activity programs as authorized by HRS 304A-2257. These accounts serve a myriad of student needs including orientation and transition programs, leadership education for students and student groups, registered independent clubs and organizations, student leadership training and development system-wide, student transportation services, and program equipment reserve and replacement.

Source of Revenues:

Mandatory student fees, interest income, program registration fees

Current Program Activities/Allowable Expenses:

Personnel costs, general operating expenses, repairs and maintenance costs, equipment, printing expenses, stipends, travel, food, and other program-related expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Variations:

In FY 2012 and 2013, balances included Division Food Service, UPASS and Student Athletic Fee. Effective FY 2014, UPASS, Student Athletic Fee and Division Food Service programs will be reported separately.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	3,361,026	3,085,634	627,146	535,826	417,779	299,732	181,685
Revenues	10,490,182	12,114,496	222,077	226,025	226,025	226,025	226,025
Expenditures	10,790,864	10,076,556	317,626	348,302	348,302	348,302	348,302
Transfers							
List each by JV# and date							
Net Total Transfers	25,290	(922,161)	4,230	4,230	4,230	4,230	4,230
Ending Cash Balance	3,085,634	4,201,414	535,826	417,779	299,732	181,685	63,638
Encumbrances	623,736	76,717	95,513	50,000	50,000	50,000	50,000
Unencumbered Cash Balance	2,461,899	4,124,697	440,313	367,779	249,732	131,685	13,638

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF - Division Food Service
 Legal Authority: 304A-2257, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

The UHM Student Affairs Dining Services program was established with the objective of providing innovative dining services programs to satisfy the nutritional needs of the University of Hawai'i at Mānoa community. The program, which falls under the Office of Student Affairs, is a partnership between Student Housing Services and Student Life and Development. It is managed by Sodexo as a financially self-sustaining operation, meaning the revenue generated at the various residence dining halls, retail operations in the student union, and other student affairs-related facilities goes towards the continual improvement of the program.

Source of Revenues:

Mandatory and voluntary meal plan sales, flash cash dining card sales, and all credit and cash sales recorded at the dining locations.

Current Program Activities/Allowable Expenses:

Monthly expenditure reimbursements according to authorized purchases made through the Sodexo management contract. This includes day to day food and beverage inventory purchasing as well as facility maintenance and supply needs in order to operate.

Purpose of Proposed Ceiling Increase (if applicable):

With the task of managing a food service contract, an increase in the expenditure ceiling is a necessity to provide optimum goods and services.

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				8,200,000	8,200,000	8,200,000	8,200,000
Beginning Cash Balance		0	3,288,209	4,432,922	7,416,922	10,400,922	13,384,922
Revenues			11,517,116	14,000,000	14,000,000	14,000,000	14,000,000
Expenditures			10,332,403	10,976,000	10,976,000	10,976,000	10,976,000
Transfers							
List each by JV# and date							
Net Total Transfers			(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Ending Cash Balance	0	0	4,432,922	7,416,922	10,400,922	13,384,922	16,368,922
Encumbrances			553,922	560,000	560,000	560,000	560,000
Unencumbered Cash Balance	0	0	3,879,000	6,856,922	9,840,922	12,824,922	15,808,922

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF - Graduate Student Organization
 Legal Authority: 304A-2257, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

GSO is the University Board of Regents chartered organization responsible for graduate student governance on the Mānoa campus. GSO's purpose, as articulated in its constitution, is "(a) to provide representative input on policies affecting UHM graduate students in general or any subgroups thereof; (b) to provide an advisory body for the Dean of the Graduate Division of the University of Hawai'i System; (c) to provide an organization from which graduate student representatives can be selected for recommendation to serve upon campus-wide committees; and (d) to initiate and maintain co-curricular programs that are relevant to UH graduate students". This appropriation also consists of the student affairs division food service.

Source of Revenues:

Mandatory student fees, interest income, food service meal plan and declining balance sales

Current Program Activities/Allowable Expenses:

The Graduate Student Organization sponsors a Grants & Awards Program that supports graduate student research activities, participates in the orientation of new graduate students, offers social and other networking opportunities, and provides funding for advertising, travel, stipends, and other program-related expenses.

Purpose of Proposed Ceiling Increase (if applicable):

The Graduate Student Organization has increased the allocation for their grants and awards program which is approx. two-thirds of their annual expenditures. As such, their expenditure ceiling needs to be increased.

Variances:

In FY 2013 & 2014, GSO received funding from the Chancellor's Office and the OVCRGE, therefore spent less from their operating accounts. In FY 2012, GSO did not receive additional funding. Also, in FY 2014, the GSO objective to fund a greening initiative program expired.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	79,300	79,300	179,300	179,300	179,300	179,300	179,300
Beginning Cash Balance	207,379	69,423	31,996	45,600	94,125	142,650	191,175
Revenues	135,946	122,971	118,054	117,100	117,100	117,100	117,100
Expenditures	248,612	160,398	104,450	68,575	68,575	68,575	68,575
Transfers							
List each by JV# and date							
Net Total Transfers	(25,290)	0	0	0	0	0	0
Ending Cash Balance	69,423	31,996	45,600	94,125	142,650	191,175	239,700
Encumbrances	2,115	686	0	0	0	0	0
Unencumbered Cash Balance	67,308	31,310	45,600	94,125	142,650	191,175	239,700

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF - Student Athletic Fee
 Legal Authority: 304A-2257, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

The Student Athletic Fee Committee is responsible for the planning, implementation and funding of events to encourage students to participate in athletic events and improve campus spirit. The committee also allocates funds to the Manoa Maniacs to provide activities related to athletics.

Source of Revenues:

Mandatory student fee of 8% of the Athletic fee from the Athletic Department.

Current Program Activities/Allowable Expenses:

Sponsoring athletic related activities for UHM students. Allowable expenses include transportation costs, advertising, rental fees, stipends, food, and other program-related expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	129,732	110,793	105,298	99,802	94,306
Revenues			142,469	142,469	142,469	142,469	142,469
Expenditures			147,965	147,965	147,965	147,965	147,965
Transfers							
List each by JV# and date							
1059429 06/20/2014							
1059583 06/20/2014							
Net Total Transfers			(13,443)	0	0	0	0
Ending Cash Balance	0	0	110,793	105,298	99,802	94,306	88,811
Encumbrances			0	0	0	0	0
Unencumbered Cash Balance	0	0	110,793	105,298	99,802	94,306	88,811

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

NOTE: Prior to FY 2014, account balances are with CC-SAPFB. Effective with FY 2014, account balances for the Athletic Fee Committee will be reported separately.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Student Activities RF - Student Activity &
 Name of Fund: Program Fee Board
 Legal Authority: 304A-2257, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

The Student Activity and Program Fee Board affords students the opportunity to provide input into the allocation of fees to support a variety of co-curricular programs which benefit students, including but not limited to, intercollegiate athletics, intramurals, university theater, registered student clubs and organizations and University programs.

Source of Revenues:

Mandatory student fees, interest income

Current Program Activities/Allowable Expenses:

A grant-funding program is conducted twice a year where intercollegiate athletics, intramurals, university theater, registered student clubs and organizations, and University programs can apply for monies to conduct co-curricular programs which contribute to the quality of campus life.

Allowable expenses include personnel costs, general operating expenses, repairs and maintenance, advertising, travel, stipends, food, and other program-related expenses.

Purpose of Proposed Ceiling Increase (if applicable):

The board increased student fees in 2011 and since then has made a concerted effort to increase funding to various organizations. As such, their expenditure ceiling is anticipated to be exceeded as organizations make use of their grant funds.

Variances:

In FY 2013, SAPFB's applications went "paperless" and increased their funding by approximately 3.5% from FY12 to FY13. Board members made a conscious effort to ensure that student fee monies were awarded for events and programs that would positively impact the UH community.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	108,200	108,200	408,200	408,200	408,200	408,200	408,200
Beginning Cash Balance	346,034	747,303	524,991	453,399	381,807	310,215	238,623
Revenues	657,832	580,029	430,915	430,915	430,915	430,915	430,915
Expenditures	256,563	672,609	501,277	501,277	501,277	501,277	501,277
Transfers							
List each by JV# and date							
855630 01/08/2014							
Net Total Transfers	0	0	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)
Ending Cash Balance	747,303	654,723	453,399	381,807	310,215	238,623	167,031
Encumbrances	41,841	62,810	7,659	8,000	8,000	8,000	8,000
Unencumbered Cash Balance	705,462	591,913	445,740	373,807	302,215	230,623	159,031

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

NOTE: For FY 2013, account balances include Student Athletic Fee program. Effective with FY 2014, account balances for the Student Athletic Fee program will be reported separately.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Student Activities RF - UPASS Transportation
 Name of Fund: Program
 Legal Authority 304A-2257, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

The UPASS program includes both mandatory and opt-in revenues collected for student bus passes according to an established memorandum of agreement between the Department of Transportation Services, the City and County of Honolulu, and the University of Hawai'i at Manoa (UHM). The program is intended provide affordable public transportation to UHM students and contributing to the reduction of traffic.

Source of Revenues:

Revenue is collected from the UPASS mandatory student fees and opt-in payments collected at the SLD Ticket and Information Office.

Current Program Activities/Allowable Expenses:

Fall/Spring Mandatory UPASS payments and monthly Opt-in payments to the City and County of Honolulu.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				1,000,000	1,000,000	1,000,000	1,000,000
Beginning Cash Balance		0	286,059	371,215	381,215	381,215	281,215
Revenues			1,220,926	1,210,000	1,210,000	1,210,000	1,210,000
Expenditures			1,135,770	1,200,000	1,210,000	1,310,000	1,410,000
Transfers							
List each by JV# and date							
Net Total Transfers			0	0	0	0	0
Ending Cash Balance	0	0	371,215	381,215	381,215	281,215	81,215
Encumbrances			0	0	0	0	0
Unencumbered Cash Balance	0	0	371,215	381,215	381,215	281,215	81,215

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF - Lab School
 Legal Authority: 304A-2257, HRS

Contact Name: Kory Yonemoto
 Phone: 956-4935
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

To support the extra-curricular student activities and services at the Education Laboratory School that cannot otherwise be funded through the State General Fund.

Source of Revenues:

Parental contributions of students attending the Education Laboratory School.

Current Program Activities/Allowable Expenses:

The Education Laboratory School (ELS) Student Activity accounts are funded solely through parental contributions of students who attend the ELS. The funds are used by ELS student government and to support student activities that cannot otherwise be funded through the State General Fund. These include: school activities (dances, proms, awards, yearbook, field trips, graduation, etc.), athletics (uniforms, league fees, awards, etc.) and class activities.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	350,000						
Beginning Cash Balance	20,890	21,042	35	35	(0)	(0)	(0)
Revenues	102	35	0				
Expenditures	(50)	21,042	0	35			
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	21,042	35	35	(0)	(0)	(0)	(0)
Encumbrances	7,672	0	0				
Unencumbered Cash Balance	13,370	35	35	(0)	(0)	(0)	(0)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Note: Lab School has become a charter school outside the University. Fund will be closed.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Student Activities RF - Manoa Student Hsg
 Name of Fund: Res Hall Activity Fees
 Legal Authority 304A-2257, HRS

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

This is an old account that is no longer being funded. Remaining balance is being spent down on resident hall activities.

Source of Revenues:

N/A

Current Program Activities/Allowable Expenses:

Funds can be used for resident hall activities.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3,069	1	1	0	0	0	0
Revenues	70	0	0				
Expenditures	3,138	0	1				
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	1	1	0	0	0	0	0
Encumbrances	0	0	0				
Unencumbered Cash Balance	1	1	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF - National Student Exchange
 Legal Authority: 304A-2257, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

For FY 2010-2012 (Fall 2011 only): To collect tuition and fees from National Student Exchange consortium students.

Effective Spring 2012: To collect fees from National Student Exchange consortium students. Tuition to be collected through BANNER.

Source of Revenues:

FY 2010 - FY 2012 (Fall 2011 only) tuition and student fees. Effective Spring 2012, student fees.

Current Program Activities/Allowable Expenses:

Consortium obligations (student placement fees and institutional membership fees, travel expenses for annual placement conference), and direct operating expenses (student assistants, telecom, duplicating, mailing, supplies, etc.).

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	23,550	22,479	24,234	25,947	21,647	20,647	19,647
Revenues	19,413	20,344	19,663	18,000	18,000	18,000	18,000
Expenditures	20,484	18,589	17,950	22,300	19,000	19,000	19,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	22,479	24,234	25,947	21,647	20,647	19,647	18,647
Encumbrances	183	173	0	200	200	200	200
Unencumbered Cash Balance	22,296	24,061	25,947	21,447	20,447	19,447	18,447

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Housing Assistance RF (repealed)
 Legal Authority: 304A-2258, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

The UH Housing Assistance RF was repealed pursuant to Act 124, SLH 2011.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3,826,066	(10)	(510)	0	0	0	0
Revenues	0	0	0				
Expenditures	10	500	(510)				
Transfers							
List each by JV# and date							
Net Total Transfers	(3,826,065)	0					
Ending Cash Balance	(10)	(510)	0	0	0	0	0
Encumbrances	0	23	23				
Unencumbered Cash Balance	(10)	(533)	(23)	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Graduate Application RF - Grad Division
 Legal Authority: 304A-2260, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

Received application fees collected from individuals applying for various graduate programs within the University of Hawai'i. Revenues from application fees shall be used to pay for costs of processing applications to all graduate programs.

Source of Revenues:

Application fee to graduate programs.

Current Program Activities/Allowable Expenses:

Applicants to the Graduate Division's graduate programs are charged a \$100 application fee. The costs of processing applications, cost of applications, and the development of a web-based application process are being funded by these revenues.

Purpose of Proposed Ceiling Increase (if applicable):

The Graduate Application Revolving fund is requesting an expenditure ceiling increase from \$350,000 to \$600,000.

The expenditure ceiling has remained at \$350,000 since 2008. Because of both rising operational expenses and the decrease in G Fund allocations, the Graduate Application Revolving Fund had to absorb more of the associated costs related to the graduate application process.

We anticipate this trend to continue indefinitely.

Variances:

FY13 revenues- The graduate application fee was increased from \$70 to \$100 in Spring 2013, resulting in increase revenues.

FY14 expenditures- Due to rising operating costs and decrease in G fund allocations, expenses related to the application process was absorbed by RF.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	350,000	350,000	600,000	600,000	600,000	600,000	600,000
Beginning Cash Balance	294,787	253,577	331,054	310,978	270,978	230,978	190,978
Revenues	389,539	473,592	447,258	450,000	450,000	450,000	450,000
Expenditures	430,749	396,115	467,334	490,000	490,000	490,000	490,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	253,577	331,054	310,978	270,978	230,978	190,978	150,978
Encumbrances	4,191	117	1,290	1,200	1,200	1,200	1,200
Unencumbered Cash Balance	249,386	330,938	309,688	269,778	229,778	189,778	149,778

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Graduate Application RF - Law School
 Legal Authority: 304A-2260, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

To defray costs associated with Law School student services function related to admissions, applications, new student recruitment, etc.

Source of Revenues:

Law School fees from processing of applications for admittance to the William S. Richardson School of Law.

Current Program Activities/Allowable Expenses:

Expenses related to the processing of Law School applications.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Due to decline in student applications, FY13 revenues reflected the decrease. Most of FY13 expenditures reflected in FY14.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	72,000	72,000	72,000	72,000	72,000	72,000	72,000
Beginning Cash Balance	(35,789)	(8,997)	24,174	23,473	23,473	20,473	20,473
Revenues	49,357	36,911	35,241	40,000	42,000	45,000	47,000
Expenditures	22,565	3,740	35,941	40,000	45,000	45,000	45,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	(8,997)	24,174	23,473	23,473	20,473	20,473	22,473
Encumbrances	0	75	75				
Unencumbered Cash Balance	(8,997)	24,099	23,398	23,473	20,473	20,473	22,473

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Graduate Application RF - Shidler
 Legal Authority: 304A-2260, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

To defray costs associated with Shidler College of Business student services function related to graduate admissions and applications.

Source of Revenues:

Graduate Application fees paid by applicants to the Shidler College of Business Graduate Programs and any interest earned.

Current Program Activities/Allowable Expenses:

Expenses related to the processing of Shidler Graduate applications such as postage, printing, and processing of applications.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The variance is due to partial collection in FY2013. Shidler starting graduate fee collection in March 2013.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	14,394	4,228	2,500	2,500	2,500
Revenues		14,394	33,248	30,000	30,000	30,000	30,000
Expenditures		0	43,414	31,728	30,000	30,000	30,000
Transfers							
List each by JV# and date							
Net Total Transfers		0	0				
Ending Cash Balance	0	14,394	4,228	2,500	2,500	2,500	2,500
Encumbrances		0	1,498				
Unencumbered Cash Balance	0	14,394	2,730	2,500	2,500	2,500	2,500

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Seed Distribution Program RF
 Legal Authority: 304A-2263, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

To enable the seed distribution program to meet the demand for seeds from farmers, homeowners, and seed companies.

Source of Revenues:

Revenues are generated from farmers, seed companies, garden shops, educational institutions and homeowners.

Current Program Activities/Allowable Expenses:

Current program activities include cultivation and production of vegetables and garden seeds which are sold to the public. Allowable expenses include labor, materials, supplies and equipment that are necessary for the cultivation and production of the various vegetables and garden seeds.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Variance in revenues due to increase in sales of seeds. Increase in expenditures due to hiring of staff as a result of increased seed production/sales.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	68,264	68,264	68,264	68,264	68,264	68,264	68,264
Beginning Cash Balance	31,967	2,216	12,648	14,810	17,810	19,810	21,810
Revenues	57,074	54,472	62,027	65,000	67,000	67,000	67,000
Expenditures	86,826	44,040	59,865	62,000	65,000	65,000	65,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	2,215	12,648	14,810	17,810	19,810	21,810	23,810
Encumbrances	816	0	0				
Unencumbered Cash Balance	1,399	12,648	14,810	17,810	19,810	21,810	23,810

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UHM Conference Center RF
 Legal Authority: 304A-2264, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

The UHM Conference Center RF was repealed pursuant to Act 124, SLH 2011.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	179,290	(137)	(141)	(141)	(141)	(141)	(141)
Revenues	249	(0)	(0)				
Expenditures	165,747	57	0				
Transfers							
List each by JV# and date							
299636 11/28/2012		54					
Net Total Transfers	(13,929)	54	0				
Ending Cash Balance	(137)	(141)	(141)	(141)	(141)	(141)	(141)
Encumbrances	42,634	0	0				
Unencumbered Cash Balance	(42,771)	(141)	(141)	(141)	(141)	(141)	(141)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Laboratory School Summer Programs RF
 Legal Authority: 304A-2266, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF): W
 Appropriation Acct. No.: S-351-F

Intended Purpose:

The Laboratory School Summer Programs RF was repealed pursuant to Act 124, SLH 2011.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Operations of this program have been moved to an RCUH acct. Currently in the process of closing this acct.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Revenues	(0)	0	0				
Expenditures	0	0	0				
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Encumbrances	2,010	0	0				
Unencumbered Cash Balance	(2,013)	(3)	(3)	(3)	(3)	(3)	(3)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Note: Lab School has become a charter school outside the University. Fund will be closed once <\$3.00> deficit offset this FY.
 Coordinating w/ GALC re: outstanding A/Rs.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Real Property & Facilities Use RF - CTAHR
 Legal Authority: 304A-2274, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

To account for revenue generated from lease/rental of facilities to offset expenses of facilities.

Source of Revenues:

Revenue is generated from leases and facilities rentals.

Current Program Activities/Allowable Expenses:

Current program activities include land leases, facilities, rentals.

Allowable expenses include materials, supplies and labor necessary to partially maintain off-campus facilities.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Variance in expenditures due to minimal repair and maintenance costs for FY2014. It is anticipated that in FY2015, there will be costs associated with repair of roofing and painting costs for the facilities.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Beginning Cash Balance	95,739	98,388	98,760	103,892	100,892	97,892	94,892
Revenues	6,590	6,724	6,988	7,000	7,000	7,000	7,000
Expenditures	3,941	6,352	1,855	10,000	10,000	10,000	10,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	98,388	98,760	103,892	100,892	97,892	94,892	91,892
Encumbrances	0	0	0				
Unencumbered Cash Balance	98,388	98,760	103,892	100,892	97,892	94,892	91,892

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Real Property & Facilities Use RF - FGS
 Legal Authority: 304A-2274, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

Use of facilities for private, non-eleemosynary (non-charitable) organizations and for purposes which are not consistent with the objective of higher education.

Source of Revenues:

Various fees are collected for short-term use of facilities: e.g., facility use charges, lease agreements, commercial filming charges and deposits for the use of building keys by contractors.

Current Program Activities/Allowable Expenses:

Planned expenditures include the repair/replacement of classroom furnishings as well as supplies and services needed to repair and maintain the campus facilities.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

FY12-13: \$11,700 key deposits incorrectly deposited to 0702 OC, will be corrected; \$24,250 additional fees collected from Verizon for COW lease fees. FY13-14: \$19,000 key deposits incorrectly deposited to 0702 OC, will be corrected; \$6,826 from Nextel not received.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Beginning Cash Balance	583,137	609,248	603,406	553,575	136,296	136,252	139,668
Revenues	224,391	259,704	224,104	227,597	230,956	234,416	237,980
Expenditures	115,780	117,546	125,935	496,876	75,000	75,000	15,000
Deposit Payable	14,500						
Transfers							
List each by JV# and date							
Net Total Transfers	(97,000)	(148,000)	(148,000)	(148,000)	(156,000)	(156,000)	
Ending Cash Balance	609,248	603,406	553,575	136,296	136,252	139,668	362,648
Encumbrances	0	74,735	298				
Unencumbered Cash Balance	609,248	528,671	553,277	136,296	136,252	139,668	362,648

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Federal Work Study Program
 Legal Authority: 304A-2003, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) N
 Appropriation Acct. No. S 202 F

Intended Purpose:

Through the Federal Work Study (FWS) Program, undergraduate and graduate students work part-time to help pay for the cost of their post-secondary education.

Source of Revenues:

U.S. Department of Education

Current Program Activities/Allowable Expenses:

The FWS program provides assistance to approximately 400 students in on-campus and off-campus employment. Some employment positions are community service based.

Purpose of Proposed Ceiling Increase (if applicable):

NA

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193
Expenditures	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
Federal Grants-In-Aid For Natural Resources -
 Name of Fund: Experiment Stations
 Legal Authority Hatch Act (P.L. 84-352) - Multi State

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) N
 Appropriation Acct. No. S 202 F

Intended Purpose:

Regional research fund to support cooperative regional research by State Agricultural Experiment Stations (SAES) by stimulating and facilitating inter-state cooperation on research of a regional and national character both among SAES and within the U.S. Department of Agriculture (USDA).

Source of Revenues:

**Funds are appropriated by USDA per the Formula Fund Grant process. Appropriation ceiling is the award funding amount for each FY. and is subject to change.

Current Program Activities/Allowable Expenses:

Activities are as indicated in the intended purpose above. Allowable expenses include payroll and non-payroll expenses in accordance with the USDA guidelines and policies.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Variance due to (1) federal fiscal year does not coincide with state fiscal year, therefore, there is an overlap of 2 federal fiscal years per state fiscal year, (2) funding requirements change based on requirements for projects, for FY 2013 emphasis was on multi-state projects, therefore, there were only a limited number of projects that could be funded. In addition funding for FY 2013 came in late, therefore, funds were not expended until FY 2014, thus resulting in an increase in expenditures for FY 2014.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling**		495,231	524,650	485,000	485,000	485,000	485,000
Beginning Cash Balance***		0	58,498	22,219	22,219	22,219	22,219
Revenues		495,231	158,828	485,000	485,000	485,000	485,000
Expenditures		72,309	195,107	485,000	485,000	485,000	500,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	422,922	22,219	22,219	22,219	22,219	7,219
Encumbrances							
Unencumbered Cash Balance	0	422,922	22,219	22,219	22,219	22,219	7,219

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

***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.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
Federal Grants-in-Aid For Natural Resources -
 Name of Fund: Experiment Stations
 Legal Authority Hatch Act, As Amended (P.L. 84-352)

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) N
 Appropriation Acct. No. S 202 F

Intended Purpose:

To promote the efficient production, marketing, distribution, and utilization of farm products to assure a position in research equal to that of industry.

Source of Revenues:

**Funds are appropriated by USDA per the Formula Fund Grant process. Appropriation ceiling is the award funding amount for each FY. and is subject to change.

Current Program Activities/Allowable Expenses:

Activities are as indicated in the intended purpose above. Allowable expenses include payroll and non-payroll expenses in accordance with the USDA guidelines and policies.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Variance due to (1) federal fiscal year does not coincide with state fiscal year, therefore, there is an overlap of 2 federal fiscal years per state fiscal year, (2) funding requirements change based on requirements for projects, for FY 2013 emphasis was on multi-state projects, therefore, there were only a limited number of projects that could be funded. In addition funding for FY 2013 came in late, therefore, funds were not expended until FY 2014, thus resulting in an increase in expenditures for FY 2014.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,107,548	1,128,911	1,100,000	1,100,000	1,100,000	1,100,000
Beginning Cash Balance		0	108,709	64,236	179,236	294,236	409,236
Revenues		1,107,548	347,705	1,100,000	1,100,000	1,100,000	1,100,000
Expenditures		116,951	392,178	985,000	985,000	985,000	985,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	990,597	64,236	179,236	294,236	409,236	524,236
Encumbrances							
Unencumbered Cash Balance	0	990,597	64,236	179,236	294,236	409,236	524,236

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

***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.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
Federal Grants-In-Aid For Natural Resources -
 Name of Fund: Experiment Stations
 Legal Authority McIntire-Stennis Act (P.L. 87-788)

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) N
 Appropriation Acct. No. S 202 F

Intended Purpose:

To promote research in Forestry in Land Grant Colleges and Agricultural Experiment Stations

Source of Revenues:

**Funds are appropriated by USDA per the Formula Fund Grant process. Appropriation ceiling is the award funding amount for each FY. and is subject to change.

Current Program Activities/Allowable Expenses:

Activities are as indicated in the intended purpose above. Allowable expenses include payroll and non-payroll expenses in accordance with the USDA guidelines and policies.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Variance due to (1) federal fiscal year does not coincide with state fiscal year, therefore, there is an overlap of 2 federal fiscal years per state fiscal year, (2) funding requirements change based on requirements for projects, for FY 2013 emphasis was on multi-state projects, therefore, there were only a limited number of projects that could be funded. In addition funding for FY 2013 came in late, therefore, funds were not expended until FY 2014, thus resulting in an increase in expenditures for FY 2014.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		243,618	225,000	225,000	225,000	225,000	225,000
Beginning Cash Balance		0	2,891	133,341	133,341	133,341	133,341
Revenues		243,618	225,000	225,000	225,000	225,000	225,000
Expenditures		3,952	94,550	225,000	225,000	225,000	225,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	239,666	133,341	133,341	133,341	133,341	133,341
Encumbrances							
Unencumbered Cash Balance	0	239,666	133,341	133,341	133,341	133,341	133,341

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

***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.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
Federal Grants-In-Aid For Natural Resources -
 Name of Fund: Experiment Stations
 Legal Authority P.L. 95-113 Section 1433

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) N
 Appropriation Acct. No. S 202 F

Intended Purpose:

To conduct research on animal health and disease.

Source of Revenues:

**Funds are appropriated from US Department of Agriculture Appropriations and are subject to change each FY.

Current Program Activities/Allowable Expenses:

Activities are as indicated in the intended purpose above. Allowable expenses include payroll and non-payroll expenses in accordance with the USDA guidelines and policies.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Variance due to (1) federal fiscal year does not coincide with state fiscal year, therefore, there is an overlap of 2 federal fiscal years per state fiscal year, (2) there were no projects funded until late FY 2014.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,492	2,363	1,300	1,300	1,300	1,300
Beginning Cash Balance		0	0	1,492	1,784	2,076	2,368
Revenues		1,492	1,492	1,492	1,492	1,492	1,492
Expenditures		0	0	1,200	1,200	1,200	1,200
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	1,492	1,492	1,784	2,076	2,368	2,660
Encumbrances							
Unencumbered Cash Balance	0	1,492	1,492	1,784	2,076	2,368	2,660

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

***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.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-100
Federal Grants-In-Aid For Natural Resources -
 Name of Fund: Agricultural Extension Service
 Legal Authority Smith-Lever Act, As Amended (7 U.S.C)

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) N
 Appropriation Acct. No. S 202 F

Intended Purpose:

To diffuse among the people of the United States useful and practical information on subjects relating to agriculture and home economics, and to encourage the application of the same.

Source of Revenues:

**Funds are appropriated from US Department of Agriculture Appropriations and are subject to change each FY.

Current Program Activities/Allowable Expenses:

Activities are as indicated in the intended purpose above. Allowable expenses include payroll and non-payroll expenses in accordance with the USDA guidelines and policies.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Variance due to (1) federal fiscal year does not coincide with state fiscal year, therefore, there is an overlap of 2 federal fiscal years per state fiscal year, (2) funding requirements change based on requirements for projects, for FY 2013 emphasis was on multi-state projects, therefore, there were only a limited number of projects that could be funded. In addition funding for FY 2013 came in late, therefore, funds were not expended until FY 2014, thus resulting in an increase in expenditures for FY 2014.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,328,880	1,378,329	1,328,880	1,328,880	1,328,880	1,328,880
Beginning Cash Balance		0	360,771	1,383,169	1,763,810	2,114,451	2,445,092
Revenues		1,328,880	1,378,329	1,000,641	1,000,641	1,000,641	1,000,641
Expenditures		328,239	355,931	620,000	650,000	670,000	700,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	1,000,641	1,383,169	1,763,810	2,114,451	2,445,092	2,745,733
Encumbrances							
Unencumbered Cash Balance	0	1,000,641	1,383,169	1,763,810	2,114,451	2,445,092	2,745,733

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: University of Hawaii
 Prog ID(s): UOH 100-UH-Manoa
Federal Grants-In-Aid For Natural Resources -
 Name of Fund: Agricultural Extension Service
 Legal Authority: Civil Service Retirement Act (8/21/20)

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) N
 Appropriation Acct. No. S 202 F

Intended Purpose:

To fund the employer share of federal civil service retirement contributions.

Source of Revenues:

**Funds are appropriated from US Department of Agriculture Appropriations and are subject to change each FY.

Current Program Activities/Allowable Expenses:

Activities are as indicated in the intended purpose above. Allowable expenses in accordance with the USDA guidelines and policies.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Difference in expenditures due to reduction in liability for FY 2014. Payments are based on number of retirees and amounts to be paid out vary for each FY.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		8,813	4,027	4,300	4,300	4,300	4,300
Beginning Cash Balance		0	286	3,328	5,862	8,396	10,930
Revenues		8,813	4,027	4,300	4,300	4,300	4,300
Expenditures		1,766	985	1,766	1,766	1,766	1,766
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	7,047	3,328	5,862	8,396	10,930	13,464
Encumbrances							
Unencumbered Cash Balance	0	7,047	3,328	5,862	8,396	10,930	13,464

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

***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.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-110
 Name of Fund: UH at Manoa Malpractice SF
 Legal Authority: 304A-2152, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-185-F

Intended Purpose:

To maintain a reserve with which to pay expenses related to malpractice claims filed against John A. Burns School of Medicine faculty physicians.

Source of Revenues:

Interest earned from investment of available cash by the University of Hawai'i and charging faculty physicians' funding agencies their fair share of the reserve contribution.

Current Program Activities/Allowable Expenses:

Judgements, settlements, attorney fees and other costs related to the defense against malpractice claims filed against faculty physicians and entities.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Revenues FY2014: Variance due to increase in malpractice premiums billed to UCERA/Hospital

Expenditures FY 2013: Variance due to adverse claims year.

Expenditures FY 2014: Variance due to drop in claims expense.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	700,000	700,000	700,000	700,000
Beginning Cash Balance	864,486	1,059,188	1,132,867	1,297,416	1,068,496	814,596	560,696
Revenues	236,164	222,656	260,773	450,000	425,000	425,000	425,000
Expenditures	41,463	148,976	96,224	678,920	678,900	678,900	678,900
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	1,059,187	1,132,867	1,297,416	1,068,496	814,596	560,696	306,796
Encumbrances	16,732	0	0				
Unencumbered Cash Balance	1,042,455	1,132,867	1,297,416	1,068,496	814,596	560,696	306,796

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-110
UH Auxiliary Enterprises SF - JABSOM Hyperbaric
 Name of Fund: Treatment Center
 Legal Authority 304A-2157, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-185-F

Intended Purpose:

For the operation of the Hyperbaric Treatment Center which was transferred from the Department of Health to the University of Hawai'i in the FY 1998 appropriations act.

Source of Revenues:

Revenues to the fund are generated from patients who are treated at the center for hyperbaric oxygen services for diving accidents and medical health treatments. Payments for these services come from insurance companies and patients. Interest earned from investment of available cash is another source of revenue.

Current Program Activities/Allowable Expenses:

Expenses related to the operation of the HTC including salaries and fringe, office and medical supplies, communications, equipment, repairs, janitorial and laundering services, patient meals, travel, etc.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Revenues FY 2013/FY 2014: Service revenues are recorded on UCERA (physician practice plan) books effective FY2013.

Expenditures FY 2013/FY 2014: Drop in operating expenditures due to insufficient funds remaining in this special fund. Expenditures now posted to UCERA's books and JABSOM tuition account.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	525,000	525,000	525,000	525,000	525,000	525,000	525,000
Beginning Cash Balance	155,719	99,241	1,616	1,879	2,079	2,279	2,479
Revenues	189,721	7,878	262	200	200	200	200
Expenditures	246,199	105,503	0	0	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	99,241	1,616	1,879	2,079	2,279	2,479	2,679
Encumbrances	95,444	0	0				
Unencumbered Cash Balance	3,797	1,616	1,879	2,079	2,279	2,479	2,679

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-110
 Name of Fund: Hawaii Medical Education SF
 Legal Authority: 304A-2164, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-308-F

Intended Purpose:

Source of Revenues:

Funding dependent on securing funds by the Medical Education Council and from both public and private sources to support a plan for health care workforce and state training program. This includes federal funding through Medicare, Medicaid and other federal programs.

Current Program Activities/Allowable Expenses:

Expenses related to the MEC carrying out its operation, duties and powers.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0				
Expenditures	0	0	0				
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0				
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-110
 Name of Fund: UH Revenue Undertakings Fund - JABSOM
 Legal Authority: 304A-2167.5, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-185-F

Intended Purpose:

To support the medical school's operations and train and graduate new physicians until June 31, 2015.

Source of Revenues:

Interest earned from investment of available cash by the University of Hawaii.

Current Program Activities/Allowable Expenses:

Funds are to be used to cover operating expenses related to the education and training of medical students.

This includes lease and utility costs at our medical education sites.

Purpose of Proposed Ceiling Increase (if applicable):

Special fund ceiling is being transferred from UH Manoa to JABSOM beginning in FY 2013.

Variances:

Revenues FY 2013: Variance represents unspent tobacco settlement funds

Revenues FY 2014: Variance represents overspend of tobacco settlement funds

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		2,750,000	2,284,040	2,600,000			
Beginning Cash Balance	30	7	79	34	(0)	(0)	(0)
Revenues	7	79	34				
Expenditures	2,742,751	2,736,116	2,643,717	2,600,034	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers	2,742,721	2,736,110	2,643,638	2,600,000	0	0	0
Ending Cash Balance	7	79	34	(0)	(0)	(0)	(0)
Encumbrances	0	0	0				
Unencumbered Cash Balance	7	79	34	(0)	(0)	(0)	(0)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-110
 John A. Burns School of Medicine SF -
 Name of Fund: Physician Workforce Assessment
 Legal Authority: 304A-2171, HRS

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) B
 Appropriation Acct. No. S-185-F

Intended Purpose:

To maintain accurate physician workforce assessment information and provide or update personal and professional information to be maintained in a secure database.

Source of Revenues:

Interest earned from investment of available cash by the University of Hawaii and medical license renewal fees charged to physicians.

Current Program Activities/Allowable Expenses:

To support physician workforce assessment and planning activities in Hawaii provided that expenditures are limited to no more than \$245,000 annually through June 30, 2017.

Purpose of Proposed Ceiling Increase (if applicable):

To support retention of physicians in accordance with SB 240.

Variations:

Revenues FY 2013/FY 2014: Physician license renewal fees are collected/received biennially.

Expenditures FY 2013: Variance due to increase in payroll.

Expenditures FY 2014: Variance due to increase in vendor services and casual hires

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	150,000	245,000	245,000	245,000	245,000	245,000	
Beginning Cash Balance	351,933	232,835	582,575	338,286	602,186	357,886	612,886
Revenues	2,232	500,237	711	508,900	700	500,000	
Expenditures	121,330	150,497	245,000	245,000	245,000	245,000	0
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	232,835	582,575	338,286	602,186	357,886	612,886	612,886
Encumbrances	7,032	95,656	41				
Unencumbered Cash Balance	225,803	486,919	338,245	602,186	357,886	612,886	612,886

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-110
 Name of Fund: UH Graduate Application RF - JABSOM
 Legal Authority: 304A-2260, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-381-F

Intended Purpose:

Graduate Application Revolving Fund to cover expenses related to the processing of applications to graduate programs.

Source of Revenues:

Required application fee paid by all applicants to the John A. Burns School of Medicine and to the medical electives program, and interest earned from investment of available cash.

Current Program Activities/Allowable Expenses:

Expenses related to the distribution, collection and processing of the applications, including salaries and fringe, operating supplies, equipment, repairs, printing, communications, parking fees, travel, etc.

Purpose of Proposed Ceiling Increase (if applicable):

Increase needed to cover portion of Director of Admissions salary and full time support staff for medical student admissions.

Variances:

Revenues FY 2013: Variance due to increase in applications fees.
 Revenues FY 2014: Variance due to increase in volume of applicants.
 Expenditures FY 2013: Variance due to hiring of director of admissions.
 Expenditures FY 2014: Variance due to hiring of support staff.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	50,000	150,000	150,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	22,344	35,175	79,988	127,771	160,771	193,771	226,771
Revenues	15,873	187,579	233,721	233,000	233,000	233,000	233,000
Expenditures	3,042	142,765	185,937	200,000	200,000	200,000	200,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	35,175	79,988	127,771	160,771	193,771	226,771	259,771
Encumbrances	0	3,080	1,649				
Unencumbered Cash Balance	35,175	76,908	126,122	160,771	193,771	226,771	259,771

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-110
 Name of Fund: UH Real Property & Facilities Use RF - JABSOM
 Legal Authority: 304A-2274, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. S-381-F

Intended Purpose:

Facilities usage revolving fund to cover expenses related to the rental and usage of JABSOM facilities.

Source of Revenues:

Revenues collected for use of JABSOM facilities which include land, buildings, grounds, furnishings and equipment. Interest earned from investment of available cash is another source of revenue.

Current Program Activities/Allowable Expenses:

Expenses related to operating JABSOM facilities including repairs and maintenance, contractor services, supplies, security, janitorial services, utilities and other operational expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Revenues FY 2014: Variance due to parking lot C revenues collected from users by JABSOM on behalf of HCDA.

Expenditures FY2013: Variance due to \$8K writeoff of accounts payable against expenditures

Expenditures FY2014: Variance due to parking lot lease paid to HCDA for Lot C.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	160,000	160,000	160,000	160,000
Beginning Cash Balance	19,315	63,127	108,504	98,553	170,553	210,553	250,553
Revenues	47,360	49,571	134,729	232,000	200,000	200,000	200,000
Expenditures	3,548	(5,057)	144,680	160,000	160,000	160,000	160,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	(9,252)	0				
Ending Cash Balance	63,127	108,504	98,553	170,553	210,553	250,553	290,553
Encumbrances	0	0	3,500				
Unencumbered Cash Balance	63,127	108,504	95,053	170,553	210,553	250,553	290,553

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-110
 Name of Fund: Hawaii Health Corps RF
 Legal Authority: 309H-6, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) W
 Appropriation Acct. No. T-996

Intended Purpose:

The program funds loan repayment of health provider education expenses for MDs, Physician Assistants and Nurse Practitioners who commit to serve for at least two years in certain rural areas of the State that are designated as a Health Professional Shortage Area (HPSA). This program receives no State appropriated funding.

Source of Revenues:

Gifts, donations and grants from public agencies and private persons; Reimbursements of loan repayments under the Hawaii rural health care provider loan repayment program; Proceeds of the operations of the Hawaii health corps program; and interest earned on monies deposited into the fund.

Current Program Activities/Allowable Expenses:

The program funds loan repayment of health provider education expenses for MDs, Physician Assistants and Nurse Practitioners who serve for at least two years in certain rural areas of the State that are designated as a Health Professional Shortage Area (HPSA) site.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable. No funds have been appropriated and grant funds expire in Fiscal Year 2015.

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	98,845	(0)	(0)	(0)	(0)
Revenues		175,000	150,000	150,000			
Expenditures		76,155	248,845	150,000			
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	98,845	(0)	(0)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	0	98,845	(0)	(0)	(0)	(0)	(0)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Tuition and Fees SF - Regular Session
 Legal Authority: 304A-2153, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF): B
 Appropriation Acct. No. S-312-F

Intended Purpose:

To offer credit courses to both in-state and out-of-state students during the regular academic year.

Source of Revenues:

Tuition and fees for regular session.

Current Program Activities/Allowable Expenses:

Funds are expended for instruction, academic support, student support and institutional support.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The increased expenditures in FY 2013 is the result of an increase in utilities as well as the added costs for faculty salary repayments and faculty salary increases.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	24,542,746	28,798,049	29,126,841	31,657,396	31,489,004	31,491,043	31,491,043
Beginning Cash Balance	9,400,211	12,668,017	14,388,940	16,038,779	14,147,806	14,185,650	13,952,209
Revenues	32,785,918	34,467,793	35,508,765	37,331,261	37,331,261	37,331,261	37,331,261
Expenditures	23,689,636	25,951,239	27,271,349	31,616,752	30,707,550	30,643,382	30,643,382
Transfers							
List each by JV# and date							
eDoc 908001 3/3/2014			(394,443)				
eDoc 908001 3/3/2014			376,943				
eDoc 726816 9/25/2013			(150,000)				
eDoc 738747 10/3/2013			(267,304)				
eDoc 757041 10/23/2013			(1,490)				
eDoc 770510 11/18/2013			(205,475)				
eDoc 880990 2/4/2014			(201,073)				
eDoc 897567 2/14/2014			(135,142)				
eDoc 907696 3/3/2014			(1,254)				
eDoc 1048720 6/16/2014			(2,940)				
eDoc 1060284 6/25/2014			(5,604,958)				
eDoc 1066451 6/26/2014			(441)				
Net Total Transfers	(5,828,476)	(6,793,509)	(6,587,576)	(7,605,482)	(6,585,867)	(6,921,321)	(6,921,321)
Ending Cash Balance	12,668,017	14,391,062	16,038,779	14,147,806	14,185,650	13,952,209	13,718,767
Encumbrances	3,004,242	2,717,192	1,998,066	2,000,000	2,000,000	2,000,000	2,000,000
Unencumbered Cash Balance	9,663,775	11,673,870	14,040,714	12,147,806	12,185,650	11,952,209	11,718,767

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Tuition and Fees SF - Summer Session, CCECS
 Legal Authority: 304A-2153, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF): B
 Appropriation Acct. No.: S-312-F

Intended Purpose:

To run the Summer Session and CCECS Credit programs.

Source of Revenues:

Tuition and fees for summer session and CCECS credit courses.

Current Program Activities/Allowable Expenses:

Funds are expended for instruction, academic support, student support and institutional support.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The decreased revenue in FY 2014 is a result of fewer students enrolling in the Summer.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	791,534	891,534	891,534	1,040,534	1,082,534	1,082,534	1,082,534
Beginning Cash Balance	1,581,202	1,655,649	1,950,314	1,917,123	1,993,153	2,029,789	2,025,470
Revenues	1,367,911	1,457,723	1,232,293	1,488,520	1,488,520	1,488,520	1,488,520
Expenditures	985,376	986,379	966,472	1,001,490	1,040,885	1,081,839	1,081,839
Transfers							
List each by JV# and date							
eDoc 738747 10/3/2013			213,843				
eDoc 897567 2/14/2014			108,113				
eDoc 908001 3/3/2014			789,490				
eDoc 908001 3/3/2014			(244,024)				
eDoc 908001 3/3/2014			(161,628)				
eDoc 908001 3/3/2014			(215,315)				
eDoc 908001 3/3/2014			(789,490)				
eDoc 970485 4/15/2014			7				
eDoc 970485 4/15/2014			231,649				
eDoc 970485 4/15/2014			76,947				
eDoc 970485 4/15/2014			(231,649)				
eDoc 970485 4/15/2014			(7)				
eDoc 970485 4/15/2014			(76,947)				
Net Total Transfers	(308,088)	(176,680)	(299,011)	(411,000)	(411,000)	(411,000)	(411,111)
Ending Cash Balance	1,655,649	1,950,314	1,917,123	1,993,153	2,029,789	2,025,470	2,021,041
Encumbrances	16,377	35,065	15,338	20,000	20,000	20,000	20,000
Unencumbered Cash Balance	1,639,272	1,915,248	1,901,785	1,973,153	2,009,789	2,005,470	2,001,041

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: Library SF
 Legal Authority: 304A-2155, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) B
 Appropriation Acct. No. S-312-F

Intended Purpose:

To support the Library operations.

Source of Revenues:

Revenue generated from the collection of fines and user fees for use of the library services.

Current Program Activities/Allowable Expenses:

Purchase of replacement books and periodicals, and also materials and supplies in support of the library operations.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Revenue generated is based on usage and collection of fines which will fluctuate from year to year. Expenditures are based on the need to purchase new and/or replacement books and materials. Large purchases are made periodically when funds are available and new or replacement materials, books and supplies are necessary.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	41,309	41,309	41,309	41,309	41,309	41,309	41,309
Beginning Cash Balance	30,975	37,035	26,766	33,218	7,464	5,709	5,954
Revenues	21,409	16,474	15,371	15,245	15,245	15,245	15,550
Expenditures	15,349	26,743	8,919	41,000	17,000	15,000	15,450
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	37,035	26,766	33,218	7,464	5,709	5,954	6,054
Encumbrances	1,500	1,390	0	0	0	0	0
Unencumbered Cash Balance	35,535	25,376	33,218	7,464	5,709	5,954	6,054

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Community Services SF
 Legal Authority: 304A-2156, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) B
 Appropriation Acct. No. S-312-F

Intended Purpose:

To offer community members access to the university's faculty and resources, and for developing community educational opportunities.

Source of Revenues:

Revenues are generated from tuition and fees charged to students for community service programs (i.e., non-credit classes).

Current Program Activities/Allowable Expenses:

Funds are expended for the purpose of providing community access to the university faculty's expertise.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The increase in revenue and expenditures in FY 2013 is a result of increased marketing and development of the non-credit courses available to the public. In FY 2014 additional marketing, advertising and development of non-credit programs added to the cost of operations and also salary costs increased due to collective bargaining negotiations and the end of the temporary salary reductions.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	291,860	416,860	416,860	716,860	883,315	884,736	884,736
Beginning Cash Balance	566,601	547,707	389,058	333,660	383,165	389,920	387,260
Revenues	110,760	145,631	143,017	276,618	357,601	505,590	529,841
Expenditures	351,027	422,356	522,007	571,414	695,147	852,551	869,602
Transfers							
List each by JV# and date							
eDoc 738747 10/03/13			53,461				
eDoc 897567 2/14/2014			27,028				
eDoc 908001 3/3/2014			244,024				
eDoc 956658 4/2/2014			(922)				
Net Total Transfers	221,374	118,076	323,592	344,301	344,301	344,301	344,301
Ending Cash Balance	547,707	389,059	333,660	383,165	389,920	387,260	391,800
Encumbrances	35,681	39,769	36,925	0	0	0	0
Unencumbered Cash Balance	512,027	349,289	296,736	383,165	389,920	387,260	391,800

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Auxiliary Enterprises SF
 Legal Authority: 304A-2157, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF): B
 Appropriation Acct. No.: S-312-F

Intended Purpose:

This fund was established to support the Auxiliary Enterprises of the University.

Source of Revenues:

Revenues generated from rental fees and charges imposed for the use of or services furnished by University programs.

Current Program Activities/Allowable Expenses:

Funds are expended for repairs and maintenance, replacement, operation and administration of the facilities/programs.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The increased revenue in FY 2014 is primarily due to the increased collections for graphic services and health services.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	505,999	505,999	505,999	505,999	505,999	505,999	505,999
Beginning Cash Balance	347,151	346,541	340,294	396,441	327,193	433,103	538,868
Revenues	459,396	470,908	526,695	435,801	538,509	548,299	561,489
Expenditures	460,006	477,154	471,469	505,049	432,599	442,534	454,098
Transfers							
List each by JV# and date							
eDoc 973826 4/17/2014			922				
Net Total Transfers	0	0	922	0	0	0	0
Ending Cash Balance	346,541	340,295	396,441	327,193	433,103	538,868	646,260
Encumbrances	52,210	91,009	112,103	66,570	66,395	66,495	68,490
Unencumbered Cash Balance	294,331	249,286	284,339	260,623	366,708	472,373	577,770

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Scholarship & Assistance SF
 Legal Authority: 304A-2159, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) B
 Appropriation Acct. No. S-312-F

Intended Purpose:

To pay for student tuition scholarships.

Source of Revenues:

These accounts do not generate revenue. Cash will be transferred from the appropriate TFSF account to cover expenses.

Current Program Activities/Allowable Expenses:

Funds are expended for student tuition scholarships.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The increase in expenditures are a result of the university's commitment to provide tuition scholarships to its students. The amounts are based on a percentage of tuition revenues, both of which increased each year.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,575,000	5,284,000	6,153,000	6,354,348	6,354,348	6,354,348	6,354,348
Beginning Cash Balance	(102)	(41,659)	(987)	0	0	0	0
Revenues							
Expenditures	4,220,413	5,051,197	5,603,971	6,350,000	5,258,385	5,593,839	5,593,839
Transfers							
List each by JV# and date							
eDoc 1060284 6/25/2014			5,604,958				
Net Total Transfers	4,178,856	5,091,869	5,604,958	6,350,000	5,258,385	5,593,839	5,593,839
Ending Cash Balance	(41,659)	(987)	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	(41,659)	(987)	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: University Revenue Undertakings Fund
 Legal Authority: 304A-2167.5, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF): B
 Appropriation Acct. No. S-312-F

Intended Purpose:

Fund is used to account for revenues and expenditures of the student housing and food services operations.

Source of Revenues:

Revenues generated from dorm rentals, application fees and food services.

Current Program Activities/Allowable Expenses:

Funds are expended for payroll, materials, supplies, services, R&M and equipment for the student housing and food service operations.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The increase in revenue in FY 2013 and FY 2014 is the result of increased rates and occupancy, including the opening of a new residence hall.. The decrease of expenditures in FY 2013 is the result of a decrease in student help and materials/supplies expense. Also, the expense recorded in FY 2012 include non-recurring expenses related to repair & maintenance of the student halls. The increase in expenditures in FY 2014 is the result of increased operating cost for the new student housing facility.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,630,093	3,919,744	4,304,744	4,404,744	4,424,267	4,428,514	4,428,514
Beginning Cash Balance	4,538,172	3,537,663	3,582,607	4,054,172	4,064,342	4,160,809	4,509,292
Revenues	3,844,661	4,409,173	5,842,383	5,533,920	5,783,838	6,045,303	6,166,209
Expenditures	4,166,807	3,593,818	4,009,572	4,356,184	4,420,000	4,428,000	4,428,000
Transfers							
List each by JV# and date							
eDoc 683925 9/10/2013			(16,497)				
eDoc 719924 9/25/2013			(83,606)				
eDoc 722041 9/25/2013			(196)				
eDoc 726816 9/25/2013			150,000				
eDoc 726816 9/25/2013			(876,249)				
eDoc 905676 2/21/2014			(33)				
eDoc 939853 3/31/2014			(493,377)				
eDoc 939902 3/31/2014			(39,694)				
eDoc 939963 3/31/2014			(151)				
eDoc 966263 04/14/2014			24,092				
eDoc 966263 4/14/2014			(24,092)				
eDoc 966400 04/14/2014			212,635				
eDoc 966400 4/14/2014			(212,635)				
eDoc 1047288 6/17/2014			(1,885)				
eDoc 1066451 6/26/14			441				
Net Total Transfers	(773,999)	(770,411)	(1,361,246)	(1,167,566)	(1,267,371)	(1,268,820)	(1,268,820)
Ending Cash Balance	3,442,027	3,582,607	4,054,172	4,064,342	4,160,809	4,509,292	4,978,681
Encumbrances	655,352	919,469	821,211	854,060	888,222	923,751	960,701
Unencumbered Cash Balance	2,786,675	2,663,138	3,232,961	3,210,282	3,272,587	3,585,541	4,017,980

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UHH Mauna Kea Lands Management SF
 Legal Authority: 304A-2170, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) B
 Appropriation Acct. No. S-312-F

Intended Purpose:

This fund was established to support the management of the Mauna Kea Lands.

Source of Revenues:

Fees and charges for the use of land and facilities within the Mauna Kea Lands.

Current Program Activities/Allowable Expenses:

Salaries, utilities, security, and other operational expenses to manage the Mauna Kea Lands.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The increase in expenditures in FY 2014 is due to payments made to the Office of Hawaiian Affairs for the use of ceded land. In FY 2014, payment was made for the current year as well as previous years beginning FY 2007.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	350,000	350,000	726,000	726,000	726,000	726,000
Beginning Cash Balance	409,361	533,770	696,776	176,206	150,206	150,206	150,206
Revenues	407,468	420,932	424,454	700,000	725,000	725,000	739,500
Expenditures	283,059	257,927	945,024	726,000	725,000	725,000	739,500
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	533,770	696,775	176,206	150,206	150,206	150,206	150,206
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	533,770	696,775	176,206	150,206	150,206	150,206	150,206

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UHH CIP Project Assessment SF
 Legal Authority: 304A-2172, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) B
 Appropriation Acct. No. S-312-F

Intended Purpose:

To defray the costs involved in carrying out capital improvements program projects

Source of Revenues:

Assessment on capital improvements program projects, repair and maintenance projects and major renovation projects.

Current Program Activities/Allowable Expenses:

Expenses related to central management, oversight and administration of the projects.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Revenue and expenditures are based on capital improvement program projects, repair and maintenance projects, and major renovation projects that are managed by the University which fluctuates from year to year resulting in the variances.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	25,000	25,000	5,000	5,000	5,000	5,000
Beginning Cash Balance	0	19,688	17,611	4,394	5,394	3,394	2,394
Revenues	20,000	0	0	5,000	0	0	0
Expenditures	312	2,077	13,217	4,000	2,000	1,000	1,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	19,688	17,611	4,394	5,394	3,394	2,394	1,394
Encumbrances	0	25	280	0	0	0	0
Unencumbered Cash Balance	19,688	17,586	4,114	5,394	3,394	2,394	1,394

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Hilo Intercollegiate Athletics SF
 Legal Authority: 304A-2176, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) B
 Appropriation Acct. No. S-312-F

Intended Purpose:

To administer the UHH Intercollegiate athletics program.

Source of Revenues:

Ticket sales, sponsorships and other related income.

Current Program Activities/Allowable Expenses:

Expenses in support of the athletic programs and sports camps.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The fluctuation of revenue is the result of the level of public interest in attending sporting events. Ticket sales, concession and merchandise sales will vary from year to year depending on the number of fans attending home games. Expenditures will vary based on the number of road trips each team has scheduled.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	292,789	292,789	192,789	192,789	192,789	192,789
Beginning Cash Balance	214,635	128,077	36,652	37,069	51,416	62,116	72,816
Revenues	221,493	191,265	218,630	196,700	196,700	196,700	196,700
Expenditures	308,051	282,690	218,213	182,353	186,000	186,000	189,720
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	128,077	36,652	37,069	51,416	62,116	72,816	79,797
Encumbrances	11,086	5,049	4,795	0	4,800	4,800	4,944
Unencumbered Cash Balance	116,991	31,603	32,275	51,416	57,316	68,016	74,853

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH-Hilo Theatre SF
 Legal Authority: 304A-2178, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) B
 Appropriation Acct. No. S-312-F

Intended Purpose:

Fund is used to account for revenues and expenditures of the UH Hilo Theatre operation.

Source of Revenues:

Theatre ticket sales.

Current Program Activities/Allowable Expenses:

Expenses related to programs and performances held at the Theatre.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The fluctuation in the revenue and expenditures is a result of the number and size of recitals and performances scheduled for each year. In FY 2013, the Theatre was not in operation for the whole year due to repairs and maintenance work being done.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	130,035	130,035	130,035	130,035	130,035	130,035
Beginning Cash Balance	151,819	129,280	120,495	97,859	107,727	126,227	186,227
Revenues	121,912	92,127	144,444	139,868	148,500	190,000	195,452
Expenditures	144,451	100,912	167,080	130,000	130,000	130,000	130,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	129,280	120,495	97,859	107,727	126,227	186,227	251,679
Encumbrances	5,227	19,192	7,702	5,000	5,150	5,305	5,464
Unencumbered Cash Balance	124,053	101,303	90,157	102,727	121,077	180,922	246,215

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Commercial Enterprises RF
 Legal Authority: 304A-2251, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) W
 Appropriation Acct. No. S-317-F

Intended Purpose:

Support activities of the Social Sciences Training & Research Lab and College of Business and Economics consultant service.

Source of Revenues:

Testing fees and service charges.

Current Program Activities/Allowable Expenses:

Expenses in support of the SSTRL test center and CoBE services.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Expenditures decreased due to a change of the department overseeing the testing center. This change eliminated the need to hire personnel to oversee the operations of the test center.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	28,207	28,207	28,207	28,207	28,207	28,207	28,207
Beginning Cash Balance	29,965	13,676	8,135	15,595	3,741	1,919	1,919
Revenues	8,925	8,170	7,690	9,844	11,910	14,313	14,599
Expenditures	25,214	13,710	230	21,697	13,733	14,313	14,742
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	13,676	8,136	15,595	3,741	1,919	1,919	1,776
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	13,676	8,136	15,595	3,741	1,919	1,919	1,776

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: Research and Training RF
 Legal Authority: 304A-2253, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) W
 Appropriation Acct. No. S-317-F

Intended Purpose:

Legislature established revolving fund for: (1) Research and training purposes that may result in additional research and training grants and contracts; and
 (2) Facilitating research and training at the university.

Source of Revenues:

Indirect overhead revenue generated by the University from research and training extramural awards.

Current Program Activities/Allowable Expenses:

The fund is used to support various offices by providing services and resources that enhance research, training, and other sponsored programs and activities, such as sponsor cost sharing or matching requirements, faculty start-up packages, repairs and maintenance of research buildings and equipment, and other operational expenses related to research and training at the University.

The fund is also used to ensure University compliance with federal, state, and sponsor requirements for programmatic, regulatory, fiscal, and property stewardship.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The increase in revenue and expenditures in FY 2013 is the result of a change in the reporting structure for the Office of Research Administration and Project Development. Currently, the fiscal administration arm reports directly to UH Hilo administration and therefore, UH Hilo receives RTRF funding to pay for the cost of providing fiscal support and services to PI's of extramural funds.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,430,736	2,952,912	2,952,912	3,952,912	3,952,912	3,952,912	3,952,912
Beginning Cash Balance	163,367	369,267	788,461	693,554	79,627	79,627	79,627
Revenues	1,833,585	3,720,831	3,820,891	3,100,000	3,140,000	3,181,600	3,181,600
Expenditures	1,627,685	3,302,530	3,582,328	3,713,927	3,140,000	3,181,600	3,181,600
Transfers							
List each by JV# and date							
eDoc 814581 12/3/2013			(57,218)				
eDoc 816376 12/02/2013			(116,673)				
eDoc 816377 12/3/2013			(39,459)				
eDoc 816378 12/12/2013			(136,994)				
eDoc 948843 3/28/2014			16,873				
Net Total Transfers	0	0	(333,471)	0	0	0	0
Ending Cash Balance	369,267	787,568	693,554	79,627	79,627	79,627	79,627
Encumbrances	124,047	91,285	75,183	0	0	0	0
Unencumbered Cash Balance	245,220	696,283	618,370	79,627	79,627	79,627	79,627

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: Transcript & Diploma RF
 Legal Authority: 304A-2256, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) W
 Appropriation Acct. No. S-317-F

Intended Purpose:

Fund is used to defray the cost of preparing transcripts and diplomas.

Source of Revenues:

Fees collected for transcript requests and diploma applications.

Current Program Activities/Allowable Expenses:

Expenses for the issuance of transcripts and diplomas, and costs associated with the support of these functions.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The increase in expenditures is due to the hiring of personnel to assist with maintaining accurate student records and verification of course completion.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	124,337	114,337	114,337	139,337	139,337	139,337	139,337
Beginning Cash Balance	158,026	180,627	189,028	193,159	142,193	88,739	32,481
Revenues	66,175	62,145	64,390	65,678	67,000	69,000	72,380
Expenditures	43,574	53,743	60,259	116,645	120,454	125,258	87,680
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	180,627	189,028	193,159	142,193	88,739	32,481	17,181
Encumbrances	6,893	8,169	345	6,355	6,546	6,742	6,945
Unencumbered Cash Balance	173,734	180,859	192,814	135,837	82,193	25,739	10,236

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Student Activities RF
 Legal Authority: 304A-2257, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) W
 Appropriation Acct. No. S-317-F

Intended Purpose:

Fund into which monies are deposited for student activities.

Source of Revenues:

Fees collected, ticket sales and other related income.

Current Program Activities/Allowable Expenses:

Expenses necessary to offer activities and programs to the students.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The increase in expenditures in FY 2014 is the result of increased expenses in support of providing activities for the student body. There was also the need to repair and/or replace equipment in the Student Life Center and offering more outdoor recreational activities for the students.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,035,355	2,005,355	2,005,355	2,400,355	2,400,355	2,400,355	2,400,355
Beginning Cash Balance	2,190,015	2,316,669	2,325,469	1,820,873	1,724,982	1,799,697	1,853,844
Revenues	1,615,645	1,541,567	1,588,559	1,586,746	1,691,125	1,782,631	1,852,922
Expenditures	1,488,990	1,532,767	2,093,155	1,682,638	1,616,409	1,728,484	1,797,624
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,316,669	2,325,469	1,820,873	1,724,982	1,799,697	1,853,844	1,909,142
Encumbrances	145,218	543,435	59,202	60,978	62,807	64,691	66,632
Unencumbered Cash Balance	2,171,451	1,782,034	1,761,672	1,664,004	1,736,890	1,789,152	1,842,510

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: Career and Technical Training Projects RF
 Legal Authority: 304A-2268, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) W
 Appropriation Acct. No. S-317-F

Intended Purpose:

To administer the vocational and technical training projects.

Source of Revenues:

Receipts from fees for services and sale of supplies provided by or in connection with these projects.

Current Program Activities/Allowable Expenses:

Expenses in support of projects.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The fluctuation in revenue is due to the unpredictability of farm products available for sale. The fluctuation of expenditures is due to the periodic need to purchase large cost items, such as tractors or replacement computers for the labs. This fund is being phased out.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	16,000	16,000	16,000	46,000	46,000	46,000	46,000
Beginning Cash Balance	96,630	55,212	56,904	41,387	0	0	0
Revenues	2,762	2,249	3,145	0	0	0	0
Expenditures	44,180	557	18,661	41,388	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	55,212	56,904	41,387	0	0	0	0
Encumbrances	528	1,146	40,913	0	0	0	0
Unencumbered Cash Balance	54,684	55,758	475	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: Hawaiian Language College RF
 Legal Authority: 304A-2270, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) W
 Appropriation Acct. No. S-317-F

Intended Purpose:

Fund is used to account for revenues and expenditures of the UH Hilo Hawaiian Language College.

Source of Revenues:

Sales of published materials and other related items.

Current Program Activities/Allowable Expenses:

Expenses in support of the college's operation.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

The increase in revenue is due to a higher demand for publications. The increase in expenditure in FY 2013 is the result of hiring personnel to help support the development of these published materials.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	32,135	72,135	72,135	122,135	122,135	122,135	122,135
Beginning Cash Balance	76,478	97,758	95,470	102,800	51,464	28,963	14,464
Revenues	38,593	54,102	67,974	67,164	74,999	80,000	85,174
Expenditures	17,312	56,390	60,645	118,500	97,500	94,500	95,852
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	97,758	95,470	102,800	51,464	28,963	14,464	3,787
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	97,758	95,470	102,800	51,464	28,963	14,464	3,787

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: Conference Center RF - UH Hilo
 Legal Authority: 304A-2272, HRS

Contact Name: Lois Fujjyoshi
 Phone: 932-7664
 Fund type (MOF) W
 Appropriation Acct. No. S-317-F

Intended Purpose:

To administer the conference center program which promotes educational, scientific and artistic pursuits through conferences and seminars.

Source of Revenues:

Conference fees and other related income.

Current Program Activities/Allowable Expenses:

Expenditures related to the administration of conferences, workshops, seminars and other educational activities.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	3	3	3	3	3	3	3
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3	3	3	3	3	3	3
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	3	3	3	3	3	3	3

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Real Property & Facilities Use RF
 Legal Authority: 304A-2274, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) W
 Appropriation Acct. No. S-317-F

Intended Purpose:

Fund is used to account for revenue and expenditure related to the management of the Small Business Incubator.

Source of Revenues:

Rental income.

Current Program Activities/Allowable Expenses:

Expenses related to the oversight of the Small Business Incubator.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	71,046	71,046	71,046	71,046	71,046	71,046	71,046
Beginning Cash Balance	70,756	96,474	124,152	154,384	162,886	170,661	178,241
Revenues	62,295	64,648	67,659	65,512	65,775	65,780	67,096
Expenditures	36,577	36,970	37,427	57,010	58,000	58,200	70,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	96,474	124,152	154,384	162,886	170,661	178,241	175,337
Encumbrances	944	763	670	690	1,000	1,000	1,030
Unencumbered Cash Balance	95,530	123,389	153,714	162,196	169,661	177,241	174,307

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Parking RF
 Legal Authority: 304A-2275, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) W
 Appropriation Acct. No. S-317-F

Intended Purpose:

Fund is used to account for revenues and expenditures of the UH Hilo parking operation.

Source of Revenues:

Parking fees and fines.

Current Program Activities/Allowable Expenses:

Expenditures made in support of providing parking services.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	534,130	487,245	489,130	489,130	491,674	501,674	501,674
Beginning Cash Balance	161,764	147,799	153,532	141,303	142,509	143,273	144,030
Revenues	237,266	246,442	241,873	243,779	245,240	247,250	252,195
Expenditures	251,231	240,708	254,101	242,573	244,476	246,494	254,673
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	147,799	153,532	141,303	142,509	143,273	144,030	141,552
Encumbrances	25,677	21,448	24,745	25,000	25,000	25,000	25,000
Unencumbered Cash Balance	122,122	132,083	116,558	117,509	118,273	119,030	116,552

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: College Work Study Program
 Legal Authority: 304-8, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) N
 Appropriation Acct. No. S-266-F

Intended Purpose:

Fund is used to account for the allocation and expenditure related to our Federal Work Study program.

Source of Revenues:

US Department of Education

Current Program Activities/Allowable Expenses:

Salaries for eligible student assistants.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	394,018	394,018	418,990	443,962	489,130	489,130	489,130
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	272,658	278,150	294,872	320,713	320,713	320,713	320,713
Expenditures	272,658	278,150	294,872	320,713	320,713	320,713	320,713
Transfers							
List each by JV# and date							
Net Total Transfers	0	0		0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances				0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Tuition & Fees SF - Regular Session
 Legal Authority: 304A-2153, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

Funds are used to pay for personnel and other expenditures to support the mission of the university.

Source of Revenues:

Revenues collected by the university for regular credit tuition, tuition-related course and fee charges, and any other charges to students.

Current Program Activities/Allowable Expenses:

To maintain and improve the university's programs, services, and operations.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Higher than projected enrollment increased revenues. Enrollment increased by 18.2% from Fall 2012 to 2013 and 12.7% increase from Fall 2013 to 2014.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	9,704,000	19,152,479	18,134,958	18,444,958	14,362,479	14,362,479	14,362,479
Beginning Cash Balance	1,323,824	(444,630)	(1,232,499)	980,629	4,491,694	4,889,178	5,039,586
Revenues	5,913,988	8,219,297	10,590,609	13,108,161	14,454,852	15,611,240	16,834,389
Expenditures	4,955,082	5,690,314	6,019,700	5,727,238	7,190,678	8,254,425	8,860,539
Transfers							
List each by JV# and date							
Net Total Transfers	(2,764,367)	(3,313,435)	(2,357,781)	(3,869,857)	(6,866,690)	(7,206,407)	(7,782,920)
Ending Cash Balance	(481,637)	(1,229,082)	980,629	4,491,694	4,889,178	5,039,586	5,230,516
Encumbrances	214,844	72,813	297,040	320,803	346,467	374,185	404,120
Unencumbered Cash Balance	(696,481)	(1,301,895)	683,589	4,170,891	4,542,710	4,665,401	4,826,396

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Tuition & Fees SF - Summer Session
 Legal Authority: 304A-2153, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

To provide courses during the summer months to compliment the regular academic year calendar.

Source of Revenues:

Revenues collected for tuition and fee charges associated with summer courses.

Current Program Activities/Allowable Expenses:

To maintain and improve the university's programs, services, and operations.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Lower enrollment for summer courses resulted in a lower projected revenue. Expenditures were higher than projected during the Summer 2013 term.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	372,000	2,727,521	2,727,521	2,500,000	2,500,000	2,500,000	2,500,000
Beginning Cash Balance	1,490,642	1,327,866	1,634,918	1,831,397	719,866	605,821	511,765
Revenues	703,609	628,992	547,282	689,903	745,095	804,703	869,079
Expenditures	278,594	325,209	350,803	301,434	359,141	398,759	430,660
Transfers							
List each by JV# and date							
Net Total Transfers	(550,783)	0	0	(1,500,000)	(500,000)	(500,000)	(500,000)
Ending Cash Balance	1,364,874	1,631,649	1,831,397	719,866	605,821	511,765	450,184
Encumbrances	7,817	0	0	40,000	43,200	46,656	50,388
Unencumbered Cash Balance	1,357,057	1,631,649	1,831,397	679,866	562,621	465,109	399,795

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Library SF
 Legal Authority: 304A-2155, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

To purchase/replace books, serials, periodicals, and to support library services.

Source of Revenues:

Fines, fees, and other revenue derived from UHWO Library operations.

Current Program Activities/Allowable Expenses:

To purchase, replace or repair library materials and to support and improve the services provided by the library.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

With the transfer to the new Kapolei campus library in Fall 2012, library revenue and expenditures increased mainly attributed by the income generated from library copy cards. Library also received assistance from RTRF funds to offset expenditures.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,000	10,000	20,000	30,000	40,000	40,000	40,000
Beginning Cash Balance	6,016	6,643	10,009	19,273	24,273	19,273	1,173
Revenues	627	12,611	14,616	20,000	20,000	22,400	25,088
Expenditures	0	9,245	5,352	15,000	25,000	40,500	44,955
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	6,643	10,009	19,273	24,273	19,273	1,173	(18,694)
Encumbrances	0	752	688	743	803	867	936
Unencumbered Cash Balance	6,643	9,257	18,585	23,530	18,471	306	(19,630)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Community Services SF
 Legal Authority: 304A-2156, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

To provide public service programs.

Source of Revenues:

All revenues including interest, derived and collected from the university's provision of public service programs.

Current Program Activities/Allowable Expenses:

Expenses related to managing public service programs.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Increase in revenue received from the Institute for Reading Development MOA. Less than projected expenditures for FY 2014.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,000	100,000	100,000	150,000	150,000	150,000	150,000
Beginning Cash Balance	24,951	59,075	73,769	103,073	8,073	3,073	273
Revenues	30,579	22,606	33,205	10,000	10,000	11,200	12,544
Expenditures	0	5,645	3,901	105,000	15,000	14,000	12,500
Transfers							
List each by JV# and date							
Net Total Transfers	3,545	(2,267)	0	0	0	0	0
Ending Cash Balance	59,075	73,769	103,073	8,073	3,073	273	317
Encumbrances	0	2,896	0	0	0	0	0
Unencumbered Cash Balance	59,075	70,874	103,073	8,073	3,073	273	317

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Auxiliary Enterprises SF
 Legal Authority: 304A-2157, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

To provide auxiliary services to students, faculty, staff and others

Source of Revenues:

All revenue to include interest, food services and vending machines

Current Program Activities/Allowable Expenses:

Expenses related to the management of auxiliary services

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

UHWO Bookstore operations transferred to system. Revenue and expenditures decreased as a result of this transfer.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			20,000	100,000	100,000	100,000	100,000
Beginning Cash Balance		0	(2,549)	8,598	8,598	8,598	9,098
Revenues		43,212	18,373	25,000	25,000	28,000	31,360
Expenditures		45,761	7,227	25,000	25,000	27,500	30,000
Transfers							
List each by JV# and date							
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance	0	(2,549)	8,598	8,598	8,598	9,098	10,458
Encumbrances		0	6,786	7,329	7,915	8,548	9,232
Unencumbered Cash Balance	0	(2,549)	1,812	1,269	683	549	1,226

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Scholarship & Assistance SF
 Legal Authority: 304A-2159, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF): B
 Appropriation Acct. No.: S-335-F

Intended Purpose:

To provide financial assistance to qualified students attending the university

Source of Revenues:

Scholarship accounts do not generate revenue. Cash will be transferred from the appropriate TFSF account to cover expenses.

Current Program Activities/Allowable Expenses:

Tuition scholarships to students attending the university

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Increase in expenditures is related to the increase in enrollment.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	700,000	1,000,000	1,000,000	2,500,000	2,500,000	2,500,000	2,500,000
Beginning Cash Balance	0	(343,575)	(929,379)	(1,765,411)	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	343,575	585,804	912,324	2,109,796	2,621,632	2,980,382	3,218,813
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	76,292	3,875,207	2,621,632	2,980,382	3,218,813
Ending Cash Balance	(343,575)	(929,379)	(1,765,411)	0	0	0	0
Encumbrances	0	0	0				
Unencumbered Cash Balance	(343,575)	(929,379)	(1,765,411)	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Transfer of TFSF not processed in FY 2014 for scholarship support. Transfer processed in FY 2015.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH West Oahu SF
 Legal Authority: 304A-2166, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

To allow the university to develop the new campus in Kapolei

Source of Revenues:

Revenue derived from land sales and leases

Current Program Activities/Allowable Expenses:

Planning, land acquisition, design, construction, and equipment necessary for the development of the permanent campus of the University of Hawai'i - West O'ahu in Kapolei, including infrastructure and other public or common facilities.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Revenue (final payment of land sale to Tokai University) was recorded by GALC in FY14 (13 month), but deposited in FY12 and expended in FY13.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	10,000,000	10,000,000	9,000,000	300,000	300,000	300,000
Beginning Cash Balance	98,618	3,486,638	1,139,052	120,826	150,826	74,826	226
Revenues	5,180,971	25,752	(787,954)	60,000	60,000	63,400	71,008
Expenditures	1,792,950	2,373,339	(1,582,913)	30,000	136,000	138,000	70,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	(1,813,185)	0	0	0	
Ending Cash Balance	3,486,638	1,139,052	120,826	150,826	74,826	226	1,234
Encumbrances	2,409,126	32,932	31,665				
Unencumbered Cash Balance	1,077,512	1,106,119	89,161	150,826	74,826	226	1,234

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
UH Revenue Undertakings SF - WO Campus
 Name of Fund: Development
 Legal Authority: 304A-2167.5, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500

Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

To allow the university to develop the new campus in Kapolei.

Source of Revenues:

Proceeds from the sale of public lands, all net rents from leases, licenses, and permits; or all proceeds derived from the development rights of public lands.

Current Program Activities/Allowable Expenses:

Planning, land acquisition, design, construction, and equipment necessary for the development of the permanent campus of the University of Hawai'i - West O'ahu in Kapolei including infrastructure and other public or common facilities.

Purpose of Proposed Ceiling Increase (if applicable):

Variations:

See notes below.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	24,000,000	10,000	1,000,000	500,000	0	0	0
Beginning Cash Balance	767	403	2,000,004	382,070	(0)	(0)	(0)
Revenues	581	4	254	0	0	0	0
Expenditures	2,984	8,327,583	2,002,759	0	0	0	0
Transfers		2,267					
List each by JV# and date							
System Short Term Loan *		10,324,912					
Net Total Transfers	2,040	10,327,179	384,571	(382,070)	0	0	0
Ending Cash Balance	404	2,000,004	382,070	(0)	(0)	(0)	(0)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	404	2,000,004**	382,070	(0)	(0)	(0)	(0)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

* Short Term funded by System while UHWO awaited receipt of EB-5 funds.

** \$2,000,000 Deposits Payable from CanAm Enterprises. Refunded in FY 2014 to Can Am once EB-5 loan received.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Henry Giugni Moving Image Archives SF
 Legal Authority: 304A-2180, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

To support the operations and maintenance of the Henry K. Giugni Moving Image Archives located at the University of Hawaii West Oahu campus.

Source of Revenues:

State legislative appropriations, federal and private grants, and other funds.

Current Program Activities/Allowable Expenses:

Expenditures to support the activities of the moving image archive.

Purpose of Proposed Ceiling Increase (if applicable):

Act 90, SLH 2012 established this special fund without an appropriation.

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	0	50,000	50,000	50,000	50,000
Beginning Cash Balance		0	0	0	5,000	0	0
Revenues		0	0	10,000	10,000	15,000	15,000
Expenditures		0	0	5,000	15,000	15,000	15,000
Transfers							
List each by JV# and date							
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance	0	0	0	5,000	0	0	0
Encumbrances		0	0				
Unencumbered Cash Balance	0	0	0	5,000	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Commercial Enterprises RF
 Legal Authority: 304A-2251, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

To allow the university to conduct commercial enterprises.

Source of Revenues:

All revenues including interest, derived and collected from the university's commercial enterprises.

Current Program Activities/Allowable Expenses:

Expenses related to the cost associated with the operation of the enterprises.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

UHWO Bookstore operations transferred to system.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	111,958	20,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	8,505	11,799	12,269	12,285	0	0	0
Revenues	5,087	470	16	0	0	0	0
Expenditures	1,793	0	0	12,285	0	0	
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	11,799	12,269	12,285	0	0	0	0
Encumbrances	16,875	0	0				
Unencumbered Cash Balance	(5,075)	12,269	12,285	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Research and Training RF
 Legal Authority: 304A-2253, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

Legislature established revolving fund for: (1) Research and training purposes that may result in additional research and training grants and contracts; an (2) Facilitating research and training at the university.

Source of Revenues:

Indirect overhead revenue generated by the University from research and training extramural awards.

Current Program Activities/Allowable Expenses:

The fund is used to support various offices by providing services and resources that enhance research, training, and other sponsored programs and activities, such as sponsor cost sharing or matching requirements, faculty start-up packages, repairs and maintenance of research buildings and equipment, and other operational expenses related to research and training at the University.

The fund is also used to ensure University compliance with federal, state, and sponsor requirements for programmatic, regulatory, fiscal, and property stewardship.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

One time agreement to support HUD activities and library databases in FY2014. With increase in revenue, expenditures also increased to fulfill allocation.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	150,000	150,000	150,000	150,000	150,000	150,000
Beginning Cash Balance	12,534	18,093	(38,916)	7,437	7,437	7,437	7,437
Revenues	77,129	25,433	105,465	83,595	85,000	95,000	95,000
Expenditures	71,571	82,442	98,410	83,595	85,000	95,000	95,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	39,298				
Ending Cash Balance	18,092	(38,917)	7,437	7,437	7,437	7,437	7,437
Encumbrances	0	0	0				
Unencumbered Cash Balance	18,092	(38,917)	7,437	7,437	7,437	7,437	7,437

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Transcript & Diploma RF
 Legal Authority: 304A-2256, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

To pay for the costs associated with processing transcript and diploma requests.

Source of Revenues:

Revenue is derived from fees collected for transcript and diploma requests.

Current Program Activities/Allowable Expenses:

Expenses related to managing the cost of transcripts and diplomas.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Increase in student help payroll, printing costs and subscription costs lead to an overall increase in expenditures in FY2014.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	45,000	100,000	100,000	100,000	100,000	100,000	100,000
Beginning Cash Balance	44,404	35,154	44,120	47,752	54,439	54,555	43,624
Revenues	17,900	19,578	19,802	26,090	29,221	32,727	36,655
Expenditures	27,149	10,613	16,170	19,403	29,105	43,658	65,487
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	35,154	44,120	47,752	54,439	54,555	43,624	14,792
Encumbrances	290	590	1,033	1,115	1,204	1,301	1,405
Unencumbered Cash Balance	34,865	43,529	46,720	53,324	53,350	42,324	13,388

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Student Activities RF
 Legal Authority: 304A-2257, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

Student Activity Fees are collected from students and deposited into this fund to support chartered student organization activities and programs.

Source of Revenues:

Funds assessed as compulsory student activity fees collected by the University of Hawai'i on behalf of chartered student organizations and student activity programs.

Current Program Activities/Allowable Expenses:

Expenses related to each respective chartered student organization or student activity program for any purpose which it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Effective FY2014, student fees increased from \$5/student to \$120/student. Expenditures increased to provide services per new fee schedule.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	50,000	100,000	500,000	500,000	750,000	750,000	750,000
Beginning Cash Balance	42,706	41,796	39,643	249,040	226,582	69,583	86,792
Revenues	12,785	27,516	380,338	437,389	489,876	548,662	614,502
Expenditures	13,695	29,670	170,941	459,847	646,875	531,453	637,744
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	41,796	39,643	249,040	226,582	69,583	86,792	63,550
Encumbrances	300	0	442	495	554	620	695
Unencumbered Cash Balance	41,496	39,643	248,598	226,087	69,029	86,172	62,855

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Center for Labor Education & Research RF - CLEAR
 Legal Authority: 304A-2267, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

To provide labor-related education, labor-related research, and education services.

Source of Revenues:

Class fees and services to sustain the operation of the unit.

Current Program Activities/Allowable Expenses:

Funds are used to support the operational expenses for the Center for Labor Education and Research.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Increase in revenue higher than projected and processed less expenditures than anticipated.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	6,194	7,713	3,760	2,238	1,044	241	65
Revenues	9,559	4,469	5,761	6,453	7,227	8,094	9,065
Expenditures	8,039	8,422	7,283	7,647	8,030	8,271	8,601
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	7,713	3,760	2,238	1,044	241	65	529
Encumbrances	1,053	196	2,237	100	50	10	100
Unencumbered Cash Balance	6,661	3,564	1	944	191	55	429

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
Center for Labor Education & Research RF -
 Name of Fund: Rice & Roses
 Legal Authority: 304A-2267, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500

Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

To defray the cost of the production of the Rice and Roses programs produced by the Center for Labor Education and Research and documenting the labor movement history in Hawai'i.

Source of Revenues:

Funds are raised through reproduction or sale of documentaries.

Current Program Activities/Allowable Expenses:

Production of the Rice and Roses program which includes interviewing and recording oral histories from various labor leaders; scriptwriting and producing television quality documentaries. CLEAR also maintains a library of labor education materials and videos.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

No activity in the Rice and Roses program

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000	1,000	100	100	0	0	0
Beginning Cash Balance	95	1	1	1	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	94	0	0	1	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1	1	1	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1	1	1	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Real Property & Facilities Use RF
 Legal Authority: 304A-2274, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

To allow the university to collect revenue for the use of university real property and facilities.

Source of Revenues:

All revenues collected for the use of university real property and facilities.

Current Program Activities/Allowable Expenses:

Expenses related to managing and operating university facilities.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Increase in revenue received from external MOAs, concession contracts, and facilities use agreements. Expenses increased to support campus facilities/programs.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	3,309,000	2,909,900	3,310,000	960,000	960,000	960,000
Beginning Cash Balance		0	30,714	119,360	147,391	112,638	27,849
Revenues		87,147	180,208	201,851	226,073	253,202	283,586
Expenditures		56,433	91,562	173,820	260,826	337,991	300,000
Transfers							
List each by JV# and date							
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance	0	30,714	119,360	147,391	112,638	27,849	11,435
Encumbrances		16,042	6,064	6,791	7,606	8,519	9,541
Unencumbered Cash Balance	0	14,672	113,296	140,599	105,032	19,330	1,894

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Federal Work Study
 Legal Authority: 304A-2003, HRS

Contact Name: Donna Kiyosaki
 Phone: 689-2500
 Fund type (MOF) N
 Appropriation Acct. No. S-205-F

Intended Purpose:

To provide need-based financial aid to students through employment.

Source of Revenues:

Federal Work Study Program

Current Program Activities/Allowable Expenses:

Expenses related to providing students with financial aid through employment.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Less than anticipated students worked under the Federal Work Study Program.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	13,193	20,000	26,772	33,544	33,544	33,544	33,544
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	7,839	12,149	9,289	33,544	33,544	33,544	33,544
Expenditures	7,839	12,367	9,289	33,544	33,544	33,544	33,544
Transfers							
List each by JV# and date							
FWS adjustment		218					
Net Total Transfers		218					
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: UH Tuition and Fees SF
 Legal Authority: 304A-2153, HRS

Contact Name: Michael Unebasami
 Phone: 956-6280
 Fund type (MOF): B
 Appropriation Acct. No.: S-300-F

Intended Purpose:

The fund is used to account for revenues from tuition-related course and fee charges which are expended to maintain or improve the university's programs and operations.

Source of Revenues:

Revenues are from tuition-related course and fee charges collected by the University from students.

Current Program Activities/Allowable Expenses:

To recover part of the cost of instruction from resident and non-resident students in the form of tuition, late and change in registration fees, application fees, and out-of-state or non-resident fees.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: Increases in expenditures for FY 2013 are due to decreases in general funds available for general operations as a result of budget reductions and executive restrictions as well as the need to cover faculty salary requirements, 2nd Century Scholarships (previously funded by the RTRF), etc.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	67,321,268	65,664,436	71,167,365	76,144,199	76,144,199	76,144,199	76,144,199
Beginning Cash Balance	31,695,701	22,722,331	16,686,249	15,827,436	13,502,378	12,691,236	11,880,094
Revenues	60,825,114	62,395,040	64,717,309	63,858,656	63,858,656	63,858,656	63,858,656
Expenditures	57,405,533	63,210,009	59,634,922	61,708,627	59,286,200	59,286,200	59,286,200
Transfers							
List each by JV# and date							
689075, 08/23/13			(146,000)				
757041, 10/23/13			1,491				
775458, 10/29/13			(17,608)				
770510, 11/18/13			(275,177)				
822166, 12/13/13			(1,604,085)				
822185, 01/07/14			(179,196)				
880990, 02/04/14			(571,497)				
907696, 03/03/14			1,254				
961666, 04/08/14			1,133				
1007249, 05/14/14			(445,129)				
1011676, 05/20/14			(136,963)				
1011694, 05/20/14			(28,185)				
1030171, 06/03/14			(1,860,201)				
1049873, 06/16/14			(500,000)				
1054133, 06/18/14			(1,960)				
1057758, 06/19/14			(2,940)				
1057915, 06/20/14			(4,796)				
1054300, 06/23/14			(1,960)				
1062111, 06/23/14			(980)				
1063462, 06/24/14			(636)				
1063477, 06/24/14			(797)				
1068354, 06/27/14			(166,968)				
Net Total Transfers	(12,392,951)	(5,220,812)	(5,941,200)	(4,475,087)	(5,383,598)	(5,383,598)	(5,383,598)
Ending Cash Balance	22,722,331	16,686,550	15,827,436	13,502,378	12,691,236	11,880,094	11,068,952
Encumbrances	6,155,427	6,282,855	6,534,917	6,534,917	6,534,917	6,534,917	6,534,917
Unencumbered Cash Balance	16,566,904	10,403,695	9,292,519	6,967,461	6,156,319	5,345,177	4,534,035

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: Community Colleges SF
 Legal Authority: 304A-2162, HRS

Contact Name: Michael Unebasami
 Phone: 956-6280
 Fund type (MOF) B
 Appropriation Acct. No. S-300-F

Intended Purpose:

The fund is used to account for receipts and disbursements related to special programs and activities including off-campus programs, summer session programs, overseas program study abroad, exchange programs, cultural enrichment programs, and consultative services which help make available the resources of the community colleges to the communities they serve. Special fund deposits relate to a wide variety of programs and activities.

Source of Revenues:

Revenues are from fees for special programs and activities including off-campus programs, summer session programs, overseas programs, evening sessions, study abroad, exchange programs, cultural enrichment programs, and consultative services which help make available the resources of the community colleges to the communities they serve.

Current Program Activities/Allowable Expenses:

The fund is used to account for all costs associated with conducting special programs and activities such as non-credit continuing education programs, special community service programs, special credit programs, summer session, parking operation, facilities use, transcript and diploma services, library operation, vocational and technical projects, vending machine operation, and related support services and facilities.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	18,149,621	18,149,621	22,049,621	22,049,621	22,049,621	22,049,621	22,049,621
Beginning Cash Balance	18,444,366	27,674,849	27,758,890	25,763,356	23,705,342	23,113,445	22,521,548
Revenues	21,012,663	20,119,867	19,771,020	20,555,227	20,555,227	20,555,227	20,555,227
Expenditures	19,390,869	19,616,165	21,222,128	20,555,227	20,555,227	20,555,227	20,555,227
Transfers							
List each by JV# and date							
640029, 07/31/13			4,308				
775458, 10/29/13			17,608				
772590, 11/01/13			27,882				
961666, 04/08/14			(1,132)				
1030282, 06/12/14			(591,897)				
1063418, 06/24/14			(1,195)				
Net Total Transfers	7,608,104	(419,661)	(544,426)	(2,058,014)	(591,897)	(591,897)	(591,897)
Ending Cash Balance	27,674,264	27,758,890	25,763,356	23,705,342	23,113,445	22,521,548	21,929,651
Encumbrances	1,748,754	3,398,636	3,835,037	3,835,037	3,835,037	3,835,037	3,835,037
Unencumbered Cash Balance	25,925,510	24,360,254	21,928,319	19,870,305	19,278,408	18,686,511	18,094,614

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information
for Submittal to the 2015 Legislature**

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: University Revenue Undertakings Fund
 Legal Authority: 304A-2167.5, HRS

Contact Name: Michael Unebasami
 Phone: 956-6280
 Fund type (MOF) B
 Appropriation Acct. No. S-300-F

Intended Purpose:

The fund is used to account for all revenues and costs of university projects, university systems, networks, or any combination thereof as defined by section 304A-2671, HRS.

Source of Revenues:

Revenues are all income, revenue, or moneys received by the university, including any appropriation related to university projects, university systems, or networks.

Current Program Activities/Allowable Expenses:

Funds are applied to costs of construction, operation, repair, and maintenance of university projects, systems, or networks; to pay for principal and interest on revenue or general obligation bonds; to reimburse the university for expenses related to issuance of revenue bonds; or to provide a reserve for renewal and replacement of university projects, systems, or networks.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: Decrease in revenues are due to interest charges incurred during the fiscal year. Expenses are an allocated share of bond system expenses such as audit cost, rating agency fees, arbitrage report, and US Bank administration/paying agent fees. For FY 2012 the fees were for the Waianae Education Center and energy conservation/alternative energy projects. For FY 2013 and FY 2014 fees increased due to additional projects, the Culinary Institute of the Pacific and Palama Nui campus at west hawaii.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	184,559	184,559	184,559	184,559	184,559	184,559	184,559
Beginning Cash Balance	(4)	3	(2,302)	(66)	0	0	0
Revenues	249	(2,302)	(2,280)	0	0	0	0
Expenditures	1,440	2,210	2,909	0	0	0	0
Transfers							
List each by JV# and date							
631569, 07/24/13			1				
1007249, 05/14/14			445,129				
1007249, 05/14/14			(445,129)				
1011676, 05/20/14			136,963				
1011676, 05/20/14			(136,963)				
1011694, 05/20/14			28,185				
1011694, 05/20/14			(28,185)				
1030171, 06/03/14			1,860,201				
1030171, 06/03/14			(1,860,201)				
1030282, 06/12/14			591,897				
1030282, 06/12/14			(591,897)				
1057915, 06/20/14			4,796				
1063418, 06/24/14			1,195				
1063462, 06/24/14			636				
1063477, 06/24/14			797				
Net Total Transfers	1,198	2,207	7,425	66	0	0	0
Ending Cash Balance	3	(2,302)	(66)	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	3	(2,302)	(66)	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: UH Commercial Enterprises RF
 Legal Authority: 304A-2251, HRS

Contact Name: Michael Unebasami
 Phone: 956-6280
 Fund type (MOF) W
 Appropriation Acct. No. S-380-F

Intended Purpose:

The fund is used to account for receipts and disbursements related to commercial enterprise activities including sponsorship in private, cultural, and athletic performances, goods produced by university programs, or goods bearing the University logo.

Source of Revenues:

Revenues deposited into the fund are from the operation of commercial enterprises that are related and incidental to the primary purposes of the university, including private, cultural and athletic performances and the sale of goods produced by the university or goods bearing the university logo.

Current Program Activities/Allowable Expenses:

Funds are expended for all costs and expenses associated with the operations of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies and equipment.

Purpose of Proposed Ceiling Increase (if applicable):

Variations: Revenues are an allocated share of interest income earned during the fiscal year and have declined in FY 2013 and FY 2014 due to low interest rates and declining cash balances.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	400,000	400,000	80,000	80,000	80,000	80,000	80,000
Beginning Cash Balance	46,552	46,740	46,833	46,891	0	0	0
Revenues	188	93	58	0	0	0	0
Expenditures	0	0	0	46,891	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	46,740	46,833	46,891	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	46,740	46,833	46,891	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: Research & Training RF
 Legal Authority: 304A-2253, HRS

Contact Name: Michael Unebasami
 Phone: 956-6280
 Fund type (MOF) W
 Appropriation Acct. No. S-380-F

Intended Purpose:

The fund is used to account for indirect overhead revenues generated by the University from research and training programs and disbursements for research and training purposes which may result in additional research and training grants and contracts and to facilitate research and training at the University.

Source of Revenues:

Revenues are from indirect overhead revenues generated by the University from research and training programs.

Current Program Activities/Allowable Expenses:

The fund is used to account for expenses related to cost sharing or matching requirements of grants or contracts, research or training seed money, travel grants for faculty and staff, start-up requirements, and operational expenses related to research and training at the University.

Purpose of Proposed Ceiling Increase (if applicable):

Variations: Decreases in revenue and expenditures for FY 2013 are due primarily to elimination of funding for 2nd Century Scholarships from the Research & Training Revolving Fund (RTRF). Effective FY 2013 scholarships are being funded from the Tuition and Fees Special Fund. The decrease in expenditures for FY 2014 is primarily due to timing issues.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,070,704	2,071,772	2,273,543	2,275,314	2,275,314	2,275,314	2,275,314
Beginning Cash Balance	1,106,020	1,078,730	991,745	1,261,932	228,064	228,064	228,064
Revenues	2,239,234	1,615,352	1,726,836	2,746,448	2,275,314	2,275,314	2,275,314
Expenditures	2,266,524	1,703,356	1,424,525	3,780,316	2,275,314	2,275,314	2,275,314
Transfers							
List each by JV# and date							
631569, 07/24/13			(1)				
640029, 07/31/13			(4,308)				
823158, 12/04/13			(27,815)				
Net Total Transfers	0	0	(32,124)	0	0	0	0
Ending Cash Balance	1,078,730	990,726	1,261,932	228,064	228,064	228,064	228,064
Encumbrances	73,957	36,492	39,064	39,064	39,064	39,064	39,064
Unencumbered Cash Balance	1,004,773	954,234	1,222,868	189,000	189,000	189,000	189,000

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: UH Student Activities RF
 Legal Authority: 304A-2257, HRS

Contact Name: Michael Unebasami
 Phone: 956-6280
 Fund type (MOF) W
 Appropriation Acct. No. S-380-F

Intended Purpose:

The fund is used to account for receipts and disbursements related to student oriented activities, programs, and services developed and implemented by chartered student organizations and student activity programs.

Source of Revenues:

Revenues are from compulsory student activity fees collected on behalf of chartered student organizations and student activity programs.

Current Program Activities/Allowable Expenses:

The fund is used to account for receipts and expenses associated with student oriented activities, programs, and services developed and implemented by chartered student organizations and student activity programs such as student government, student publications, social or cultural activities, honor society activities, new student orientation.

Purpose of Proposed Ceiling Increase (if applicable):

Variations: Decrease in expenditures for FY 2013 occurred at six of the seven community college campuses and are due to normal fluctuations in the number and cost of educational and social activities which the students have decided to undertake for the benefit of the student population. These activities include student government, student publications, social or cultural activities, honor society activities or new student orientation.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,519,439	1,519,439	1,739,439	1,739,439	1,739,439	1,739,439	1,739,439
Beginning Cash Balance	1,256,121	1,236,175	1,493,531	1,865,968	1,824,143	1,782,318	1,740,493
Revenues	1,878,691	1,845,407	1,944,905	1,944,905	1,944,905	1,944,905	1,944,905
Expenditures	1,898,637	1,588,051	1,607,782	1,986,730	1,986,730	1,986,730	1,986,730
Transfers							
List each by JV# and date							
764977, 10/22/13			34				
765254, 10/22/13			35,280				
Net Total Transfers	0	0	35,314	0	0	0	0
Ending Cash Balance	1,236,175	1,493,531	1,865,968	1,824,143	1,782,318	1,740,493	1,698,668
Encumbrances	145,821	55,055	111,105	111,105	111,105	111,105	111,105
Unencumbered Cash Balance	1,090,354	1,438,476	1,754,863	1,713,038	1,671,213	1,629,388	1,587,563

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: Community College Conference Center RF
 Legal Authority: 304A-2273, HRS

Contact Name: Michael Unebasami
 Phone: 956-6280
 Fund type (MOF) W
 Appropriation Acct. No. S-380-F

Intended Purpose:

The fund is used to account for receipts and disbursements related to conferences, seminars, and courses.

Source of Revenues:

Revenues are from fees paid by participants and/or sponsors for conferences, seminars, and courses.

Current Program Activities/Allowable Expenses:

The fund is used to account for receipts and expenses associated with conducting conference center activities, including but not limited to, expenses for honoraria, hotel and room rentals, food and refreshment, printing and mailing, airfare and per diem, leis, rental of audio visual equipment, and conference supplies and materials.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: Increases in revenue for FY 2013 & FY 2014 and decreases in expenditures FY 2013 & FY 2014 are the result of timing differences between the collection of conference fees and disbursement of funds for conference arrangements which may cross fiscal years. The magnitude of the fluctuations vary based the number, size, duration, and complexity of the conferences.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,050,000	1,050,000	950,000	950,000	950,000	950,000	950,000
Beginning Cash Balance	1,355,981	978,002	840,714	860,725	860,725	860,725	860,725
Revenues	124,386	162,015	283,641	283,641	283,641	283,641	283,641
Expenditures	502,365	299,303	263,630	283,641	283,641	283,641	283,641
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	978,002	840,714	860,725	860,725	860,725	860,725	860,725
Encumbrances	67,479	25,008	50,855	50,855	50,855	50,855	50,855
Unencumbered Cash Balance	910,523	815,706	809,870	809,870	809,870	809,870	809,870

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: Federal Work Study Program
 Legal Authority: 304A-2003, HRS

Contact Name: Michael Unebasami
 Phone: 956-6280
 Fund type (MOF) N
 Appropriation Acct. No. S-200-F

Intended Purpose:

The fund is used to account for receipts and disbursement related to the Federal Work Study Financial Aid Program.

Source of Revenues:

Revenues are from the US Department of Education, which reimburses the University for student wages paid to students who qualify for financial aid under the Federal Work Study Program.

Current Program Activities/Allowable Expenses:

The fund is used to account for reimbursements from the US Department of Education and disbursements for student wages paid to students who qualify for financial aid under the Federal Work Study Program.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: The Federal Work Study program is a need based financial aid program in which the US Department of Education reimburses the university for a portion of student wages paid to students who qualify. Revenues and expenditures are based on the number of students who qualify and the amount of financial aid each student can receive which may vary from year to year depending on the financial resources of individual students. Also, Kauai Community College did not participate in this program from FY 2010 - FY 2012 but restarted participation for FY 2013 and FY 2014.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	540,927	540,927	540,927	540,927	540,927	540,927	540,927
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	300,400	357,102	348,080	540,927	540,927	540,927	540,927
Expenditures	300,400	357,102	348,080	540,927	540,927	540,927	540,927
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: Carl D. Perkins Voc & Applied Technology Act of 1990
 Legal Authority: 304A-2403, HRS

Contact Name: Michael Unebasami
 Phone: 956-6280
 Fund type (MOF) N
 Appropriation Acct. No. S-226-F

Intended Purpose:

The fund is used to account for receipts and disbursements related to the Federal Perkins Vocational and Applied Technology Program which provides funding for courses directly related to preparing individuals for employment in current or emerging occupations requiring other than a baccalaureate or advanced degree. Programs include competency-based applied learning which contributes to an individual's academic knowledge, higher-order reasoning, problem-solving skills, and the occupational-specific skills.

Source of Revenues:

Revenues are from the US Department of Education, which reimburses the University for disbursements related to the Federal Perkins Vocational and Applied Technology Program.

Current Program Activities/Allowable Expenses:

The fund is used to maintain, extend, improve, and develop new vocational education programs at the community college campuses. Allowable expenses include occupationally-relevant equipment, vocational curriculum materials, materials for learning labs, curriculum development or modification, staff development, career counseling and guidance activities, efforts for academic-vocational integration, supplemental services for special populations, hiring vocational staff, remedial classes, and expansion of tech prep programs.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,709,877	3,734,398	3,870,635	3,887,369	3,887,369	3,887,369	3,887,369
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	2,427,391	2,472,980	2,586,254	3,887,369	3,887,369	3,887,369	3,887,369
Expenditures	2,427,391	2,472,980	2,586,254	3,887,369	3,887,369	3,887,369	3,887,369
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-881
 Name of Fund: State Aquarium SF
 Legal Authority: 304A-2165, HRS

Contact Name: Bob Nagao
 Phone: 956-4557
 Fund type (MOF) B
 Appropriation Acct. No. S-304-F

Intended Purpose:

The purpose of this fund is to support the operations of the Waikīkī Aquarium by providing a fund to receive revenue and process expenditures that occur in the daily operations.

Source of Revenues:

Revenues are derived from admission fees, education program fees, rental of the facility, and other miscellaneous activities that occur at the Aquarium site.

Current Program Activities/Allowable Expenses:

Expenses are incurred for the general operations of the Aquarium including salaries of non-general funded employees.

Funds are also used to assist in the maintenance of the Waikīkī Aquarium facility as needed.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

This variance can be attributed to our recent admission fee increase approved by BoD 2013

Staff Recruitment(s) as well as energy costs are attributed to this variance

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,117,141	3,117,141	3,117,141	3,117,141	3,117,141	3,117,141	3,117,141
Beginning Cash Balance	856,525	463,841	210,892	170,818	119,259	97,643	76,027
Revenues	1,918,841	1,931,584	2,388,987	2,370,057	2,400,000	2,400,000	2,400,000
Expenditures	2,311,524	2,184,533	2,429,062	2,421,616	2,421,616	2,421,616	2,421,616
Transfers	0	0	0				
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	463,841	210,892	170,818	119,259	97,643	76,027	54,411
Encumbrances	64,560	154,384	43,910	30,000	0	0	0
Unencumbered Cash Balance	399,282	56,508	126,908	89,259	97,643	76,027	54,411

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-881
UH Commercial Enterprises RF - Hanauma Bay
 Name of Fund: Gift Shop
 Legal Authority: 304A-2251, HRS

Contact Name: Bob Nagao
 Phone: 956-4557

Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

Fund is established for the commercial enterprise operations of the Hanauma Bay gift shop.

Source of Revenues:

Revenue is earned through sales of marine-related merchandise at the Hanauma Bay gift shop.

Current Program Activities/Allowable Expenses:

Expenses are incurred for the general operations of the gift shop, including salaries of non-general funded employees.

Purpose of Proposed Ceiling Increase (if applicable):

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	996,499						
Beginning Cash Balance	201,594	339,051	421,633	106,551	106,551	106,551	106,551
Revenues	722,411	411,329	1,731				
Expenditures	584,953	328,747	316,813				
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0				
Ending Cash Balance	339,051	421,633	106,551	106,551	106,551	106,551	106,551
Encumbrances	1,861	61,709	32,002				
Unencumbered Cash Balance	337,190	359,924	74,549	106,551	106,551	106,551	106,551

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

*****The Aquarium no longer operates the Gift Shop at Hanauma Bay but would like to keep this Program as it may be likely the Aquarium will rebid.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH Risk Management Special Fund
 Legal Authority: 304A-2151, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

To pay for settlements and judgments, claims, insurance premiums, legal fees & costs for the University of Hawai'i .

Source of Revenues:

Assessment of the campuses within the University system.

Current Program Activities/Allowable Expenses:

To pay for costs and expenses associated with the administration and operation of the Risk Management program, including but not limited to, insurance premiums, retention payments, claims administration & operation, settlements, payment of judgments, other obligations and legal fees and costs.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: This is not a revenue generating account, but the income in FY14 was due to settlements where the University was able to win settlements. Expenses will vary from year to year depending on how many legal claims of loss and settlements are received for that year.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Beginning Cash Balance	2,776,907	3,387,072	3,478,052	5,212,971	5,694,531	6,133,183	6,687,705
Revenues	(118)	(1,202)	990,592	0	0	0	0
Expenditures	1,345,830	1,859,541	1,202,568	1,470,017	1,511,413	1,394,990	1,458,807
Transfers							
List each by JV# and date							
JG60373 11/30/11	1,956,112						
375577 01/31/13		1,951,723					
770510 11/18/2013			1,946,895				
Net Total Transfers	1,956,112	1,951,723	1,946,895	1,951,577	1,950,065	1,949,512	1,950,385
Ending Cash Balance	3,387,072	3,478,052	5,212,971	5,694,531	6,133,183	6,687,705	7,179,283
Encumbrances	1,010,356	782,294	1,049,931	885,460	885,460	885,460	885,460
Unencumbered Cash Balance	2,376,715	2,695,758	4,163,041	4,809,071	5,247,723	5,802,245	6,293,823

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information
for Submittal to the 2015 Legislature**

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH Tuition & Fees Special Fund
 Legal Authority: 304A-2153, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF): B
 Appropriation Acct. No.: S-340-F

Intended Purpose:

Revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges to students.

Source of Revenues:

Late registration fees, interest income, transfers.

Current Program Activities/Allowable Expenses:

Funds are expended to maintain and improve the University's programs and operations, including a variety of personnel, operating, equipment and utility expenses; funds are also used for promoting alumni relations and generating private donations for deposit into the University of Hawai'i Foundation for the purposes of the University.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: Revenues are derived from interest income. With the continual decline in interest rates, revenues have also decreased significantly. Decrease in Expenses are mainly due to the UH's financial management system's completion and implementation.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	12,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Beginning Cash Balance	12,043,607	9,276,989	5,171,583	7,614,208	6,130,249	6,426,845	6,983,187
Revenues	1,390,094	1,021,266	766,584	768,000	768,000	768,000	768,000
Expenditures	11,194,761	11,645,972	6,512,847	10,528,568	8,747,994	8,487,994	8,487,994
Transfers							
List each by JV# and date							
	6,969,231						
		6,519,300					
1035540 06/24/14			75,000				
1048616 06/13/14			7,840				
1048720 08/16/14			2,940				
1049873 06/16/14			500,000				
1054133 06/18/14			1,960				
1054238 06/18/14			1,960				
1054300 06/23/14			1,960				
1057758 06/19/14			2,940				
1061238 06/23/14			(654)				
1062111 06/23/14			980				
1068354 06/27/14			166,968				
1068628 06/28/14			(80,963)				
621759 07/30/13			100,000				
682069 08/21/13			(60,000)				
689075 08/23/13			146,000				
720041 09/21/13			(1,070,683)				
822166 12/13/13			1,604,085				
822185 01/17/14			179,196				
822479 12/13/13			394,443				
822494 01/17/14			88,665				
822495 12/20/14			3,426,793				
880990 02/04/14			2,000,000				
943675 03/24/14			14,821				
947629 04/11/14			(515,366)				
951571 04/01/14			1,200,000				
Net Total Transfers	6,969,231	6,519,300	8,188,886	8,276,609	8,276,590	8,276,336	8,275,503
Ending Cash Balance	9,208,171	5,171,583	7,614,208	6,130,249	6,426,845	6,983,187	7,538,696
Encumbrances	9,991,739	4,664,346	4,395,504	2,000,000	2,000,000	2,000,000	2,000,000
Unencumbered Cash Balance	(783,568)	507,238	3,218,704	4,130,249	4,426,845	4,983,187	5,538,696

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
Systemwide Information Technology Services
 Name of Fund: Special Fund
 Legal Authority 304A-2154, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

Support of systemwide information technology and services including personnel, equipment costs, and other expenses, as well as planning, design, and implementation of information technology infrastructure within the university.

Source of Revenues:

Recharge of UH departments for software licenses purchased and made available by ITS for distribution systemwide.

Current Program Activities/Allowable Expenses:

Purchase of site licenses and payroll cost for administrative support.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: Variance between FY12 and FY13 is due to computer upgrades in 12, but no recurring cost in 13. FY 14, had one time purchases in furniture and moving expenses to the new IT building.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,403,300	1,403,300	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Beginning Cash Balance	3,875,778	3,530,828	3,312,884	2,264,272	1,939,272	1,614,272	1,289,272
Revenues	1,687,619	1,555,547	1,590,783	1,500,000	1,500,000	1,500,000	1,500,000
Expenditures	2,032,569	1,812,660	2,675,271	1,825,000	1,825,000	1,825,000	1,825,000
Transfers							
List each by JV# and date							
507938 05/02/13		39,169					
1008772 5/16/2014			35,876				
Net Total Transfers	0	39,169	35,876	0	0	0	0
Ending Cash Balance	3,530,828	3,312,884	2,264,272	1,939,272	1,614,272	1,289,272	964,272
Encumbrances	793,203	528,782	490,924	500,000	500,000	500,000	500,000
Unencumbered Cash Balance	2,737,625	2,784,102	1,773,348	1,439,272	1,114,272	789,272	464,272

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH Scholarship & Assistance Special Fund
 Legal Authority: 304A-2159, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

The fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawai'i. It is administered pursuant to the authority of the Board of Regents, as specified under section 304A-501, HRS.

Source of Revenues:

Revenues deposited into this fund include, but are not limited to, state, federal, and private funds, funds transferred by the University from the Tuition and Fees Special Fund pursuant to 340A-2153, HRS, and appropriated for any scholarship program, including, but not limited to, the B Plus Scholarship program.

Current Program Activities/Allowable Expenses:

Funds are used for the B Plus Scholarship program, including scholarships to students and expenses necessary to administer the program.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: B+ Scholarships are awarded before each academic year. However, eligibility of students from year to year will vary, and those that are on this scholarship may lose eligibility if their grades are not maintained, they change to part-time, or drop out of school.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	4,565,882	4,034,221	4,124,549	3,636,908	3,146,708	3,156,508	3,166,308
Revenues	28,024	11,316	9,862	9,800	9,800	9,800	9,800
Expenditures	3,488,885	2,920,989	3,497,503	3,500,000	3,000,000	3,000,000	3,000,000
Transfers							
List each by JV# and date							
J014010 06/27/12	2,950,200						
574925 06/12/13		3,000,000					
890692/925076 02/07/14			1,000,000				
1065308 06/25/14			2,000,000				
Net Total Transfers	2,950,200	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Ending Cash Balance	4,055,221	4,124,549	3,636,908	3,146,708	3,156,508	3,166,308	3,176,108
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	4,055,221	4,124,549	3,636,908	3,146,708	3,156,508	3,166,308	3,176,108

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: University Revenue Undertakings Fund - UHRUF Admin
 Legal Authority: 304A-2167.5, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

Administration of the University Revenue-Undertakings Fund and the University Bond System (UBS). Directs, manages, and oversees UBS projects including: (1) budget preparation, (2) generation and accounting of revenues, and (3) expenditure control.

Source of Revenues:

Interest Income, transfer from Tuition & Fees, and transfer from Department of Health for Series 2002A and Refunding Series 2006A revenue bond debt service (Sect. 328L, HRS).

Current Program Activities/Allowable Expenses:

Develops and implements policies, rules, and procedures to ensure the self-financing nature of bond projects. Prepares prospectus and financing models; compiles and analyzes financial data relating to the sale of university revenue bonds; administers the service of debt; and performs required post-issuance financial disclosures and federal tax compliance on issued revenue bonds. UBS covers the following projects: UH Manoa Student Housing, UH Manoa Faculty Housing, UH Manoa Campus Center, UH Manoa Parking Operations, UH Manoa Food Service, University Bookstores System, UH Hilo Student Housing, UH Hilo Food Service, and Telecommunications System.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: Revenues are derived from interest income. With the continual decline in interest rates, revenues have also decreased significantly. Additional Bond Covenant requirements have caused expenses to increase.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,188,272	10,188,272	10,188,272	10,188,272	10,188,272	10,188,272	10,188,272
Beginning Cash Balance	1,355,501	1,278,926	1,137,097	1,321,987	1,530,535	1,532,916	1,535,345
Revenues	11,531	5,825	6,819	3,900	3,900	3,900	3,900
Expenditures	279,200	144,782	174,190	305,471	302,744	305,471	311,283
Transfers							
List each by JV# and date							
J068202 02/22/12	191,094						
550128 05/28/13		(5)					
823154 12/20/13			355,129				
923173 03/05/14			(2,867)				
Net Total Transfers	191,094	(5)	352,262	510,119	301,225	304,000	309,860
Ending Cash Balance	1,278,926	1,139,964	1,321,987	1,530,535	1,532,916	1,535,345	1,537,822
Encumbrances	96,392	72,668	116,618	27,000	0	0	0
Unencumbered Cash Balance	1,182,534	1,067,297	1,205,369	1,503,535	1,532,916	1,535,345	1,537,822

Additional Information:

Amount Req. by Bond Covenants	1,507,412	1,492,226	1,492,226	1,476,957	1,476,957	1,476,957	1,476,957
Amount from Bond Proceeds	191,094						
Amount Held in CODs, Escrow Accounts, or Other Investments	28,170	2,867					

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: University Revenue Undertakings Fund - ITS Building
 Legal Authority: 304A-2167.5, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF): B
 Appropriation Acct. No. S-340-F

Intended Purpose:

To provide for all costs of construction, operation, repair and maintenance of the ITS Building.

Source of Revenues:

Transfer from Tuition & Fees, interest income.

Current Program Activities/Allowable Expenses:

All costs related to construction and operation of the ITS Building, including the repayment of revenue bonds.

Purpose of Proposed Ceiling Increase (if applicable):

Variations: Expenditures are set by an amortization schedule. Interest income revenues fluctuate with interest rates and balance.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Beginning Cash Balance	(2)	1,400	652	(0)	(0)	(0)	(0)
Revenues	188	(281)	(79)	0	0	0	0
Expenditures	1,121	1,236	1,227	1,200	1,200	1,200	1,200
Transfers							
List each by JV# and date							
JG58940 09/14/11	(1,035,728)						
JG58950 09/14/11	1,035,732						
JG61895 03/15/12	(505,409)						
JG61907 03/11/12	505,409						
JG62299 03/26/12	2,330						
204076 09/28/12		1,043,615					
204156 09/28/12		(1,043,615)					
441447 03/15/13		507,486					
441488 03/15/13		(507,486)					
598272 06/25/13		769					
1061238 06/23/14			654				
Net Total Transfers	2,334	769	654	1,200	1,200	1,200	1,200
Ending Cash Balance	1,400	652	(0)	(0)	(0)	(0)	(0)
Encumbrances	0	0	0				
Unencumbered Cash Balance	1,400	652	(0)	(0)	(0)	(0)	(0)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH CIP Project Assessment Special Fund
 Legal Authority: 304A-2172, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

The fund was established for the purpose of defraying the costs involved in carrying out the capital improvements program projects managed by the University; assessing, collecting and distributing moneys for current and other expenses; managing the payment of expenses for CIP projects.

Source of Revenues:

Assessments on capital improvements program projects, repair and maintenance projects and major renovation projects managed by the University.

Current Program Activities/Allowable Expenses:

Personnel costs, printing, employee transportation requirements, project-related travel costs, travel per diem, car mileage, and other expenses incurred in carrying out the CIP projects managed by the University.

Purpose of Proposed Ceiling Increase (if applicable):

Variations: Expenses for this fund are directly correlated to CIP projects. Therefore, it will vary depending how many projects are currently managed, and where in the construction project you are at will drive expense.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	53,987	238,720	222,003	201,710	165,710	115,710	65,710
Revenues	210,454	0	0	14,000	0	0	0
Expenditures	25,721	16,717	20,293	50,000	50,000	50,000	50,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	238,720	222,003	201,710	165,710	115,710	65,710	15,710
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	238,720	222,003	201,710	165,710	115,710	65,710	15,710

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: Discoveries and Inventions Special Fund
 Legal Authority: 304A-2174, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

The purpose of the Discoveries and Inventions SF for the Office of Technology Transfer and Economic Development (OTTED) is to develop technologies which have potential commercial value, support the administration of technology transfer activities and facilitates economic development through education and research undertaken at the University.

Source of Revenues:

Revenue proceeds taken from the technology services that generate commercial value through education and research.

Current Program Activities/Allowable Expenses:

OTTED assesses the commercial potential of new inventions, secures intellectual property rights with commercial potential, and markets and licenses those inventions to industry.

Purpose of Proposed Ceiling Increase (if applicable):

Variations: Revenue and expenditures will vary greatly depending on how many patents are applied for and how many are sold.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Beginning Cash Balance	577,592	99,559	1,341,274	755,060	419,942	297,324	174,706
Revenues	152,465	244,725	148,170	302,382	302,382	302,382	302,382
Expenditures	630,498	604,664	55,024	600,000	425,000	425,000	425,000
Transfers							
List each by JV# and date							
283886 11/14/12		1,654					
443056 03/18/13		1,600,000					
*see below			(679,360)				
Net Total Transfers	0	1,601,654	(679,360)	(37,500)	0	0	0
Ending Cash Balance	99,559	1,341,274	755,060	419,942	297,324	174,706	52,088
Encumbrances	88,531	211,303	118,164	0	0	0	0
Unencumbered Cash Balance	11,028	1,129,972	636,896	419,942	297,324	174,706	52,088

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

*transfer doc nos. 1012492;1012497;841004;841173;843564;900976;908999;909004;909013;909022;909040;909127;909133;909135;909139;909142;909151;936566;941913;680184;1012492;1012497;680184;779616;900976;908999;909004;909013;909022;909040;909127;909133;909135;909139;909142;909151;925268;936566;941913;997100

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH Alumni Special Fund
 Legal Authority: 304A-2175, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

For all costs associated with conducting alumni affairs activities and programs for the UH System.

Source of Revenues:

Revenues are derived from the collection of regular alumni functions and activities, and advertising fees for the Malamalama magazine.

Current Program Activities/Allowable Expenses:

Purchasing of supplies and services for publication of the UH magazine, Malamalama, and other alumni-related publications and media.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: This account has been closed.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	25,000	25,000					
Beginning Cash Balance	9,007	14,814	14,814	0	0	0	0
Revenues	10,266	0	8	0	0	0	0
Expenditures	4,459	0	0	0	0	0	0
Transfers							
List each by JV# and date							
943675 3/24/2014			(14,821)				
Net Total Transfers	0	0	(14,821)	0	0	0	0
Ending Cash Balance	14,813	14,814	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	14,813	14,814	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: Professional Student Exchange Program Special Fund
 Legal Authority: 304A-2179, HRS

Contact Name: N/A
 Phone: N/A
 Fund type (MOF): B
 Appropriation Acct. No.: N/A

Intended Purpose:

The purpose of this fund is to support professional student exchange programs sponsored by the Western Interstate Commission on Higher Education.

Source of Revenues:

Principal and interest on loan repayments generated from student exchange programs

Current Program Activities/Allowable Expenses: No funds have been appropriated nor revenues generated from these programs.

No funds have been appropriated nor revenues generated from these programs.

Purpose of Proposed Ceiling Increase (if applicable): Not Applicable

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH Commercial Enterprises Revolving Fund
 Legal Authority: 304A-2251, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF): W
 Appropriation Acct. No.: S-355-F

Intended Purpose:

For the operation of commercial enterprises by university programs, including the formal licensing program for the commercial use of the University's names and trademarks, the purchasing card program, the hosting of IT workshops and trainings, and other services provided by UH.

Source of Revenues:

Revenues are generated through the assessment of licensing royalties and other various program fees, including registration fees.

Current Program Activities/Allowable Expenses:

Current Commercial Enterprise activities conducted by UH system programs include the operation and monitoring of the Collegiate Licensing program and the University's P-Card Operations program, and other various commercial enterprise activities. Allowable expenses include expenditures for the associated operating expenses of the various programs.

Purpose of Proposed Ceiling Increase (if applicable):

Variations: Manoa's Auxiliary Enterprises accounts have been moved out of System accounts to Manoa accounts.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
Beginning Cash Balance	254,746	673,614	1,575,085	1,952,122	2,126,181	2,300,240	2,474,299
Revenues	4,065,117	1,035,511	839,610	826,800	826,800	826,800	826,800
Expenditures	3,352,258	244,252	113,505	217,741	217,741	217,741	217,741
Transfers							
List each by JV# and date							
	(295,529)						
		110,212					
1002716 05/12/14				98			
1056811 06/19/14				(1)			
735830 10/03/13				60,950			
735878 10/03/13				19,087			
735893 10/03/13				604			
736277 10/03/13				87			
736297 10/03/13				110			
736329 10/03/13				736			
736344 10/03/13				4,677			
772590 11/01/13				(435,188)			
995425 05/06/14				9			
995509 05/06/14				(238)			
Net Total Transfers	(295,529)	110,212	(349,068)	(435,000)	(435,000)	(435,000)	(435,000)
Ending Cash Balance	672,076	1,575,085	1,952,122	2,126,181	2,300,240	2,474,299	2,648,358
Encumbrances	278,330	102,748	44,950	0	0	0	0
Unencumbered Cash Balance	393,745	1,472,337	1,907,173	2,126,181	2,300,240	2,474,299	2,648,358

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

NOTE: Auxiliary Services CE accounts being reported in System through FY2012; FY2013 and forward will be reported in Manoa.

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: Research and Training Revolving Fund
 Legal Authority: 304A-2253, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) W
 Appropriation Acct. No. S-355-F

Intended Purpose:

Legislature established revolving fund for: (1) Research and training purposes that may result in additional research and training grants and contracts; (2) Facilitating research and training at the university; and (3) further deposit into the Discoveries and Inventions Special Fund.

Source of Revenues:

Indirect overhead revenue generated by the University from research and training extramural awards.

Current Program Activities/Allowable Expenses:

The fund is used to support various offices by providing services and resources that enhance research, training, and other sponsored programs and activities, such as sponsor cost sharing or matching requirements, faculty start-up packages, repairs and maintenance of research buildings and equipment, and other operational expenses related to research and training at the University. The fund is also used to ensure University compliance with federal, state, and sponsor requirements for programmatic, regulatory, fiscal, and property stewardship.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: Indirect cost overhead support will fluctuate with increases or decreases in the number of extramural grants serviced by the University.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000
Beginning Cash Balance	(1,222,462)	(1,410,525)	(2,321,688)	(659,931)	156,719	(520,271)	(1,197,261)
Revenues	14,033,241	14,908,710	14,984,876	15,340,000	15,490,000	15,645,000	15,800,000
Expenditures	12,802,557	14,220,498	14,022,221	14,845,680	15,022,643	15,087,643	15,053,643
Transfers							
List each by JV# and date							
JG58783 09/07/11	(460,157)						
U363611 02/21/12	33,817						
JG61436 02/27/12	(700,288)						
JG61755 03/05/12	(228,918)						
JG64940 06/21/12	(432)						
187899 09/20/12		(463,651)					
443056 03/18/13		(1,600,000)					
594756 06/21/13		463,651					
*see below			699,103				
Net Total Transfers	(1,355,978)	(1,600,000)	699,103	322,330	(1,144,347)	(1,234,347)	(1,323,347)
Ending Cash Balance	(1,347,756)	(2,322,313)	(659,931)	156,719	(520,271)	(1,197,261)	(1,774,251)
Encumbrances	1,538,809	1,316,536	1,587,490				
Unencumbered Cash Balance	(2,886,565)	(3,638,850)	(2,247,421)	156,719	(520,271)	(1,197,261)	(1,774,251)

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

*transfer doc nos 1035540;1052984;1056098;779616;790400;801348;803687;803725;803756;804129;804203;804794;805019;823158;824859;841004
 8411173;843564;925268;948843

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH Real Property & Facilities Use Revolving Fund
 Legal Authority: 304A-2274, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) W
 Appropriation Acct. No. S-355-F

Intended Purpose:

The fund was established for the use of University real property and facilities, including the sale, lease, or use of University real property and facilities, which include land, buildings, grounds, furnishings, and equipment.

Source of Revenues:

Inter-departmental transfers and transfers.

Current Program Activities/Allowable Expenses:

Allowable expenses including the payment of the costs of operating University facilities, including maintenance, administrative expenses, salaries, wages and benefits, contractor services, supplies, security, equipment, insurance, utilities and other operational expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Variances: Revenues for FY13 was for a vacation transfer in from another non-general fund program. Expenses increased because of an additional hire's salary and fringe.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Beginning Cash Balance	229,485	283,742	352,286	414,387	440,163	462,066	431,009
Revenues	886	14,996	455	0	0	0	0
Expenditures	43,629	141,705	157,354	204,324	208,197	261,157	214,205
Transfers							
List each by JV# and date							
JG61378 03/21/12	97,000						
436616 03/20/13		9,252					
462148 05/30/13		17,000					
560095 06/03/13		148,000					
562021 06/05/13		17,000					
592140 06/20/13		4,000					
926671 03/10/14			148,000				
924803 03/07/14			17,000				
926626 04/02/14			54,000				
Net Total Transfers	97,000	195,252	219,000	230,100	230,100	230,100	230,100
Ending Cash Balance	283,742	352,286	414,387	440,163	462,066	431,009	446,904
Encumbrances	0	0	0				
Unencumbered Cash Balance	283,742	352,286	414,387	440,163	462,066	431,009	446,904

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2015 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: Carl D. Perkins Career & Technical Education
 Legal Authority: 304A-2403, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) W
 Appropriation Acct. No. S-225-F

Intended Purpose:

Funds used for the administration and supervision of the State's Career & Technical Education Program as funded under the Carl D. Perkins Education Act of 2006.

Source of Revenues:

Federal appropriation.

Current Program Activities/Allowable Expenses:

Statewide leadership and planning, policy implementation, administration and supervision, technical assistance, and State level coordination and evaluation of services and activities delineated in the State Plan for Career & Technical Education/Personal Services, Other Current Expenses, and Equipment.

Purpose of Proposed Ceiling Increase (if applicable):

Variations:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	909,175	909,175	909,175	909,175	909,175	909,175	909,175
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	392,411	360,464	331,713	500,000	500,000	500,000	500,000
Expenditures	378,361	360,464	331,713	500,000	500,000	500,000	500,000
Transfers							
List each by JV# and date							
Net Total Transfers	0	0					
Ending Cash Balance	14,050	0	0	0	0	0	0
Encumbrances	14,050	0					
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							