

Report on Non-General Fund Information
for Submittal to the 2016 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; S-185-F

Intended Purpose:

Per statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations.

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 Adjustment (if applicable):

Variances:

FY15 Expenditure variance is due to campuswide initiative to reduce spending and achieve campus reserve requirements.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	178,422,463	155,989,733	182,989,733	182,989,733	182,989,733	182,989,733	182,989,733
Beginning Cash Balance	63,399,541	22,740,077	(1,538,439)	2,232,032	2,417,024	5,411,586	8,306,148
Revenues	169,254,845	172,472,636	181,270,092	182,077,390	185,718,938	185,718,938	185,718,938
Expenditures	175,552,269	159,502,636	137,903,695	138,115,605	138,215,605	138,315,605	139,315,605
Transfers							
List each net transfer in/out; list each account number							
\$33,751,285 transfer out for Manoa Scholarships							
\$7,148,902 transfer out for system assessment and support							
Net Total Transfers	(34,365,166)	(37,236,233)	(39,595,925)	(43,776,793)	(44,508,771)	(44,508,771)	(44,508,771)
Ending Cash Balance	22,736,951	(1,526,156)	2,232,032	2,417,024	5,411,586	8,306,148	10,200,710
Encumbrances	9,535,812	9,430,387	10,630,301	9,865,500	9,865,500	9,865,500	9,865,500
Unencumbered Cash Balance	13,201,139	(10,956,543)	(8,398,269)	(7,448,476)	(4,453,914)	(1,559,352)	335,210

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 2016 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:

Per statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations.

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 Adjustment (if applicable):

Variances:

FY13-14 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.

FY15 Revenue variance -Variance due to adjustment in account attributes between Summer and CCECS-Credit. FY15 shows 7% increase in revenue, matching increase in tuition fees.

FY 15 Expenditure variance - Total expenditures is the sum total of various departments. Some departments had significant increases in expenditure, e.g. Library Services, Natural Sciences. While other departments saw significant decreases e.g. SPAS and VCAA. Increase in Library Services expenditures attributed to Student Success initiatives and improvements.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	14,320,007
Beginning Cash Balance	21,206,047	21,849,312	19,240,116	16,504,766	17,799,667	19,133,667	20,467,667
Revenues	24,296,978	12,142,318	15,054,248	15,332,000	15,332,000	15,332,000	15,332,000
Expenditures	10,932,532	13,211,213	15,471,932	12,998,000	12,998,000	12,998,000	12,998,000
Transfers							
List each net transfer in/out; list each account number							
\$906,026 transfer out for Scholarship Account							
\$1,093,444 transfer between special funds							
Net Total Transfers	(12,257,904)	(5,474,888)	(2,317,665)	(1,039,099)	(1,000,000)	(1,000,000)	(1,000,000)
Ending Cash Balance	22,312,589	15,305,529	16,504,766	17,799,667	19,133,667	20,467,667	21,801,667
Encumbrances	849,338	361,823	601,988				
Unencumbered Cash Balance	21,463,251	14,943,707	15,902,778	17,799,667	19,133,667	20,467,667	21,801,667

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 2016 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:

Per statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations.

Source of Revenues:

Revenues are derived from tuition and fees assessed to students enrolling in credit based courses offered through Outreach College, including Extension terms, Evening and Weekend and Off-island credit course offerings.

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 Adjustment (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.

FY15 Revenue Variance - Variance due to adjustment in account attributes between Summer and CCECS-Credit. Overall increase less than tuition increase due to lower enrollment for AY1415.

FY15 Expenditure Variance - Total expenditures is the sum total of various departments and variance from FY14 to FY15 is not attributed to a single factor. Some departments had significant increases in expenditure, e.g. Natural Sciences and Arts & Humanities while other departments had significant decreases decreases e.g. Social Science. Overall decrease in expenditure likely due to FY15 budget restrictions.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	14,320,007	14,320,007					
Beginning Cash Balance	19,814,611	24,017,206	21,556,095	21,993,326	22,865,092	26,100,712	29,336,332
Revenues	5,119,152	21,957,747	19,633,734	22,858,500	22,858,500	22,858,500	22,858,500
Expenditures	11,955,771	23,431,550	19,053,818	16,901,758	16,901,758	16,901,758	16,901,758
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	11,039,214	2,948,622	(142,685)	(5,084,976)	(2,721,122)	(2,721,122)	(2,721,122)
Ending Cash Balance	24,017,206	25,492,025	21,993,326	22,865,092	26,100,712	29,336,332	32,571,952
Encumbrances	404,545	101,866	102,454				
Unencumbered Cash Balance	23,612,661	25,390,159	21,890,872	22,865,092	26,100,712	29,336,332	32,571,952

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Tuition & Fee SF - Outreach College
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:

Per statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations.

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 Adjustment (if applicable):

Variances:

FY15 Variance due to creation of new BPID 1403 for Outreach College Academic Support under legal authority 304A-2153. No prior year to compare. 4% increase from FY14 total expenditures for Academic Support under legal authority 304A-2156. No significant variance.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			2,801,615	2,801,615	2,801,615	2,801,615	2,801,615
Beginning Cash Balance		0	1,413	(2,365,754)	(0)	(0)	(0)
Revenues			1,859	1,900	0	0	0
Expenditures			2,366,526	1,941,122	1,941,122	1,941,122	1,941,122
Transfers							
List each net transfer in/out; list each account number							
2301220			(2,500)				
Net Total Transfers			(2,500)	4,304,976	1,941,122	1,941,122	1,941,122
Ending Cash Balance	0	0	(2,365,754)	(0)	(0)	(0)	(0)
Encumbrances			180,500				
Unencumbered Cash Balance	0	0	(2,546,254)	(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 2016 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:

Per statute, all fines, fees and other revenue derived from the UH libraries' operations shall be deposited in this fund, to be used to support and improve the services provided by the libraries.

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 Adjustment (if applicable):

Variances:

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. Some FY15 Revenue will be reflected in FY16.

Expenditures: Reduced expenditures in 2013 because of anticipated software/hardware upgrades that did not process in a timely manner. For FY15, last minute adjustments pushed the expenditure upward.

Financial Data							
	FY 2013 (actual)	FY 2014 (actual)	FY 2015 (actual)	FY 2016 (estimated)	FY 2017 (estimated)	FY 2018 (estimated)	FY 2019 (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	135,809	501,477	647,277	361,971	381,971	401,971	421,971
Revenues	546,777	620,958	503,745	595,000	595,000	595,000	595,000
Expenditures	141,940	438,034	789,051	575,000	575,000	575,000	575,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(39,169)	(37,124)	(0)				
Ending Cash Balance	501,477	647,277	361,971	381,971	401,971	421,971	441,971
Encumbrances	140,893	121,819	86,927	50,000	50,000	50,000	50,000
Unencumbered Cash Balance	360,584	525,457	275,043	331,971	351,971	371,971	391,971

Additional Information:

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

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:

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

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 Adjustment (if applicable):

Variances:

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 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. For 2014-15, the difference was mainly due to our first Hawaiian Theatre production, La'ieikawai.

The box office receipts were much higher than anticipated, and our expenses for that production were largely covered by our Asian Theatre fund as well as external grants, so we did not need to use our production fund.

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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	180,738	209,068	191,726	252,090	257,090	262,090	267,090
Revenues	163,065	159,849	189,326	165,000	165,000	165,000	165,000
Expenditures	134,735	177,190	128,963	160,000	160,000	160,000	160,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	209,068	191,726	252,090	257,090	262,090	267,090	272,090
Encumbrances	9,333	3,957	5,035				
Unencumbered Cash Balance	199,735	187,770	247,055	257,090	262,090	267,090	272,090

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 2016 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:

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	82,485	41,195	33,792	20,794	15,794	10,794	5,794
Revenues	161,143	169,590	170,620	170,000	160,000	160,000	160,000
Expenditures	202,433	176,993	183,618	175,000	165,000	165,000	160,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	41,195	33,792	20,794	15,794	10,794	5,794	5,794
Encumbrances	854	151	2,801				
Unencumbered Cash Balance	40,340	33,641	17,993	15,794	10,794	5,794	5,794

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 2016 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:

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

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 Adjustment (if applicable):

Variances:

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. During FY 2015 there has been an increase in enrollment (student numbers) and short-term programs. Due to the increased recruiting efforts by the Director, there has been a positive increase in revenue. Enrollment increased from 396 in FY 2014 to 480 in FY 2015.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	700,942	1,104,000	1,269,600	1,269,600	1,269,600	1,269,600	1,269,600
Beginning Cash Balance	387,700	463,276	509,460	869,368	1,124,534	1,374,700	1,524,700
Revenues	1,033,245	847,015	1,172,185	1,100,000	1,150,000	1,150,000	1,150,000
Expenditures	957,672	800,831	812,276	844,834	899,834	1,000,000	1,000,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	463,274	509,460	869,368	1,124,534	1,374,700	1,524,700	1,674,700
Encumbrances	0	1,536	530				
Unencumbered Cash Balance	463,274	507,923	868,839	1,124,534	1,374,700	1,524,700	1,674,700

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 2016 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:

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

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 Adjustment (if applicable):

Variances:

The need for use of rooms and computer labs and corresponding revenues vary year to year depending upon whether conferences/workshops/classes are held on campus which require certain IT needs. For FY 2015 expenditures decreased significantly because the previous year saw a big increase due to renovation projects done to 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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	59,043	52,243	24,400	33,889	38,889	43,889	48,889
Revenues	10,721	9,522	10,888	10,000	10,000	10,000	10,000
Expenditures	17,521	37,365	1,399	5,000	5,000	5,000	50,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	52,243	24,400	33,889	38,889	43,889	48,889	8,889
Encumbrances	0	0	0				
Unencumbered Cash Balance	52,243	24,400	33,889	38,889	43,889	48,889	8,889

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 2016 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:

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.
 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 Adjustment (if applicable):

Variances:

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.
 FY15 Expenditure variance due to transfer of accounts from legal authority 304A-2156 to legal authority 304A-2153 effective FY15. Expenditures recorded under new account effective FY15. 4% increase in expenditures for Academic Support, no significant variance.

Transfers:

Account 2242072 - \$1,439,487.15 - transfer out - consolidate cash balances for Outreach Admin Support accounts, balance as of FYE 14
 Account 2242072 - \$1,962,383.33 - transfer out- consolidate cash balances for Outreach Admin Support accounts, balances as FYE 13
 Account 2300211 - \$1,962,383,33 - transfer in - consolidate cash balances for Outreach Admin Support accounts, balance as of FYE 13

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,451,615	2,451,615					
Beginning Cash Balance	(1,830,985)	(3,850,735)	(6,071,894)	(5,889,016)	(5,889,016)	(5,889,016)	(5,889,016)
Revenues	9,202	12,155	22,504	0	0	0	0
Expenditures	2,004,185	2,273,841	70,139	0	0	0	0
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(24,767)	40,596	230,512	0	0	0	0
Ending Cash Balance	(3,850,735)	(6,071,825)	(5,889,016)	(5,889,016)	(5,889,016)	(5,889,016)	(5,889,016)
Encumbrances	17,229	458,853	1,486				
Unencumbered Cash Balance	(3,867,964)	(6,530,678)	(5,890,502)	(5,889,016)	(5,889,016)	(5,889,016)	(5,889,016)

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 2016 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:

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

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 Adjustment (if applicable):

Variances:

Expenditure Variance : Variance due to overall increase to expenditures.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	(767,428)	(570,688)	(577,594)	(742,224)	(592,542)	(442,860)	(293,178)
Revenues	2,626,969	2,767,650	2,906,457	2,737,100	2,737,100	2,737,100	2,737,100
Expenditures	2,389,605	2,734,697	2,827,026	2,542,940	2,542,940	2,542,940	2,542,940
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(40,624)	(39,859)	(244,061)	(44,478)	(44,478)	(44,478)	(44,478)
Ending Cash Balance	(570,688)	(577,594)	(742,224)	(592,542)	(442,860)	(293,178)	(143,496)
Encumbrances	108,357	183,713	216,749				
Unencumbered Cash Balance	(679,045)	(761,307)	(958,973)	(592,542)	(442,860)	(293,178)	(143,496)

Additional Information:

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

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:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Adjustment (if applicable):

Variations:

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 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.

For FY2015: For the RE/Charting exhibit, some supplies were purchased and there were shipping costs to return exhibit items. The incoming shipping was done at the end of the previous fiscal year. For the Bindings exhibit, there were shipping and crating costs since artwork from several artists were brought in and returned. The exhibit supplies costs were higher mostly due to the complicated vinyl signage required for the exhibit.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	63,522	53,051	25,195	12,117	10,817	9,517	8,117
Revenues	3,556	2,569	55	200	200	100	100
Expenditures	14,027	30,424	13,133	1,500	1,500	1,500	1,500
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	53,051	25,195	12,117	10,817	9,517	8,117	6,717
Encumbrances	1,568	1,568	1,568				
Unencumbered Cash Balance	51,483	23,627	10,549	10,817	9,517	8,117	6,717

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 2016 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:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Kaniokahaloa 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 Adjustment (if applicable):

Variances:

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

Decrease in expenditures from FY14 to FY15 due to over estimate of overhead assessment calculation

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	4,353,004	4,740,298	5,045,906	5,475,714	5,932,719	6,439,737	6,879,833
Revenues	630,962	640,448	650,973	682,856	703,279	726,688	750,141
Expenditures	243,688	334,841	221,164	225,851	196,261	286,592	222,939
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	20	0	0	0	0	0	0
Ending Cash Balance	4,740,298	5,045,906	5,475,714	5,932,719	6,439,737	6,879,833	7,407,036
Encumbrances	7,098	7,242	28,179				
Unencumbered Cash Balance	4,733,200	5,038,664	5,447,535	5,932,719	6,439,737	6,879,833	7,407,036

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 2016 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:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Adjustment (if applicable):

Variances:

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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	1,695,435	1,745,499	1,530,260	1,225,394	1,092,599	1,044,061	1,091,132
Revenues	1,193,781	1,137,558	1,145,987	1,260,586	1,386,644	1,525,309	1,677,840
Expenditures	1,143,718	1,352,797	1,452,852	1,393,381	1,435,182	1,478,238	1,522,585
Transfers							
List each net transfer in/out; list each account number							
#1340267 3/2/15 MA-2221362							
Net Total Transfers	0	0	2,000	0	0	0	0
Ending Cash Balance	1,745,499	1,530,260	1,225,394	1,092,599	1,044,061	1,091,132	1,246,386
Encumbrances	204,736	495,075	585,433	200,000	200,000	200,000	200,000
Unencumbered Cash Balance	1,540,763	1,035,185	639,961	892,599	844,061	891,132	1,046,386

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 2016 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:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Adjustment (if applicable):

Variations:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	10,544	13	13	13	(0)	(0)	(0)
Revenues	13	0	0				
Expenditures	10,545	0	0	13			
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	13	13	13	(0)	(0)	(0)	(0)
Encumbrances	0	0	0				
Unencumbered Cash Balance	13	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 2016 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:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Adjustment (if applicable):

Variances:

For FY13-FY14, the average daily cage counts dropped by 562 resulting in decreased revenues.

For FY14-FY15, the average daily cage counts dropped by 916 resulting in decreased revenues.

For FY14-FY15, moved \$188,858 in expenditures to RTRF to make up for projected shortfall.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,310,000	1,310,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Beginning Cash Balance	(142,922)	(53,657)	(184,467)	(1,399)	25,425	33,585	51,509
Revenues	1,285,039	1,042,088	875,712	960,000	960,000	988,800	1,018,464
Expenditures	1,195,773	1,172,898	692,644	933,176	951,840	970,876	990,294
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	(53,657)	(184,467)	(1,399)	25,425	33,585	51,509	79,679
Encumbrances	46,687	33,745	21,604	50,000	50,000	50,000	50,000
Unencumbered Cash Balance	(100,344)	(218,212)	(23,003)	(24,575)	(16,415)	1,509	29,679

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 2016 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:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Adjustment (if applicable):

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

FY 2016, 2017, 2018 - Return to incremental equipment replacement plan. Major equipment, magnaclave, vacuum pumps, will need incremental replacement over the coming fiscal years.

Variances:

Majority of DH Clinic equipment is over 10 years old, additional funds needed to held for emergency replacement funds in order to continue DH clinic operations.

Difference between FY 2013 and FY 2014 expenditures are due to hiring of full time lecturers for Fall and Spring of FY 2014 as temporary replacements for retiring faculty to work in the Dental Hygiene Clinic and to assist with coverage for the Dental Hygiene Clinic as program prepares for accreditation in FY 2016.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000	90,822	30,000	30,000	30,000	30,000	30,000
Beginning Cash Balance	71,303	97,280	50,782	3,063	24,063	40,063	51,063
Revenues	42,815	44,324	42,464	41,000	41,000	41,000	41,000
Expenditures	16,838	90,822	90,184	20,000	25,000	30,000	50,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	97,280	50,782	3,063	24,063	40,063	51,063	42,063
Encumbrances	0	0	0				
Unencumbered Cash Balance	97,280	50,782	3,063	24,063	40,063	51,063	42,063

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Auxiliary Enterprises SF - Center for Student 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:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Adjustment (if applicable):

Variances:

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

FY2015, more tests were administered than anticipated generating more revenue. Testing companies provided revenues to UH for proctoring services.

FY2015, with more tests administered, required to purchase more testing materials. UH now responsible for paying individuals for proctoring testing hours.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	139,318	144,274	173,659	199,882	222,882	242,882	262,882
Revenues	68,552	62,704	80,400	80,000	80,000	80,000	80,000
Expenditures	63,595	33,319	54,177	57,000	60,000	60,000	60,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	144,274	173,659	199,882	222,882	242,882	262,882	282,882
Encumbrances	2,349	294	1,184				
Unencumbered Cash Balance	141,925	173,365	198,698	222,882	242,882	262,882	282,882

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 2016 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:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Adjustment (if applicable):

Variances:

The variance of \$153 in revenue was due to fewer students requesting for credential file.

Expenditure variance due to non-recurring expenditure of supporting travel for two faculty to attend a College & Employers conference.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	33,853	34,983	34,210	31,296	28,996	26,696	24,396
Revenues	1,131	894	741	700	700	700	700
Expenditures	0	1,668	3,656	3,000	3,000	3,000	3,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	34,983	34,210	31,296	28,996	26,696	24,396	22,096
Encumbrances	0	0	0				
Unencumbered Cash Balance	34,983	34,210	31,296	28,996	26,696	24,396	22,096

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 2016 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:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Adjustment (if applicable):

Variances:

FY 14 revenues declined due to a reduced number of clients served from previous year. FY 14 expenditures increased significantly due to late start up of clinic activities.

FY 15 revenues declined due to a reduced number of clients served from previous year. FY 15 expenditures decreased due to college-wide implementation of reduced expenditures.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	0	5,600	4,048	3,672	3,172	2,672	2,172
Revenues	5,600	4,395	2,320	3,000	3,000	3,000	3,000
Expenditures	0	5,947	2,696	3,500	3,500	3,500	3,500
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	5,600	4,048	3,672	3,172	2,672	2,172	1,672
Encumbrances	0	0	0				
Unencumbered Cash Balance	5,600	4,048	3,672	3,172	2,672	2,172	1,672

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 2016 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:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Adjustment (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.

FY15 expenditure- \$2578 visa related travel expenses incurred in June were paid in July due to fiscal year end deadlines.

Financial Data							
	FY 2013 (actual)	FY 2014 (actual)	FY 2015 (actual)	FY 2016 (estimated)	FY 2017 (estimated)	FY 2018 (estimated)	FY 2019 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	20,194	28,646	32,722	39,213	42,513	45,813	49,113
Revenues	8,452	13,144	13,769	13,700	13,700	13,700	13,700
Expenditures	0	9,069	7,277	10,400	10,400	10,400	10,400
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	28,646	32,722	39,213	42,513	45,813	49,113	52,413
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	28,646	32,722	39,213	42,513	45,813	49,113	52,413

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 2016 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:

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii. 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 Adjustment (if applicable):

Variances:

The expenditures and transfers in 2014 were a one time expense/transfer due to the change in accounting for non-resident student-athletes. There should not be any more expenses or transfers in this account from 2015 on.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	1	1	1	1	1
Revenues		0	0	0	0	0	0
Expenditures		1,104,873	0	0	0	0	0
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers		1,104,874	0				
Ending Cash Balance	0	1	1	1	1	1	1
Encumbrances		0	0				
Unencumbered Cash Balance	0	1	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 2016 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:

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.
 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 Adjustment (if applicable):

Variances:

The variance is due the initial creation of this scholarship account and only partial awards given.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	29,236	200,000	250,000	250,000	250,000	250,000
Revenues		0	0				
Expenditures		18,543	273,326	421,269	500,000	500,000	500,000
Transfers							
List each net transfer in/out; list each account number							
Transfers from Executive Education tuition							
Net Total Transfers		189,307	323,326	421,269	500,000	500,000	500,000
Ending Cash Balance	0	200,000	250,000	250,000	250,000	250,000	250,000
Encumbrances		0	0				
Unencumbered Cash Balance	0	200,000	250,000	250,000	250,000	250,000	250,000

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 2016 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:

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.

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 Adjustment (if applicable):

Variations:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(1,700)	(586,427)	684,428	2,585,401	2,585,401	2,585,401	2,585,401
Revenues	0	0	0	0	0	0	0
Expenditures	29,224,586	29,243,137	31,850,312	35,215,356	35,215,356	35,215,356	35,215,356
Transfers							
List each net transfer in/out; list each account number							
Transfer-in from TFSF			33,751,285				
Net Total Transfers	28,639,859	30,513,992	33,751,285	35,215,356	35,215,356	35,215,356	35,215,356
Ending Cash Balance	(586,427)	684,428	2,585,401	2,585,401	2,585,401	2,585,401	2,585,401
Encumbrances	0	0	0				
Unencumbered Cash Balance	(586,427)	684,428	2,585,401	2,585,401	2,585,401	2,585,401	2,585,401

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 2016 Legislature

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

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

Intended Purpose:

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.

Source of Revenues:

Not applicable. Fund acts more as a clearing account for scholarships in excess of just tuition (i.e., cost of attendance). Transfers from other accounts will clear out the expenditures that are posted to this fund to cover these scholarship expenses.

Current Program Activities/Allowable Expenses:

Cost of attendance tuition scholarship expenditures.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	(853)	(853)	(853)	(853)
Revenues			0				
Expenditures			853				
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers			0				
Ending Cash Balance	0	0	(853)	(853)	(853)	(853)	(853)
Encumbrances			0				
Unencumbered Cash Balance	0	0	(853)	(853)	(853)	(853)	(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 2016 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:

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.
 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 Adjustment (if applicable):

Variances:

FY15 Expenditure - increase in scholarship allocation

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(787,138)	(612,392)	(517,910)	(475,866)	0	0	0
Revenues	0	0	0	0			
Expenditures	612,392	638,805	863,982	1,000,000	1,000,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out; list each account number							
2271472			906,026				
Net Total Transfers	787,138	733,287	906,026	1,475,866	1,000,000	1,000,000	1,000,000
Ending Cash Balance	(612,392)	(517,910)	(475,866)	0	0	0	0
Encumbrances	0	0	0				
Unencumbered Cash Balance	(612,392)	(517,910)	(475,866)	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 2016 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-306-F

Intended Purpose:

Per statute, this fund was established for the purpose of providing loans pursuant to section 304A-701, HRS.
 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 Adjustment (if applicable):

Variances:

Revenues vary based on student loan repayments. Should students meet the loan requirements they are not required to repay the loan.

FY2015 had a decrease in expenditures due to a decrease in the availability of funds.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	8,458	14,741	9,402	6,014	714	714	214
Revenues	5,683	8,661	1,212	2,000	1,000	500	0
Expenditures	(600)	14,000	4,600	7,300	1,000	1,000	0
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	14,741	9,402	6,014	714	714	214	214
Encumbrances	0	0	0				
Unencumbered Cash Balance	14,741	9,402	6,014	714	714	214	214

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 2016 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:

Per statute, any legislative appropriations, federal or private grants, or any other funds collected for the purposes of the Center for Nursing are deposited in this fund and shall be expended to support the Center's activities.

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 Adjustment (if applicable):

FY 2016-2019 Request for increase in appropriation ceiling due to filling of Executive Director position, UHPA collective bargaining increases, expanded program activities.

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;

Revenue/transfers from DCAA vary every other year due to the renewal cycle for the licenses with higher volume in even FYs (FY14 949,029, FY 16 & FY 18 proj 947,000) and lower volume in odd FYs (FY15 133,440, FY17 & FY19 proj 135,000).

Difference between FY 2013 and FY 2014 are due salary and fringe benefit savings from not having an Executive Director from Dec 2013 through May 2014 (FY 2014), funding of Evidence Based Practice Initiative in FY 2013, printing of annual report in FY 2013 and not FY 2014, relocation costs in FY 2013 for Executive Director and larger amount of reimbursement for expenditures received in the first quarter of FY 2014 for expenditures made in FY 2013.

Difference between FY 2014 and FY 2015 are due to larger amount of reimbursements for expenditures (\$49,988) received in FY 2015 (compared to FY 2014) for workshops and other administrative costs.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	754,600	267,548	867,363	673,281	981,379	491,036	772,824
Revenues	2,112	949,029	1,298	1,000	1,000	1,000	1,000
Expenditures	577,603	384,534	328,820	639,902	626,343	666,212	699,523
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	88,440	35,320	133,440	947,000	135,000	947,000	135,000
Ending Cash Balance	267,548	867,363	673,281	981,379	491,036	772,824	209,301
Encumbrances	3,778	3,258	21,989				
Unencumbered Cash Balance	263,770	864,105	651,292	981,379	491,036	772,824	209,301

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 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

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 via the Internet on the Bookstores' websites.

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

The FY14 decrease in expenditures is due to the Bookstore system's \$1.3m decrease in year-end accruals. 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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	3,372,830	3,373,530	4,988,041	5,895,483	6,840,778	7,825,051	8,849,472
Revenues	27,391,166	25,815,567	24,469,181	25,203,256	25,959,354	26,738,134	27,540,278
Expenditures	26,544,838	23,846,706	23,207,730	23,903,962	24,621,081	25,359,713	26,120,504
Transfers							
1238970 HI2262862			(177,299)				
1379096 MA2262862			(96,710)				
1433901 MA2262752			(80,000)				
Net Total Transfers	(273,929)	(354,349)	(354,009)	(354,000)	(354,000)	(354,000)	(354,000)
Ending Cash Balance	3,945,228	4,988,041	5,895,483	6,840,778	7,825,051	8,849,472	9,915,246
Encumbrances	694,982	1,246,952	2,283,920	1,400,000	1,400,000	1,400,000	1,400,000
Unencumbered Cash Balance	3,250,246	3,741,089	3,611,563	5,440,778	6,425,051	7,449,472	8,515,246

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 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

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 Kauliakahaloa Nui (K-Nui) housing projects with a wait list of faculty and staff.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	3,602,177	3,944,573	4,148,428	4,476,822	4,390,261	1,786,827	2,028,627
Revenues	2,695,714	2,758,758	2,831,474	2,804,393	2,880,780	2,963,907	3,049,094
Expenditures	1,237,093	1,435,615	1,389,292	1,776,791	4,370,801	1,610,444	1,648,177
Transfers							
List each net transfer in/out; list each account number							
\$887,456.45 transfer-out for debt service							
\$226,331.25 transfer-out for debt service							
Net Total Transfers	(1,116,225)	(1,119,288)	(1,113,788)	(1,114,163)	(1,113,413)	(1,111,663)	(1,111,563)
Ending Cash Balance	3,944,573	4,148,428	4,476,822	4,390,261	1,786,827	2,028,627	2,317,981
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	3,944,573	4,148,428	4,476,822	4,390,261	1,786,827	2,028,627	2,317,981

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: 397,109 2,956,000 111,000 111,000

Report on Non-General Fund Information
for Submittal to the 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

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 Adjustment (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.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	553,441	553,411	553,441	553,441	553,441	553,441	553,441
Beginning Cash Balance	580,519	612,824	557,023	596,062	625,803	513,980	326,848
Revenues	521,245	757,156	787,763	811,396	835,737	860,810	886,634
Expenditures	480,509	495,421	514,714	530,155	546,060	562,442	579,315
Transfers							
List each net transfer in/out; list each account number							
#1237840 11/21/14 MA-2262702							
#1225694 11/10/14 MA-2262702							
#1378176 4/7/15 MA-2262702							
#1411350 5/4/15 MA-226702							
Net Total Transfers	(8,431)	(317,536)	(234,010)	(251,500)	(401,500)	(485,500)	(221,500)
Ending Cash Balance	612,824	557,023	596,062	625,803	513,980	326,848	412,667
Encumbrances	27,116	35,971	47,331	20,000	20,000	20,000	20,000
Unencumbered Cash Balance	585,707	521,052	548,731	605,803	493,980	306,848	392,667

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: 46,000 196,000 280,000 16,000

Report on Non-General Fund Information
for Submittal to the 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

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 Adjustment (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.

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

Increase in revenues from FY14 to FY15 due return of stalls lost in Zone 13 IT building construction, increase in upper campus permit sales, Lab school late payment for FY14 passes, increase in citations fines paid, AD Walls made no commission payment in FY14 and increase in Enterprises commissions.

Decrease in expenditures from FY14 to FY15 due decrease in contracted services, student workers, supplies and Ceded Land payment.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,250,000	6,250,000	6,750,845	6,750,845	6,750,845	6,750,845	6,750,845
Beginning Cash Balance	3,341,004	2,586,237	2,209,612	3,363,446	2,255,106	2,351,689	2,301,862
Revenues	6,897,845	5,943,634	6,605,358	6,111,505	6,111,505	6,111,505	6,111,505
Expenditures	7,605,213	6,258,763	5,393,159	7,158,806	5,951,005	6,161,332	6,482,003
Transfers							
List each net transfer in/out; list each account number							
#1128594 8/22/14 MA-2262642							
#1335968 2/25/15 MA-2262642							
#1477994 6/22/15 MA-2262642							
Net Total Transfers	(47,399)	(61,496)	(58,365)	(61,039)	(63,917)	0	0
Ending Cash Balance	2,586,237	2,209,612	3,363,446	2,255,106	2,351,689	2,301,862	1,931,364
Encumbrances	2,127,412	2,379,106	2,899,854	2,800,000	2,800,000	2,800,000	2,800,000
Unencumbered Cash Balance	458,825	(169,494)	463,592	(544,894)	(448,311)	(498,138)	(868,636)

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: 1,422,000 0 0 100,000

Report on Non-General Fund Information for Submittal to the 2016 Legislature

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

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

Intended Purpose:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.
 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 Adjustment (if applicable):

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

Variances:

Increase of expenditures in FY 2015 was mainly attributed to custodial supplies and personnel costs for the Warrior Recreation Center.
 Increase in Revenues for FY 2014 was attributed mainly to the opening of the Warrior Recreation Center and revenue for the membership fees.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,740,835	2,740,835	5,740,835	5,740,835	5,740,835	5,740,835	5,740,835
Beginning Cash Balance	10,888,460	12,768,482	15,029,298	14,695,577	13,695,577	12,695,577	9,195,577
Revenues	7,396,132	8,145,384	7,631,615	7,500,000	7,500,000	7,500,000	7,500,000
Expenditures	3,786,294	3,859,798	4,535,813	5,000,000	5,000,000	7,500,000	7,500,000
Transfers							
List each net transfer in/out; list each account number							
8082903 560,518.50				2262323	1,854,410.51		
8082905 159,262.33							
8082902 855,331.66							
Net Total Transfers	(1,729,817)	(2,024,770)	(3,429,523)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)
Ending Cash Balance	12,768,482	15,029,298	14,695,577	13,695,577	12,695,577	9,195,577	5,695,577
Encumbrances	424,928	287,283	1,528,469	6,300,000	3,700,000	8,500,000	4,000,000
Unencumbered Cash Balance	12,343,554	14,742,014	13,167,108	7,395,577	8,995,577	695,577	1,695,577

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 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor. 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 Adjustment (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) Decrease in FY 2015 expenditures vs. FY 2014 is primarily due to completion of Windows General Repairs project in FY 2015 (\$1,861,312 spent in FY 2014 vs. \$207,111 spent in FY 2015).

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	15,212,179	15,212,179	17,412,179	17,412,179	17,412,179	17,412,179	17,412,179
Beginning Cash Balance	13,302,792	13,318,968	14,413,222	18,830,630	19,206,438	20,075,944	20,465,519
Revenues	21,712,826	24,109,333	25,686,122	25,853,878	27,109,043	27,144,053	27,180,113
Expenditures	14,592,013	15,696,330	14,025,906	18,148,219	18,902,880	19,522,579	20,167,021
Transfers							
List each net transfer in/out; list each account number							
Transfers-out for debt service			(7,242,808)				
Net Total Transfers	(7,104,637)	(7,318,749)	(7,242,808)	(7,329,851)	(7,336,657)	(7,231,899)	(6,912,238)
Ending Cash Balance	13,318,968	14,413,222	18,830,630	19,206,438	20,075,944	20,465,519	20,566,373
Encumbrances	2,532,218	2,160,492	1,223,231	2,500,000	2,500,000	2,500,000	10,500,000
Unencumbered Cash Balance	10,786,750	12,252,730	17,607,399	16,706,438	17,575,944	17,965,519	10,066,373

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
(actual)	(estimated)	(estimated)	(estimated)	(estimated)
3,356,459	3,361,004	3,524,176	3,528,727	3,533,415

Report on Non-General Fund Information
for Submittal to the 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

To fund Telecommunication operations

Source of Revenues:

To fund Telecommunication operations

Current Program Activities/Allowable Expenses:

Supplies and equipment to support the Telecommunication operations

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Revenues and Expenditures for FY15 - Less buildings remained for network infrastructure upgrade on the Manoa Campus

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	12,089,154	9,148,281	7,836,352	5,799,266	5,126,739	4,457,786	3,790,965
Revenues	5,294,151	7,591,379	4,860,360	3,546,945	3,546,945	3,546,945	3,546,945
Expenditures	7,012,192	7,688,251	5,681,262	3,001,096	3,001,096	3,001,096	3,001,096
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(1,222,832)	(1,215,058)	(1,216,185)	(1,218,376)	(1,214,802)	(1,212,670)	(186,261)
Ending Cash Balance	9,148,281	7,836,352	5,799,266	5,126,739	4,457,786	3,790,965	4,150,553
Encumbrances	4,958,405	3,840,673	1,856,295	0	0	0	0
Unencumbered Cash Balance	4,189,876	3,995,679	3,942,970	5,126,739	4,457,786	3,790,965	4,150,553

Additional Information:

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

Debt Svc Trf * 1,217,261 1,216,186 1,218,376 1,214,802 1,212,670 186,261

Report on Non-General Fund Information
for Submittal to the 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,931,500	9,930,637	9,928,846	9,926,669	9,926,669	9,926,669	9,926,669
Revenues	4,612	2,896	2,344				
Expenditures	0	0	0				
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(5,475)	(4,687)	(4,521)				
Ending Cash Balance	9,930,637	9,928,846	9,926,669	9,926,669	9,926,669	9,926,669	9,926,669
Encumbrances	0	0	0				
Unencumbered Cash Balance	9,930,637	9,928,846	9,926,669	9,926,669	9,926,669	9,926,669	9,926,669

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	9,926,025	9,925,950	9,924,325	9,773,800			

Report on Non-General Fund Information
for Submittal to the 2016 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: JH 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

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 Adjustment (if applicable):

Variances:

Decrease in revenues from FY14 to FY15 due to decrease in interest

Increase in expenditures from FY14 to FY15 due to increase in Rating Agency Fees, Arbitrage Report Fee, and Audit cost

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	(212)	(0)	(1)	0	(0)	(0)
Revenues		85	2	0	0	0	0
Expenditures		386	430	443	456	470	484
Transfers							
List each net transfer in/out; list each account number							
#145330 6/4/15 MA-2289372							
#1225709 11/10/14 MA-2289372							
#1361013 3/18/15 MA-2289372							
#1225694 11/10/14 MA-2289372							
#1237840 11/21/14 MA-2289372							
Net Total Transfers		512	428	444	456	470	484
Ending Cash Balance	0	(0)	(1)	0	(0)	(0)	(0)
Encumbrances		0	0	0	0	0	0
Unencumbered Cash Balance	0	(0)	(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 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

CRCH Project Construction Operating Account

Source of Revenues:

Bond System

Current Program Activities/Allowable Expenses:

None

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8	8	0	3,117,934	5,345,600	7,573,266	9,800,932
Revenues	0	0	0				
Expenditures	0	0	0				
Transfers							
List each net transfer in/out; list each account number							
\$3,117,934 Transfer of funds in for repair reserve for new building from Hawaii Cancer Research SF							
Net Total Transfers	0	(8)	3,117,934	2,227,666	2,227,666	2,227,666	2,227,666
Ending Cash Balance	8	0	3,117,934	5,345,600	7,573,266	9,800,932	12,028,598
Encumbrances	0	0	0				
Unencumbered Cash Balance	8	0	3,117,934	5,345,600	7,573,266	9,800,932	12,028,598

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 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	2	2	2	2	2	2
Revenues		0	0				
Expenditures		0	0				
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers		0	0				
Ending Cash Balance	0	2	2	2	2	2	2
Encumbrances		0	0				
Unencumbered Cash Balance	0	2	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 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

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 Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3	102	3	0	0	0	0
Revenues	100	13	(0)				
Expenditures	1,739	1,664	1,948	1,900	1,900	1,900	1,900
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	1,739	1,550	1,946	1,900	1,900	1,900	1,900
Ending Cash Balance	102	3	0	0	0	0	0
Encumbrances	0	0	0				
Unencumbered Cash Balance	102	3	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							

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:

Per statute, the moneys in this fund shall be used by the University of Hawaii for the Cancer Research Center of Hawaii's research and operating expenses and capital expenditures.

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 Adjustment (if applicable):

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

Variances:

FY 2015 expenditures are negative as (\$20.4M) adjustment was posted as exp to record Kakaako construction proj closeout

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000,000	30,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000
Beginning Cash Balance	38,317,301	28,865,113	20,782,020	29,363,149	20,222,407	11,079,565	1,939,623
Revenues	14,558,847	15,831,448	14,871,188	14,446,000	14,446,000	14,446,000	14,446,000
Expenditures	16,285,127	16,006,565	(4,719,978)	13,639,064	13,639,064	13,639,064	13,639,064
Transfers							
List each net transfer in/out; list each account number							
Debt service (2265392)			(7,892,579)	(7,720,012)	(7,722,112)	(7,719,212)	(7,718,000)
Repair reserve (2265392)			(3,117,458)	(2,227,666)	(2,227,666)	(2,227,666)	(2,227,666)
Net Total Transfers	(7,725,909)	(7,907,976)	(11,010,037)	(9,947,678)	(9,949,778)	(9,946,878)	(9,945,666)
Ending Cash Balance	28,865,113	20,782,020	29,363,149	20,222,407	11,079,565	1,939,623	(7,199,107)
Encumbrances	860,012	1,602,792	1,003,934	1,000,000	1,000,000	1,000,000	1,000,000
Unencumbered Cash Balance	28,005,101	19,179,228	28,359,215	19,222,407	10,079,565	939,623	(8,199,107)

Additional Information:

Amount Req. by Bond Covenants	7,720,512	7,722,937	7,892,579	7,720,012	7,722,112	7,719,212	7,718,000
Amount from Bond Proceeds	14,381,791	15,791,740	20,423,266				
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information
for Submittal to the 2016 Legislature**

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Energy Systems Development SF
 Legal Authority: 304A-2169.1, HRS

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

Intended Purpose:

Per statute, this fund was established for the purpose of developing an integrated approach to and portfolio management of renewable energy and energy efficiency technology projects that will reduce Hawaii's dependence on fossil fuel, imported oil, and other imported energy resources and move Hawaii toward energy self-sufficiency.

Source of Revenues:

\$.10 from each dollar of the barrel tax authorized under Act 73, 2010; Re-established under Act 107, 2014.

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 Adjustment (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.

Variances:

Because the fund expired in FY2013, there was a variance in expenditures and revenues in FY2014 since there was no authorization to use the fund. When the fund was re-established in FY2014, that resulted in increased revenues and expenditures as the fund could be used again.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,200,000		3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	3,943,666	199,495	398,045	1,628,556	1,845,656	1,845,656	1,845,656
Revenues	7,803	519	2,032	2,100			
Expenditures	6,527,774	3,181	822,080	2,000,000			
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	2,775,800	201,212	2,050,559	2,215,000			
Ending Cash Balance	199,495	398,045	1,628,556	1,845,656	1,845,656	1,845,656	1,845,656
Encumbrances	0	0	0				
Unencumbered Cash Balance	199,495	398,045	1,628,556	1,845,656	1,845,656	1,845,656	1,845,656

Additional Information:

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

The Energy Systems Development Special Fund included a sunset date of June 30, 2013, effectively ending the University's authorization to use the remaining funds. Act 107, SLH 2014 re-established the Energy Systems Development Special Fund effective July 1, 2014. The projected revenues reflect the anticipated interest revenue that will be earned by the fund's annual ending cash balance. Estimated expenditures in FY16 reflect the planned expenditures for FY16 by HNEI and its project partners. Planned expenditures include external subcontracts and MOAs with other UH departments. The collection of this fund is made by another State agency (B&F) and transferred to UH; these collections are reflected under Net Total Transfers.

Report on Non-General Fund Information
for Submittal to the 2016 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:

Per statute, this fund was established for the operation of child care programs and the construction and renovation of child care centers established by the University of Hawaii.

Fees charged are deposited into this fund.

Source of Revenues:

Fees for services, 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 Adjustment (if applicable):

Variations:

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.

FY2015, approved 3% fee increase effective 01/01/2015 generated additional revenues.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000,000	1,375,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	10,189	159,953	103,265	159,395	184,395	209,395	229,395
Revenues	1,027,342	1,035,734	1,193,039	1,100,000	1,125,000	1,150,000	1,175,000
Expenditures	877,578	1,092,422	1,136,909	1,075,000	1,100,000	1,130,000	1,165,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	159,953	103,265	159,395	184,395	209,395	229,395	239,395
Encumbrances	55,449	83,206	16,157				
Unencumbered Cash Balance	104,504	20,059	143,238	184,395	209,395	229,395	239,395

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 2016 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:

Per statute, this fund shall be used to receive, deposit, disburse, and account for funds from the activities of the intercollegiate athletic programs. 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 a variety of sources. Tickets to Intercollegiate Athletic events for football, men's and women's basketball and volleyball, and baseball are sold. 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. Donations are another source or revenue. Also, students of UH Manoa pay an athletic fee of which the Athletics Department retains 92% of the amount collected.

Current Program Activities/Allowable Expenses:

The Athletic Department's Special Fund expenses include payment to employees for services, scholarship and medical expenses of student-athletes, 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, payment of guarantees to/for visiting teams, credit card and transaction fees for ticket sales and other operating expenses.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Revenues decreased by 13% from 2012 to 2013 due to decreased ticket sales, concessions, tv revenue and corporate partnerships. Revenues increased by 29.6% from 2014 to 2015 due to donations from AKA being deposited to the special fund instead of the restricted fund because AKA revised what their annual donation could be used for. In the past AKA's donation could only be used for scholarship and medical expenses, but the beginning in 2014, their donation could be used for any expenses that support the Athletics Department. Also, \$1.7 million of AKA's FY 2014 was not received until FY 2015 causing FY 2015 revenue to be higher.

Increase in expenses from 2012 to 2013 due to joining the Big West Conference and Mountain West Conference and having to pay travel subsidies.

Increase in expenses from 2014 to 2015 due to paying scholarship expenses from the special fund instead of the restricted fund. See note above relating to the AKA donation. Increase also due to higher team travel, guarantee and personnel expenses.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	(8,850,642)	(12,482,514)	(15,353,905)	(16,166,321)	(20,977,683)	(25,913,074)	(33,265,933)
Revenues	16,802,719	18,267,168	23,677,540	22,339,335	23,134,335	23,408,335	24,047,335
Expenditures	20,853,108	22,415,379	24,837,053	27,150,698	28,069,726	30,761,195	32,666,843
Transfers							
List each net transfer in/out, list each account number							
Net Total Transfers	418,517	1,276,820	347,098				
Ending Cash Balance	(12,482,514)	(15,353,905)	(16,166,321)	(20,977,683)	(25,913,074)	(33,265,933)	(41,885,441)
Encumbrances	567,871	586,089	530,317				
Unencumbered Cash Balance	(13,050,385)	(15,939,994)	(16,696,638)	(20,977,683)	(25,913,074)	(33,265,933)	(41,885,441)

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 2016 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:

Per statute, receipts from fees realized from the sale of livestock, services, and supplies shall be deposited in this fund, and shall be expended for animal research, and services and supplies related thereto.

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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	45,000	145,000	0	0	0	0	0
Beginning Cash Balance	20,927	1,569	(7,181)	(3)	(3)	(3)	(3)
Revenues	549	(7)	(12)	0	0	0	0
Expenditures	19,907	8,743	(7,190)	0	0	0	0
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	1,569	(7,181)	(3)	(3)	(3)	(3)	(3)
Encumbrances	2,966	2,275	2,243				
Unencumbered Cash Balance	(1,397)	(9,456)	(2,246)	(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 2016 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:

Per statute, all interest and payments received on account of principal shall be credited to this fund. Loans shall be disbursed to needy students that meet eligibility requirements.

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 Adjustment (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:

FY 2014 increase in revenues due to increase in student loan repayments.

FY 2015 increase in expenditures due to issuance of more student loans due to increase in repayments.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	250,000	500,000	550,000	625,000	625,000	625,000	625,000
Beginning Cash Balance	396,984	434,676	592,439	634,701	716,701	801,701	896,701
Revenues	562,026	631,565	665,637	675,000	685,000	695,000	700,000
Expenditures	448,455	473,802	623,375	593,000	600,000	600,000	600,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(75,879)	0	0				
Ending Cash Balance	434,676	592,439	634,701	716,701	801,701	896,701	996,701
Encumbrances	0	0	0				
Unencumbered Cash Balance	434,676	592,439	634,701	716,701	801,701	896,701	996,701

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 2016 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:

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

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 Adjustment (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. FY 2015 was the first full year of operations causing increased revenue and expenses. Expenses were especially high in 2015 due to the purchasing of inventory to have in stores.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,000,000					
Beginning Cash Balance	0	0	(109,967)	(373,034)	(365,901)	(358,412)	(350,547)
Revenues		(4,015)	1,057,475	1,220,000	1,281,000	1,345,050	1,412,303
Expenditures		105,952	1,320,543	1,212,867	1,273,510	1,337,186	1,404,045
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers		0	0				
Ending Cash Balance	0	(109,967)	(373,034)	(365,901)	(358,412)	(350,547)	(342,290)
Encumbrances		364,540	69,425				
Unencumbered Cash Balance	0	(474,506)	(442,459)	(365,901)	(358,412)	(350,547)	(342,290)

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 2016 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:

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

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 sponsor contributions and exhibitor fees.

Current Program Activities/Allowable Expenses:

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, renovating and leasing commercial space, meeting room rental, food and beverages, non-personal services, and conference related supplies.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Decrease in Revenues and Expenditures in FY15 is due to the closure of all Rainbowtique locations at the end of FY2014.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,000,000	3,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Beginning Cash Balance	0	(960,155)	(1,047,564)	(1,024,902)	(994,995)	(964,190)	(932,461)
Revenues	3,106,120	2,423,906	1,020,469	1,047,934	1,079,372	1,111,753	1,145,106
Expenditures	3,505,226	2,425,194	997,205	1,018,027	1,048,567	1,080,024	1,112,425
Transfers							
List each net transfer in/out; list each account number							
1427994 MA3400005			(545)				
1457353 MA3400006			(57)				
Net Total Transfers	(561,049)	(86,120)	(602)				
Ending Cash Balance	(960,155)	(1,047,564)	(1,024,902)	(994,995)	(964,190)	(932,461)	(899,781)
Encumbrances	266,639	279,533	256,598	250,000	250,000	250,000	250,000
Unencumbered Cash Balance	(1,226,794)	(1,327,096)	(1,281,500)	(1,244,995)	(1,214,190)	(1,182,461)	(1,149,781)

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 2016 Legislature

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

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

Intended Purpose:

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

Source of Revenues:

Manoa revenue derived from patents and licenses royalties arranged through OTTED

Current Program Activities/Allowable Expenses:

To support various activities associated with revenue generating project, other operating costs, program activities and research and development.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				88,000	88,000	88,000	88,000
Beginning Cash Balance		0	0	81,073	65,673	45,646	49,346
Revenues			0	1,100	3,600	3,700	3,700
Expenditures			0	16,500	23,627	0	500
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers			81,073				
Ending Cash Balance	0	0	81,073	65,673	45,646	49,346	52,546
Encumbrances			0				
Unencumbered Cash Balance	0	0	81,073	65,673	45,646	49,346	52,546

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 2016 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:

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

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 Adjustment (if applicable):

Variances:

FY14 was down year in revenues. FY15 revenues returned to more normal levels.

For FY14 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. In addition for FY15, investment in technology infrastructure was made. All increases in expenses are investments towards future increase in revenue.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,079,839	5,079,839	5,709,839	5,709,839	5,709,839	5,709,839	5,709,839
Beginning Cash Balance	3,624,350	4,127,781	3,721,970	3,063,771	2,713,771	2,363,771	2,063,771
Revenues	4,661,447	4,231,092	4,657,229	4,750,000	4,850,000	5,000,000	5,150,000
Expenditures	4,158,017	4,636,903	5,287,428	5,100,000	5,200,000	5,300,000	5,400,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	(28,000)				
Ending Cash Balance	4,127,781	3,721,970	3,063,771	2,713,771	2,363,771	2,063,771	1,813,771
Encumbrances	555,453	823,023	1,394,052	1,000,000	1,000,000	1,000,000	1,000,000
Unencumbered Cash Balance	3,572,328	2,898,947	1,669,718	1,713,771	1,363,771	1,063,771	813,771

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 2016 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:

Per statute, one hundred percent of the total amount of indirect overhead revenues generated by the University from research and training programs shall be deposited in this fund, and may be expended on:

- (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 Adjustment (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.

Expenditure decrease in FY 2015 due to reduced RTRF allocations to Manoa units.

Transfers:

Transfers out include \$1,882,404 for debt service.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	20,866,229	23,350,727	20,531,207	19,135,420	20,107,998	21,085,439	22,067,767
Revenues	34,161,692	35,546,189	33,134,035	33,299,705	33,466,204	33,633,535	33,801,703
Expenditures	29,716,492	36,584,022	32,166,296	32,327,127	32,488,763	32,651,207	32,814,463
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(1,965,416)	(1,723,210)	(2,363,526)				
Ending Cash Balance	23,346,012	20,589,684	19,135,420	20,107,998	21,085,439	22,067,767	23,055,007
Encumbrances	1,596,733	2,337,274	2,284,137				
Unencumbered Cash Balance	21,749,279	18,252,410	16,851,283	20,107,998	21,085,439	22,067,767	23,055,007

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 2016 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:

Per statute, this fund was established to pay the cost of operations of the Student Health Center services and shall be replenished through charges made for medical services and other related goods and services, or through transfers from other accounts or funds.
 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 Adjustment (if applicable):

Variances:

FY2014, Phase I of renovation to facility initiated thus incurring design/architectural costs. Also, personnel costs and pharmaceuticals needs increased.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,000,000	4,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Beginning Cash Balance	1,615,365	2,811,966	3,621,079	4,699,528	5,674,528	6,514,528	7,464,528
Revenues	4,023,957	4,224,477	4,617,376	4,975,000	5,340,000	5,700,000	6,060,000
Expenditures	2,827,356	3,415,364	3,538,926	4,000,000	4,500,000	4,750,000	5,000,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	2,811,966	3,621,079	4,699,528	5,674,528	6,514,528	7,464,528	8,524,528
Encumbrances	37,353	86,789	72,647				
Unencumbered Cash Balance	2,774,613	3,534,290	4,626,882	5,674,528	6,514,528	7,464,528	8,524,528

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 2016 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:

Per statute, this fund was established to defray the cost of transcripts and diplomas, and shall be replenished through charges made for transcripts and diplomas or through transfers from other accounts or funds.

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 Adjustment (if applicable):

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

Variances:

In FY14 expenditures higher than FY15 due to purchase of fire proof file cabinets and modular furniture.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	425,000	425,000	425,000	425,000	425,000	425,000	425,000
Beginning Cash Balance	423,883	390,936	313,320	292,967	242,967	177,967	97,967
Revenues	372,100	364,405	357,867	350,000	345,000	340,000	335,000
Expenditures	405,048	442,021	378,220	400,000	410,000	420,000	425,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	390,936	313,320	292,967	242,967	177,967	97,967	7,967
Encumbrances	69,519	14,334	12,927				
Unencumbered Cash Balance	321,417	298,986	280,040	242,967	177,967	97,967	7,967

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF - Associated Students of 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (if applicable):

Variances:

In FY 2014, ASUH received less in student fees as compared to FY 2013. FY 2015 revenues increased because ASUH requested \$275,000 from the Stadium Endowment as compared to the \$200,000 requested in FY 2014.

In FY 2014, more funds were expended for scholarships, research awards and graduate test prep awards than in the previous FY.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	(5,469)	107,901	26,107	17,895	24,895	21,895	18,895
Revenues	421,677	311,645	383,754	390,000	390,000	390,000	390,000
Expenditures	308,307	390,438	388,967	380,000	390,000	390,000	390,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Ending Cash Balance	107,901	26,107	17,895	24,895	21,895	18,895	15,895
Encumbrances	42,470	0	426	500	500	500	500
Unencumbered Cash Balance	65,431	26,107	17,468	24,395	21,395	18,395	15,395

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 2016 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (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, UHP updated much of their equipment resulting in increased expenditures. In FY 2014, the expenditures decreased to more normal rates.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	122,000	220,000	220,000	220,000	220,000	220,000	220,000
Beginning Cash Balance	328,703	222,157	163,900	122,043	80,043	45,043	20,043
Revenues	121,478	117,482	125,270	125,000	130,000	140,000	150,000
Expenditures	228,024	175,739	167,127	167,000	165,000	165,000	165,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	222,157	163,900	122,043	80,043	45,043	20,043	5,043
Encumbrances	2,999	642	50	0	0	0	0
Unencumbered Cash Balance	219,158	163,258	121,993	80,043	45,043	20,043	5,043

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 2016 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	652,526	535,367	444,010	314,793	182,793	75,793	25,793
Revenues	704,471	755,159	695,710	693,000	693,000	750,000	750,000
Expenditures	821,629	846,515	824,928	825,000	800,000	800,000	750,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	535,367	444,010	314,793	182,793	75,793	25,793	25,793
Encumbrances	98,630	79,196	45,356	25,000	25,000	25,000	25,000
Unencumbered Cash Balance	436,737	364,815	269,438	157,793	50,793	793	793

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 2016 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (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. In FY 2015, the number of events hosted by the Campus Center Board decreased and they did not sponsor the Aloha Bash concert that was featured in FY 2014 and prior years.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	529,000	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000
Beginning Cash Balance	1,228,181	982,813	614,844	709,612	749,612	789,612	829,612
Revenues	549,437	558,423	540,001	540,000	540,000	540,000	540,000
Expenditures	761,305	908,962	439,545	500,000	500,000	500,000	500,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(33,500)	(17,430)	(5,688)	0	0	0	0
Ending Cash Balance	982,813	614,844	709,612	749,612	789,612	829,612	869,612
Encumbrances	337,272	12,331	9,689	9,000	9,000	9,000	9,000
Unencumbered Cash Balance	645,541	602,513	699,924	740,612	780,612	820,612	860,612

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 2016 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (if applicable):

Variances:

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. In FY 2015, revenue increase is attributable to increase in the number of students registering to attend New Student Orientation. Also, added One Card program account.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	3,085,634	627,146	535,826	482,131	416,361	350,591	284,821
Revenues	12,114,496	222,077	266,210	250,000	250,000	250,000	250,000
Expenditures	10,076,556	317,626	324,136	320,000	320,000	320,000	320,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(922,161)	4,230	4,230	4,230	4,230	4,230	4,230
Ending Cash Balance	4,201,414	535,826	482,131	416,361	350,591	284,821	219,051
Encumbrances	76,717	95,513	161,502	150,000	125,000	120,000	120,000
Unencumbered Cash Balance	4,124,697	440,313	320,629	266,361	225,591	164,821	99,051

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 2016 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (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:

In FY 2015, revenue decreased from prior year due to the drop in sales for mandatory, voluntary and other meal plans. The expenditure variance was attributed to additional distributions to Campus Center & Student Housing programs in FY 2014. No distribution was made in FY 2015.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			8,200,000	8,200,000	8,200,000	8,200,000	8,200,000
Beginning Cash Balance	0	3,288,209	4,432,922	5,316,007	5,816,007	6,316,007	6,816,007
Revenues		11,517,116	10,155,962	10,000,000	10,000,000	10,000,000	10,000,000
Expenditures		10,332,403	9,272,877	9,500,000	9,500,000	9,500,000	9,500,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers		(40,000)	0	0	0	0	0
Ending Cash Balance	0	4,432,922	5,316,007	5,816,007	6,316,007	6,816,007	7,316,007
Encumbrances		553,922	50	0	0	0	0
Unencumbered Cash Balance	0	3,879,000	5,315,957	5,816,007	6,316,007	6,816,007	7,316,007

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 2016 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (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 OVCERGE, therefore spent less from their operating accounts.

In FY 2015, the amount for stipended positions were reduced by 10% from FY 2014 and not all positions were filled throughout the year.

Also, requests for grants and awards decreased in FY 2015 compared to FY 2014.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	79,300	179,300	179,300	179,300	179,300	179,300	179,300
Beginning Cash Balance	69,423	31,996	45,600	67,280	67,280	67,280	67,280
Revenues	122,971	118,054	112,441	110,000	110,000	110,000	110,000
Expenditures	160,398	104,450	90,761	110,000	110,000	110,000	110,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	31,996	45,600	67,280	67,280	67,280	67,280	67,280
Encumbrances	686	0	0	0	0	0	0
Unencumbered Cash Balance	31,310	45,600	67,280	67,280	67,280	67,280	67,280

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 2016 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (if applicable):

Variances:

In FY 2015, SAFC expended approximately \$32,000 on musical instruments for the UH Band which accounted for the variance between FY 2014 & FY 2015.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		129,732	110,793	58,735	40,735	22,735	22,735
Revenues		142,469	138,949	140,000	140,000	140,000	140,000
Expenditures		147,965	176,987	150,000	150,000	140,000	140,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers		(13,443)	(14,020)	(8,000)	(8,000)	0	0
Ending Cash Balance	0	110,793	58,735	40,735	22,735	22,735	22,735
Encumbrances		0	1,343	0	0	0	0
Unencumbered Cash Balance	0	110,793	57,392	40,735	22,735	22,735	22,735

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 2016 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (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 2014 the Student Athletic Fee program was broken out and reported separately from the Student Activity and Program Fee resulting in a decrease in both revenues and expenditures as compared to FY 2013.

In FY 2015, Kennedy Theater was appropriated and spent \$85,000 compared to \$120,000 in FY 2014 and overall requests for funding decreased.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	108,200	408,200	408,200	408,200	408,200	408,200	408,200
Beginning Cash Balance	747,303	524,991	453,399	484,628	503,398	522,168	540,938
Revenues	580,029	430,915	418,643	420,000	420,000	420,000	420,000
Expenditures	672,609	501,277	386,184	400,000	400,000	400,000	400,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)
Ending Cash Balance	654,723	453,399	484,628	503,398	522,168	540,938	559,708
Encumbrances	62,810	7,659	1,164	1,000	1,000	1,000	1,000
Unencumbered Cash Balance	591,913	445,740	483,464	502,398	521,168	539,938	558,708

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF - UPASS Transportation
 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Beginning Cash Balance		286,059	371,215	360,324	360,324	360,324	360,324
Revenues		1,220,926	1,172,408	1,200,000	1,200,000	1,200,000	1,200,000
Expenditures		1,135,770	1,183,300	1,200,000	1,200,000	1,200,000	1,200,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance	0	371,215	360,324	360,324	360,324	360,324	360,324
Encumbrances		0	0	0	0	0	0
Unencumbered Cash Balance	0	371,215	360,324	360,324	360,324	360,324	360,324

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 2016 Legislature

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

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

Intended Purpose:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	21,042	35	35	35	(0)	(0)	(0)
Revenues	35	0	0				
Expenditures	21,042	0	0	35			
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	35	35	35	(0)	(0)	(0)	(0)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	35	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 2016 Legislature

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

Contact Name: Bob Nagao
 Phone: 956-4557

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

Intended Purpose:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

This is an old account that is no longer being funded. Remaining balance has 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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1	1	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	1	0	0	0	0	0
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1	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 2016 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (if applicable):

Variances:

FY15- Start to pay NSE fee in same fiscal year that fees are collected from students to provide a more accurate budget picture, resulting in two payments to National NSE office for student application fees. Unit also required upgrade of computer and replacement of air conditioner.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	22,479	24,234	25,947	18,850	15,129	11,408	7,687
Revenues	20,344	19,663	18,513	13,500	13,500	13,500	13,500
Expenditures	18,589	17,950	25,610	17,221	17,221	17,221	17,221
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	24,234	25,947	18,850	15,129	11,408	7,687	3,966
Encumbrances	173	0	200	0	0	0	0
Unencumbered Cash Balance	24,061	25,947	18,650	15,129	11,408	7,687	3,966

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 2016 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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(10)	(510)	0	0	0	0	0
Revenues	0	0	0				
Expenditures	500	(510)	0				
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	(510)	0	0	0	0	0	0
Encumbrances	23	23	23				
Unencumbered Cash Balance	(533)	(22)	(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 2016 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:

Per statute, application processing fees shall be deposited into this fund and shall be used to pay the costs of processing applications to all graduate programs.

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 Adjustment (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.

FY15 expenditures- Alternate fund sources were available to cover graduate application fee operating costs.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	350,000	600,000	600,000	600,000	600,000	600,000	600,000
Beginning Cash Balance	253,577	331,054	310,978	301,027	263,492	225,957	188,422
Revenues	473,592	447,258	405,727	350,000	350,000	350,000	350,000
Expenditures	396,115	467,334	415,678	387,535	387,535	387,535	387,535
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	331,054	310,978	301,027	263,492	225,957	188,422	150,887
Encumbrances	117	1,290	2,212	1,200	1,200	1,200	1,200
Unencumbered Cash Balance	330,938	309,688	298,815	262,292	224,757	187,222	149,687

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 2016 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:

Per statute, application processing fees shall be deposited into this fund and shall be used to pay the costs of processing applications to all graduate programs.

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 Adjustment (if applicable):

Variations:

FY13 - FY14 - FY 15 Expenditures variance due to receiving revenues late in the last quarter and expenditures were made up in FY14 and FY15.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	(8,997)	24,174	23,473	3,718	5,718	5,718	7,718
Revenues	36,911	35,241	32,837	42,000	45,000	47,000	47,000
Expenditures	3,740	35,941	52,592	40,000	45,000	45,000	45,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	24,174	23,473	3,718	5,718	5,718	7,718	9,718
Encumbrances	75	75	75				
Unencumbered Cash Balance	24,099	23,398	3,643	5,718	5,718	7,718	9,718

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 2016 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:

Per statute, application processing fees shall be deposited into this fund and shall be used to pay the costs of processing applications to all graduate programs.

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 Adjustment (if applicable):

Variations:

The variance is due to partial collection in FY2013. Shidler starting graduate fee collection in March 2013. The variance from FY2014 to FY2015 is due to a decrease in applications to programs and the timing of the deadlines. The expenditures spent in FY2014 were high due to not spending in FY2013 and covering costs related to processing applications. The expenditures decreased in FY2015 in order to end with around \$2,500 cash balance.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	14,394	4,228	2,647	2,500	2,500	2,500
Revenues	14,394	33,248	25,590	26,000	26,000	26,000	26,000
Expenditures	0	43,414	27,171	26,147	26,000	26,000	26,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	14,394	4,228	2,647	2,500	2,500	2,500	2,500
Encumbrances	0	1,498	1,441				
Unencumbered Cash Balance	14,394	2,730	1,206	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 2016 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:

Per statute, this fund was established to enable the seed distribution program to operate at a level that will adequately 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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	2,216	12,648	14,810	9,329	14,329	19,329	24,329
Revenues	54,472	62,027	64,135	60,000	60,000	60,000	60,000
Expenditures	44,040	59,865	69,616	55,000	55,000	55,000	55,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	12,648	14,810	9,329	14,329	19,329	24,329	29,329
Encumbrances	0	0	256				
Unencumbered Cash Balance	12,648	14,810	9,073	14,329	19,329	24,329	29,329

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 2016 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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(137)	(141)	(141)	(84)	(84)	(84)	(84)
Revenues	(0)	(0)	(0)				
Expenditures	57	0	0				
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	54	0	57				
Ending Cash Balance	(141)	(141)	(84)	(84)	(84)	(84)	(84)
Encumbrances	0	0	0				
Unencumbered Cash Balance	(141)	(141)	(84)	(84)	(84)	(84)	(84)

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 2016 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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(3)	(3)	(3)	(3)	(0)	(0)	(0)
Revenues	0	0	0	3			
Expenditures	0	0	0				
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	(3)	(3)	(3)	(0)	(0)	(0)	(0)
Encumbrances	0	0	0				
Unencumbered Cash Balance	(3)	(3)	(3)	(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 once <\$3.00> deficit offset this FY.
 Coordinating w/ GALC re: outstanding A/Rs.

Report on Non-General Fund Information
for Submittal to the 2016 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:

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University facilities.

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 Adjustment (if applicable):

Variances:

Variance in expenditures due to delay in repair and maintenance costs, primarily re-roofing.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	98,388	98,760	103,892	110,590	115,790	120,990	126,190
Revenues	6,724	6,988	6,698	6,700	6,700	6,700	6,700
Expenditures	6,352	1,855	0	1,500	1,500	1,500	1,500
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	98,760	103,892	110,590	115,790	120,990	126,190	131,390
Encumbrances	0	0	0				
Unencumbered Cash Balance	98,760	103,892	110,590	115,790	120,990	126,190	131,390

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 2016 Legislature

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

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

Intended Purpose:

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University facilities.

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 Adjustment (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.

FY14-15: The increase in expenditures is due to the hire of a Safety Officer in response to HIOSH findings.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	609,248	603,406	553,575	408,796	247,896	184,696	124,296
Revenues	259,704	224,104	206,249	237,400	244,500	251,900	259,400
Expenditures	117,546	125,935	203,028	242,300	151,700	156,300	161,000
Transfers							
List each net transfer in/out; list each account number							
Transfer out: SW-3333412							
Net Total Transfers	(148,000)	(148,000)	(148,000)	(156,000)	(156,000)	(156,000)	(164,000)
Ending Cash Balance	603,406	553,575	408,796	247,896	184,696	124,296	58,696
Encumbrances	74,735	298	298				
Unencumbered Cash Balance	528,671	553,277	408,498	247,896	184,696	124,296	58,696

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 2016 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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	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 net transfer in/out; list each account number							
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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Federal Grants-In-Aid For Natural Resources - 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 Adjustment (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 and (2) due to congressional budget problems, funding allocation received late. The delay in allocation subsequently postponed project awards and resulted in increased spending toward end of state fiscal year.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **	495,072	464,270	524,650	525,000	525,000	525,000	525,000
Beginning Cash Balance ***	0	(82,889)	(17,270)	(16,741)	0	0	0
Revenues	379,977	571,694	549,377	416,741	380,000	380,000	380,000
Expenditures	462,867	506,075	548,848	400,000	380,000	380,000	380,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0						
Ending Cash Balance	(82,889)	(17,270)	(16,741)	0	0	0	0
Encumbrances	0	0					
Unencumbered Cash Balance	(82,889)	(17,270)	(16,741)	0	0	0	0

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Federal Grants-In-Aid For Natural Resources -
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 Adjustment (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 and (2) due to congressional budget problems, funding allocation received late. The delay in allocation subsequently postponed project awards and resulted in increased spending toward end of state fiscal year.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **	1,104,384	1,021,964	1,128,911	1,128,000	1,128,000	1,128,000	1,128,000
Beginning Cash Balance ***	0	(161,875)	(122,234)	(11,887)	(11,887)	(11,887)	(11,887)
Revenues	1,003,921	1,025,683	1,364,616				
Expenditures	1,165,796	986,042	1,254,270				
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0					
Ending Cash Balance	(161,875)	(122,234)	(11,887)	(11,887)	(11,887)	(11,887)	(11,887)
Encumbrances	0	0					
Unencumbered Cash Balance	(161,875)	(122,234)	(11,887)	(11,887)	(11,887)	(11,887)	(11,887)

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 2016 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 Adjustment (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 and (2) due to congressional budget problems, funding allocation received late. The delay in allocation subsequently postponed project awards and resulted in increased spending toward end of state fiscal year.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **	243,618	226,585	251,000	250,000	250,000	250,000	250,000
Beginning Cash Balance ***	0	(28,079)	(13,331)	(2,628)	(2,628)	(2,628)	(2,628)
Revenues	191,398	245,155	272,736				
Expenditures	219,477	230,407	262,033				
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0						
Ending Cash Balance	(28,079)	(13,331)	(2,628)	(2,628)	(2,628)	(2,628)	(2,628)
Encumbrances	0	0					
Unencumbered Cash Balance	(28,079)	(13,331)	(2,628)	(2,628)	(2,628)	(2,628)	(2,628)

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 2016 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 Adjustment (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 and (2) due to congressional budget problems, funding allocation received late. The delay in allocation subsequently postponed project awards and resulted in increased spending toward end of state fiscal year.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **	1,492	1,358	2,363	2,000	2,000	2,000	2,000
Beginning Cash Balance ***	0	0	0	0	0	0	0
Revenues	1,492	1,358	2,363	1,500	1,500	1,500	1,500
Expenditures	1,492	1,358	2,363	1,500	1,500	1,500	1,500
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0					
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	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							

***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 2016 Legislature**

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Federal Grants-In-Aid For Natural Resources -
 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 Adjustment (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 and (2) due to congressional budget problems, funding allocation received late. The delay in allocation subsequently postponed project awards and resulted in increased spending toward end of state fiscal year.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **	1,328,880	1,228,310	1,378,329	1,375,000	1,375,000	1,375,000	1,375,000
Beginning Cash Balance ***	0	(379,273)	(366,982)	(12,563)	(762,563)	(1,512,563)	(2,262,563)
Revenues	1,344,012	1,547,032	1,576,864				
Expenditures	1,723,285	1,534,741	1,222,445	750,000	750,000	750,000	750,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0					
Ending Cash Balance	(379,273)	(366,982)	(12,563)	(762,563)	(1,512,563)	(2,262,563)	(3,012,563)
Encumbrances	0	0					
Unencumbered Cash Balance	(379,273)	(366,982)	(12,563)	(762,563)	(1,512,563)	(2,262,563)	(3,012,563)

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 2016 Legislature

Department: University of Hawaii
 Prog ID(s): UOH 100-UH-Manoa
 Name of Fund: Federal Grants-In-Aid For Natural Resources -
 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 Adjustment (if applicable):

Variations:

Difference in expenditures due to reduction in liability for FY 2015. Payments are based on number of retirees and amounts to be paid out vary for each FY.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **	8,813	5,012	4,027	4,000	4,000	4,000	4,000
Beginning Cash Balance ***	0	0	(1,112)	0	0	0	0
Revenues	5,755	6,642	7,986	4,000	4,000	4,000	4,000
Expenditures	5,755	7,754	6,874	4,000	4,000	4,000	4,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0					
Ending Cash Balance	0	(1,112)	0	0	0	0	0
Encumbrances	0	0					
Unencumbered Cash Balance	0	(1,112)	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							

***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 2016 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:

Per statute, this fund shall be used for costs arising from the defense and settlement of claims against the University, its students, or its faculty for professional malpractice in programs that provide professional services.

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 Adjustment (if applicable):

Variations:

Revenues FY 2014: Variance due to increase in malpractice premiums billed to UCERA/Hospital

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

Revenues FY 2015: Variance due to centralization and timing of malpractice premiums received from UCERA/Hospital

Expenditures FY 2015: Variance due to increase in claims cost and admin salaries.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	700,000	700,000	700,000	700,000	700,000
Beginning Cash Balance	1,059,188	1,132,867	1,297,416	1,591,624	1,450,404	1,309,184	1,167,964
Revenues	222,656	260,773	872,796	437,700	437,700	437,700	437,700
Expenditures	148,976	96,224	578,589	578,920	578,920	578,920	578,920
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	1,132,867	1,297,416	1,591,624	1,450,404	1,309,184	1,167,964	1,026,744
Encumbrances	0	0	22,531	22,000	22,000	22,000	22,000
Unencumbered Cash Balance	1,132,867	1,297,416	1,569,093	1,428,404	1,287,184	1,145,964	1,004,744

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 2016 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:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Adjustment (if applicable):

Variances:

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

Revenues FY2015: Service revenues gradually dropping on collections of aged account receivables

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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	99,241	1,616	1,879	2,017	2,147	2,277	2,407
Revenues	7,878	262	138	130	130	130	130
Expenditures	105,503	0	0	0	0	0	0
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	1,616	1,879	2,017	2,147	2,277	2,407	2,537
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,616	1,879	2,017	2,147	2,277	2,407	2,537

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 2016 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:

Per statute, all funds received by the Medical Education Council shall be deposited into this fund, and shall be expended for the purposes of the Graduate Medical Education program.

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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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 net transfer in/out; list each account number							
Net Total Transfers	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 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

To support the medical school's operations and train and graduate new physicians until June 30, 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 Adjustment (if applicable):

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

Variances:

Revenues FY 2014: Variance represents overspend of tobacco settlement funds

Expenditures FY 2015: Variance due to reduction of tobacco settlement funds received.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,750,000	2,284,040	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Beginning Cash Balance	7	79	34	20	20	20	20
Revenues	79	34	20	0	0	0	0
Expenditures	2,736,116	2,643,717	1,706,997	0	0	0	0
Transfers							
List each net transfer in/out; list each account number							
\$1,706,963 transfer in for tobacco settlement funds							
Net Total Transfers	2,736,110	2,643,638	1,706,963				
Ending Cash Balance	79	34	20	20	20	20	20
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	79	34	20	20	20	20	20

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 2016 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:

Per statute, this fund was established to support JABSOM's activities related to physician workforce assessment and planning. 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 Adjustment (if applicable):

To support retention of physicians in accordance with SB 240.

Variances:

Revenues FY2013/FY2014: Physician license renewal fees are collected/received biennially.

Revenues FY 2015: 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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	245,000	245,000	245,000	245,000	245,000	245,000	245,000
Beginning Cash Balance	232,835	582,575	338,286	609,990	365,090	120,190	(0)
Revenues	500,237	711	516,500	100	100	0	0
Expenditures	150,497	245,000	244,796	245,000	245,000	120,190	
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	582,575	338,286	609,990	365,090	120,190	(0)	(0)
Encumbrances	95,656	41	204				
Unencumbered Cash Balance	486,919	338,245	609,786	365,090	120,190	(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 2016 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:

Per statute, application processing fees shall be deposited into this fund and shall be used to pay the costs of processing applications to all 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 Adjustment (if applicable):

Increase needed to cover portion of Director of Admissions salary and full time support staff for medical student admissions.

Variances:

Revenues FY 2014: Variance due to increase in volume of applicants.

Revenues FY 2015: Variance due to reduction in application fees.

Expenditures FY 2014: Variance due to hiring of support staff.

Expenditures FY 2015: Variance due to hiring of support staff.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	150,000	150,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	35,175	79,988	127,771	91,659	91,659	91,859	92,059
Revenues	187,579	233,721	202,485	200,200	200,200	200,200	200,200
Expenditures	142,765	185,937	238,597	200,200	200,000	200,000	200,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	79,988	127,771	91,659	91,659	91,859	92,059	92,259
Encumbrances	3,080	1,649	4,036	4,000	4,000	4,000	4,000
Unencumbered Cash Balance	76,908	126,122	87,623	87,659	87,859	88,059	88,259

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 2016 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:

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University facilities.

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 Adjustment (if applicable):

Variances:

Revenues FY 2014: Variance due to parking lot C revenues collected from users by JABSOM on behalf of HCDA.

Revenues FY 2015: Variance due to increased lease revenues.

Expenditures FY 2014: Variance due to parking lot lease paid to HCDA for Lot C.

Expenditures FY 2015: Variance due to increase in parking lot lease paid to HCDA for Lot C.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	160,000	160,000	160,000	160,000	160,000
Beginning Cash Balance	63,127	108,504	98,553	196,544	183,844	171,144	158,444
Revenues	49,571	134,729	257,148	267,300	267,300	267,300	267,300
Expenditures	(5,057)	144,680	159,157	280,000	280,000	280,000	280,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(9,252)	0	0				
Ending Cash Balance	108,504	98,553	196,544	183,844	171,144	158,444	145,744
Encumbrances	0	3,500	8,739	8,700	8,700	8,700	8,700
Unencumbered Cash Balance	108,504	95,053	187,805	175,144	162,444	149,744	137,044

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 2016 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:

Per statute, any appropriations by the legislature for the Hawaii rural health care provider loan repayment program, donations/grants, reimbursement of loan repayments, interest earned, or proceeds from the operations of the Hawaii health corps program shall be deposited in this fund. 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 Adjustment (if applicable):

Not Applicable. No funds have been appropriated and grant funds expire in Fiscal Year 2015.

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	0			
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	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 2016 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:

Per statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations. Credit courses are offered to both in-state and out-of-state students during the regular academic year (fall/spring).

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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	28,798,049	29,126,841	31,657,396	31,324,004	30,816,043	30,521,043	30,096,043
Beginning Cash Balance	12,668,017	14,388,940	16,038,924	16,159,837	12,139,409	12,472,675	12,805,941
Revenues	34,467,793	35,508,765	36,074,899	35,704,644	37,184,060	37,184,060	37,184,060
Expenditures	25,951,239	27,271,349	27,619,837	31,296,394	28,422,116	28,422,116	28,422,116
Transfers							
List each net transfer in/out; list each account number							
Transfer in for Summer Session			356,866				
Transfer out for Debt Service			(716,524)				
Transfer out for URUF R&R			(40,000)				
Transfer out for Scholarships			(6,350,000)				
Transfer out for System Assessments			(873,279)				
Transfer out for Programmatic Support			(711,212)				
Net Total Transfers	(6,793,509)	(6,587,576)	(8,334,149)	(8,428,678)	(8,428,678)	(8,428,678)	(8,428,678)
Ending Cash Balance	14,391,062	16,038,779	16,159,837	12,139,409	12,472,675	12,805,941	13,139,207
Encumbrances	2,717,192	1,998,066	2,686,773	3,000,000	3,000,000	3,000,000	3,000,000
Unencumbered Cash Balance	11,673,870	14,040,714	13,473,065	9,139,409	9,472,675	9,805,941	10,139,207

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 2016 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:

Per statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations. Credit courses are offered to both in-state and out-of-state students by CCECS and during the summer.

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 Adjustment (if applicable):

Variances:

The decreased revenue in FY 2014 is a result of fewer students enrolling in the Summer.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	891,534	891,534	1,040,534	1,057,534	1,082,534	1,082,534	1,082,534
Beginning Cash Balance	1,655,649	1,950,314	1,917,123	1,804,127	1,869,230	1,879,230	1,889,230
Revenues	1,457,723	1,232,293	1,282,767	1,403,605	1,410,000	1,415,000	1,415,000
Expenditures	986,379	966,472	976,554	1,054,498	1,075,000	1,080,000	1,080,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(176,680)	(299,011)	(419,208)	(284,004)	(325,000)	(325,000)	(325,000)
Ending Cash Balance	1,950,314	1,917,123	1,804,127	1,869,230	1,879,230	1,889,230	1,899,230
Encumbrances	35,065	15,338	11,727	0	0	0	0
Unencumbered Cash Balance	1,915,248	1,901,785	1,792,400	1,869,230	1,879,230	1,889,230	1,899,230

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 2016 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:

Per statute, all fines, fees and other revenue derived from the UH libraries' operations shall be deposited in this fund, to be used to support and improve the services provided by the libraries.

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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	41,309	41,309	41,309	21,309	21,309	21,309	21,309
Beginning Cash Balance	37,035	26,766	33,218	7,704	4,204	3,704	3,704
Revenues	16,474	15,371	13,779	13,000	13,000	13,000	13,000
Expenditures	26,743	8,919	39,293	16,500	13,500	13,000	13,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	26,766	33,218	7,704	4,204	3,704	3,704	3,704
Encumbrances	1,390	0	832	0	0	0	0
Unencumbered Cash Balance	25,376	33,218	6,872	4,204	3,704	3,704	3,704

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 2016 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:

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

UH Hilo offers 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 educational programs.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

The increase in revenue and expenditures is a result of increased marketing and development of the non-credit courses available to the public. 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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	416,860	416,860	716,860	453,315	504,736	504,736	504,736
Beginning Cash Balance	547,707	389,058	333,660	160,637	226,440	244,805	262,005
Revenues	145,631	143,017	187,057	198,160	200,000	200,000	200,000
Expenditures	422,356	522,007	754,974	449,557	498,835	500,000	500,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	118,076	323,592	394,894	317,200	317,200	317,200	317,200
Ending Cash Balance	389,059	333,660	160,637	226,440	244,805	262,005	279,205
Encumbrances	39,769	36,925	38,207	35,000	35,000	35,000	35,000
Unencumbered Cash Balance	349,289	296,736	122,430	191,440	209,805	227,005	244,205

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 2016 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:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	505,999	505,999	505,999	505,999	505,999	535,999	535,999
Beginning Cash Balance	346,541	340,294	396,441	411,915	490,908	575,908	570,908
Revenues	470,908	526,695	516,432	509,715	520,000	530,000	535,000
Expenditures	477,154	471,469	502,696	430,721	435,000	535,000	535,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	922	1,737				
Ending Cash Balance	340,295	396,441	411,915	490,908	575,908	570,908	570,908
Encumbrances	91,009	112,103	152,100	100,000	100,000	100,000	100,000
Unencumbered Cash Balance	249,286	284,339	259,815	390,908	475,908	470,908	470,908

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 2016 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:

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.

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 Adjustment (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.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,284,000	6,153,000	6,354,348	6,554,348	6,754,348	6,754,348	6,754,348
Beginning Cash Balance	(41,659)	(987)	0	469,209	469,209	469,209	469,209
Revenues	0	0	0	0	0	0	0
Expenditures	5,051,197	5,603,971	5,880,791	6,550,000	6,720,000	6,720,000	6,720,000
Transfers							
List each net transfer in/out; list each account number							
Transfer in from Tuition and Fees			6,350,000				
Net Total Transfers	5,091,869	5,604,958	6,350,000	6,550,000	6,720,000	6,720,000	6,720,000
Ending Cash Balance	(987)	0	469,209	469,209	469,209	469,209	469,209
Encumbrances	0	0	0				
Unencumbered Cash Balance	(987)	0	469,209	469,209	469,209	469,209	469,209

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 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

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, debt service, R&M and equipment for the student housing and food service operations.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

The increase in revenue in FY 2014 is the result of increased rates and occupancy due to the opening of a new residence hall. The increase in expenditures in FY 2014 is the result of increased operating cost for the new student housing facility. The increase in expenditures in FY 2015 is the result of payments for prior year outstanding charges and also for the replacement of food service equipment.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,919,744	4,304,744	4,404,744	4,724,267	4,958,514	5,213,514	5,478,514
Beginning Cash Balance	3,537,663	3,582,607	4,054,172	3,784,013	3,754,082	3,555,835	3,407,374
Revenues	4,409,173	5,842,383	6,093,147	5,545,076	5,657,297	5,937,355	6,231,417
Expenditures	3,593,818	4,009,572	5,607,205	4,718,636	4,957,724	5,208,954	5,472,947
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(770,411)	(1,361,246)	(756,101)	(856,371)	(897,820)	(876,862)	(876,329)
Ending Cash Balance	3,582,607	4,054,172	3,784,013	3,754,082	3,555,835	3,407,374	3,289,515
Encumbrances	919,469	821,211	461,260	500,000	500,000	500,000	500,000
Unencumbered Cash Balance	2,663,138	3,232,961	3,322,754	3,254,082	3,055,835	2,907,374	2,789,515

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 2016 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:

Per statute, the proceeds of this fund shall be used for managing the Mauna Kea lands and enforcing administrative rules adopted relating to 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 Adjustment (if applicable):

Variances:

The increase in expenditures in FY 2014 and decrease in FY 2016 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. The increased revenue for FY 2015 is the result of funds received for the sublease with TMT.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	350,000	350,000	726,000	726,000	756,000	766,000	926,000
Beginning Cash Balance	533,770	696,776	176,206	325,826	367,826	412,826	447,826
Revenues	420,932	424,454	660,043	700,000	800,000	800,000	1,000,000
Expenditures	257,927	945,024	510,659	658,000	755,000	765,000	925,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	237	0	0	0	0
Ending Cash Balance	696,775	176,206	325,826	367,826	412,826	447,826	522,826
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	696,775	176,206	325,826	367,826	412,826	447,826	522,826

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 2016 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:

Per statute, this fund was established to defray costs involved in 1) carrying out capital improvements program (CIP) projects managed by the University; 2) equitably assessing, collecting, and distributing moneys for current and other expenses associated with CIP projects, repair and maintenance projects, and major renovation projects; 3) managing the payment of expenses assessable against CIP projects managed by or through the University; and 4) managing funds representing accumulated vacation and sick leave credits and retirement benefits for non-general funded employees under the CIP projects managed by the University.

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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	25,000	25,000	5,000	5,000	5,000	5,000	5,000
Beginning Cash Balance	19,688	17,611	4,394	3,281	2,081	281	3,281
Revenues	0	0	5,000	0	0	6,000	0
Expenditures	2,077	13,217	6,113	1,200	1,800	3,000	3,008
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	17,611	4,394	3,281	2,081	281	3,281	273
Encumbrances	25	280	273	0	0	0	0
Unencumbered Cash Balance	17,586	4,114	3,008	2,081	281	3,281	273

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 2016 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:

Per statute, this fund shall be used to receive, deposit, disburse, and account for funds from the activities of the intercollegiate athletic programs.

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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	292,789	292,789	192,789	292,789	267,789	267,789	267,789
Beginning Cash Balance	128,077	36,652	37,069	129,545	70,645	58,345	59,645
Revenues	191,265	218,630	221,564	229,600	250,700	263,800	276,900
Expenditures	282,690	218,213	146,189	288,500	263,000	262,500	262,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	17,101	0	0	0	0
Ending Cash Balance	36,652	37,069	129,545	70,645	58,345	59,645	74,545
Encumbrances	5,049	4,795	13,629	5,000	5,000	5,000	5,000
Unencumbered Cash Balance	31,603	32,275	115,916	65,645	53,345	54,645	69,545

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 2016 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:

Per statute, admissions, advertising sales, corporate sponsorships, marketing, merchandising, donation, fundraising, fees, charges, and other moneys collected in conjunction with the UH Hilo theatre program shall be deposited in this fund, and may be expended for all costs associated with the theatre program.

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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	130,035	130,035	130,035	170,035	170,035	170,035	170,035
Beginning Cash Balance	129,280	120,495	97,859	52,309	35,672	35,682	39,402
Revenues	92,127	144,444	133,020	146,700	154,010	163,720	167,420
Expenditures	100,912	167,080	178,570	163,337	154,000	160,000	167,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	120,495	97,859	52,309	35,672	35,682	39,402	39,822
Encumbrances	19,192	7,702	4,764	6,000	6,000	6,000	6,000
Unencumbered Cash Balance	101,303	90,157	47,546	29,672	29,682	33,402	33,822

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 2016 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:

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space; and purchasing merchandise, supplies, and equipment.
 Activities of the Testing Center and College of Business and Economics consultant service is supported by this fund.

Source of Revenues:

Testing fees and service charges.

Current Program Activities/Allowable Expenses:

Expenses in support of the Testing Center and CoBE services.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

FY 2014 was a transition year for the testing center when we experienced a change in the responsible department. As a result of this change in oversight, we are expecting activity at the center to increase therefore resulting in increased revenue and expenses.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	13,676	8,135	15,595	13,199	4,395	2,915	2,435
Revenues	8,170	7,690	8,587	17,020	24,020	25,020	26,520
Expenditures	13,710	230	10,982	25,825	25,500	25,500	25,500
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	8,136	15,595	13,199	4,395	2,915	2,435	3,455
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	8,136	15,595	13,199	4,395	2,915	2,435	3,455

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 2016 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:

Per statute, one hundred percent of the total amount of indirect overhead revenues generated by the University from research and training programs shall be deposited in this fund, and may be expended on:

- (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 Adjustment (if applicable):

Variations:

Revenue generated is determined by the level of research and training extramural spending. As research and training awards fluctuate, so will the indirect overhead revenue generated.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,952,912	2,952,912	3,952,912	4,398,912	3,998,912	3,998,912	3,998,912
Beginning Cash Balance	369,267	788,461	693,795	463,308	140,000	240,000	240,000
Revenues	3,720,831	3,820,891	2,830,493	3,745,702	2,986,000	2,986,000	2,986,000
Expenditures	3,302,530	3,582,328	3,420,628	4,328,789	3,136,000	3,236,000	3,236,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	(333,471)	359,649	259,779	250,000	250,000	250,000
Ending Cash Balance	787,568	693,554	463,308	140,000	240,000	240,000	240,000
Encumbrances	91,285	75,183	59,382	60,000	60,000	60,000	60,000
Unencumbered Cash Balance	696,283	618,370	403,926	80,000	180,000	180,000	180,000

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 2016 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:

Per statute, this fund was established to defray the cost of transcripts and diplomas, and shall be replenished through charges made for transcripts and diplomas or through transfers from other accounts or funds.

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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	114,337	114,337	139,337	139,337	139,337	139,337	139,337
Beginning Cash Balance	180,627	189,028	193,159	146,948	101,758	58,067	25,377
Revenues	62,145	64,390	59,265	61,310	62,310	63,310	64,310
Expenditures	53,743	60,259	105,476	106,500	106,000	96,000	74,500
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	189,028	193,159	146,948	101,758	58,067	25,377	15,187
Encumbrances	8,169	345	745	0	0	0	0
Unencumbered Cash Balance	180,859	192,814	146,203	101,758	58,067	25,377	15,187

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 2016 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,005,355	2,005,355	2,400,355	2,000,355	2,400,355	2,400,355	2,400,355
Beginning Cash Balance	2,316,669	2,325,469	1,820,873	1,660,417	1,783,373	1,829,044	1,865,044
Revenues	1,541,567	1,588,559	1,725,290	1,814,637	1,865,761	1,856,090	1,856,090
Expenditures	1,532,767	2,093,155	1,887,811	1,691,680	1,820,090	1,820,090	1,820,090
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	2,065	0	0	0	0
Ending Cash Balance	2,325,469	1,820,873	1,660,417	1,783,373	1,829,044	1,865,044	1,901,043
Encumbrances	543,435	59,202	96,577	60,000	60,000	60,000	60,000
Unencumbered Cash Balance	1,782,034	1,761,672	1,563,839	1,723,373	1,769,044	1,805,044	1,841,043

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 2016 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:

Per statute, receipts from fees for services, supplies, and use of equipment provided by or in connection with the career and technical training projects shall be deposited in this fund, and shall be expended for vocational and technical training projects, and supplies, equipment, and services related thereto.

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 Adjustment (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 has been repealed as of 7/1/2015.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	16,000	16,000	46,000				
Beginning Cash Balance	55,212	56,904	41,387	3	3	3	3
Revenues	2,249	3,145	2	0	0	0	0
Expenditures	557	18,661	41,386	0	0	0	0
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	56,904	41,387	3	3	3	3	3
Encumbrances	1,146	40,913	0	0	0	0	0
Unencumbered Cash Balance	55,758	475	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 2016 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:

Per statute, revenues from the sale of Hawaiian language materials shall be deposited in this fund, and shall be expended to support the Hawaiian Language College at UH Hilo.

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 Adjustment (if applicable):

Variances:

The increase in revenue is due to a higher demand for publications. The increase in expenditures is the result of hiring personnel to help support the development of these published materials and an increase in the printing costs associated with producing these publications.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	72,135	72,135	122,135	122,135	122,135	122,135	122,135
Beginning Cash Balance	97,758	95,470	102,800	81,302	49,302	20,202	15,202
Revenues	54,102	67,974	76,896	86,000	80,000	85,000	85,000
Expenditures	56,390	60,645	98,393	118,000	109,100	90,000	85,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	95,470	102,800	81,302	49,302	20,202	15,202	15,202
Encumbrances	0	0	3,094	0	0	0	0
Unencumbered Cash Balance	95,470	102,800	78,208	49,302	20,202	15,202	15,202

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: Conference Center RF - UH Hilo
 Legal Authority: 304A-2272, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) W
 Appropriation Acct. No. S-317-F

Intended Purpose:

Per statute, all fees, charges, and other moneys collected in conjunction with the UH Hilo Conference Center program shall be deposited in this fund, and may be expended on costs associated with conducting conferences, seminars, and courses offered by the program.

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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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 net transfer in/out; list each account number							
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 2016 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:

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University facilities.

Activities of the Small Business Incubator is recorded in this fund.

Source of Revenues:

Rental income.

Current Program Activities/Allowable Expenses:

Expenses related to the oversight of the Small Business Incubator.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

The decrease in revenue in FY 2015 is due to a decrease in rental income as a result of a tenant moving out of the facility.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	96,474	124,152	154,384	169,162	176,512	182,012	183,662
Revenues	64,648	67,659	55,921	56,950	57,000	57,050	57,100
Expenditures	36,970	37,427	40,906	49,600	51,500	55,400	56,700
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	(237)	0	0	0	0
Ending Cash Balance	124,152	154,384	169,162	176,512	182,012	183,662	184,062
Encumbrances	763	670	620	5,000	5,000	5,000	5,000
Unencumbered Cash Balance	123,389	153,714	168,542	171,512	177,012	178,662	179,062

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 2016 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:

Per statute, all fees, fines, or other moneys collected from a University parking facility may be deposited in this fund.

Source of Revenues:

Parking fees and fines.

Current Program Activities/Allowable Expenses:

Expenditures made in support of providing parking services.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	487,245	489,130	489,130	491,674	501,674	501,674	501,674
Beginning Cash Balance	147,799	153,532	141,303	126,706	139,006	154,406	172,906
Revenues	246,442	241,873	251,010	294,300	306,400	318,500	330,600
Expenditures	240,708	254,101	265,607	282,000	291,000	300,000	309,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	153,532	141,303	126,706	139,006	154,406	172,906	194,506
Encumbrances	21,448	24,745	26,609	27,000	28,000	29,000	30,000
Unencumbered Cash Balance	132,083	116,558	100,096	112,006	126,406	143,906	164,506

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 2016 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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	394,018	418,990	443,962	443,962	443,962	443,962	443,962
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	278,150	294,872	326,400	304,905	304,905	304,905	304,905
Expenditures	278,150	294,872	326,400	304,905	304,905	304,905	304,905
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0					
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Tuition & Fees SF - Regular Session
 Legal Authority: 304A-2153, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

Per statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations.

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 Adjustment (if applicable):

Variances:

Higher than projected enrollment increased revenues. Enrollment increased by 12.7% from Fall 2013 to 2014 and increased by 1.2% from Fall 2014 to Fall 2015. With the 89 FTE positions UHWO received in 2014, converted many temporary hires to permanent positions thus a decrease in TFSS expenditures in FY15.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	19,152,479	18,134,958	18,500,958	12,912,479	12,912,479	12,912,479	12,912,479
Beginning Cash Balance	(444,630)	(1,232,499)	984,082	3,246,762	3,684,183	3,097,363	2,916,393
Revenues	8,219,297	10,590,609	12,682,401	13,453,491	14,271,463	15,139,168	16,059,629
Expenditures	5,690,314	6,019,700	4,414,754	7,325,707	7,691,992	8,076,592	8,480,422
Transfers							
List each net transfer in/out; list each account number							
Debt Service trans-out	(3,180,445)	(1,817,702)	(2,858,865)				
Scholarship trans-out		(115,590)	(2,937,327)				
EB-5 & Other System Assess.	(132,991)	(424,489)	(208,776)				
Net Total Transfers	(3,313,435)	(2,357,781)	(6,004,967)	(5,690,363)	(7,166,290)	(7,243,546)	(7,200,169)
Ending Cash Balance	(1,229,082)	980,629	3,246,762	3,684,183	3,097,363	2,916,393	3,295,431
Encumbrances	72,813	297,040	322,618	354,879	390,367	429,404	472,344
Unencumbered Cash Balance	(1,301,895)	683,589	2,924,144	3,329,303	2,706,996	2,486,989	2,823,087

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Tuition & Fees SF - Summer Session
 Legal Authority: 304A-2153, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

Per statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations. 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 Adjustment (if applicable):

Variances:

Increase in enrollment for summer 2015 generated higher than projected revenue. A portion of Summer 2015 expenses charged to other funds.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,727,521	2,727,521	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	1,327,866	1,634,918	1,828,127	2,411,201	1,640,741	2,305,248	3,026,202
Revenues	628,992	547,282	940,002	997,155	1,057,782	1,122,095	1,190,318
Expenditures	325,209	350,803	141,198	385,564	393,275	401,141	409,164
Transfers							
List each net transfer in/out; list each account number							
EB-5 Interest trans-out			(127,500)				
Emrgncy Siren & Bond Assess.			(88,231)				
Net Total Transfers	0	0	(215,731)	(1,382,051)	0	0	0
Ending Cash Balance	1,631,649	1,831,397	2,411,201	1,640,741	2,305,248	3,026,202	3,807,356
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,631,649	1,831,397	2,411,201	1,640,741	2,305,248	3,026,202	3,807,356

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Library SF
 Legal Authority: 304A-2155, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

Per statute, all fines, fees and other revenue derived from the UH libraries' operations shall be deposited in this fund, to be used to support and improve the services provided by the libraries.

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 Adjustment (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 in FY14 to offset expenditures. No RTRF allocation provided in FY15 thus the increase in expenditures.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,000	20,000	20,000	40,000	40,000	40,000	40,000
Beginning Cash Balance	6,643	10,009	19,273	18,211	18,223	18,236	18,250
Revenues	12,611	14,616	15,290	18,000	19,800	21,780	23,958
Expenditures	9,245	5,352	16,353	17,988	19,787	21,766	23,942
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	10,009	19,273	18,211	18,223	18,236	18,250	18,266
Encumbrances	752	688	4,185	4,395	4,614	4,845	5,087
Unencumbered Cash Balance	9,257	18,585	14,025	13,828	13,621	13,405	13,179

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Community Services SF
 Legal Authority: 304A-2156, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing 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 Adjustment (if applicable):

Variances:

FY14 increase in revenue received from the Institute for Reading Development (IRD). IRD program discontinued in FY15. In FY16, UHWO initiated non-credit programs such as Project Lead the Way and International Program generating an increase in revenue and expenditures.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	150,000	150,000	150,000	150,000
Beginning Cash Balance	59,075	73,769	103,073	39,507	83,075	137,535	205,610
Revenues	22,606	33,205	10,432	125,000	156,250	195,313	244,141
Expenditures	5,645	3,901	28,910	81,432	101,790	127,238	159,047
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(2,267)	0	(45,089)	0	0	0	0
Ending Cash Balance	73,769	103,073	39,507	83,075	137,535	205,610	290,704
Encumbrances	2,896	0	8,833	9,274	9,738	10,225	10,736
Unencumbered Cash Balance	70,874	103,073	30,674	73,801	127,797	195,385	279,968

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Auxiliary Enterprises SF
 Legal Authority: 304A-2157, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

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 Adjustment (if applicable):

Variances:

UHWO Bookstore operations transferred to system in FY13, revenue and expenditures decreased as a result of this transfer. Increase in vending operations in FY 15 resulted in an increase in revenue and expenditures.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		20,000	100,000	100,000	100,000	100,000	100,000
Beginning Cash Balance	0	(2,549)	8,598	20,302	22,169	23,129	23,038
Revenues	43,212	18,373	21,686	21,867	22,960	24,108	25,314
Expenditures	45,761	7,227	9,982	20,000	22,000	24,200	26,620
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(2,549)	8,598	20,302	22,169	23,129	23,038	21,731
Encumbrances	0	6,786	1,500	1,575	1,654	1,736	1,823
Unencumbered Cash Balance	(2,549)	1,812	18,802	20,594	21,475	21,301	19,908

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Scholarship & Assistance SF
 Legal Authority: 304A-2159, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.

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 Adjustment (if applicable):

Variances:

Increase in expenditures is related to the increase in scholarship awards and a higher distribution of scholarships based on tuition revenue.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000,000	1,000,000	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	(343,575)	(929,379)	(1,765,411)	(55,482)	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	585,804	912,324	1,227,398	2,516,000	2,529,256	2,683,035	2,846,164
Transfers							
List each net transfer in/out; list each account number							
Scholarship trans-in from TFSF		76,292	2,937,327				
Net Total Transfers	0	76,292	2,937,327	2,571,482	2,529,256	2,683,035	2,846,164
Ending Cash Balance	(929,379)	(1,765,411)	(55,482)	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(929,379)	(1,765,411)	(55,482)	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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH West Oahu SF
 Legal Authority: 304A-2166, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

Per statute, proceeds of this fund shall be used for planning, land acquisition, design, construction, and equipment necessary for the development of the permanent campus of UH West Oahu; and planning, land acquisition, design, improvement, and construction of infrastructure and other public or common facilities necessary for the development of the campus.

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 Hawaii - West O'ahu in Kapolei, including infrastructure and other public or common facilities.

Purpose of Proposed Ceiling Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,000,000	10,000,000	10,000,000	300,000	300,000	300,000	300,000
Beginning Cash Balance	3,486,638	1,139,052	120,826	269,876	81,656	63,436	45,216
Revenues	25,752	(787,954)	4,050	6,780	6,780	6,780	6,780
Expenditures	2,373,339	(1,582,913)	0	195,000	25,000	25,000	25,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	(1,813,185)	145,000	0	0	0	0
Ending Cash Balance	1,139,052	120,826	269,876	81,656	63,436	45,216	26,996
Encumbrances	32,932	31,665	190,482	0	0	0	0
Unencumbered Cash Balance	1,106,119	89,161	79,393	81,656	63,436	45,216	26,996

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Revenue Undertakings SF - WO Campus Development
 Legal Authority: 304A-2167.5, HRS

Contact Name: Linda Saiki
 Phone: 689-2503

Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.
 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 Adjustment (if applicable):

Variations:

See notes below.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,000	1,000,000	4,000	0	0	0	0
Beginning Cash Balance	403	2,000,004	382,070	259	0	0	0
Revenues	4	254	259	0	0	0	0
Expenditures	8,327,583	2,002,759	3,231	259	0	0	0
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers *	10,327,179	384,571	(378,839)	0	0	0	0
Ending Cash Balance	2,000,004	382,070	259	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2,000,004**	382,070	259	0	0	0	0

Additional Information:

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

* Includes \$10,324,912 Short Term Loan 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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Henry Giugni Moving Image Archives SF
 Legal Authority: 304A-2180, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) B
 Appropriation Acct. No. S-335-F

Intended Purpose:

Per statute, any legislative appropriation, federal or private grants, and any other funds collected for the purposes of the 'Ulu'ulu: The Henry Giugni Moving Image Archive shall be deposited in this fund. Moneys shall be expended to support the activities of the moving image archive.

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 Adjustment (if applicable):

Act 90, SLH 2012 established this special fund without an appropriation.

Variances:

In FY2015, agreement signed to transfer \$500,000 to UHWO as part of Oceanic Cable franchise fee obligation to the State of Hawaii Cable Television Division.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	50,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	0	0	0	500,000	400,000	295,000	184,750
Revenues	0	0	500,000	0	0	0	0
Expenditures	0	0	0	100,000	105,000	110,250	115,763
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	500,000	400,000	295,000	184,750	68,988
Encumbrances	0	0	23,246	25,571	28,128	30,941	34,035
Unencumbered Cash Balance	0	0	476,754	374,429	266,872	153,809	34,953

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Commercial Enterprises RF
 Legal Authority: 304A-2251, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

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 Adjustment (if applicable):

Variances:

UHWO Bookstore operations transferred to system.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,000	20,000	20,000	0	0	0	0
Beginning Cash Balance	11,799	12,269	12,285	3	0	0	0
Revenues	470	16	3	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	(12,286)	(3)	0	0	0
Ending Cash Balance	12,269	12,285	3	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	12,269	12,285	3	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 2016 Legislature**

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Research and Training RF
 Legal Authority: 304A-2253, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

Per statute, one hundred percent of the total amount of indirect overhead revenues generated by the University from research and training programs shall be deposited in this fund, and may be expended on:

- (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 Adjustment (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. In FY2015 received one time \$65,000 for PV project, which remained encumbered at the end of FY2015.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	150,000	150,000	150,000	235,000	225,000	225,000	225,000
Beginning Cash Balance	18,093	(38,916)	7,437	88,488	0	0	0
Revenues	25,433	105,465	148,595	140,203	131,463	138,036	144,938
Expenditures	82,442	98,410	61,642	228,691	131,463	138,036	144,938
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	39,298	(5,903)	0	0	0	0
Ending Cash Balance	(38,917)	7,437	88,488	0	0	0	0
Encumbrances	0	0	65,000	0	0	0	0
Unencumbered Cash Balance	(38,917)	7,437	23,488	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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Transcript & Diploma RF
 Legal Authority: 304A-2256, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

Per statute, this fund was established to defray the cost of transcripts and diplomas, and shall be replenished through charges made for transcripts and diplomas or through transfers from other accounts or funds.

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 Adjustment (if applicable):

Variances:

Increase in student help payroll, printing costs and subscription costs led to an overall increase in expenditures in FY2014. Increase in requests for transcripts and diplomas in FY2015 increased revenue.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Beginning Cash Balance	35,154	44,120	47,753	55,018	63,009	71,800	81,470
Revenues	19,578	19,802	22,826	25,109	27,619	30,381	33,419
Expenditures	10,613	16,170	15,561	17,117	18,828	20,711	22,782
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	44,120	47,753	55,018	63,009	71,800	81,470	92,107
Encumbrances	590	1,033	1,350	1,418	1,489	1,563	1,641
Unencumbered Cash Balance	43,529	46,720	53,668	61,592	70,312	79,907	90,466

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Student Activities RF
 Legal Authority 304A-2257, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (if applicable):

Variances:

Effective FY2014, student fees increased from \$5/student to \$120/student. In FY2014, a \$64/student refund was issued to all fall students who paid the \$120 in student fees. Expenditures increased to provide services per new fee schedule.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Beginning Cash Balance	41,796	39,643	249,040	487,845	654,646	728,807	684,482
Revenues	27,516	380,338	572,633	584,086	595,768	607,683	619,837
Expenditures	29,670	170,941	333,828	417,285	521,606	652,008	815,010
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	39,643	249,040	487,845	654,646	728,807	684,482	489,308
Encumbrances	0	442	4,872	6,090	7,612	9,515	11,894
Unencumbered Cash Balance	39,643	248,598	482,973	648,556	721,195	674,967	477,415

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 2016 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: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

Per statute, all fees, charges, and other moneys collected in conjunction with the Center for Labor Education and Research shall be deposited in this fund, and expended to defray the cost of operating the CLEAR, excluding compensation of the permanent staff.
 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 Adjustment (if applicable):

Variations:

Increase in revenue higher than projected and processed less expenditures than anticipated.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,000	20,000	10,000	10,000	10,000	10,000	10,000
Beginning Cash Balance	7,713	3,760	2,239	4,387	5,498	6,664	7,888
Revenues	4,469	5,761	6,632	6,963	7,312	7,677	8,061
Expenditures	8,422	7,283	5,574	5,853	6,146	6,453	6,776
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	1,091	0	0	0	0
Ending Cash Balance	3,760	2,239	4,387	5,498	6,664	7,888	9,173
Encumbrances	196	2,237	2,462	2,585	2,714	2,850	2,993
Unencumbered Cash Balance	3,564	1	1,925	2,912	3,949	5,038	6,181

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 2016 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: Linda Saiki
 Phone: 689-2503

Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

Per statute, all fees, charges, and other moneys collected in conjunction with the Center for Labor Education and Research shall be deposited in this fund, and expended to defray the cost of operating the CLEAR, excluding compensation of the permanent staff.

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 Adjustment (if applicable):

Variances:

No activity in the Rice and Roses program

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000	100	0	0	0	0	0
Beginning Cash Balance	1	1	1	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	(1)	0	0	0	0
Ending Cash Balance	1	1	0	0	0	0	0
Encumbrances	0	0	0	0	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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Real Property & Facilities Use RF
 Legal Authority: 304A-2274, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 Fund type (MOF) W
 Appropriation Acct. No. S-348-F

Intended Purpose:

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University 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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,309,000	2,909,900	2,420,000	655,000	665,000	665,000	665,000
Beginning Cash Balance	0	30,714	119,360	174,577	209,577	238,077	258,927
Revenues	87,147	180,208	181,117	200,000	210,000	220,500	231,525
Expenditures	56,433	91,562	107,184	165,000	181,500	199,650	219,615
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	(18,716)	0	0	0	0
Ending Cash Balance	30,714	119,360	174,577	209,577	238,077	258,927	270,837
Encumbrances	16,042	6,064	26,386	27,706	29,091	30,546	32,073
Unencumbered Cash Balance	14,672	113,296	148,190	181,871	208,986	228,381	238,764

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 2016 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Federal Work Study
 Legal Authority: 304A-2003, HRS

Contact Name: Linda Saiki
 Phone: 689-2503
 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 Adjustment (if applicable):

Variances:

Less than anticipated students worked under the Federal Work Study Program in FY 2014.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,000	26,772	33,544	33,544	33,544	33,544	33,544
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	12,149	9,289	18,925	19,872	20,865	21,908	23,004
Expenditures	12,367	9,289	18,925	19,872	20,865	21,908	23,004
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	218	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 2016 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 Adjustment (if applicable):

Variances:

	Financial Data							
	FY 2013 (actual)	FY 2014 (actual)	FY 2015 (actual)	FY 2016 (estimated)	FY 2017 (estimated)	FY 2018 (estimated)	FY 2019 (estimated)	
Appropriation Ceiling	65,664,436	71,167,365	76,183,293	76,201,367	76,230,929	76,230,929	76,230,929	
Beginning Cash Balance	22,722,331	16,686,249	15,826,470	16,219,438	13,732,551	13,732,551	13,732,551	
Revenues	62,395,040	64,717,309	66,258,757	65,139,243	65,139,243	65,139,243	65,139,243	
Expenditures	63,210,009	59,634,922	59,140,477	62,306,256	59,819,369	59,819,369	59,819,369	
Transfers								
List each net transfer in/out; list each account number								
2300492 transfer to UH System for centralization of financial aid project			(184,768)					
2224502 transfer for debt service			(165,136)					
2230272 transfer for debt service			(445,265)					
2301485 transfer Kualii financial system assessment to UH System			(167,134)					
2301486 transfer Kualii financial system assessment to UH System			(187,855)					
2301487 transfer Kualii financial system assessment to UH System			(75,422)					
2301493 transfer Kualii financial system assessment to UH System			(304,019)					
2301502 transfer Kualii financial system assessment to UH System			(120,444)					
2301515 transfer Kualii financial system assessment to UH System			(493,098)					
2301516 transfer Kualii financial system assessment to UH System			(435,309)					
2221652 transfer UH Foundation assessment to UH System			(633,054)					
2301485 transfer Risk Management assessment to UH System			(63,575)					
2301486 transfer Risk Management assessment to UH System			(22,346)					
2301487 transfer Risk Management assessment to UH System			(12,780)					
2301493 transfer Risk Management assessment to UH System			(63,374)					
2301502 transfer Risk Management assessment to UH System			(19,388)					
2301515 transfer Risk Management assessment to UH System			(55,087)					
2301516 transfer Risk Management assessment to UH System			(40,540)					
2301442 transfer STARFISH student retention software assessment from CCSF			5,207					
2286922 transfer for debt service			(1,856,650)					
2286922 transfer to Revenue Undertaking SF for bond system expenses			(3,330)					
2230272 transfer to Revenue Undertaking SF for bond system expenses			(696)					
2224502 transfer to Revenue Undertaking SF for bond system expenses			(551)					
2275552 transfer from UH Hilo for lease of Ululani street property			167,569					
2301487 transfer to CCSF for UHCC Reserve			(86,003)					
2301493 transfer to CCSF for UHCC Reserve			(166,380)					
2301502 transfer to CCSF for UHCC Reserve			(51,313)					
2301515 transfer to CCSF for UHCC Reserve			(267,213)					
2301516 transfer to CCSF for UHCC Reserve			(177,408)					
2301486 transfer to CCSF for UHCC Reserve			(800,000)					
2239632 transfer to CCSF, close inactive account			(2)					
Net Total Transfers	(5,220,812)	(5,941,200)	(6,725,364)	(5,319,874)	(5,319,874)	(5,319,874)	(5,319,874)	
Ending Cash Balance	16,686,550	15,827,436	16,219,366	13,732,551	13,732,551	13,732,551	13,732,551	
Encumbrances	6,282,855	6,534,917	7,036,217	6,534,917	6,534,917	6,534,917	6,534,917	
Unencumbered Cash Balance	10,403,695	9,292,519	9,183,169	7,197,634	7,197,634	7,197,634	7,197,634	

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 2016 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:

Per statute, this fund was established to receive, disburse, and account for funds of programs and activities of the community colleges that help make available the resources of the community colleges to the communities they serve.

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 Adjustment (if applicable):

Variances:

The majority of revenues and expenditures in the CCSF are the result of enrollment in non-credit and summer session programs. Enrollment in these programs may increase or decrease from year to year depending on course offerings and demand from the public. Revenues have been fairly stable over the last five years with slight declines in the last two years. Expenditure levels generally track with revenue levels however, variances are sometimes caused by the timing of encumbrance liquidations.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	18,149,621	22,049,621	22,049,621	22,049,621	22,049,621	22,049,621	22,049,621
Beginning Cash Balance	27,674,849	27,758,890	25,753,480	27,946,455	28,472,445	28,472,445	28,472,445
Revenues	20,119,867	19,771,020	18,329,237	18,228,750	20,555,227	20,555,227	20,555,227
Expenditures	19,616,165	21,222,128	17,104,334	17,110,243	19,962,710	19,962,710	19,962,710
Transfers							
List each net transfer in/out; list each account number							
2246442 transfer President's Emerging Leaders Prog participant travel cost to UH System			(1,960)				
2261852 transfer Collegiate Licensing royalties from UH System			19,037				
2222712 transfer STARFISH student retention software assessment to TFSF			(5,207)				
2238122 transfer for debt service			(590,767)				
2238122 transfer for bond system expenses			(1,350)				
2282862 transfer from TFSF for UHCC reserve			166,380				
2282882 transfer from TFSF for UHCC reserve			267,213				
2282902 transfer from TFSF for UHCC reserve			177,408				
2282922 transfer from TFSF for UHCC reserve			51,313				
2282952 transfer from TFSF for UHCC reserve			86,003				
2282942 transfer from TFSF for UHCC reserve			800,000				
2238122 transfer from TFSF, close inactive account			2				
Net Total Transfers	(419,661)	(544,426)	968,072	(592,517)	(592,517)	(592,517)	(592,517)
Ending Cash Balance	27,758,890	25,763,356	27,946,455	28,472,445	28,472,445	28,472,445	28,472,445
Encumbrances	3,398,636	3,835,037	2,678,816	2,678,816	2,678,816	2,678,816	2,678,816
Unencumbered Cash Balance	24,360,254	21,928,319	25,267,639	25,793,629	25,793,629	25,793,629	25,793,629

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 2016 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:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

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 Adjustment (if applicable):

Variances:

Decrease in revenues are due to interest charges incurred during the fiscal year. Expenses are an allocated share of University bond system expenses such as audit cost, rating agency fees, arbitrage report, and US Bank administration/paying agent fees. The fees are for the Culinary Institute of the Pacific, the Waianae Education Center acquisition, the Palama Nui campus at West Hawai'i, and various energy conservation/alternative energy projects for all campuses.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	3	(2,302)	(66)	286	286	286	286
Revenues	(2,302)	(2,280)	(2,266)	0	0	0	0
Expenditures	2,210	2,909	3,309	2,908	2,908	2,908	2,908
Transfers							
List each net transfer in/out; list each account number							
2300437 transfer from CCSF for bond system expenses			1,350				
2276702 transfer from TFSF for bond system expenses			3,330				
2300471 transfer from TFSF for bond system expenses			696				
2271642 transfer from TFSF for bond system expenses			551				
Net Total Transfers	2,207	7,425	5,927	2,908	2,908	2,908	2,908
Ending Cash Balance	(2,302)	(66)	286	286	286	286	286
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(2,302)	(66)	286	286	286	286	286

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 2016 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:

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

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 Adjustment (if applicable):

Variances:

Currently, revenues are only an allocated share of interest income earned by the University during the fiscal year. Slight increases or decreases in allocated revenue are a function of prevailing interest rates.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	400,000	80,000	80,000	80,000	80,000	80,000	80,000
Beginning Cash Balance	46,740	46,833	46,891	46,998	0	0	0
Revenues	93	58	76	0	0	0	0
Expenditures	0	0	0	46,998	0	0	0
Transfers							
List each net transfer in/out; list each account number							
3400231 transfer from Discoveries & Inventions SF			31				
Net Total Transfers	0	0	31	0	0	0	0
Ending Cash Balance	46,833	46,891	46,998	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	46,833	46,891	46,998	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 2016 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:

Per statute, one hundred percent of the total amount of indirect overhead revenues generated by the University from research and training programs shall be deposited in this fund, and may be expended on:

- (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:

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 Adjustment (if applicable):

Variances:

Although the level of extramural award funding varies from year to year, it has generally increased for the Community Colleges over the last five years. As a result, overhead revenues from extramural awards have generally increased over the same time period. The actual level of overhead revenue may increase or decrease from year to year since spending for extramural awards can fluctuate throughout the life of the award. In addition, the funding period for extramural awards may cross fiscal years, further contributing to annual fluctuations. Similarly, expenditures of overhead revenue have generally increased as the level of revenue has increased. However the timing of the expenditures are governed by the timing of opportunities for new awards, by startup, cost sharing or matching requirements of existing awards, or by the need for other operational expenses in support of research or training at the Community Colleges.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,071,772	2,273,543	2,275,314	2,275,314	2,275,314	2,275,314	2,275,314
Beginning Cash Balance	1,078,730	991,745	1,262,414	2,440,709	1,370,028	1,370,028	1,370,028
Revenues	1,615,352	1,726,836	2,855,548	2,568,705	2,568,705	2,568,705	2,568,705
Expenditures	1,703,356	1,424,525	1,753,549	3,639,386	2,568,705	2,568,705	2,568,705
Transfers							
List each net transfer in/out; list each account number							
3029422 overhead revenue fr CTAHR			204				
3386332 overhead revenue fr CTAHR			2,688				
3399120 overhead revenue fr CTAHR			3,537				
3399242 overhead revenue fr CTAHR			21,259				
3399282 overhead revenue fr CTAHR			11,091				
3399472 overhead revenue fr CTAHR			6,385				
3399542 overhead revenue fr CTAHR			5,978				
3399802 overhead revenue fr CTAHR			8,097				
3396372 return 2nd Century scholarship funds to UH System			(25,103)				
3800297 overhead revenue fr Hawaii P-20 project			33,867				
3390271 return Hon Minority Bus Ctr funds to UH System			(376)				
3396282 return 2nd Century scholarship funds to UH System			(250)				
3399242 overhead revenue fr HNEI			1,865				
3399282 overhead revenue fr HNEI			7,054				
Net Total Transfers	0	(32,124)	76,296	0	0	0	0
Ending Cash Balance	990,726	1,261,932	2,440,709	1,370,028	1,370,028	1,370,028	1,370,028
Encumbrances	36,492	39,064	10,358	10,358	10,358	10,358	10,358
Unencumbered Cash Balance	954,234	1,222,868	2,430,351	1,359,670	1,359,670	1,359,670	1,359,670

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 2016 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:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

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 Adjustment (if applicable):

Variations:

Decreases in revenue are due to fluctuations in the enrollment of credit students.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,519,439	1,739,439	1,739,439	1,739,439	1,739,439	1,739,439	1,739,439
Beginning Cash Balance	1,236,175	1,493,531	1,865,968	1,922,903	1,883,821	1,883,821	1,883,821
Revenues	1,845,407	1,944,905	1,733,030	1,721,463	1,760,544	1,760,544	1,760,544
Expenditures	1,588,051	1,607,782	1,676,095	1,760,545	1,760,544	1,760,544	1,760,544
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	35,314	0	0	0	0	0
Ending Cash Balance	1,493,531	1,865,968	1,922,903	1,883,821	1,883,821	1,883,821	1,883,821
Encumbrances	55,055	111,105	124,994	124,994	124,994	124,994	124,994
Unencumbered Cash Balance	1,438,476	1,754,863	1,797,909	1,758,827	1,758,827	1,758,827	1,758,827

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 2016 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:

Per statute, this fund was established for conference center programs conducted by the various community colleges. 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 Adjustment (if applicable):

Variances:

Increases in revenue and expenditures are the result of larger or greater number of conferences during FY 2015. The magnitude of the fluctuations from year to year vary based on the number, size, duration, and complexity of the conferences. Timing differences between the collection of conference fees and disbursement of funds for conference arrangements which cross fiscal years may also contribute to differences in the level of revenues and expenditures between fiscal years.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,050,000	950,000	950,000	950,000	950,000	950,000	950,000
Beginning Cash Balance	978,002	840,714	860,725	901,273	899,624	899,624	899,624
Revenues	162,015	283,641	619,415	283,640	283,640	283,640	283,640
Expenditures	299,303	263,630	578,867	285,289	283,640	283,640	283,640
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	840,714	860,725	901,273	899,624	899,624	899,624	899,624
Encumbrances	25,008	50,855	31,309	31,309	31,309	31,309	31,309
Unencumbered Cash Balance	815,706	809,870	869,964	868,315	868,315	868,315	868,315

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 2016 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 Adjustment (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.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	357,102	348,080	425,956	540,927	540,927	540,927	540,927
Expenditures	357,102	348,080	425,956	540,927	540,927	540,927	540,927
Transfers							
List each net transfer in/out; list each account number							
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 2016 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-200-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 Adjustment (if applicable):

Variances:

Revenues and expenditures for the Federal Perkins Vocational and Applied Technology Program may vary from year to year based on the number of students who are enrolled in courses for vocational or technical programs, the number of classes offered to accommodate student demand, and changes in curriculum, counseling, and student support activities.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,734,398	3,870,635	3,887,369	3,887,369	3,887,369	3,887,369	3,887,369
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	2,472,980	2,586,254	2,881,405	3,887,369	3,887,369	3,887,369	3,887,369
Expenditures	2,472,980	2,586,254	2,881,405	3,887,369	3,887,369	3,887,369	3,887,369
Transfers							
List each net transfer in/out; list each account number							
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 2016 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 Adjustment (if applicable):

Variances:

FY 2014 Revenues: This variance can be attributed to our recent admission fee increase approved by BoD 2013

FY 2014 Expenditures: Staff Recruitment(s) as well as energy costs are attributed to this variance

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	463,841	210,892	170,818	173,761	227,911	323,716	373,716
Revenues	1,931,584	2,388,987	2,578,805	2,758,805	2,895,805	3,000,000	3,125,000
Expenditures	2,184,533	2,429,062	2,575,862	2,704,655	2,800,000	2,950,000	3,000,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	210,892	170,818	173,761	227,911	323,716	373,716	498,716
Encumbrances	154,384	43,910	35,642	35,000	35,000	35,000	35,000
Unencumbered Cash Balance	56,508	126,908	138,119	192,911	288,716	338,716	463,716

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 2016 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 operation of the Hanauma Bay gift shop including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

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 Adjustment (if applicable):

Variances: The aquarium no longer operates this concession. We plan on submitting a proposal next RFP opening.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	339,051	421,633	106,551	81,194	31,194	26,194	21,194
Revenues	411,329	1,731	156	0	0	0	0
Expenditures	328,747	316,813	25,512	50,000	5,000	5,000	5,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0				
Ending Cash Balance	421,633	106,551	81,194	31,194	26,194	21,194	16,194
Encumbrances	61,709	32,002	68,367	0	0	0	0
Unencumbered Cash Balance	359,924	74,549	12,828	31,194	26,194	21,194	16,194

Additional Information:

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

*****The Aquairum 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 2016 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:

By statute, moneys in this fund may be expended for costs and expenses associated with the administration and operation of the risk management program.

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 Adjustment (if applicable):

Variations:

This is not a revenue generating account, but the income in FY 2014 was due to settlements where the University was able to win settlements.

Similar to FY 2014, FY 2015 revenues were derived from settlements in the University's favor but also largely due to insurance proceeds received from the fire settlement. Expenditures will vary from year to year depending on how many legal claims of loss and settlements are received for that year.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	3,387,072	3,478,052	5,212,971	6,104,192	6,409,635	6,786,078	7,039,892
Revenues	(1,202)	990,592	1,919,938	0	0	0	0
Expenditures	1,859,541	1,202,568	1,862,027	1,641,292	1,568,629	1,690,649	1,633,523
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	1,951,723	1,946,895	833,309	1,946,734	1,945,071	1,944,464	1,945,423
Ending Cash Balance	3,478,052	5,212,971	6,104,192	6,409,635	6,786,078	7,039,892	7,351,792
Encumbrances	782,294	1,049,931	1,646,866	1,159,697	1,285,498	1,364,020	1,269,738
Unencumbered Cash Balance	2,695,758	4,163,041	4,457,326	5,249,938	5,500,580	5,675,872	6,082,054

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 2016 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:

By statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations.

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 Adjustment (if applicable):

Variances:

Revenues are derived from interest income. With the continual decline in interest rates, revenues have also decreased significantly. Decrease in expenditures in FY 2014 is mainly due to the UH's financial management system's completion and implementation. Due to insufficient General Funds in FY 2015, the Tuition & Fees Special Fund was utilized to satisfy rising expenditures in growing Systemwide programs.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Beginning Cash Balance	9,276,989	5,171,583	7,614,207	7,767,702	7,634,388	7,142,090	6,879,042
Revenues	1,021,266	766,584	821,903	741,140	740,070	740,070	740,070
Expenditures	11,645,972	6,512,847	9,255,888	10,663,567	10,526,930	10,296,849	10,214,272
Transfers							
List each net transfer in/out; list each account number							
*See below							
Net Total Transfers	6,519,300	8,188,886	8,587,480	9,789,112	9,294,563	9,293,730	9,293,477
Ending Cash Balance	5,171,583	7,614,207	7,767,702	7,634,388	7,142,090	6,879,042	6,698,317
Encumbrances	4,664,346	4,395,504	3,747,594	2,657,690	1,955,722	1,455,722	955,722
Unencumbered Cash Balance	507,238	3,218,704	4,020,108	4,976,698	5,186,368	5,423,320	5,742,595

Additional Information:

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

*Transfers: \$3,000,000 transfer-in for the UH Foundation Assessment, \$6,736,882 transfer-in for the Banner Assessment, \$10,270,142 transfer-in from UH programs; \$3,278,689 transfer-out for debt service and \$8,140,855 transfer-out to UH programs.

Report on Non-General Fund Information
for Submittal to the 2016 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:

By statute, revenues collected from users of information technology services and any user fees shall be deposited in this fund, and used in 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 Adjustment (if applicable):

Variations:

Variance in FY 2014 expenditures is due to one time purchases in furniture and moving expenses to the new IT building.

Increase in FY 2016 projected revenues is due to a contract payment received once every five years. Increase in FY 2016 projected expenditures is due to the loss of overhead funds from a contract.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,403,300	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Beginning Cash Balance	3,530,828	3,312,884	2,264,272	1,870,518	1,410,842	1,055,686	700,530
Revenues	1,555,547	1,590,783	1,502,674	2,444,050	1,500,000	1,500,000	1,500,000
Expenditures	1,812,660	2,675,271	1,896,428	2,903,726	1,855,156	1,855,156	1,855,156
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	39,169	35,876	0	0	0	0	0
Ending Cash Balance	3,312,884	2,264,272	1,870,518	1,410,842	1,055,686	700,530	345,374
Encumbrances	528,782	490,924	222,123	0	0	0	0
Unencumbered Cash Balance	2,784,102	1,773,348	1,648,396	1,410,842	1,055,686	700,530	345,374

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 2016 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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	4,034,221	4,124,549	3,636,908	3,341,872	3,350,461	3,358,961	3,367,461
Revenues	11,316	9,862	9,777	8,589	8,500	8,500	8,500
Expenditures	2,920,989	3,497,503	3,304,813	3,000,000	3,000,000	3,000,000	3,000,000
Transfers							
List each net transfer in/out; list each account number							
*See below							
Net Total Transfers	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Ending Cash Balance	4,124,549	3,636,908	3,341,872	3,350,461	3,358,961	3,367,461	3,375,961
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	4,124,549	3,636,908	3,341,872	3,350,461	3,358,961	3,367,461	3,375,961

Additional Information:

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

*Transfers: \$3,000,000 transfer-in from FY 2015 appropriated General Funds for the B Plus Scholarship Program under Act 213, Sec 94, SLH 2007.

Report on Non-General Fund Information
for Submittal to the 2016 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:

By statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor. 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). Revenue also received from assessments.

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 Adjustment (if applicable):

Variations:

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. Increase in transfer projections for FY 2016 is due to the collection of FY 2014 and FY 2015 assessments as well as Series 2015 bond proceeds for the cost of issuance. Transfers in FY 2017 through FY 2019 are the projected assessments in those years.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	1,278,926	1,137,097	1,321,987	1,098,900	1,476,957	1,476,957	1,476,957
Revenues	5,825	6,819	4,742	4,700	4,700	4,700	4,700
Expenditures	144,782	174,190	227,829	492,584	262,078	260,578	262,078
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(5)	352,262	0	865,941	257,378	255,878	257,378
Ending Cash Balance	1,139,964	1,321,987	1,098,900	1,476,957	1,476,957	1,476,957	1,476,957
Encumbrances	72,668	116,618	94,074	0	0	0	0
Unencumbered Cash Balance	1,067,297	1,205,369	1,004,826	1,476,957	1,476,957	1,476,957	1,476,957

Additional Information:

Amount Req. by Bond Covenants	1,492,226	1,492,226	1,476,957	1,476,957	1,476,957	1,476,957	1,476,957
Amount from Bond Proceeds				204,700			
Amount Held in CODs, Escrow Accounts, or Other Investments	2,867						

Report on Non-General Fund Information
for Submittal to the 2016 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:

By statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.
 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 Adjustment (if applicable):

Variances:

Expenditures are set by an amortization schedule. Interest income revenues fluctuate with interest rates and balance.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	1,400	652	0	(11)	(11)	(11)	(11)
Revenues	(281)	(79)	(117)	0	0	0	0
Expenditures	1,236	1,227	1,407	0	0	0	0
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	769	654	1,512	0	0	0	0
Ending Cash Balance	652	0	(11)	(11)	(11)	(11)	(11)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	652	0	(11)	(11)	(11)	(11)	(11)

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 2016 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:

By statute, this fund was established to defray costs involved in 1) carrying out capital improvements program (CIP) projects managed by the University; 2) equitably assessing, collecting, and distributing moneys for current and other expenses associated with CIP projects, repair and maintenance projects, and major renovation projects; 3) managing the payment of expenses assessable against CIP projects managed by or through the University; and 4) managing funds representing accumulated vacation and sick leave credits and retirement benefits for non-general funded employees under the CIP projects managed by the University.

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 Adjustment (if applicable):

Variances:

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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	238,720	222,003	201,710	175,735	166,419	166,419	166,419
Revenues	0	0	0	35,000	35,000	35,000	10,000
Expenditures	16,717	20,293	25,975	44,316	35,000	35,000	10,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	222,003	201,710	175,735	166,419	166,419	166,419	166,419
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	222,003	201,710	175,735	166,419	166,419	166,419	166,419

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 2016 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 Adjustment (if applicable):

HRS304A-2174, Discoveries and Inventions Special Fund was repealed by the Legislature (SLH2015, Act 106) effective July 1, 2015.

Variances:

Revenue and expenditures will vary greatly depending on how many patents are applied for and how many are sold.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,500,000	2,500,000	2,500,000	0	0	0	0
Beginning Cash Balance	99,559	1,341,274	755,060	192	(0)	(0)	(0)
Revenues	244,725	148,170	307,327	0	0	0	0
Expenditures	604,664	55,024	654,931	0	0	0	0
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	1,601,654	(679,360)	(407,265)	(192)	0	0	0
Ending Cash Balance	1,341,274	755,060	192	(0)	(0)	(0)	(0)
Encumbrances	211,303	118,164	0	0	0	0	0
Unencumbered Cash Balance	1,129,972	636,896	192	(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 2016 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:

By statute, funds and proceeds received by the university from alumni activities and donations from alumni shall be deposited in this fund, and may be expended 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 Adjustment (if applicable):

HRS304A-2175, UH Alumni Special Fund was repealed by the Legislature (SLH2015, Act 106) effective July 1, 2015.

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	25,000						
Beginning Cash Balance	14,814	14,814	0	0	0	0	0
Revenues	0	8	0				
Expenditures	0	0					
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	(14,821)	0				
Ending Cash Balance	14,814	0	0	0	0	0	0
Encumbrances	0	0	0				
Unencumbered Cash Balance	14,814	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 2016 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.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out; list each account number							
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 2016 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:

By statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

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. To develop technologies which have potential commercial value, support the administration of technology transfer activities and facilitate economic development through education and research undertaken at the University for the Office of Technology Transfer and Economic Development (OTTED).

Source of Revenues:

Revenues are generated through the assessment of licensing royalties and other various program fees, including registration fees.

Revenue proceeds also taken from the technology services that generate commercial value through education and research, license issue fees, maintenance fees, and reimbursements.

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. OTTED assesses the commercial potential of new inventions, secures intellectual property rights with commercial potential, and markets and licenses those inventions to the industry. Allowable expenses include expenditures for the associated operating expenses of the various programs.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Manoa's Auxiliary Enterprises accounts have been moved out of System accounts to Manoa accounts. SLH2015, Act 106 repealed the Discoveries and Inventions Special Fund effective July 1, 2015. Discoveries and Inventions accounts were created in the UH Commercial Enterprises Revolving Fund, HRS304A-2251 and revenues and expenditures were moved from Special to Revolving Funds, resulting in the variances in FY 2016. Revenues and expenditures will also vary greatly depending on how many patents are applied for and how many are sold.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	673,614	1,575,085	1,952,122	2,065,916	2,126,829	2,272,606	2,448,150
Revenues	1,035,511	839,610	707,474	1,186,600	1,436,600	1,686,600	2,186,600
Expenditures	244,252	113,505	761,279	860,887	1,026,022	1,246,255	1,697,558
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	110,212	(349,068)	167,599	(264,801)	(264,801)	(264,801)	(264,801)
Ending Cash Balance	1,575,085	1,952,122	2,065,916	2,126,829	2,272,606	2,448,150	2,672,391
Encumbrances	102,748	44,950	313,007	37,815	37,815	37,815	37,815
Unencumbered Cash Balance	1,472,337	1,907,173	1,752,909	2,089,014	2,234,791	2,410,335	2,634,576

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 2016 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:

By statute, one hundred percent of the total amount of indirect overhead revenues generated by the University from research and training programs shall be deposited in this fund, and may be expended on:

- (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 Adjustment (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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	(1,410,525)	(2,321,688)	(597,145)	553,759	1,677,726	2,450,391	3,240,539
Revenues	14,908,710	14,984,876	13,051,406	13,573,648	15,845,000	16,000,000	16,000,000
Expenditures	14,220,498	14,022,221	11,758,665	14,262,266	13,655,491	13,925,874	13,939,070
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	(1,600,000)	699,103	(141,837)	1,812,585	(1,416,844)	(1,283,979)	(1,325,564)
Ending Cash Balance	(2,322,313)	(659,931)	553,759	1,677,726	2,450,391	3,240,539	3,975,905
Encumbrances	1,316,536	1,587,490	1,560,030	560,270	560,270	560,270	560,270
Unencumbered Cash Balance	(3,638,850)	(2,247,421)	(1,006,271)	1,117,457	1,890,122	2,680,269	3,415,636

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 2016 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:

By statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University facilities.

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 Adjustment (if applicable):

Variations:

Revenues in FY 2013 was for a vacation transfer in from another non-general fund program. Revenues in FY 2014 and FY 2015 are derived from interest income, which fluctuate based on interest rates and balances. Expenses increased because of an additional hire's salary and fringe.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(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	283,742	352,286	414,387	443,566	456,097	470,564	479,698
Revenues	14,996	455	628	0	0	0	0
Expenditures	141,705	157,354	190,450	217,569	215,633	220,966	224,200
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	195,252	219,000	219,000	230,100	230,100	230,100	242,300
Ending Cash Balance	352,286	414,387	443,566	456,097	470,564	479,698	497,797
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	352,286	414,387	443,566	456,097	470,564	479,698	497,797

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 2016 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) N
 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 Adjustment (if applicable):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	909,175	909,175	909,175	950,311	909,175	909,175	909,175
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	360,464	331,713	285,409	500,000	500,000	500,000	500,000
Expenditures	360,464	331,713	285,409	500,000	500,000	500,000	500,000
Transfers							
List each net transfer in/out; list each account number							
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							