

Report on Non-General Fund Information
for Submittal to the 2017 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)	(actual)	(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/ or projection 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							
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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **	495,072	464,270	524,650				
Beginning Cash Balance ***	0	(82,889)	(17,270)	(16,741)	(41,663)	(41,663)	(41,663)
Revenues	379,977	571,694	549,377	483,043	518,000	518,000	518,000
Expenditures	462,867	506,075	548,848	507,965	518,000	518,000	518,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(82,889)	(17,270)	(16,741)	(41,663)	(41,663)	(41,663)	(41,663)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(82,889)	(17,270)	(16,741)	(41,663)	(41,663)	(41,663)	(41,663)

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 2017 Legislature

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

Contact Name: Bob Nagao
 Phone: 956-4557

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **	1,104,384	1,021,964	1,128,911				
Beginning Cash Balance ***	0	(161,875)	(122,234)	(11,887)	(21,650)	(21,650)	(21,650)
Revenues	1,003,921	1,025,683	1,364,616	1,141,569	1,123,424	1,123,424	1,123,424
Expenditures	1,165,796	986,042	1,254,270	1,151,332	1,123,424	1,123,424	1,123,424
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(161,875)	(122,234)	(11,887)	(21,650)	(21,650)	(21,650)	(21,650)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(161,875)	(122,234)	(11,887)	(21,650)	(21,650)	(21,650)	(21,650)

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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **	243,618	226,585	251,000				
Beginning Cash Balance ***	0	(28,079)	(13,331)	(2,628)	(643)	(643)	(643)
Revenues	191,398	245,155	272,736	267,027	275,000	275,000	275,000
Expenditures	219,477	230,407	262,033	265,042	275,000	275,000	275,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(28,079)	(13,331)	(2,628)	(643)	(643)	(643)	(643)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(28,079)	(13,331)	(2,628)	(643)	(643)	(643)	(643)

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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **	1,492	1,358	2,363				
Beginning Cash Balance ***	0	0	0	0	0	0	0
Revenues	1,492	1,358	2,363	10,147	12,000	12,000	12,000
Expenditures	1,492	1,358	2,363	10,147	12,000	12,000	12,000
Transfers							
List each net transfer in/out/ or projection 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							

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Report on Non-General Fund Information
for Submittal to the 2017 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **	1,328,880	1,228,310	1,378,329				
Beginning Cash Balance ***	0	(379,273)	(366,982)	(12,563)	(212,276)	(212,276)	(212,276)
Revenues	1,344,012	1,547,032	1,576,864	1,218,925	1,385,000	1,385,000	1,385,000
Expenditures	1,723,285	1,534,741	1,222,445	1,418,638	1,385,000	1,385,000	1,385,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(379,273)	(366,982)	(12,563)	(212,276)	(212,276)	(212,276)	(212,276)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(379,273)	(366,982)	(12,563)	(212,276)	(212,276)	(212,276)	(212,276)

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 2017 Legislature

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

Contact Name: Bob Nagao
 Phone: 956-4557

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **	8,813	5,012	4,027				
Beginning Cash Balance ***	0	0	(1,112)	0	0	0	0
Revenues	5,755	6,642	7,986	3,900	0	0	0
Expenditures	5,755	7,754	6,874	3,900	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	(1,112)	0	0	0	0	0
Encumbrances	0	0	0	0	0	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 2017 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.

Variations:

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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	250,000	500,000	550,000	550,000	625,000	625,000	625,000
Beginning Cash Balance	396,984	434,676	592,439	634,701	648,699	648,699	648,699
Revenues	562,026	631,565	665,637	680,159	650,000	650,000	650,000
Expenditures	448,455	473,802	623,375	666,160	650,000	650,000	650,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(75,879)	0	0	0	0	0	0
Ending Cash Balance	434,676	592,439	634,701	648,699	648,699	648,699	648,699
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	434,676	592,439	634,701	648,699	648,699	648,699	648,699

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 2017 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 Rainbottique 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,000,000					
Beginning Cash Balance		0	(109,967)	(373,034)	(441,674)	(441,674)	(341,674)
Revenues		(4,015)	1,057,475	1,168,770	1,200,000	500,000	500,000
Expenditures		105,952	1,320,543	1,237,410	1,200,000	400,000	400,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	(109,967)	(373,034)	(441,674)	(441,674)	(341,674)	(241,674)
Encumbrances		364,540	69,425	38,125	20,000	20,000	20,000
Unencumbered Cash Balance	0	(474,506)	(442,459)	(479,799)	(461,674)	(361,674)	(261,674)

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 2017 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.

Decrease in Revenues and Expenditures in FY15 to FY16 is due to budget constraints campus wide as well as other government agencies, resulting in lower demand for Conference Services.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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)	(1,226,251)	(1,225,771)	(1,225,277)
Revenues	3,106,120	2,423,906	1,020,469	689,468	623,480	642,184	661,450
Expenditures	3,505,226	2,425,194	997,205	874,817	623,000	641,690	660,941
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(561,049)	(86,120)	(602)	(16,000)	0	0	0
Ending Cash Balance	(960,155)	(1,047,564)	(1,024,902)	(1,226,251)	(1,225,771)	(1,225,277)	(1,224,768)
Encumbrances	266,639	279,533	256,598	39,058	0	0	0
Unencumbered Cash Balance	(1,226,794)	(1,327,096)	(1,281,500)	(1,265,309)	(1,225,771)	(1,225,277)	(1,224,768)

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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	81,073	84,100	83,998	84,148
Revenues				158	150	150	150
Expenditures				35,275	252	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	81,073	38,143	0	0	0
Ending Cash Balance	0	0	81,073	84,100	83,998	84,148	84,298
Encumbrances			0	0			
Unencumbered Cash Balance	0	0	81,073	84,100	83,998	84,148	84,298

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 2017 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. FY16 revenues down.

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. FY16 expenses reduced slightly despite increase in salaries.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	2,413,123	1,913,123	1,713,123
Revenues	4,661,447	4,231,092	4,657,229	4,490,924	4,500,000	4,700,000	4,800,000
Expenditures	4,158,017	4,636,903	5,287,428	5,141,571	5,000,000	4,900,000	4,800,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(28,000)	0	0	0	0
Ending Cash Balance	4,127,781	3,721,970	3,063,771	2,413,123	1,913,123	1,713,123	1,713,123
Encumbrances	555,453	823,023	1,394,052	1,343,490	1,000,000	1,000,000	1,000,000
Unencumbered Cash Balance	3,572,328	2,898,947	1,669,718	1,069,633	913,123	713,123	713,123

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 2017 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.

Expenditure decrease in FY 2016 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)	(actual)	(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	19,076,332	20,101,615	21,132,024
Revenues	34,161,692	35,546,189	33,134,035	30,889,197	29,569,251	29,717,097	29,865,682
Expenditures	29,716,492	36,584,022	32,166,296	28,401,958	28,543,968	28,686,688	28,830,121
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,965,416)	(1,723,210)	(2,363,526)	(2,546,328)	0	0	0
Ending Cash Balance	23,346,012	20,589,684	19,135,420	19,076,332	20,101,615	21,132,024	22,167,585
Encumbrances	1,596,733	2,337,274	2,284,137	1,561,220	0	0	0
Unencumbered Cash Balance	21,749,279	18,252,410	16,851,283	17,515,112	20,101,615	21,132,024	22,167,585

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 2017 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):

Variations:

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)	(actual)	(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	5,911,499	7,251,499	8,286,499
Revenues	4,023,957	4,224,477	4,617,376	4,696,454	5,340,000	5,535,000	5,535,000
Expenditures	2,827,356	3,415,364	3,538,926	3,484,484	4,000,000	4,500,000	5,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,811,966	3,621,079	4,699,528	5,911,499	7,251,499	8,286,499	8,821,499
Encumbrances	37,353	86,789	72,647	75,064	0	0	0
Unencumbered Cash Balance	2,774,613	3,534,290	4,626,882	5,836,435	7,251,499	8,286,499	8,821,499

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 2017 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):

Variances:

In FY15 due to budget cuts in general funds, staff members were transferred to revolving funds; In FY16, staff was transferred off revolving funds and increased students on federal work study program.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	326,140	264,489	215,356
Revenues	372,100	364,405	357,867	363,377	360,000	360,000	360,000
Expenditures	405,048	442,021	378,220	330,205	421,651	409,133	429,590
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	390,936	313,320	292,967	326,140	264,489	215,356	145,766
Encumbrances	69,519	14,334	12,927	6,712	0	0	0
Unencumbered Cash Balance	321,417	298,986	280,040	319,428	264,489	215,356	145,766

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 2017 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.

In FY 2016, ASUH received more student fees than the previous year and also withdrew more from the Stadium Endowment fund.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	71,548	65,548	62,548
Revenues	421,677	311,645	383,754	431,277	430,000	400,000	400,000
Expenditures	308,307	390,438	388,967	372,624	433,000	400,000	400,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(3,000)	(3,000)	(5,000)	(3,000)	(3,000)	(3,000)
Ending Cash Balance	107,901	26,107	17,895	71,548	65,548	62,548	59,548
Encumbrances	42,470	0	426	12,633	10,000	10,000	10,000
Unencumbered Cash Balance	65,431	26,107	17,468	58,916	55,548	52,548	49,548

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 2017 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF (Broadcast 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. In FY 2015, UHP collected for production of advertising videos increasing revenue for that FY. In FY 2016, student assistants costs decreased and UHP paid out fewer stipends compared with FY 2015. UHP also did not collect as much for production of advertising videos as in the previous year.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	90,316	90,316	90,316
Revenues	121,478	117,482	125,270	111,727	125,000	125,000	125,000
Expenditures	228,024	175,739	167,127	143,454	125,000	125,000	125,000
Transfers							
List each net transfer in/out/ or projection 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	90,316	90,316	90,316	90,316
Encumbrances	2,999	642	50	0	0	0	0
Unencumbered Cash Balance	219,158	163,258	121,993	90,316	90,316	90,316	90,316

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 2017 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:

In FY 2016, revenue generating display advertising contracts expired and were not renewed awaiting the roll out of a new mobile app and web redesign. Staff vacancies, decrease in stipends and lower printing costs attributed to the decline in expenditures between FY 2015 and FY 2016.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	297,544	142,544	92,544
Revenues	704,471	755,159	695,710	603,340	645,000	700,000	700,000
Expenditures	821,629	846,515	824,928	620,589	800,000	750,000	750,000
Transfers							
List each net transfer in/out/ or projection 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	297,544	142,544	92,544	42,544
Encumbrances	98,630	79,196	45,356	90,113	40,000	30,000	30,000
Unencumbered Cash Balance	436,737	364,815	269,438	207,431	102,544	62,544	12,544

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 2017 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. The increase in expenditures from the prior fiscal year was attributed to sponsoring of the Aloha bash concert and the programming committees organizing and hosting more events in FY 2016.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	611,162	611,162	611,162
Revenues	549,437	558,423	540,001	560,198	550,000	550,000	550,000
Expenditures	761,305	908,962	439,545	658,649	550,000	550,000	550,000
Transfers							
List each net transfer in/out/ or projection 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	611,162	611,162	611,162	611,162
Encumbrances	337,272	12,331	9,689	33,678	15,000	15,000	15,000
Unencumbered Cash Balance	645,541	602,513	699,924	577,485	596,162	596,162	596,162

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 2017 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. In FY 2015, a payment of \$42,539.86 was inadvertently charged to the One Card program but not corrected until FY16. Also, personnel, advertising & rental cost decreased for New Student Orientation in FY 2016.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0				
Beginning Cash Balance	3,085,634	627,146	535,826	482,131	483,294	487,524	491,754
Revenues	12,114,496	222,077	266,210	240,090	250,000	250,000	250,000
Expenditures	10,076,556	317,626	324,136	243,156	250,000	250,000	250,000
Transfers							
List each net transfer in/out/ or projection 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	483,294	487,524	491,754	495,984
Encumbrances	76,717	95,513	161,502	27,140	30,000	30,000	30,000
Unencumbered Cash Balance	4,124,697	440,313	320,629	456,154	457,524	461,754	465,984

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 2017 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.

In FY 2016, only ten payments were processed to Sodexo compared to twelve for FY 2015.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			8,200,000	8,200,000	8,200,000	8,200,000	8,200,000
Beginning Cash Balance		3,288,209	4,432,921.9	5,316,007	7,372,094	7,872,094	8,372,094
Revenues		11,517,116	10,155,962	10,126,210	10,000,000	10,000,000	10,000,000
Expenditures		10,332,403	9,272,877	8,070,123	9,500,000	9,500,000	9,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(40,000)	0	0	0	0	0
Ending Cash Balance	0	4,432,922	5,316,007	7,372,094	7,872,094	8,372,094	8,872,094
Encumbrances		553,922	50	1,695,261	500,000	500,000	500,000
Unencumbered Cash Balance	0	3,879,000	5,315,957	5,676,833	7,372,094	7,872,094	8,372,094

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 2017 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 OVCRGE, 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)	(actual)	(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	86,479	87,828	87,828
Revenues	122,971	118,054	112,441	106,629	111,434	110,000	110,000
Expenditures	160,398	104,450	90,761	87,430	110,085	110,000	110,000
Transfers							
List each net transfer in/out/ or projection 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	86,479	87,828	87,828	87,828
Encumbrances	686	0	0	450	0	0	0
Unencumbered Cash Balance	31,310	45,600	67,280	86,029	87,828	87,828	87,828

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 2017 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. The difference in expenditures from FY 2015 to FY 2016, is due to the amount of participation from RIOs & Athletics with Manoa Maniacs. Every year the collaboration with groups on campus fluctuates based on their availability to consistently meet & work with students to host events.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		129,732	110,794	58,735	137,317	117,317	97,317
Revenues		142,469	138,949	133,213	130,000	130,000	130,000
Expenditures		147,965	176,987	28,381	130,000	130,000	130,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(13,443)	(14,020)	(26,250)	(20,000)	(20,000)	(20,000)
Ending Cash Balance	0	110,793	58,735	137,317	117,317	97,317	77,317
Encumbrances		0	1,343	2,100	0	0	0
Unencumbered Cash Balance	0	110,793	57,392	135,217	117,317	97,317	77,317

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 2017 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF (Student Activity & 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.

In FY 2016, SAPFB increased their funding by approximately 57% which significantly attributed to the increase in expenditures.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	336,255	335,025	333,795
Revenues	580,029	430,915	418,643	404,825	400,000	400,000	400,000
Expenditures	672,609	501,277	386,184	551,969	400,000	400,000	400,000
Transfers							
List each net transfer in/out/ or projection 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	336,255	335,025	333,795	332,565
Encumbrances	62,810	7,659	1,164	22,189	10,000	10,000	10,000
Unencumbered Cash Balance	591,913	445,740	483,464	314,066	325,025	323,795	322,565

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 2017 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 to provide affordable public transportation to UHM students and contribute 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:

The cost of the UPASS increased for Fall 2015 and Spring 2016 from \$30 to \$40 and expenditures increased relative to the revenue.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	324,430	324,430	324,430
Revenues		1,220,926	1,172,408	1,416,421	1,700,000	1,700,000	1,700,000
Expenditures		1,135,770	1,183,300	1,452,315	1,700,000	1,700,000	1,700,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	371,215	360,324	324,430	324,430	324,430	324,430
Encumbrances		0	0	0	0	0	0
Unencumbered Cash Balance	0	371,215	360,324	324,430	324,430	324,430	324,430

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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	21,042	35	35	35	0	0	0
Revenues	35	0	0	0	0	0	0
Expenditures	21,042	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	(35)	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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	22,479	24,234	25,947	18,850	19,383	19,662	19,941
Revenues	20,344	19,663	18,513	11,593	13,500	13,500	13,500
Expenditures	18,589	17,950	25,610	11,060	13,221	13,221	13,221
Transfers							
List each net transfer in/out/ or projection 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	19,383	19,662	19,941	20,220
Encumbrances	173	0	200	0	0	0	0
Unencumbered Cash Balance	24,061	25,947	18,650	19,383	19,662	19,941	20,220

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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(10)	(510)	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	500	(510)	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(510)	0	0	0	0	0	0
Encumbrances	23	23	23	(23)	0	0	0
Unencumbered Cash Balance	(533)	(22)	(23)	23	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 2017 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.

FY17 - FY19 projected expenditures - Projected expenditures are estimated to be lower than prior years due to a shift of personnel expenses back to General Funds.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	297,204	316,862	336,520
Revenues	473,592	447,258	405,727	410,593	404,000	404,000	404,000
Expenditures	396,115	467,334	415,678	414,416	384,342	384,342	384,342
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	331,054	310,978	301,027	297,204	316,862	336,520	356,178
Encumbrances	117	1,290	2,212	937	0	0	0
Unencumbered Cash Balance	330,938	309,688	298,815	296,267	316,862	336,520	356,178

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 2017 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):

Variances:

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)	(actual)	(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	2,660	2,660	2,660
Revenues	36,911	35,241	32,837	32,424	33,000	33,000	33,000
Expenditures	3,740	35,941	52,592	33,482	33,000	33,000	33,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	24,174	23,473	3,718	2,660	2,660	2,660	2,660
Encumbrances	75	75	75	75	0	0	0
Unencumbered Cash Balance	24,099	23,398	3,643	2,585	2,660	2,660	2,660

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 2017 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. The decrease in expenditures in FY2016 is due to limiting costs for an anticipated lower revenue projection toward the end of the fiscal year.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	14,394	4,228	2,647	6,436	4,943	4,943
Revenues	14,394	33,248	25,590	25,868	20,000	25,000	25,000
Expenditures	0	43,414	27,171	22,080	21,493	25,000	25,000
Transfers							
List each net transfer in/out/ or projection 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	6,436	4,943	4,943	4,943
Encumbrances	0	1,498	1,441	1,493	0	0	0
Unencumbered Cash Balance	14,394	2,730	1,206	4,943	4,943	4,943	4,943

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 2017 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)	(actual)	(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	16,692	16,692	16,692
Revenues	54,472	62,027	64,135	54,342	60,000	60,000	60,000
Expenditures	44,040	59,865	69,616	46,979	60,000	60,000	60,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	12,648	14,810	9,329	16,692	16,692	16,692	16,692
Encumbrances	0	0	256	0	0	0	0
Unencumbered Cash Balance	12,648	14,810	9,073	16,692	16,692	16,692	16,692

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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(137)	(141)	(141)	(84)	(0)	(0)	(0)
Revenues	(0)	(0)	(0)	(0)	0	0	0
Expenditures	57	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	54	0	57	84	0	0	0
Ending Cash Balance	(141)	(141)	(84)	(0)	(0)	(0)	(0)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(141)	(141)	(84)	(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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(3)	(3)	(3)	(3)	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/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	3	0	0	0
Ending Cash Balance	(3)	(3)	(3)	0	0	0	0
Encumbrances	0	0	0	0	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 2017 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)	(actual)	(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	117,341	124,341	131,341
Revenues	6,724	6,988	6,698	6,751	7,000	7,000	7,000
Expenditures	6,352	1,855	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	98,760	103,892	110,590	117,341	124,341	131,341	138,341
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	98,760	103,892	110,590	117,341	124,341	131,341	138,341

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 2017 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.
 FY16-15: Increase in revenues: \$6,445 revenues received for Charlot House usage, \$7,851 received from leases for FY17, increased facilities use.
 Decrease in expenditures: Planned purchases postponed for evaluation.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	395,249	268,397	168,903
Revenues	259,704	224,104	206,249	240,814	240,804	248,028	255,468
Expenditures	117,546	125,935	203,028	98,361	211,656	191,522	173,983
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
SW AiM Payment				(156,000)	(156,000)	(156,000)	(164,000)
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	395,249	268,397	168,903	86,388
Encumbrances	74,735	298	298	2,621	0	0	0
Unencumbered Cash Balance	528,671	553,277	408,498	392,628	268,397	168,903	86,388

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2017 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Real Property & Facilities Use RF (CRCH)
 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.

Source of Revenues:

Various fees are collected for short-term use of facilities

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:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	1,901	4,501	7,601
Revenues				2,401	3,400	4,000	4,000
Expenditures				500	800	900	900
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	1,901	4,501	7,601	10,701
Encumbrances				0			
Unencumbered Cash Balance	0	0	0	1,901	4,501	7,601	10,701

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 2017 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Real Property & Facilities Use RF (SOEST)
 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.

Source of Revenues:

Various fees are collected for short-term use of facilities

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:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	41,703	86,805	95,631
Revenues				183,367	145,102	108,826	
Expenditures				141,664	100,000	100,000	95,631
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	41,703	86,805	95,631	0
Encumbrances				0			
Unencumbered Cash Balance	0	0	0	41,703	86,805	95,631	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 2017 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Hawaii Educator Loan Program RF
 Legal Authority: 304A-2276, 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 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.
 In FY16 decrease in student loans issued; increase in student loan payments.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	9,267	6,617	3,967
Revenues	5,683	8,661	1,212	6,902	1,000	1,000	1,000
Expenditures	(600)	14,000	4,600	3,650	3,650	3,650	500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	14,741	9,402	6,014	9,267	6,617	3,967	4,467
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	14,741	9,402	6,014	9,267	6,617	3,967	4,467

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 2017 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)	(actual)	(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)	2,232,069	(29,832,292)	(32,896,326)	(32,500,416)
Revenues	169,254,845	172,472,636	181,270,092	184,424,739	191,540,612	191,540,612	191,540,612
Expenditures	175,552,269	159,502,636	137,903,695	134,450,823	143,441,730	143,441,730	143,441,730
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Act 236 Assessments					(7,842,632)	(4,382,688)	(4,382,688)
					(43,320,284)	(43,320,284)	(43,320,284)
Net Total Transfers	(34,365,166)	(37,236,233)	(39,595,925)	(82,038,276)	(51,162,916)	(47,702,972)	(47,702,972)
Ending Cash Balance	22,736,951	(1,526,156)	2,232,032	(29,832,292)	(32,896,326)	(32,500,416)	(32,104,506)
Encumbrances	9,535,812	9,430,387	10,630,301	9,336,485	9,000,000	9,000,000	9,000,000
Unencumbered Cash Balance	13,201,139	(10,956,543)	(8,398,269)	(39,168,777)	(41,896,326)	(41,500,416)	(41,104,506)

Additional Information:

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

* UH Manoa 304A-2153, HRS has four categories (Regular, Outreach-Summer, Outreach-CCECS and Outreach-Academic Support), with a total Unencumbered Cash Balance of \$332,639. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/16) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2017 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.

FY15 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.

FY16 Expenditure Variance - Total expenditures is the sum total of various departments. Several departments had significant decreases in expenditures likely due to enforced expenditure restrictions and 5% reserve requirement.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	15,398,115	14,595,876	13,793,637
Revenues	24,296,978	12,142,318	15,054,248	16,066,322	14,773,962	14,773,962	14,773,962
Expenditures	10,932,532	13,211,213	15,471,932	12,989,625	14,076,201	14,076,201	14,076,201
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(12,257,904)	(5,474,888)	(2,317,665)	(4,183,348)	(1,500,000)	(1,500,000)	(1,500,000)
Ending Cash Balance	22,312,589	15,305,529	16,504,766	15,398,115	14,595,876	13,793,637	12,991,398
Encumbrances	849,338	361,823	601,988	124,358	0	0	0
Unencumbered Cash Balance	21,463,251	14,943,707	15,902,778	15,273,757	14,595,876	13,793,637	12,991,398

Additional Information:

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

* UH Manoa 304A-2153, HRS has four categories (Regular, Outreach-Summer, Outreach-CCECS and Outreach-Academic Support), with a total Unencumbered Cash Balance of \$332,639. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/16) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2017 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):

Variations:

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 e.g. Social Science. Overall decrease in expenditure likely due to FY15 budget restrictions.

FY16 Expenditure Variance - Total expenditures is the sum total of various departments. Several departments had significant decreases in expenditures likely due to enforced expenditure restrictions and 5% reserve requirement.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	19,814,611	24,017,206	21,556,095	21,993,326	26,894,120	27,300,449	27,706,778
Revenues	5,119,152	21,957,747	19,633,734	21,435,946	17,885,633	17,885,633	17,885,633
Expenditures	11,955,771	23,431,550	19,053,818	16,300,140	14,956,850	14,956,850	14,956,850
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	11,039,214	2,948,622	(142,685)	(235,012)	(2,522,454)	(2,522,454)	(2,522,454)
Ending Cash Balance	24,017,206	25,492,025	21,993,326	26,894,120	27,300,449	27,706,778	28,113,107
Encumbrances	404,545	101,866	102,454	129,477	0	0	0
Unencumbered Cash Balance	23,612,661	25,390,159	21,890,872	26,764,643	27,300,449	27,706,778	28,113,107

Additional Information:

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

* UH Manoa 304A-2153, HRS has four categories (Regular, Outreach-Summer, Outreach-CCECS and Outreach-Academic Support), with a total Unencumbered Cash Balance of \$332,661. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/16) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2017 Legislature

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

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

Intended Purpose:

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.

FY16 Revenue Variance : Revenue collected in FY15 was for one time reimbursement for prior year expenditure. Revenue is not normally collected in the academic support accounts.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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)	(2,522,454)	0	0
Revenues			1,859	0	0	0	0
Expenditures			2,366,526	2,506,765	2,460,900	2,460,900	2,460,900
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(2,500)	2,350,066	4,983,354	2,460,900	2,460,900
Ending Cash Balance	0	0	(2,365,754)	(2,522,454)	0	0	0
Encumbrances			180,500	14,531			
Unencumbered Cash Balance	0	0	(2,546,254)	(2,536,985)	0	0	0

Additional Information:

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

* UH Manoa 304A-2153, HRS has four categories (Regular, Outreach-Summer, Outreach-CCECS and Outreach-Academic Support), with a total Unencumbered Cash Balance of \$332,639. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/16) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2017 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):

Variations:

Revenue: A large drop in the revenue for FY2017 is anticipated with the change from the library's internal debit card system for copying and printing, to use of the OneCard system which is UH Manoa campus. All balances on the debit cards would have to be refunded.

Expenditures: Expenses on the Voyager system will remain high for FY2017 to reduce the balance in that account. As that account was designed to \$0 each year and expenses were not taken from there in previous years, effort is being made to clear this now.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,094,534	1,094,534	1,094,534	1,094,534	1,094,534	1,094,534	1,094,534
Beginning Cash Balance	135,809	501,477	647,276.61	361,971	413,370	120,857	60,857
Revenues	546,777	620,958	503,745	659,265	322,700	390,000	385,000
Expenditures	141,940	438,034	789,051	542,300	569,500	450,000	400,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2220682 GoPrint rev to ITS					(45,713)		
Net Total Transfers	(39,169)	(37,124)	(0)	(65,566)	(45,713)	0	0
Ending Cash Balance	501,477	647,277	361,971	413,370	120,857	60,857	45,857
Encumbrances	140,893	121,819	86,927	73,752	33,000	20,000	15,000
Unencumbered Cash Balance	360,584	525,457	275,043	339,618	87,857	40,857	30,857

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 2017 Legislature

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

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

Intended Purpose:

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, Lā'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. In 2015-16, we were back to a more "normal" year in terms of overall expenditures and income.

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)	(actual)	(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	191,726.35	252,090	238,434	198,934	219,434
Revenues	163,065	159,849	189,326	141,138	116,000	166,500	141,500
Expenditures	134,735	177,190	128,963	154,794	155,500	146,000	136,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	209,068	191,726	252,090	238,434	198,934	219,434	224,934
Encumbrances	9,333	3,957	5,035	0	0	0	0
Unencumbered Cash Balance	199,735	187,770	247,055	238,434	198,934	219,434	224,934

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 2017 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)	(actual)	(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	22,484	22,484	22,484
Revenues	161,143	169,590	170,620	146,252	146,000	146,000	146,000
Expenditures	202,433	176,993	183,618	144,562	146,000	146,000	146,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	41,195	33,792	20,794	22,484	22,484	22,484	22,484
Encumbrances	854	151	2,801	396	0	0	0
Unencumbered Cash Balance	40,340	33,641	17,993	22,088	22,484	22,484	22,484

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 2017 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):

Variations:

There is a significant increase in revenue from FY 2015 to FY 2016 due to increased enrollment due to a new agreement with Yasuda Women's University. This agreement guarantees enrollment of Yasuda Women's University students for a 6 month period (every February to July) in the HELP Program. Tuition is \$4720 per student for this 6-month period and covers tuition and books. Enrollment in the inaugural year was 73. Looking forward, it will increase to 84 in FY 2017.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	1,303,502	1,672,002	1,893,102
Revenues	1,033,245	847,015	1,172,185	1,422,372	1,474,000	1,474,000	1,474,000
Expenditures	957,672	800,831	812,276	988,238	1,105,500	1,252,900	1,252,900
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	463,274	509,460	869,368	1,303,502	1,672,002	1,893,102	2,114,202
Encumbrances	0	1,536	530	11,802	0	0	0
Unencumbered Cash Balance	463,274	507,923	868,839	1,291,700	1,672,002	1,893,102	2,114,202

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 2017 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 2016 expenditures decreased significantly because earlier years 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)	(actual)	(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	44,965	49,965	54,965
Revenues	10,721	9,522	10,888	11,218	10,000	10,000	10,000
Expenditures	17,521	37,365	1,399	141	5,000	5,000	5,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	52,243	24,400	33,889	44,965	49,965	54,965	59,965
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	52,243	24,400	33,889	44,965	49,965	54,965	59,965

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2017 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

FY16 Variance: Expenditure total includes BPID other than Outreach College 1230. Effective FY15 accounts were moved from legal authority 304A-2156 and new accounts were established 304A-2153. No new Outreach College expenditures or revenues are expected for FY17. Majority of revenue was collected under BPID 001358-SOC SCI OUTREACH ADMIN - NON-CREDIT.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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)	(5,874,814)	(5,874,814)	(5,874,814)
Revenues	9,202	12,155	22,504	6,686	0	0	0
Expenditures	2,004,185	2,273,841	70,139	98,985	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(24,767)	40,596	230,512	106,502	0	0	0
Ending Cash Balance	(3,850,735)	(6,071,825)	(5,889,016)	(5,874,814)	(5,874,814)	(5,874,814)	(5,874,814)
Encumbrances	17,229	458,853	1,486	1,550	0	0	0
Unencumbered Cash Balance	(3,867,964)	(6,530,678)	(5,890,502)	(5,876,364)	(5,874,814)	(5,874,814)	(5,874,814)

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 2017 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.

FY 2016 Revenue Variance : Variance due to overall decrease in Professional Program and International Program enrollment.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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)	(1,227,370)	(1,049,811)	(870,024)
Revenues	2,626,969	2,767,650	2,906,457	2,500,698	3,013,087	3,013,087	3,013,087
Expenditures	2,389,605	2,734,697	2,827,026	2,879,813	2,833,300	2,833,300	2,833,300
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(40,624)	(39,859)	(244,061)	(106,031)	(2,228)	0	0
Ending Cash Balance	(570,688)	(577,594)	(742,224)	(1,227,370)	(1,049,811)	(870,024)	(690,237)
Encumbrances	108,357	183,713	216,749	189,314	0	0	0
Unencumbered Cash Balance	(679,045)	(761,307)	(958,973)	(1,416,684)	(1,049,811)	(870,024)	(690,237)

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 2017 Legislature

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

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

Intended Purpose:

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):

Variances:

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

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

For 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.

For FY2016: The revenues were higher since they received more orders for old catalogs. They also had a catalog for the Fall New NY exhibit. The expenses were lower since they received other funding for the New NY exhibit.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	7,743	6,843	6,343
Revenues	3,556	2,569	55	691	600	1,000	1,000
Expenditures	14,027	30,424	13,133	5,065	1,500	1,500	1,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	53,051	25,195	12,117	7,743	6,843	6,343	5,843
Encumbrances	1,568	1,568	1,568	0	0	0	0
Unencumbered Cash Balance	51,483	23,627	10,549	7,743	6,843	6,343	5,843
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 2017 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 29 condominiums at the Kauhakaloa 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):

Variations:

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

Increase in expenditures from FY15 to FY16 due to a decrease in overhead assessment

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	5,731,801	6,115,257	6,463,071
Revenues	630,962	640,448	650,973	676,868	706,415	729,924	753,783
Expenditures	243,688	334,841	221,164	423,176	322,960	382,110	320,312
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	20	0	0	2,396	0	0	0
Ending Cash Balance	4,740,298	5,045,906	5,475,714	5,731,801	6,115,257	6,463,071	6,896,542
Encumbrances	7,098	7,242	28,179	12,407	0	0	0
Unencumbered Cash Balance	4,733,200	5,038,664	5,447,535	5,719,394	6,115,257	6,463,071	6,896,542

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: 34,562 0 76,000 7,000

Report on Non-General Fund Information
for Submittal to the 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,544,334	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	990,836	826,281	741,533
Revenues	1,193,781	1,137,558	1,145,987	1,100,563	1,210,620	1,331,682	1,464,850
Expenditures	1,143,718	1,352,797	1,452,852	1,335,121	1,375,175	1,416,430	1,458,923
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	2,000	0	0	0	0
Ending Cash Balance	1,745,499	1,530,260	1,225,394	990,836	826,281	741,533	747,460
Encumbrances	204,736	495,075	585,433	356,973	0	0	0
Unencumbered Cash Balance	1,540,763	1,035,185	639,961	633,863	826,281	741,533	747,460

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 2017 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):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	10,544	13	13	13	13	0	0
Revenues	13	0	0	0	0	0	0
Expenditures	10,545	0	0	0	13	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	13	13	13	13	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	13	13	13	13	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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,310,000	1,310,000	2,200,000				
Beginning Cash Balance	(142,922)	(53,657)	(184,467)	(1,399)	72,469	72,646	72,832
Revenues	1,285,039	1,042,088	875,712	836,990	1,052,000	1,104,600	1,157,200
Expenditures	1,195,773	1,172,898	692,644	763,123	1,051,823	1,104,414	1,157,005
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(53,657)	(184,467)	(1,399)	72,469	72,646	72,832	73,027
Encumbrances	46,687	33,745	21,604	33,824	0	0	0
Unencumbered Cash Balance	(100,344)	(218,212)	(23,003)	38,645	72,646	72,832	73,027

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 2017 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)	(actual)	(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	12,968	13,651	14,151
Revenues	42,815	44,324	42,464	46,040	40,000	40,000	40,000
Expenditures	16,838	90,822	90,184	36,135	39,317	39,500	39,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	97,280	50,782	3,063	12,968	13,651	14,151	14,651
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	97,280	50,782	3,063	12,968	13,651	14,151	14,651

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 2017 Legislature

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

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

Intended Purpose:

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.

FY2016, revenues decreased because less tests were administered due to a decline in computer based testing and class testing (career component of Business 315 is no longer mandatory). Expenditures increased due to MBTI training and replacement of 6 computers in the lab.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	195,372	196,372	197,372
Revenues	68,552	62,704	80,400	61,069	61,000	61,000	61,000
Expenditures	63,595	33,319	54,177	65,578	60,000	60,000	60,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	144,274	173,659	199,882	195,372	196,372	197,372	198,372
Encumbrances	2,349	294	1,184	3	0	0	0
Unencumbered Cash Balance	141,925	173,365	198,698	195,369	196,372	197,372	198,372

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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	33,853	34,983	34,210	31,296	32,071	32,171	32,271
Revenues	1,131	894	741	878	800	800	800
Expenditures	0	1,668	3,656	102	700	700	700
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	34,983	34,210	31,296	32,071	32,171	32,271	32,371
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	34,983	34,210	31,296	32,071	32,171	32,271	32,371

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 2017 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.

FY 16 revenues declined significantly due to lower student training needs for the type of assessment and treatment services provided and charged to clients. We anticipate significant year-to-year variance given change in student training needs.

FY 16 expenditures declined due to lower demand for student research-related support due to student success at securing research related funds from other sources. We anticipate significant year-to-year variance given change in student research support needs and varying availability of other funding sources.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	0	5,600	4,049	3,672	2,692	2,192	1,692
Revenues	5,600	4,395	2,320	290	3,000	3,000	3,000
Expenditures	0	5,947	2,696	1,270	3,500	3,500	3,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,600	4,048	3,672	2,692	2,192	1,692	1,192
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	5,600	4,048	3,672	2,692	2,192	1,692	1,192

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 2017 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.

FY17 - FY19 projected expenditures -- expenditures are expected to be greater than previous years due to additional travel expenses for Annual NASFA conference and visa processing fees for employees.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	20,194	28,646	32,722	39,213	46,012	49,312	52,612
Revenues	8,452	13,144	13,769	13,500	13,700	13,700	13,700
Expenditures	0	9,069	7,277	6,701	10,400	10,400	10,400
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	28,646	32,722	39,213	46,012	49,312	52,612	55,912
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	28,646	32,722	39,213	46,012	49,312	52,612	55,912

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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		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/ or projection in/out; list each account number							
Net Total Transfers	0	1,104,874	0	0	0	0	0
Ending Cash Balance	0	1	1	1	1	1	1
Encumbrances			0	0	0	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 2017 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 in FY2014 and FY2015 is due the initial creation of this scholarship account and only partial awards given. The variance in FY2016 continues to be attributed to only awarding scholarships to a limited amount of students. The remainder is being awarded by other UH and UHF sources.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		29,236	200,000	250,000	0	0	0
Revenues		0	0	0	0	0	0
Expenditures		18,543	273,326	343,773	500,000	500,000	500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	189,307	323,326	93,773	500,000	500,000	500,000
Ending Cash Balance	0	200,000	250,000	0	0	0	0
Encumbrances		0	0	0			
Unencumbered Cash Balance	0	200,000	250,000	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 2017 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):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(1,700)	(586,427)	684,428	2,585,401	6,500	6,500	6,500
Revenues	0	0	0	0	0	0	0
Expenditures	29,224,586	29,243,137	31,850,312	34,072,390	36,935,690	36,935,690	36,935,690
Transfers							
List each net transfer in/out/ or projection 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	31,493,489	36,935,690	36,935,690	36,935,690
Ending Cash Balance	(586,427)	684,428	2,585,401	6,500	6,500	6,500	6,500
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(586,427)	684,428	2,585,401	6,500	6,500	6,500	6,500

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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(787,138)	(612,392)	(517,910)	(475,866)	(24,652)	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	612,392	638,805	863,982	1,293,687	1,500,000	1,500,000	1,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	787,138	733,287	906,026	1,744,901	1,524,652	1,500,000	1,500,000
Ending Cash Balance	(612,392)	(517,910)	(475,866)	(24,652)	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	(612,392)	(517,910)	(475,866)	(24,652)	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 2017 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:

FY16 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	(853)	6,672	(0)	(0)
Revenues			0	0			
Expenditures			853	(7,525)	6,672		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	(853)	6,672	(0)	(0)	(0)
Encumbrances			0	0			
Unencumbered Cash Balance	0	0	(853)	6,672	(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 2017 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 (every two years) of LPN/RN nursing fee .

Current Program Activities/Allowable Expenses:

All operational expenses allowable under Hawaii Revised Statutes. Budget for the Center is maintained on a biennial contract due to the legislatively mandated nurse license fee occurring biennially. Carryover on even years when the license renewal fees are received are used to sustain personnel and efforts during odd years.

Purpose of Proposed Ceiling Adjustment (if applicable):

FY 2017-2019 Request for increase in appropriation ceiling due to filling of Executive Director position, UHPA collective bargaining increases, expanded program activities.

Variances:

FY 2014 - Special fees from DCAA incorrectly reported in "Revenue" line; FY 2013, FY 2015-2019 only estimated interest revenue report as "revenue".

FY 2013 , FY 2015-2019 - \$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 (1,024,840) & FY 18 proj 1,010,000) and lower volume in odd FYs (FY15 133,440, FY17 & FY19 proj 140,000).

Difference between FY 2013 and FY 2014 expenditures are due to salary and fringe benefit savings from not having an Executive Director from Dec 2013 through May 2014 (FY2014), 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 expenditures 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.

Difference between FY 2015 and FY 2016 expenditures are due to having an Executive Director (started late April 2015) for entire FY 2016.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	1,285,966	708,774	1,082,374
Revenues	2,112	949,029	1,298	2,609	1,000	2,000	1,000
Expenditures	577,603	384,534	328,820	414,764	718,192	638,400	621,313
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	88,440	35,320	133,440	1,024,840	140,000	1,010,000	140,000
Ending Cash Balance	267,548	867,363	673,281	1,285,966	708,774	1,082,374	602,061
Encumbrances	3,778	3,258	21,989	20,435	15,000	15,000	15,000
Unencumbered Cash Balance	263,770	864,105	651,292	1,265,531	693,774	1,067,374	587,061

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 2017 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):

Variations:

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)	(actual)	(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	5,234,130	6,283,536	7,374,895
Revenues	27,391,166	25,815,567	24,469,181	23,053,477	22,790,221	23,473,928	24,178,145
Expenditures	26,544,838	23,846,706	23,207,730	23,380,495	21,386,954	22,028,563	22,689,419
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2262752					(80,000)	(80,000)	(80,000)
2262862					(273,861)	(274,006)	(273,876)
Net Total Transfers	(273,929)	(354,349)	(354,009)	(334,336)	(353,861)	(354,006)	(353,876)
Ending Cash Balance	3,945,228	4,988,041	5,895,483	5,234,130	6,283,536	7,374,895	8,509,745
Encumbrances	694,982	1,246,952	2,283,920	1,794,608	1,710,956	1,762,285	1,815,154
Unencumbered Cash Balance	3,250,246	3,741,089	3,611,563	3,439,522	4,572,579	5,612,610	6,694,591

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 2017 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 Kauiokahaloa Nui (K-Nui) housing projects with a wait list of faculty and staff.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variations:

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)	(actual)	(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	4,771,393	3,033,344	2,066,212
Revenues	2,695,714	2,758,758	2,831,474	2,905,824	2,877,790	2,959,846	3,042,677
Expenditures	1,237,093	1,435,615	1,389,292	1,497,091	3,502,426	2,815,315	1,690,807
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
\$675,000.00 transfer-out for debt service (2262682)							
\$226,331.25 transfer-out for debt service (2262682)							
\$212,831.25 transfer-out for debt service (2262682)							
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	4,771,393	3,033,344	2,066,212	2,306,519
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	3,944,573	4,148,428	4,476,822	4,771,393	3,033,344	2,066,212	2,306,519

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 2017 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, mobile vendors 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.

Decrease in expenses from FY15 to FY16 due to reduced payroll cost (FTE left in April and did not hire new casual hire in FY16) and utilities

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	553,441	553,441	553,441	553,441	553,441	553,441	553,441
Beginning Cash Balance	580,519	612,824	557,023	596,062	743,114	902,327	1,044,552
Revenues	521,245	757,156	787,763	821,984	634,979	654,028	673,649
Expenditures	480,509	495,421	514,714	461,908	475,766	511,804	527,158
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(8,431)	(317,536)	(234,010)	(213,024)	0	0	0
Ending Cash Balance	612,824	557,023	596,062	743,114	902,327	1,044,552	1,191,043
Encumbrances	27,116	35,971	47,331	46,108	0	0	0
Unencumbered Cash Balance	585,707	521,052	548,731	697,006	902,327	1,044,552	1,191,043

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 2017 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)	(actual)	(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	4,081,048	4,256,314	4,301,995
Revenues	6,897,845	5,943,634	6,605,358	6,356,205	6,331,798	6,331,798	6,331,798
Expenditures	7,605,213	6,258,763	5,393,159	5,577,563	6,092,615	6,286,117	6,486,938
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
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	4,081,048	4,256,314	4,301,995	4,146,855
Encumbrances	2,127,412	2,379,106	2,899,854	2,806,202	2,800,000	2,800,000	2,800,000
Unencumbered Cash Balance	458,825	(169,494)	463,592	1,274,846	1,456,314	1,501,995	1,346,855

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 2017 Legislature

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

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

Intended Purpose:

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)	(actual)	(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	15,081,625	15,181,625	15,281,625
Revenues	7,396,132	8,145,384	7,631,615	7,852,524	7,300,000	7,300,000	7,300,000
Expenditures	3,786,294	3,859,798	4,535,813	5,606,467	5,200,000	5,200,000	5,200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt service and depreciation expense							
Net Total Transfers	(1,729,817)	(2,024,770)	(3,429,523)	(1,860,008)	(2,000,000)	(2,000,000)	(2,000,000)
Ending Cash Balance	12,768,482	15,029,298	14,695,577	15,081,625	15,181,625	15,281,625	15,381,625
Encumbrances	424,928	287,283	1,528,469	399,142	300,000	300,000	300,000
Unencumbered Cash Balance	12,343,554	14,742,014	13,167,108	14,682,484	14,881,625	14,981,625	15,081,625

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 2017 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)	(actual)	(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	24,488,733	24,550,658	24,335,701
Revenues	21,712,826	24,109,333	25,686,122	26,187,607	26,236,032	26,278,140	26,320,746
Expenditures	14,592,013	15,696,330	14,025,906	13,439,616	19,080,470	19,707,273	20,359,103
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfers-out for debt service			(7,242,808)	(7,089,889)	(7,093,637)	(6,785,824)	(6,476,082)
Net Total Transfers	(7,104,637)	(7,318,749)	(7,242,808)	(7,089,889)	(7,093,637)	(6,785,824)	(6,476,082)
Ending Cash Balance	13,318,968	14,413,222	18,830,630	24,488,733	24,550,658	24,335,701	23,821,262
Encumbrances	2,532,218	2,160,492	1,223,231	1,137,633	2,500,000	2,500,000	3,000,000
Unencumbered Cash Balance	10,786,750	12,252,730	17,607,399	23,351,099	22,050,658	21,835,701	20,821,262

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 2017 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):

Variations:

Revenue FY15 Continued network infrastructure upgrade of buildings on the Manoa Campus

Revenues and Expenditures for FY16 - 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)	(actual)	(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	4,917,173	5,103,371	4,689,605
Revenues	5,294,151	7,591,379	4,860,360	3,856,673	3,800,000	3,800,000	3,800,000
Expenditures	7,012,192	7,688,251	5,681,262	3,520,390	2,399,000	3,001,096	3,001,096
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,222,832)	(1,215,058)	(1,216,185)	(1,218,375)	(1,214,802)	(1,212,670)	(186,261)
Ending Cash Balance	9,148,281	7,836,352	5,799,266	4,917,173	5,103,371	4,689,605	5,302,248
Encumbrances	4,958,405	3,840,673	1,856,295	2,049,801	2,500,000	2,500,000	2,800,000
Unencumbered Cash Balance	4,189,876	3,995,679	3,942,970	2,867,372	2,603,371	2,189,605	2,502,248

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 2017 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:

Revenues - pool interest distribution

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,931,500	9,930,637	9,928,846	9,926,669	9,563,907	9,466,772	9,465,253
Revenues	4,612	2,896	2,344	4,374	4,350	4,350	4,000
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(5,475)	(4,687)	(4,521)	(367,136)	(101,485)	(5,869)	(2,189)
Ending Cash Balance	9,930,637	9,928,846	9,926,669	9,563,907	9,466,772	9,465,253	9,467,064
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	9,930,637	9,928,846	9,926,669	9,563,907	9,466,772	9,465,253	9,467,064

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	9,548,715	9,462,422	9,460,903	9,463,064

Report on Non-General Fund Information
for Submittal to the 2017 Legislature

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

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

Intended Purpose:

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

Increase in revenues from FY15 to FY16 due to increase in interest

Decrease in expenditures from FY15 to FY16 due to decrease 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		(212)	(0)	(1)	53,966	53,579	53,180
Revenues		85	2	138	0	0	0
Expenditures		386	430	376	54,387	54,399	54,411
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	512	428	54,205	54,000	54,000	54,000
Ending Cash Balance	0	(0)	(1)	53,966	53,579	53,180	52,769
Encumbrances		0	0	0			
Unencumbered Cash Balance	0	(0)	(1)	53,966	53,579	53,180	52,769

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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8	8	0	3,119,244	6,219,374	8,219,861	10,219,983
Revenues	0	0	0	7,783	7,800	7,800	7,800
Expenditures	0	0	0	6,965	7,313	7,678	8,062
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(8)	3,117,934	3,099,312	2,000,000	2,000,000	2,000,000
Ending Cash Balance	8	0	3,117,934	6,219,374	8,219,861	10,219,983	12,219,720
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	8	0	3,117,934	6,219,374	8,219,861	10,219,983	12,219,720

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 2017 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund (IFA - PANSTARRS 2)
 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.

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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	175	175	175
Revenues				6	0	0	0
Expenditures				331	500	500	500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	500	500	500	500
Ending Cash Balance	0	0	0	175	175	175	175
Encumbrances				0	0	0	0
Unencumbered Cash Balance	0	0	0	175	175	175	175

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 2017 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund (Law - Exp/Mod Oper)
 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.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Expenses related to the construction of the Law School's Clinical Building, including expenses related to the issuance and maintenance of revenue bonds such as rating fees, etc.

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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues				13	48	50	0
Expenditures				116	1,658,926	1,805,958	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	103	1,658,878	1,805,908	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances				0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		2	2	1	3	3	3
Revenues		0	0	2	0	0	0
Expenditures		0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	2	2	3	3	3	3
Encumbrances		0	0	0			
Unencumbered Cash Balance	0	2	2	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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3	102	3	0	2	0	0
Revenues	100	13	(0)	(6)	0	0	0
Expenditures	1,739	1,664	1,948	1,791	1,800	1,800	1,800
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,739	1,550	1,946	1,799	1,798	1,800	1,800
Ending Cash Balance	102	3	0	2	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	102	3	0	2	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 2017 Legislature

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

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

Intended Purpose:

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.

Variations:

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)	(actual)	(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	20,688,472	12,841,246	5,103,867
Revenues	14,558,847	15,831,448	14,871,188	14,294,600	14,100,000	13,960,000	13,820,000
Expenditures	16,285,127	16,006,565	(4,719,978)	11,993,673	12,000,000	11,750,000	11,975,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt service (2265392)			(7,892,579)	(7,876,293)	(7,947,226)	(7,947,379)	(7,947,379)
Repair reserve (2265392)			(3,117,458)	(3,092,347)	(2,000,000)	(2,000,000)	(2,000,000)
Net Total Transfers	(7,725,909)	(7,907,976)	(11,010,037)	(10,975,605)	(9,947,226)	(9,947,379)	(9,947,379)
Ending Cash Balance	28,865,113	20,782,020	29,363,149	20,688,472	12,841,246	5,103,867	(2,998,512)
Encumbrances	860,012	1,602,792	1,003,934	1,145,085	0	0	0
Unencumbered Cash Balance	28,005,101	19,179,228	28,359,215	19,543,386	12,841,246	5,103,867	(2,998,512)

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 2017 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:

The variance in expenditures was caused by delays in securing agreements with subcontractors and project partners for planned projects. Program is continuing to negotiate these agreements in FY17. The variance in revenue (Net Total Transfers) can only be explained by an increased use of oil within the State of Hawaii during the past fiscal year; revenue is derived from a 10 cents tax on each barrel of imported oil.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,200,000	3,000,000	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	3,846,786	3,348,786	2,850,786
Revenues	7,803	519	2,032	6,138	2,000	2,000	2,000
Expenditures	6,527,774	3,181	822,080	572,148	2,500,000	2,500,000	2,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,775,800	201,212	2,050,559	2,784,240	2,000,000	2,000,000	2,000,000
Ending Cash Balance	199,495	398,045	1,628,556	3,846,786	3,348,786	2,850,786	2,352,786
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	199,495	398,045	1,628,556	3,846,786	3,348,786	2,850,786	2,352,786

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 FY17 reflect the planned expenditures for FY17 by HNEI and its project partners. Planned expenditures include external subcontracts, MOAs with other UH departments, and other State agencies. 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 2017 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):

Variances:

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.

FY 2016, decrease in expenditures due to lower Personnel costs and non-recurring \$24,000 purchase of playground equipment in FY 2015.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	373,496	398,496	418,496
Revenues	1,027,342	1,035,734	1,193,039	1,120,281	1,125,000	1,150,000	1,175,000
Expenditures	877,578	1,092,422	1,136,909	906,180	1,100,000	1,130,000	1,165,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	159,953	103,265	159,395	373,496	398,496	418,496	428,496
Encumbrances	55,449	83,206	16,157	33,349	0	0	0
Unencumbered Cash Balance	104,504	20,059	143,238	340,147	398,496	418,496	428,496

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 2017 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 Mānoa pay an athletic fee of which the Athletics Department retains 92% of the amount collected. FY 2017-FY 2019 revenues assume that the department receives \$2.7M in general funds from the legislature and \$0.5M additional from Mānoa in general funds for student support positions.

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. FY 2017-FY 2019 expenses assume that the department receives \$2.7M in general funds from the legislature and \$0.5M additional from Mānoa in general funds for student support positions.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variations:

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.

Decrease in revenue of \$4.2M from FY 2015 to FY 2016 due to ticket sales declining \$0.4M due to the poor performance of our football team. Decrease also due to not receiving the Ahahui Koa Ānuehue (AKA) donation of \$2.1M by June 30, 2016. Donation was received after fiscal year end, but was booked as a receivable at 6/30/16. Decrease also due to receiving \$1.7M of the FY 2014 AKA donation in FY 2015, although amount was booked as a receivable as of 06/30/14.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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)	(23,306,842)	(23,375,474)	(27,643,783)
Revenues	16,802,719	18,267,168	23,677,540	19,487,240	24,326,255	20,484,113	20,292,929
Expenditures	20,853,108	22,415,379	24,837,053	26,800,447	24,594,887	24,952,423	26,146,840
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	418,517	1,276,820	347,098	172,686	200,000	200,000	200,000
Ending Cash Balance	(12,482,514)	(15,353,905)	(16,166,321)	(23,306,842)	(23,375,474)	(27,643,783)	(33,297,693)
Encumbrances	567,871	586,089	530,317	544,176	500,000	500,000	500,000
Unencumbered Cash Balance	(13,050,385)	(15,939,994)	(16,696,638)	(23,851,018)	(23,875,474)	(28,143,783)	(33,797,693)

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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	45,000	145,000					
Beginning Cash Balance	20,927	1,569	(7,181)	(3)	(0)	(0)	(0)
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/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	3	0	0	0
Ending Cash Balance	1,569	(7,181)	(3)	(0)	(0)	(0)	(0)
Encumbrances	2,966	2,275	2,243	0	0	0	0
Unencumbered Cash Balance	(1,397)	(9,456)	(2,246)	(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 2017 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):

Variances:

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)	(actual)	(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	1,404,108	1,209,108	1,114,108
Revenues	222,656	260,773	872,796	457,198	425,000	450,000	450,000
Expenditures	148,976	96,224	578,589	644,715	620,000	545,000	545,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,132,867	1,297,416	1,591,624	1,404,108	1,209,108	1,114,108	1,019,108
Encumbrances	0	0	22,531	0	0	0	0
Unencumbered Cash Balance	1,132,867	1,297,416	1,569,093	1,404,108	1,209,108	1,114,108	1,019,108

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	525,000	525,000	525,000	525,000	525,000	2,500	2,500
Beginning Cash Balance	99,241	1,616	1,878.61	2,017	2,191	2,391	2,591
Revenues	7,878	262	138	174	200	200	200
Expenditures	105,503	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,616	1,879	2,017	2,191	2,391	2,591	2,791
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,616	1,879	2,017	2,191	2,391	2,591	2,791

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 2017 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:

Fund repealed by the 2015 Legislature

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	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/ or projection 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 2017 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

Revenues FY 2016: Tobacco Settlement fund sunsets as of FYE 2015.

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

Expenditures FY 2016: Tobacco Settlement fund effective sunset date was July 1, 2015.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,750,000	2,284,040	2,000,000	0	0	0	0
Beginning Cash Balance	7	79	34	20	(0)	(0)	(0)
Revenues	79	34	20	(0)	0	0	0
Expenditures	2,736,116	2,643,717	1,706,997	3,119	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,736,110	2,643,638	1,706,963	3,099	0	0	0
Ending Cash Balance	79	34	20	(0)	(0)	(0)	(0)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	79	34	20	(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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	245,000	245,000	245,000	245,000	245,000	0	0
Beginning Cash Balance	232,835	582,575	338,286	609,990	860,734	616,434	616,434
Revenues	500,237	711	516,500	488,259	700		
Expenditures	150,497	245,000	244,796	237,514	245,000		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	582,575	338,286	609,990	860,734	616,434	616,434	616,434
Encumbrances	95,656	41	204	624	0	0	0
Unencumbered Cash Balance	486,919	338,245	609,786	860,110	616,434	616,434	616,434

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 2017 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.
 Revenues FY 2016: Variance due to increase in volume of applicants.
 Expenditures FY 2014: Variance due to hiring of support staff.
 Expenditures FY 2015: Variance due to hiring of support staff.
 Expenditures FY 2016: Transfer out of support staff cost.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	150,000	150,000	200,000	200,000	200,000	250,000	250,000
Beginning Cash Balance	35,175	79,988	127,771.17	91,659	198,493	198,493	198,493
Revenues	187,579	233,721	202,485	283,715	250,000	250,000	250,000
Expenditures	142,765	185,937	238,597	176,881	250,000	250,000	250,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	79,988	127,771	91,659	198,493	198,493	198,493	198,493
Encumbrances	3,080	1,649	4,036	6,576	0	0	0
Unencumbered Cash Balance	76,908	126,122	87,623	191,917	198,493	198,493	198,493

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 2017 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.

Expenditures FY 2016: 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	160,000	160,000	160,000	280,000	280,000
Beginning Cash Balance	63,127	108,504	98,553.14	196,544	214,861	214,861	214,861
Revenues	49,571	134,729	257,148	264,229	280,000	280,000	280,000
Expenditures	(5,057)	144,680	159,157	242,793	280,000	280,000	280,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(9,252)	0	0	(3,119)	0	0	0
Ending Cash Balance	108,504	98,553	196,544	214,861	214,861	214,861	214,861
Encumbrances	0	3,500	8,739	9,197	0	0	0
Unencumbered Cash Balance	108,504	95,053	187,805	205,664	214,861	214,861	214,861

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 2017 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:

Fund repealed by the 2015 Legislature

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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/ or projection 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				
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 2017 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:

The decrease in expenditures in FY 2016 is due to the timing of expending funds. Some acquisition of goods and services were carried over to FY 2017.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	28,798,049	29,126,841	31,657,396	31,074,004	30,066,043	29,771,043	29,346,043
Beginning Cash Balance	12,668,017	14,388,940	16,038,924	16,160,017	1,485,745	1,031,404	912,269
Revenues	34,467,793	35,508,765	36,074,899	35,596,848	35,676,164	35,676,164	35,676,164
Expenditures	25,951,239	27,271,349	27,619,837	24,707,218	27,007,218	25,201,362	25,705,390
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in for Summer Session			356,866	376,852	383,602	391,274	399,100
Transfer out for URUF Debt Service			(716,524)	(538,102)	(923,010)	(512,010)	(512,010)
Transfer out for URUF R&R			(40,000)	(37,705)	(40,000)	(40,000)	(40,000)
Transfer out for Scholarships			(6,350,000)	(6,550,000)	(6,550,000)	(6,550,000)	(6,550,000)
Transfer out for System Assessments			(873,279)	(902,460)	(922,148)	(931,369)	(940,683)
Transfer out for Programmatic Support			(711,212)	(514,108)	(405,000)	(413,100)	(421,362)
Transfer out for Act 236				(17,398,378)	(666,731)	(2,538,732)	(2,074,570)
Net Total Transfers	(6,793,509)	(6,587,576)	(8,334,149)	(25,563,901)	(9,123,287)	(10,593,937)	(10,139,526)
Ending Cash Balance	14,391,062	16,038,779	16,159,837	1,485,745	1,031,404	912,269	743,517
Encumbrances	2,717,192	1,998,066	2,686,773	3,449,728	3,000,000	3,000,000	3,000,000
Unencumbered Cash Balance	11,673,870	14,040,714	13,473,065	(1,963,983)	(1,968,596)	(2,087,731)	(2,256,483)

Additional Information:

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

* UH Hilo 304A-2153, HRS has two categories (Regular and Summer/CCECS), with a total Unencumbered Cash Balance of (\$89,235).

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/16) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2017 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 and increase in FY 2016 are results of the fluctuation of enrollment during the Summer Session.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	1,804,128	1,881,238	1,968,596	2,087,731
Revenues	1,457,723	1,232,293	1,282,767	1,460,383	1,501,547	1,561,609	1,624,073
Expenditures	986,379	966,472	976,554	1,006,551	1,055,587	1,076,699	1,082,233
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(176,680)	(299,011)	(419,208)	(376,722)	(358,602)	(365,775)	(373,088)
Ending Cash Balance	1,950,314	1,917,123	1,804,128	1,881,238	1,968,596	2,087,731	2,256,483
Encumbrances	35,065	15,338	11,727	6,490	0	0	0
Unencumbered Cash Balance	1,915,248	1,901,785	1,792,400	1,874,748	1,968,596	2,087,731	2,256,483

Additional Information:

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

* UH Hilo 304A-2153, HRS has two categories (Regular and Summer/CCECS), with a total Unencumbered Cash Balance of (\$89,235).

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/16) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2017 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)	(actual)	(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	4,671	4,271	5,015
Revenues	16,474	15,371	13,779	9,769	9,200	9,384	9,572
Expenditures	26,743	8,919	39,293	12,802	9,600	8,640	8,813
Transfers							
List each net transfer in/out/ or projection 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	4,671	4,271	5,015	5,774
Encumbrances	1,390	0	832	223	0	0	0
Unencumbered Cash Balance	25,376	33,218	6,872	4,448	4,271	5,015	5,774

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 2017 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. Expenditures in FY 2015 included one time investments to promote the CCEC's non-credit programs.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	416,860	416,860	716,860	553,315	604,736	604,736	604,736
Beginning Cash Balance	547,707	389,058	333,660	160,637	97,985	77,544	70,764
Revenues	145,631	143,017	187,057	193,122	176,211	183,259	190,590
Expenditures	422,356	522,007	754,974	541,461	482,652	487,479	492,353
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	118,076	323,592	394,894	285,686	286,000	297,440	309,338
Ending Cash Balance	389,059	333,660	160,637	97,985	77,544	70,764	78,339
Encumbrances	39,769	36,925	38,207	3,772	35,000	35,000	35,000
Unencumbered Cash Balance	349,289	296,736	122,430	94,213	42,544	35,764	43,339

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 2017 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. The increase in revenue in FY 2016 is due to commissions from the food service provider at Imiloa and increase rentals and sale of services. The increase in expenditures in FY 2016 is primarily due to the utility costs incurred by the food service provider.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	505,999	505,999	505,999	655,999	655,999	685,999	685,999
Beginning Cash Balance	346,541	340,294	396,441	411,915	517,762	571,013	625,329
Revenues	470,908	526,695	516,432	739,484	703,454	717,523	731,874
Expenditures	477,154	471,469	502,696	633,638	650,203	663,207	676,471
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	922	1,737	1	0	0	0
Ending Cash Balance	340,295	396,441	411,915	517,762	571,013	625,329	680,732
Encumbrances	91,009	112,103	152,100	127,767	100,000	100,000	100,000
Unencumbered Cash Balance	249,286	284,339	259,815	389,994	471,013	525,329	580,732

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 2017 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)	(actual)	(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	700,194	700,194	700,194
Revenues	0	0	0	0	0	0	0
Expenditures	5,051,197	5,603,971	5,880,791	6,319,015	6,550,000	6,550,000	6,550,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in from Tuition and Fees			6,350,000	6,550,000	6,550,000	6,550,000	6,550,000
Net Total Transfers	5,091,869	5,604,958	6,350,000	6,550,000	6,550,000	6,550,000	6,550,000
Ending Cash Balance	(987)	0	469,209	700,194	700,194	700,194	700,194
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(987)	0	469,209	700,194	700,194	700,194	700,194

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 2017 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. The decrease in expenditures in FY 2016 is due to both FY 2015 being higher than normal and overall lower student enrollment.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,919,744	4,304,744	4,404,744	4,724,267	5,458,514	5,713,514	5,978,514
Beginning Cash Balance	3,537,663	3,582,607	4,054,172	3,784,013	4,284,146	3,747,782	3,139,494
Revenues	4,409,173	5,842,383	6,093,147	5,901,662	6,119,617	6,180,813	6,242,621
Expenditures	3,593,818	4,009,572	5,607,205	4,540,802	5,446,704	5,555,638	5,666,751
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(770,411)	(1,361,246)	(756,101)	(860,728)	(1,209,277)	(1,233,463)	(1,258,132)
Ending Cash Balance	3,582,607	4,054,172	3,784,013	4,284,146	3,747,782	3,139,494	2,457,232
Encumbrances	919,469	821,211	461,260	425,158	500,000	500,000	500,000
Unencumbered Cash Balance	2,663,138	3,232,961	3,322,754	3,858,989	3,247,782	2,639,494	1,957,232

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 2017 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 2015 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. Beginning FY 2015, the Univeristy began receiving payments for the sublease with TMT resulting in an increase in revenue. Expenditures increased in FY 2016 due to an increased need for ranger service.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	289,232	385,380	471,776
Revenues	420,932	424,454	660,043	655,972	679,906	693,504	707,374
Expenditures	257,927	945,024	510,659	692,567	583,758	607,108	631,393
Transfers							
List each net transfer in/out/ or projection 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	289,232	385,380	471,776	547,757
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	696,775	176,206	325,826	289,232	385,380	471,776	547,757

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 2017 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)	(actual)	(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	711	1,111	1,419
Revenues	0	0	5,000	0	5,000	5,000	5,000
Expenditures	2,077	13,217	6,113	2,570	4,600	4,692	4,786
Transfers							
List each net transfer in/out/ or projection 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	711	1,111	1,419	1,633
Encumbrances	25	280	273	137	0	0	0
Unencumbered Cash Balance	17,586	4,114	3,008	574	1,111	1,419	1,633

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 2017 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):

Variations:

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)	(actual)	(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	135,452	197,932	258,722
Revenues	191,265	218,630	221,564	180,273	209,480	213,670	217,943
Expenditures	282,690	218,213	146,189	185,118	147,000	152,880	158,995
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	17,101	10,753	0	0	0
Ending Cash Balance	36,652	37,069	129,545	135,452	197,932	258,722	317,670
Encumbrances	5,049	4,795	13,629	19,446	5,000	5,000	5,000
Unencumbered Cash Balance	31,603	32,275	115,916	116,006	192,932	253,722	312,670

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 2017 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. Depending on the mix of activities in a given fiscal year, the revenue and expenditures will fluctuate. Some events generate less revenue, but costs less. 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)	(actual)	(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	26,009	27,609	30,681
Revenues	92,127	144,444	133,020	114,094	145,600	148,512	151,482
Expenditures	100,912	167,080	178,570	140,394	144,000	145,440	146,894
Transfers							
List each net transfer in/out/ or projection 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	26,009	27,609	30,681	35,269
Encumbrances	19,192	7,702	4,764	3,559	6,000	6,000	6,000
Unencumbered Cash Balance	101,303	90,157	47,546	22,450	21,609	24,681	29,269

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 2017 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)	(actual)	(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	12,285	9,305	11,825
Revenues	8,170	7,690	8,587	18,093	25,020	25,520	26,031
Expenditures	13,710	230	10,982	19,008	28,000	23,000	23,460
Transfers							
List each net transfer in/out/ or projection 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	12,285	9,305	11,825	14,396
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	8,136	15,595	13,199	12,285	9,305	11,825	14,396

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2017 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):

Variances:

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. Spending will follow the same pattern.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	673,627	509,257	545,257
Revenues	3,720,831	3,820,891	2,830,493	3,829,747	3,328,088	2,986,000	3,045,720
Expenditures	3,302,530	3,582,328	3,420,628	4,106,985	3,892,458	3,350,000	3,417,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(333,471)	359,649	487,557	400,000	400,000	400,000
Ending Cash Balance	787,568	693,554	463,308	673,627	509,257	545,257	573,977
Encumbrances	91,285	75,183	59,382	67,791	60,000	60,000	60,000
Unencumbered Cash Balance	696,283	618,370	403,926	605,836	449,257	485,257	513,977

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 2017 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)	(actual)	(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	110,485	36,124	34,364
Revenues	62,145	64,390	59,265	60,122	56,000	58,240	60,570
Expenditures	53,743	60,259	105,476	96,584	130,361	60,000	61,200
Transfers							
List each net transfer in/out/ or projection 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	110,485	36,124	34,364	33,734
Encumbrances	8,169	345	745	1,718	0	0	0
Unencumbered Cash Balance	180,859	192,814	146,203	108,768	36,124	34,364	33,734

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 2017 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):

Variations:

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. The decrease in expenditures in FY 2016 is due to the decrease in overall student activities due to the decrease in student enrollment.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	1,817,555	1,880,058	1,906,079
Revenues	1,541,567	1,588,559	1,725,290	1,827,773	1,886,592	1,886,592	1,886,592
Expenditures	1,532,767	2,093,155	1,887,811	1,670,635	1,824,089	1,860,571	1,897,782
Transfers							
List each net transfer in/out/ or projection 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	1,817,555	1,880,058	1,906,079	1,894,889
Encumbrances	543,435	59,202	96,577	72,844	60,000	60,000	60,000
Unencumbered Cash Balance	1,782,034	1,761,672	1,563,839	1,744,711	1,820,058	1,846,079	1,834,889

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 2017 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)	(actual)	(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/ or projection 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 2017 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 in FY 2015 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. The decrease in expenditures in FY 2016 is due to the majority of development and printing costs being charged in the prior fiscal year.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	108,470	93,670	90,374
Revenues	54,102	67,974	76,896	92,421	75,200	76,704	78,238
Expenditures	56,390	60,645	98,393	65,253	90,000	80,000	81,600
Transfers							
List each net transfer in/out/ or projection 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	108,470	93,670	90,374	87,012
Encumbrances	0	0	3,094	33,634	0	0	0
Unencumbered Cash Balance	95,470	102,800	78,208	74,836	93,670	90,374	87,012

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 2017 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)	(actual)	(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/ or projection 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 2017 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 and University Research Park 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 and University Research Park.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Revenues and expenditures will fluctuate based on the number of tenants occupying the facilities during the course of the year.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	193,084	200,625	207,168
Revenues	64,648	67,659	55,921	79,071	65,000	66,300	67,626
Expenditures	36,970	37,427	40,906	55,149	57,459	59,757	62,148
Transfers							
List each net transfer in/out/ or projection 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	193,084	200,625	207,168	212,646
Encumbrances	763	670	620	8,833	5,000	5,000	5,000
Unencumbered Cash Balance	123,389	153,714	168,542	184,251	195,625	202,168	207,646

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 2017 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:

The decrease in the FY 2016 expenditures is due to the reduction of guard service at designated campus entrances.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	126,705	183,750	278,100	280,144
Revenues	246,442	241,873	251,010	268,374	269,350	272,044	274,764
Expenditures	240,708	254,101	265,607	211,330	175,000	270,000	272,700
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	153,532	141,303	126,705	183,750	278,100	280,144	282,208
Encumbrances	21,448	24,745	26,609	100,946	50,000	50,000	50,000
Unencumbered Cash Balance	132,083	116,558	100,096	82,803	228,100	230,144	232,208

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 2017 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:

Expenditures will fluctuate depending on the number of students working who qualify for the Federal Work Study program. Qualification is based on the student's financial need.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	(16)	0	0
Revenues	278,150	294,872	326,400	275,289	320,729	323,936	327,176
Expenditures	278,150	294,872	326,400	275,305	320,713	323,936	327,176
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	(16)	0	0	0
Encumbrances	0	0					
Unencumbered Cash Balance	0	0	0	(16)	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 2017 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, increased by 1.2% from Fall 2014 to Fall 2015, and increased by 9.2% from Fall 2015 to 2016. With the 89 FTE positions UHWO received in 2014, many temporary hires were converted to permanent positions thus a decrease in TFSF expenditures in FY15. In FY16, as permanent positions were filled, general funds shortfall for payroll was charged TFSF. Increase in faculty overload in FY16 to account for growing enrollment.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	19,152,479	18,134,958	18,500,958	15,456,479	15,456,479	15,501,479	15,501,479
Beginning Cash Balance	(444,630)	(1,232,499)	984,082	3,246,762	(2,064,099)	(1,085,361)	(371,301)
Revenues	8,219,297	10,590,609	12,682,401	14,091,424	15,086,359	15,689,813	16,317,406
Expenditures	5,690,314	6,019,700	4,414,754	7,381,256	10,000,054	10,400,056	10,816,058
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt Service trans-out	(3,180,445)	(1,817,702)	(2,858,865)	(4,286,155)	(2,257,034)	(2,228,678)	(2,229,005)
Scholarship trans-out		(115,590)	(2,937,327)	(2,266,615)	(2,103,247)	(2,000,000)	(2,100,000)
EB-5 & Other System Assess. Act 236	(132,991)	(424,489)	(208,776)	(116,229)	(111,000)	(125,000)	(135,000)
				(5,352,029)	363,714	(222,019)	(397,448)
Net Total Transfers	(3,313,435)	(2,357,781)	(6,004,967)	(12,021,028)	(4,107,567)	(4,575,697)	(4,861,453)
Ending Cash Balance	(1,229,082)	980,629	3,246,762	(2,064,099)	(1,085,361)	(371,301)	268,594
Encumbrances	72,813	297,040	322,618	738,203	758,828	800,000	820,000
Unencumbered Cash Balance	(1,301,895)	683,589	2,924,144	(2,802,302)	(1,844,189)	(1,171,301)	(551,406)

Additional Information:

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

* UH West Oahu 304A-2153, HRS has two categories (Regular and Summer), with a total Unencumbered Cash Balance of \$20,725.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/16) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2017 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 and 2016 generated higher than projected revenue and expenditures.
 In Summer 2015, portion of expenses charged to other funds.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,727,521	2,727,521	2,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	1,327,866	1,634,918	1,828,127	2,411,201	2,828,427	1,849,689	1,177,001
Revenues	628,992	547,282	940,002	1,053,837	1,676,262	1,743,312	1,813,045
Expenditures	325,209	350,803	141,198	381,611	400,000	416,000	432,640
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt Services					(2,000,000)	(2,000,000)	(2,000,000)
EB-5 Interest trans-out			(127,500)	(255,000)	(255,000)	0	0
Emrgncy Siren & Bond Assess.			(88,231)	0	0	0	0
Net Total Transfers	0	0	(215,731)	(255,000)	(2,255,000)	(2,000,000)	(2,000,000)
Ending Cash Balance	1,631,649	1,831,397	2,411,201	2,828,427	1,849,689	1,177,001	557,406
Encumbrances	0	0	0	5,400	5,500	5,700	6,000
Unencumbered Cash Balance	1,631,649	1,831,397	2,411,201	2,823,027	1,844,189	1,171,301	551,406

Additional Information:

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

* UH West Oahu 304A-2153, HRS has two categories (Regular and Summer), with a total Unencumbered Cash Balance of \$20,725.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/16) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2017 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 a one time assistance from RTRF in FY14 to offset expenditures. No RTRF allocation provided in FY15 and 16 thus the increase in expenditures.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,000	20,000	20,000	20,000	50,000	75,000	75,000
Beginning Cash Balance	6,643	10,009	19,273	18,211	13,666	10,908	8,759
Revenues	12,611	14,616	15,290	19,463	20,242	21,052	21,894
Expenditures	9,245	5,352	16,353	24,008	23,000	23,200	23,500
Transfers							
List each net transfer in/out/ or projection 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	13,666	10,908	8,759	7,153
Encumbrances	752	688	4,185	6,313	6,000	6,000	6,000
Unencumbered Cash Balance	9,257	18,585	14,025	7,353	4,908	2,759	1,153

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 2017 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 resulting 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	250,000	250,000	320,000	320,000
Beginning Cash Balance	59,075	73,769	103,073	39,507	95,737	95,737	90,737
Revenues	22,606	33,205	10,432	146,715	150,000	175,000	195,000
Expenditures	5,645	3,901	28,910	90,485	150,000	180,000	200,000
Transfers							
List each net transfer in/out/ or projection 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	95,737	95,737	90,737	85,737
Encumbrances	2,896	0	8,833	37,808	25,000	28,000	30,000
Unencumbered Cash Balance	70,874	103,073	30,674	57,929	70,737	62,737	55,737

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 2017 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 a constant increase in revenue and expenditures. As enrollment increased, vending services and revenue increased as well.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		20,000	100,000	75,000	75,000	100,000	100,000
Beginning Cash Balance	0	(2,549)	8,598	20,302	34,460	47,911	59,206
Revenues	43,212	18,373	21,686	25,864	28,451	31,296	34,425
Expenditures	45,761	7,227	9,982	11,706	15,000	20,000	25,000
Transfers							
List each net transfer in/out/ or projection 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	34,460	47,911	59,206	68,631
Encumbrances	0	6,786	1,500	246	500	750	1,000
Unencumbered Cash Balance	(2,549)	1,812	18,802	34,214	47,411	58,456	67,631

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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Beginning Cash Balance	(343,575)	(929,379)	(1,765,411)	(55,482)	(142,059)	(0)	(0)
Revenues	0	0	0	0	0	0	0
Expenditures	585,804	912,324	1,227,398	2,353,192	1,961,188	2,000,000	2,100,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Scholarship trans-in from TFSF		76,292	2,937,327	2,266,615	2,103,247	2,000,000	2,100,000
Net Total Transfers	0	76,292	2,937,327	2,266,615	2,103,247	2,000,000	2,100,000
Ending Cash Balance	(929,379)	(1,765,411)	(55,482)	(142,059)	(0)	(0)	(0)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(929,379)	(1,765,411)	(55,482)	(142,059)	(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 2017 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 Hawai'i - 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. In FY16, transferred deposits to the UH Real Property and Facilities Use revolving fund account. In FY17, will utilize RF account (HRS 304A-2274).

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,000,000	10,000,000	10,000,000	200,000	200,000	300,000	300,000
Beginning Cash Balance	3,486,638	1,139,052	120,826	269,876	86,603	36,603	11,603
Revenues	25,752	(787,954)	4,050	(24,555)	0	0	0
Expenditures	2,373,339	(1,582,913)	0	158,717	50,000	25,000	5,000
Transfers							
List each net transfer in/out/ or projection 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	86,603	36,603	11,603	6,603
Encumbrances	32,932	31,665	190,482	1,807	1,000	1,250	500
Unencumbered Cash Balance	1,106,119	89,161	79,393	84,796	35,603	10,353	6,103

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 2017 Legislature

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

Contact Name: 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):

Variances:

See notes below.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,000	1,000,000	4,000	1,000	1,000	1,000	1,000
Beginning Cash Balance	403	2,000,004	382,070	259	21	21	21
Revenues	4	254	259	278	200	200	200
Expenditures	8,327,583	2,002,759	3,231	3,154	3,200	3,200	3,200
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Rating Agent and Other Fees					3,000	3,000	3,000
Net Total Transfers *	10,327,179	384,571	(378,839)	2,638	3,000	3,000	3,000
Ending Cash Balance	2,000,004	382,070	259	21	21	21	21
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	2,000,004**	382,070	259	21	21	21	21

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 2017 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.
 Revenue: FY16 \$250,000; FY17 \$200,000; FY18 \$175,000

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	50,000	500,000	470,000	475,000	475,000
Beginning Cash Balance	0	0	0	500,000	682,695	682,695	607,695
Revenues	0	0	500,000	250,000	200,000	175,000	0
Expenditures	0	0	0	67,305	200,000	250,000	250,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	500,000	682,695	682,695	607,695	357,695
Encumbrances	0	0	23,246	21,266	50,000	50,000	50,000
Unencumbered Cash Balance	0	0	476,754	661,429	632,695	557,695	307,695

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 2017 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)	(actual)	(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/ or projection 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 2017 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 and expended in FY2016.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	150,000	150,000	150,000	225,000	225,000	225,000	225,000
Beginning Cash Balance	18,093	(38,916)	7,437	88,488	7,595	0	0
Revenues	25,433	105,465	148,595	140,203	165,521	175,000	190,000
Expenditures	82,442	98,410	61,642	221,136	173,116	175,000	190,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	39,298	(5,903)	40	0	0	0
Ending Cash Balance	(38,917)	7,437	88,488	7,595	0	0	0
Encumbrances	0	0	65,000	0	0	0	0
Unencumbered Cash Balance	(38,917)	7,437	23,488	7,595	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 2017 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):

Variations:

Increase in student help payroll, printing costs and subscription costs led to an overall increase in expenditures in FY2014-2016.

Increase in requests for transcripts and diplomas in FY2015 and FY2016 resulted in an increase in revenue.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	50,000	50,000	50,000	50,000
Beginning Cash Balance	35,154	44,120	47,752	55,018	62,290	67,505	69,761
Revenues	19,578	19,802	22,826	25,837	28,421	31,263	34,389
Expenditures	10,613	16,170	15,561	18,565	23,206	29,007	36,259
Transfers							
List each net transfer in/out/ or projection 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	62,290	67,505	69,761	67,892
Encumbrances	590	1,033	1,350	4,711	4,500	4,750	5,000
Unencumbered Cash Balance	43,529	46,720	53,668	57,580	63,005	65,011	62,892

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2017 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 and to serve the growing student population.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	500,000	1,000,000	815,000	815,000	815,000	815,000
Beginning Cash Balance	41,796	39,643	249,040	487,845	739,109	908,892	966,474
Revenues	27,516	380,338	572,633	603,312	627,444	652,542	678,644
Expenditures	29,670	170,941	333,828	352,048	457,662	594,960	773,448
Transfers							
List each net transfer in/out/ or projection 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	739,109	908,892	966,474	871,669
Encumbrances	0	442	4,872	37,460	40,000	42,500	45,000
Unencumbered Cash Balance	39,643	248,598	482,973	701,649	868,892	923,974	826,669

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 2017 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):

Variances:

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)	(actual)	(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	2,238	4,387	6,847	9,097	11,347
Revenues	4,469	5,761	6,632	7,803	8,000	8,250	8,250
Expenditures	8,422	7,283	5,574	5,343	5,750	6,000	6,000
Transfers							
List each net transfer in/out/ or projection 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	6,847	9,097	11,347	13,597
Encumbrances	196	2,237	2,462	2,385	2,500	2,750	3,000
Unencumbered Cash Balance	3,564	1	1,925	4,462	6,597	8,597	10,597

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 2017 Legislature

Department: UOH
 Prog ID(s): UOH-700
Center for Labor Education & Research RF (Rice
 Name of Fund: & 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)	(actual)	(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/ or projection 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 2017 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,309,000	2,909,900	2,420,000	900,000	900,000	900,000	900,000
Beginning Cash Balance	0	30,714	119,360	174,577	337,334	430,245	516,802
Revenues	87,147	180,208	181,117	259,915	272,911	286,557	300,885
Expenditures	56,433	91,562	107,184	97,161	180,000	200,000	250,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(18,716)	3	0	0	0
Ending Cash Balance	30,714	119,360	174,577	337,334	430,245	516,802	567,686
Encumbrances	16,042	6,064	26,386	19,309	20,000	22,500	25,000
Unencumbered Cash Balance	14,672	113,296	148,190	318,025	410,245	494,302	542,686

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 2017 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.

Efforts in place to promote and encourage students to participate in the FWS program.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,000	26,772	33,544				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	12,149	9,289	18,925	45,774	60,000	65,000	70,000
Expenditures	12,367	9,289	18,925	45,774	60,000	65,000	70,000
Transfers							
List each net transfer in/out/ or projection 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				
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 2017 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:

For the Community Colleges as a whole, enrollment decreased slightly for the year (3%, headcount) and expenditure levels generally track enrollment. In addition, initiatives for replacement of aging equipment and repairs and maintenance projects were deferred to FY17 pending a refinement of the methodology for allocating funds for these purposes.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	65,664,436	71,167,365	76,183,293	76,201,367	76,201,367	76,201,367	76,201,367
Beginning Cash Balance	22,722,331	16,686,249	15,826,470	16,219,438	5,470,004	5,458,428	5,458,428
Revenues	62,395,040	64,717,309	66,258,757	67,058,990	62,942,975	62,942,975	64,201,835
Expenditures	63,210,009	59,634,922	59,140,477	52,428,782	63,135,177	62,942,975	64,201,835
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2231722 trf to UH System for Presidents Emerging Leaders Prog				(1,250)	(1,250)	(1,250)	(1,250)
2232672 trf to UH System for Presidents Emerging Leaders Prog				(1,250)	(1,250)	(1,250)	(1,250)
2218832 trf to UH System for Presidents Emerging Leaders Prog				(1,250)	(1,250)	(1,250)	(1,250)
2228112 trf to UH System for Presidents Emerging Leaders Prog				(1,250)	(1,250)	(1,250)	(1,250)
2218872 trf to UH System for Presidents Emerging Leaders Prog				(1,250)	(1,250)	(1,250)	(1,250)
2224382 trf to UH System for Presidents Emerging Leaders Prog				(1,250)	(1,250)	(1,250)	(1,250)
2226672 trf to UH System for Presidents Emerging Leaders Prog				(3,750)	(3,750)	(3,750)	(3,750)
2301485 trf to UH System for UH Foundation assessment				(4,803)	(4,803)	(4,803)	(4,803)
2301486 trf to UH System for UH Foundation assessment				(145,511)	(145,511)	(145,511)	(145,511)
2301487 trf to UH System for UH Foundation assessment				(62,486)	(62,486)	(62,486)	(62,486)
2301493 trf to UH System for UH Foundation assessment				(44,979)	(44,979)	(44,979)	(44,979)
2301502 trf to UH System for UH Foundation assessment				(61,557)	(61,557)	(61,557)	(61,557)
2301515 trf to UH System for UH Foundation assessment				(164,835)	(164,835)	(164,835)	(164,835)
2301516 trf to UH System for UH Foundation assessment				(51,022)	(51,022)	(51,022)	(51,022)
2221652 trf to UH System for eBuilder system assessment				(116,391)	(116,391)	(116,391)	(116,391)
2230272 trf for debt service				(445,247)	(445,247)	(445,247)	(445,247)
2301485 trf to UH System for Kualifiancial system assessment				(167,134)	(167,134)	(167,134)	(167,134)
2301486 trf to UH System for Kualifiancial system assessment				(187,855)	(187,855)	(187,855)	(187,855)
2301487 trf to UH System for Kualifiancial system assessment				(75,422)	(75,422)	(75,422)	(75,422)
2301493 trf to UH System for Kualifiancial system assessment				(304,019)	(304,019)	(304,019)	(304,019)
2301502 trf to UH System for Kualifiancial system assessment				(120,444)	(120,444)	(120,444)	(120,444)

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2301515 trf to UH System for Kualifiancial system assessment				(493,098)	(493,098)	(493,098)	(493,098)
2301516 trf to UH System for Kualifiancial system assessment				(435,309)	(435,309)	(435,309)	(435,309)
2301485 trf to UH System for Risk Mgmt assessment				(69,933)	(69,933)	(69,933)	(69,933)
2301486 trf to UH System for Risk Mgmt assessment				(20,645)	(20,645)	(20,645)	(20,645)
2301487 trf to UH System for Risk Mgmt assessment				(11,501)	(11,501)	(11,501)	(11,501)
2301493 trf to UH System for Risk Mgmt assessment				(69,712)	(69,712)	(69,712)	(69,712)
2301502 trf to UH System for Risk Mgmt assessment				(21,326)	(21,326)	(21,326)	(21,326)
2301515 trf to UH System for Risk Mgmt assessment				(51,960)	(51,960)	(51,960)	(51,960)
2301516 trf to UH System for Risk Mgmt assessment				(41,149)	(41,149)	(41,149)	(41,149)
2224502 trf for debt service				(165,041)	(165,041)	(165,041)	(165,041)
2221652 trf for debt service				(1,282,719)	(1,282,719)	(1,282,719)	(1,282,719)
2301485 trf to CCSF for UHCC reserve				(82,187)	(82,187)	(82,187)	(82,187)
2301486 trf to CCSF for UHCC reserve				(513,401)			
2301502 trf to CCSF for UHCC reserve				(659)	(659)	(659)	(659)
2301516 trf to CCSF for UHCC reserve				(59,981)	(59,981)	(59,981)	(59,981)
2224502 trf to Revenue Undertaking SF for bond system expenses				(333)	(333)	(333)	(333)
2286922 trf for debt service				(572,909)	(572,909)	(572,909)	(572,909)
2286922 trf to Revenue Undertaking SF for bond system expenses				(3,057)	(3,057)	(3,057)	(3,057)
2230272 trf to Revenue Undertaking SF for bond system expenses				(440)	(440)	(440)	(440)
2218832 trf to UH System for course scheduling analysis				(2,000)	(2,000)	(2,000)	(2,000)
2235172 trf to UH System for course scheduling analysis				(2,000)	(2,000)	(2,000)	(2,000)
2235612 trf to UH System for course scheduling analysis				(2,000)	(2,000)	(2,000)	(2,000)
2301486 trf to UH System for course scheduling analysis				(2,000)	(2,000)	(2,000)	(2,000)
2301502 trf to UH System for course scheduling analysis				(2,000)	(2,000)	(2,000)	(2,000)
2301442 trf from CCSF for Starfish licence fees and personnel support				22,294			
2300492 trf to UH System for centralization of financial aid project				(103,013)	(23,415)	(23,415)	(23,415)
Act 236 transfer to UH system				(19,430,608)	5,558,955	5,378,329	5,378,329
Net Total Transfers	(5,220,812)	(5,941,200)	(6,725,364)	(25,379,642)	180,626	0	0
Ending Cash Balance	16,686,550	15,827,436	16,219,386	5,470,004	5,458,428	5,458,428	5,458,428
Encumbrances	6,282,855	6,534,917	7,036,216	5,458,428	5,458,428	5,458,428	5,458,428
Unencumbered Cash Balance	10,403,695	9,292,519	9,183,170	11,576	0	0	0

Additional Information:

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

* Community Colleges 304A-2153, HRS ended FY 2016 with a total Unencumbered Cash Balance of \$11,576.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/16) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2017 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:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	19,884,344	19,926,979	19,414,446
Revenues	20,119,867	19,771,020	18,329,237	17,354,509	18,854,000	18,854,000	18,854,000
Expenditures	19,616,165	21,222,128	17,104,334	15,544,706	18,298,832	18,854,000	18,854,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2301803 admin assessment trf from Conf Ctr RF				2,120	2,120	2,120	2,120
2238122 trf to Revenue Undertaking SF for Culinary Inst of Pacific electrical sys				(110,352)	(110,352)	(110,352)	(110,352)
2238122 trf for debt service				(590,443)	(590,443)	(590,443)	(590,443)
2282902 transfer from TFSF for UHCC reserve				59,981			
2282922 transfer from TFSF for UHCC reserve				659			
2282932 transfer from TFSF for UHCC reserve				82,187			
2282942 transfer from TFSF for UHCC reserve				513,401			
2238122 trf for bond system expenses				(751)	(751)	(751)	(751)
2246992 trf to UH System for course scheduling analysis project				(2,000)	(2,000)	(2,000)	(2,000)
2256252 trf to TFSF for Starfish licence fees and personnel support				(22,294)	(22,294)	(22,294)	(22,294)
2261852 distribution of royalties from UH System				8,695	8,695	8,695	8,695
2277222 error correction, trf from OCET Intl Custom Contract Trng				202,492	202,492	202,492	202,492
Act 236 transfer to UH system				(10,015,609)			
Net Total Transfers	(419,661)	(544,426)	968,072	(9,871,914)	(512,533)	(512,533)	(512,533)
Ending Cash Balance	27,758,890	25,763,356	27,946,455	19,884,344	19,926,979	19,414,446	18,901,913
Encumbrances	3,398,636	3,835,037	2,678,816	1,722,765	1,722,765	1,722,765	1,722,765
Unencumbered Cash Balance	24,360,254	21,928,319	25,267,639	18,161,579	18,204,214	17,691,681	17,179,148

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 2017 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. \$3,390 of the 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. The remaining \$73,000 of the expenses are for work related to the electrical distribution system for the Culinary Institute of the Pacific.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	37,782	37,782	37,782
Revenues	(2,302)	(2,280)	(2,266)	(1,369)	0	0	0
Expenditures	2,210	2,909	3,309	76,390	4,903	4,903	4,903
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2300437 trf from CCSF for Culinary Inst of Pacific electrical system				110,352			
2300437 trf from CCSF for Bond System expenses				751	751	751	751
2271642 trf from TFSF for Bond System expenses				354	354	354	354
2300471 trf from TFSF for Bond System expenses				742	742	742	742
2276702 trf from TFSF fro Bond System expenses				3,056	3,056	3,056	3,056
Net Total Transfers	2,207	7,425	5,927	115,255	4,903	4,903	4,903
Ending Cash Balance	(2,302)	(66)	286	37,782	37,782	37,782	37,782
Encumbrances	0	0	0	37,352	37,352	37,352	37,352
Unencumbered Cash Balance	(2,302)	(66)	286	430	430	430	430

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 2017 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)	(actual)	(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	47,091	47,191	47,291
Revenues	93	58	76	92	100	100	100
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
3400231 royalties distribution from Commercial Enterprises RF				1			
Net Total Transfers	0	0	31	1	0	0	0
Ending Cash Balance	46,833	46,891	46,998	47,091	47,191	47,291	47,391
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	46,833	46,891	46,998	47,091	47,191	47,291	47,391

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 2017 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)	(actual)	(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	2,930,088	2,155,857	1,631,626
Revenues	1,615,352	1,726,836	2,855,548	2,699,622	2,146,229	2,146,229	2,146,229
Expenditures	1,703,356	1,424,525	1,753,549	2,244,183	2,950,000	2,700,000	2,700,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
3800297 overhead revenue from Hawai'i P-20 program				29,540	29,540	29,540	29,540
3800297 overhead revenue from UH System for Careers in Intelligence Conf				4,400			
Net Total Transfers	0	(32,124)	76,296	33,940	29,540	29,540	29,540
Ending Cash Balance	990,726	1,261,932	2,440,709	2,930,088	2,155,857	1,631,626	1,107,395
Encumbrances	36,492	39,064	10,358	163,002	163,002	163,002	163,002
Unencumbered Cash Balance	954,234	1,222,868	2,430,351	2,767,086	1,992,855	1,468,624	944,393

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 2017 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):

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	2,097,216	1,771,450	1,445,684
Revenues	1,845,407	1,944,905	1,733,030	1,714,558	1,628,830	1,628,830	1,661,407
Expenditures	1,588,051	1,607,782	1,676,095	1,540,245	1,954,596	1,954,596	1,993,688
Transfers							
List each net transfer in/out/ or projection 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	2,097,216	1,771,450	1,445,684	1,113,403
Encumbrances	55,055	111,105	124,994	148,527			
Unencumbered Cash Balance	1,438,476	1,754,863	1,797,909	1,948,689	1,771,450	1,445,684	1,113,403

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 2017 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:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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	682,705	682,705	682,705
Revenues	162,015	283,641	619,415	586,505	610,000	610,000	610,000
Expenditures	299,303	263,630	578,867	600,461	610,000	610,000	610,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
3330802 admin assessment to CCSF control acct				(2,120)			
3400078 error correction, trf to CCSF Honda Intl Ctr				(202,492)			
Net Total Transfers	0	0	0	(204,612)	0	0	0
Ending Cash Balance	840,714	860,725	901,273	682,705	682,705	682,705	682,705
Encumbrances	25,008	50,855	31,309	37,597			
Unencumbered Cash Balance	815,706	809,870	869,964	645,108	682,705	682,705	682,705

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 2017 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)	(actual)	(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	366,615	540,927	540,927	540,927
Expenditures	357,102	348,080	425,956	366,615	540,927	540,927	540,927
Transfers							
List each net transfer in/out/ or projection 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				
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 2017 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)	(actual)	(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	3,179,811	3,887,369	3,887,369	3,887,369
Expenditures	2,472,980	2,586,254	2,881,405	3,179,811	3,887,369	3,887,369	3,887,369
Transfers							
List each net transfer in/out/ or projection 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				
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 2017 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:

Per statute, all revenues derived from all fees for admission and all fees for the use of the aquarium facilities and programs collected in conjunction with the operation of the state aquarium shall be deposited in this fund.

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):

Variations:

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)	(actual)	(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	83,087	33,587	33,587
Revenues	1,931,584	2,388,987	2,578,805	2,606,500	2,650,500	2,700,000	2,700,000
Expenditures	2,184,533	2,429,062	2,575,862	2,697,174	2,700,000	2,700,000	2,700,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	210,892	170,818	173,761	83,087	33,587	33,587	33,587
Encumbrances	154,384	43,910	35,642	80,585	33,000	33,000	33,000
Unencumbered Cash Balance	56,508	126,908	138,119	2,502	587	587	587

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 2017 Legislature

Department: UOH
 Prog ID(s): UOH-881
 Name of Fund: UH Commercial Enterprises RF (Hanauma Bay 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:

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.

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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	996,499	996,499	996,499	996,499	996,499	996,499	996,499
Beginning Cash Balance	339,051	421,633	106,551	81,194	45,185	20,185	10,185
Revenues	411,329	1,731	156	113	0	0	0
Expenditures	328,747	316,813	25,512	36,123	25,000	10,000	5,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	421,633	106,551	81,194	45,185	20,185	10,185	5,185
Encumbrances	61,709	32,002	68,367	38,071			
Unencumbered Cash Balance	359,924	74,549	12,828	7,114	20,185	10,185	5,185

Additional Information:

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